

PMR Public Report

Operation Number	BL-L1031	Chief of Operations Validation Date	04/18/21
Year- PMR Cycle	Second period Jan-Dec 2020	Division Chief Validation Date	04/22/21
Last Update	03/30/21	Country Representative Validation Date	04/23/21
PMR Validation Stage	Validated by Representative		

Basic Data

Operation Profile

Operation Name	Strengthening of Tax Administration	Loan Number	4839/OC-BL
Executing Agency	MINISTRY OF FINANCE	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-REVENUE ADMINISTRATION
Team Leader	CALIJURI, MONICA	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Belize
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	BELIZE		

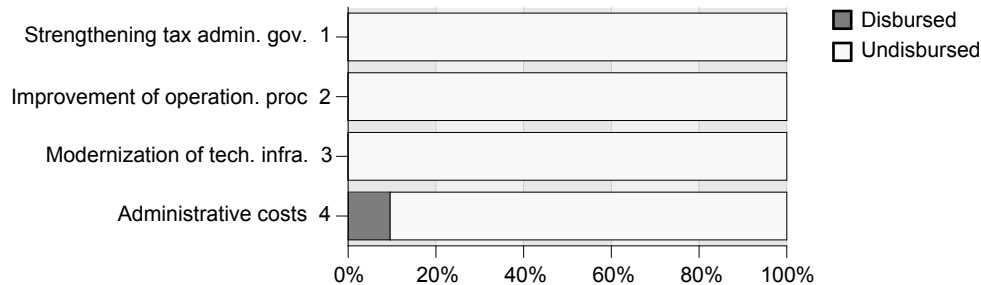
Environmental and Social Safeguards

Impacts Category	C	Was/Were the objective(s) of this operation reformulated?	NO
Safeguard Performance Rating		Date of approval	
Safeguard Performance Rating - Rationale			

Financial Data

Item	Total Cost and Source					Available Funds (US\$)			
	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disb	Undisbursed Amount
BL-L1031	14,000,000	14,000,000	0	0	14,000,000	14,000,000	512,334	3.66%	13,487,666
Aggregated	14,000,000	14,000,000	0	0	14,000,000	14,000,000	512,334	3.66%	13,487,666

Expense Categories by Loan Contract (cumulative values)



Please note that inactive indicators and outputs are not displayed; totals in the actual cost table may not match the sum of the cost of the outputs displayed, due to the cost of inactive outputs.

PMR Public Report

RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 1: Increasing tax revenue as a percentage of GDP

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Tax Revenue / GDP	%	26.00	2019	2025	P	27.00
						A	

Details

Means of verification: IMF Article IV

Pro-Gender	No	Pro-Ethnicity	No
<p>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</p>			

PMR Public Report

RESULTS MATRIX

Specific Development Objectives

Specific Development Objectives Nbr. 1: Result 1. Increase Tax Collection Effectiveness

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
1.0	Number of business tax taxpayers filing on time / Total number of business tax taxpayers expected to file	%	58.80	2019	P	76.10
					A	
Details						
Means of verification: MOF annual monitoring report						
Pro-Gender		No		Pro-Ethnicity		No

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
1.2	Number of payments made electronically / Total number of payments made through any type of method	%	21.00	2019	P	56.00
					A	
Details						
Means of verification: MOF annual monitoring report						
Pro-Gender		No		Pro-Ethnicity		No

Specific Development Objectives Nbr. 2: Result 2. Increases Tax Collection Efficiency

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.0	Tax administration Administrative Cost (Internal Tax Department - ITD and Department of General Sales Tax - DGST) / Tax Revenue collected (ITD and DGST)	%	2.17	2019	P	2.09
					A	
Details						
Means of verification: MOF annual monitoring report						
Pro-Gender		No		Pro-Ethnicity		No

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.2	Number of audit carried out / number of existing auditors	Ratio	0.83	2019	P	5.00
					A	
Details						
Means of verification: MOF annual monitoring report						

