



Assam State Public Finance Institutional Reforms (ASPIRe) Project (P157198)

SOUTH ASIA | India | Governance Global Practice |
IBRD/IDA | Investment Project Financing | FY 2017 | Seq No: 1 | ARCHIVED on 04-Jan-2018 | ISR30337 |

Implementing Agencies: Republic of India, Assam Society for Comprehensive Financial Management System (AS-CFMS)

Key Dates

Key Project Dates

Bank Approval Date:15-Jun-2017

Effectiveness Date:25-Sep-2017

Planned Mid Term Review Date:--

Actual Mid-Term Review Date:--

Original Closing Date:30-Sep-2022

Revised Closing Date:30-Sep-2022

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

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.

Has the Project Development Objective been changed since Board Approval of the Project Objective?

No

Components

Name

Strengthening Public Finance Institutional Capacity:(Cost \$3.70 M)

Strengthening Expenditure and Revenue Information Systems:(Cost \$39.00 M)

Project Management, Monitoring & Evaluation and Coordination:(Cost \$1.20 M)

Front end fee:(Cost \$0.10 M)

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	--	● Satisfactory
Overall Implementation Progress (IP)	--	● Satisfactory



Overall Risk Rating

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● Moderate

Implementation Status and Key Decisions

As part of the 1st Implementation support mission the Government of Assam (GoA) formally launched the Project in an event held in Guwahati on October 9, 2017. The 'Project Launch Workshop' was inaugurated and chaired by the Honorable Chief Minister of Assam, Mr. Sarbananda Sonowal. The Chief Secretary and senior officials from the participating and other departments of GoA participated in the project launch event. The Chief Minister unveiled the 'ASPIRe Project logo' and emphasized the need for strong ownership of officials for successfully implementing the reforms under the project.

Key issues were discussed and actions agreed to enhance the core team, more frequent monitoring of components in departments other than finance dept and need for decision on the excise e-governance solution.

Risks

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	● Moderate	--	● Moderate
Macroeconomic	● Moderate	--	● Moderate
Sector Strategies and Policies	● Low	--	● Low
Technical Design of Project or Program	● Moderate	--	● Moderate
Institutional Capacity for Implementation and Sustainability	● Substantial	--	● Substantial
Fiduciary	● Moderate	--	● Moderate
Environment and Social	● Low	--	● Low
Stakeholders	● Low	--	● Low
Other	--	--	--
Overall	● Moderate	--	● Moderate

Results

Project Development Objective Indicators

► Reduction in share of discretionary expenditure reported in the last quarter of the financial year (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	55.00	--	--	48.00
Date	31-Mar-2015	--	--	31-Mar-2022



► Public access to key budget execution reports (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	--	--	Y
Date	31-Mar-2016	--	--	31-Mar-2022

▲ Public access to procurement contracts awarded (Percentage, Custom Supplement)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	90.00

► Reduction in cost of collection of tax revenue in Excise Department (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	4.01	--	--	3.00
Date	31-Mar-2015	--	--	31-Mar-2022

▲ Reduction in cost of collection of taxes in office of the Commissioner of Taxes (Percentage, Custom Breakdown)



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	1.27	--	--	0.80
Date	31-Mar-2015	--	--	31-Mar-2022

Overall Comments

First year targets are not yet due

Intermediate Results Indicators

► Enhanced controls in budget execution and reporting (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Processes for budget distribution, budget control, and bill submission by the DDOs are manual; and no decision support system for Finance Department	--	--	Budget distribution by HoDs and BCOs, budget control by the Treasury, and bill submission by the DDOs automated; decision support system for the Finance Department operationalized
Date	31-Mar-2016	--	--	31-Mar-2022
► Increased e-collection and e-payments (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	E-collection for Excise NIL; for the CoT 35% by volume for VAT and nil for other taxes; and fragmented systems and low base of e-payments	--	--	100% of excise and non-GST tax administered by CoT collected electronically; and at least 90% of the payments made electronically by the treasuries.



Date	31-Mar-2016	--	--	31-Mar-2022
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► Enhanced capacity in Cash and Debt Management (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Fragmented institutions for debt management; absence of active cash and debt management and cash-flow forecasting	--	--	Cash and Debt Management Unit established; annual borrowing informed by realistic cash-flow forecasts; Debt Statistical Bulletin published.
Date	31-Mar-2016	--	--	31-Mar-2022

► Enhanced public disclosure of budget information and Citizen's Engagement (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Limited budget disclosures	--	--	Enhanced budget disclosure to citizens, including compliance with the disclosure requirements of the Assam FRBM Act.
Date	31-Mar-2016	--	--	31-Mar-2022



► Strengthened public procurement framework and capacity building of officials (of which 5% are female) (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Outdated procurement rules; no SBDs; and no system for public procurement training	--	--	Procurement rules and SBD notified and published; resolution of procurement grievances disclosed publically; enhanced procurement capacity of GoA's officials (1500 officials).
Date	31-Mar-2016	--	--	31-Mar-2022

► Increased coverage of e-Procurement (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	GO issued for mandatory e-Procurement for procurement above INR 20 lacs; e-Procurement tender value in 2015â€²2016 - INR 5,700 crores.	--	--	Enhanced coverage of e-Procurement (250% increase over baseline)
Date	31-Mar-2016	--	--	31-Mar-2022

