



Integrated Safeguards Data Sheet Restructuring Stage

Restructuring Stage | Date ISDS Prepared/Updated: 21-May-2020 | Report No: ISDSR29675

| | |
|---------------------------|-------------------------------------|
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| Task Team Leader(s): | Mohan Gopalakrishnan, Puneet Kapoor |



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I. BASIC INFORMATION

1. BASIC PROJECT DATA

| | |
|-------------------------------------|---|
| Project ID | Project Name |
| P157198 | Assam State Public Finance Institutional Reforms (ASPIRe) Project |
| Task Team Leader(s) | Country |
| Mohan Gopalakrishnan, Puneet Kapoor | India |
| Approval Date | Environmental Category |
| 15-Jun-2017 | Not Required (C) |
| Managing Unit | |
| ESAG1 | |

PROJECT FINANCING DATA (US\$, Millions)

SUMMARY

| | |
|---------------------------|-------|
| Total Project Cost | 44.00 |
| Total Financing | 44.00 |
| Financing Gap | 0.00 |

DETAILS

World Bank Group Financing

| | |
|--|-------|
| International Bank for Reconstruction and Development (IBRD) | 35.00 |
|--|-------|

Non-World Bank Group Financing

| | |
|---------------------|------|
| Counterpart Funding | 9.00 |
| Borrower/Recipient | 9.00 |

2. PROJECT INFORMATION



Current Program Development Objective

13. The Project Development Objective (PDO) is: "to contribute to improvement in predictability and transparency in budget execution and efficiency in tax administration in Assam."

The key beneficiaries of the project will include: the Finance Department, Office of Commissioner of Taxes, Department of Excise and Department of Information Technology; procuring agencies in select line departments and government officials. All line departments, directorates and field level units will benefit from having information of budget execution rates and status of payment of bills. The project will also benefit the citizens of Assam through efficient processes and better service delivery provided by public institutions (such as electronic payments and collections for services, better public procurement and enhanced tax payer services) and enhanced transparency.

Note to Task Teams: End of system generated content, document is editable from here.

3. PROJECT DESCRIPTION

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4. PROJECT LOCATION AND SALIENT PHYSICAL CHARACTERISTICS RELEVANT TO THE SAFEGUARD ANALYSIS (IF KNOWN)

29. The project does not envisage any resettlement or additional land requirement for minor civil works which will be limited to refurbishments of some government offices and training facilities, related to implementation of e-governance solutions, on existing land. Hence, OP 4.12 is not triggered. The project area has 7.2 percent Scheduled Caste (SC) and 12.4 percent of Scheduled Tribe (ST - indigenous people) population. The areas with high concentration of STs include three Autonomous Hill Councils (with resident hill tribes) under the Schedule VI area as listed in the Constitution of India, and six specific tribes based Autonomous Council areas (with resident plain tribes) outside the Schedule VI area. The Autonomous Council areas are governed by their own administrative system as per their respective Memorandum of Agreement with the State. The Autonomous Councils have been given varying degree of autonomy within the state legislature by the central government in administrative matters. The Bank operational policy OP 4.10 is not triggered as the tribal population is not expected to be affected by the project. The project activities are largely in the nature of technical assistance to support the Finance and key Tax administration departments of the state in strengthening institutions and PFM, including development & roll out of information systems, benefits of which will also flow to the Autonomous Councils.



5. ENVIRONMENTAL AND SOCIAL SAFEGUARDS SPECIALISTS ON THE TEAM

Sangeeta Kumari, Social Specialist

Siddharth Padmanabh Merchant, Environmental Specialist

6. SAFEGUARD POLICIES TRIGGERED

| Safeguard Policies | Triggered | Explanation |
|--|-----------|--|
| Environmental Assessment (OP) (BP 4.01) | Yes | <p>This is to account for the proposed project support for establishment of a new Excise Chemical Lab, as against the original intent of limited support by way of additional equipment to the existing facility. This decision is based on a detailed technical assessment which confirmed that the existing lab facility is inadequate and suffers from various gaps, including inadequate space, absence of Standard Operating Procedures for testing, stocking of samples and reagents and disposal of waste. As part of project restructuring the excise lab used for checking the quality of samples is proposed to be shifted to a new site and upgraded to modern equipment and SOPs for waste disposal and adherence to National Standards</p> <p>The project interventions also includes minor works related refurbishment of offices and training facilities related to implementation of various e-governance solutions which are not expected to have any adverse impacts on the environment.</p> |
| Performance Standards for Private Sector Activities OP/BP 4.03 | No | |
| Natural Habitats (OP) (BP 4.04) | No | |
| Forests (OP) (BP 4.36) | No | |
| Pest Management (OP 4.09) | No | |
| Physical Cultural Resources (OP) (BP 4.11) | No | |
| Indigenous Peoples (OP) (BP 4.10) | No | <p>The activities are largely in the nature of technical assistance to support the Finance and key Tax administration departments of the state in strengthening institutions and systems of Public Financial Management Reforms. Tribals and people of the autonomous councils are not direct beneficiaries of the project. However the officials of</p> |



the autonomous councils were consulted as part of the preparation process. Treasury officials in autonomous councils will be consulted as part of design of FMIS and capacity building component.