PMR Public Report

RESULTS MATRIX

Specific Development Objectives

Pro-Gender		No	Pro-Ethnicity				No
Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024	
2.3	Amount collected from audits / Cost to audit	Ratio	1.37	2019	P	5.54	
					A		
Details							
Means of verification: MOF annual monitoring report							
Pro-Gender		No	Pro-Ethnicity				No

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Component 1. Strengthening Tax Administration Governance

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
1.1	1.1 New business model consolidating ITD and DGST	# of agencies	P	0	1	6,869	220,600
			P(a)	0	1	6,869	443,600
			A	0	0	0	0
1.2	1.2 Internal Control Model	Report	P	0	1	3,791	324,962
			P(a)	0	1	3,791	324,962.1
			A	0	0	0	0

Component Nbr. 2 Component 2. Improvement of Operational Processes

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
2.1	2.1 Integrated taxpayer registration model, common fro all ta departments and systems	Report	P	0	1	3,792	260,252
			P(a)	0	1	3,792	201,072.43
			A	0	0	2,573.43	2,573.43
2.2	2.2 Human resource strengthening plan, based on competence evaluation	Employees trained	P	0	1,000	3,700	395,000
			P(a)	0	1,000	3,700	394,799.99
			A	0	0	1,849.99	1,849.99
2.3	2.3 Taxpayer segmentation and risk -based compliance management model	Report	P	0	1	0	260,253
			P(a)	0	1	0	149,280
			A	0	0	0	0
2.4	2.4 New audit model making use of wider range of examination and risk-based techniques	Report	P	0	1	0	460,253
			P(a)	0	1	0	407,605.6
			A	0	0	0	0
2.5	2.5 Enforced collection model based on risk criteria	Report	P	0	1	0	138,126
			P(a)	0	1	0	138,126
			A	0	0	0	0
2.6	2.6 Taxpayer account model to allow taxpayer centric overview	Report	P	0	1	0	138,126
			P(a)	0	1	0	138,125.6
			A	0	0	0	0
2.7	2.7 Invoicing control model comprising a strategy for further electronic invoice implementation	Report	P	0	1	3,792	97,418
			P(a)	0	1	3,792	97,418
			A	0	0	0	0

Component Nbr. 3 Component 3. Modernization of Technological Infrastructure

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
3.1	3.1 IT strategic plan	Report	P	0	1	72,869	2,716,819
			P(a)	0	1	72,869	2,696,621.32
			A	0	0	4,873.42	4,873.42
3.2	3.2 ITAS	# of agencies	P	0	1	2,189,247	7,659,181
			P(a)	0	1	2,189,247	7,679,379.02
			A	0	0	480.62	480.62

Other Cost

	Administrative Costs	P			195,955.57	1,234,700
		P(a)			195,955.57	1,234,699.94
		A			183,977.2	215,207.59

RESULTS MATRIX**OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS**

	Contingency	P			0	94,310
		P(a)			0	94,310
		A			0	0

Total Cost

	Total Cost	P			2,480,015.57	14,000,000
		P(a)			2,480,015.57	14,000,000
		A			193,754.66	224,985.05

CHANGES TO THE MATRIX

Section	Name	Type of Change	Subtype	Modified By	Entered in the System
Output	1.1 New business model consolidating ITD and DGST	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
		Modify contribution to CRF Indicator	Unflag contribution to CRF indicator	TEODOROZ	03/29/2021
	1.2 Internal Control Model	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	2.1 Integrated taxpayer registration model, common fro all ta departments and systems	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	2.2 Human resource strengthening plan, based on competence evaluation	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	2.3 Taxpayer segmentation and risk -based compliance management model	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	2.4 New audit model making use of wider range of examination and risk-based techniques	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	2.6 Taxpayer account model to allow taxpayer centric overview	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	3.1 IT strategic plan	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
	3.2 ITAS	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	MONICASC	03/17/2021
		Modify contribution to CRF Indicator	Unflag contribution to CRF indicator	TEODOROZ	03/29/2021

PMR Public Report

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Fiduciary Dimensions
Others - Organizational and Managerial Dimensions
Project Management Capacity