► Increased human resource capacity in PFM of officials (of which 10% are female) (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No formal training strategy and sporadic training on PFM	--	--	Enhanced PFM capacity of the GoA's finance officials (2250 officials trained)
Date	31-Mar-2016	--	--	31-Mar-2022



► Enhanced services provided by office of the Commissioner of Taxes (CoT) using e-Governance (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Fragmented and outdated IT applications; e-return filing at 15% for VAT; e-returns do not have in-built electronic scrutiny feature; No e-governance solutions for non GST state taxes	--	--	Enhanced taxpayer services provided by CoT for returns, obligations and communication
Date	31-Mar-2016	--	--	31-Mar-2022

► Strengthened institutional capacity in office of the Commissioner of Taxes (CoT) (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Inadequate audit systems that is, lack of system-based audit selection and limited tax analytical capacity	--	--	Core tax administration functions strengthened
Date	31-Mar-2016	--	--	31-Mar-2022

► Enhanced services provided by Excise Department using e-Governance (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	All procedures and processes are manual in the Excise Department; Excise revenue INR 808 crore in 2015-2016	--	--	e-Governance solution operationalized in the Excise Department with (a) e-services to taxpayers and (b) MIS for monitoring and regulation; 80% increase in excise revenue over baseline
Date	31-Mar-2016	--	--	31-Mar-2022

Overall Comments



Data on Financial Performance

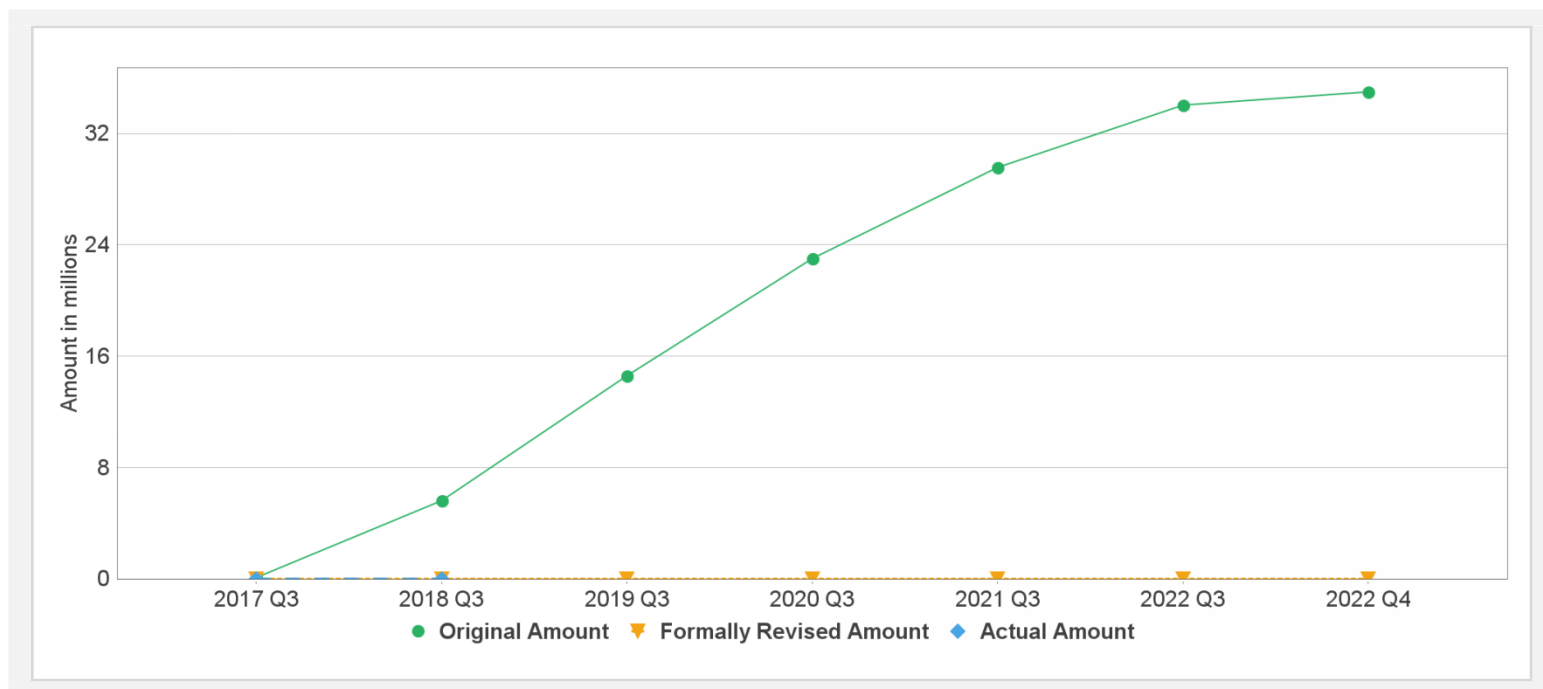
Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	Disbursed
P157198	IBRD-87650	Effective	USD	35.00	35.00	0.00	0.09	34.91	0%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P157198	IBRD-87650	Effective	15-Jun-2017	27-Jun-2017	25-Sep-2017	30-Sep-2022	30-Sep-2022

Cumulative Disbursements



Restructuring History

There has been no restructuring to date.

Related Project(s)



There are no related projects.