Involuntary Resettlement (OP) (BP 4.12) No

The refurbishment and minor civil works in selected office / is not likely to involve involuntary settlement.

Safety of Dams (OP) (BP 4.37) No

Projects on International Waterways (OP) (BP 7.50) No

Projects in Disputed Areas (OP) (BP 7.60) No

II. KEY SAFEGUARD POLICY ISSUES AND THEIR MANAGEMENT

A. SUMMARY OF KEY SAFEGUARD ISSUES

1. Describe any safeguard issues and impacts associated with the Restructured project. Identify and describe any potential large scale, significant and/or irreversible impacts.

No large Scale, Significant or Irreversible Impacts envisaged based on the proposed project.

2. Describe any potential indirect and/or long term impacts due to anticipated future activities in the project area.

No long-term impacts envisaged.

3. Describe any potential alternatives (if relevant) considered to help avoid or minimize adverse impacts.

N/A

4. Describe measures taken by the borrower to address safeguard policy issues. Provide an assessment of borrower capacity to plan and implement the measures described.

The borrower has contracted the National Chemical Laboratory (NCL) as DPR Consultants to ensure the technical, environmental and occupational health & safety standards are integrated into the design, implementation and monitoring of this sub-activity of investing in modernizing the Excise Chemical Laboratory. The Borrower has sought to collaborate NCL being the a premier national institution of the country, in order to hand-hold the client to plan and implement the measures suggested by the NCL.

The borrower has appointed a point person for dealing with E&S related issues of the project, and they have worked together with the NCL to produce a (i) Gap Analysis Report, (ii) Lab Modernization Inception Report and (iii) Proposed Site Visit Report, specific to the sub-activity of the Chemical Laboratory. Due to the NCL's sector expertise, the borrower is well-versed with the national requirements of setting up a chemical laboratory. Moreover, due to



constant communication with the Task Team, the borrower is also well-versed with World Bank safeguard policies and required documentation in order to establish a Chemical Laboratory.

5. Identify the key stakeholders and describe the mechanism for consultation and disclosure on safeguard policies, with an emphasis on potentially affected people.

N/A

B. DISCLOSURE REQUIREMENTS

Environmental Assessment/Audit/Management Plan/Other

Date of receipt by the Bank

30-Sep-2021

Date of submission for disclosure

31-Dec-2021

For Category 'A' projects, date of distributing the Executive Summary of the EA to the Executive Directors

"In country" Disclosure

C. COMPLIANCE MONITORING INDICATORS AT THE CORPORATE LEVEL

OP/BP/GP 4.01 - Environment Assessment

| | |
|---|-----|
| Does the project require a stand-alone EA (including EMP) report? | Yes |
| If yes, then did the Regional Environment Unit or Practice Manager (PM) review and approve the EA report? | NA |
| Are the cost and the accountabilities for the EMP incorporated in the credit/loan? | Yes |

The World Bank Policy on Disclosure of Information

| | |
|--|----|
| Have relevant safeguard policies documents been sent to the World Bank for disclosure? | NA |
| Have relevant documents been disclosed in-country in a public place in a form and language that are understandable and accessible to project-affected groups and local NGOs? | NA |



All Safeguard Policies

| | |
|---|-----|
| Have satisfactory calendar, budget and clear institutional responsibilities been prepared for the implementation of measures related to safeguard policies? | Yes |
| Have costs related to safeguard policy measures been included in the project cost? | Yes |
| Does the Monitoring and Evaluation system of the project include the monitoring of safeguard impacts and measures related to safeguard policies? | Yes |
| Have satisfactory implementation arrangements been agreed with the borrower and the same been adequately reflected in the project legal documents? | NA |

III. APPROVALS

| | | |
|--------------------------|---------------------------------------|-------------|
| Task Team Leader(s) | Mohan Gopalakrishnan Puneet Kapoor | |
| Approved By | | |
| Practice Manager/Manager | Hisham Ahmed Waly | 27-Oct-2020 |

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