

**COMBINED PROJECT INFORMATION DOCUMENTS / INTEGRATED
SAFEGUARDS DATA SHEET (PID/ISDS)
APPRAISAL STAGE**

Report No.: PIDISDSA20808

Date Prepared/Updated: 18-Jan-2017

I. BASIC INFORMATION

A. Basic Project Data

Country:	India	Project ID:	P157198
		Parent Project ID (if any):	
Project Name:	Assam State Public Finance Institutional Reforms (ASPIRe) Project (P157198)		
Region:	SOUTH ASIA		
Estimated Appraisal Date:	23-Jan-2017	Estimated Board Date:	30-Mar-2017
Practice Area (Lead):	Governance	Lending Instrument:	Investment Project Financing
Borrower(s):	Republic of India		
Implementing Agency:	Assam Society for Comprehensive Financial Management System (AS-CFMS)		
Financing (in USD Million)			
Financing Source			Amount
Borrower			9.00
International Bank for Reconstruction and Development			35.00
Total Project Cost			44.00
Environmental Category:	C - Not Required		
Appraisal Review Decision (from Decision Note):			
Other Decision:			
Is this a Repeater project?	No		

B. Introduction and Context

Country Context

1. India follows a federal system of Parliamentary form of government with clear separation

of taxation and spending powers. The Constitution has demarcated the taxation powers at various levels of government, while the borrowing and foreign exchange entitlements are controlled by the Central Government. The fiscal relationship between the Union and the States is reflected in the sharing/ devolution of central taxes and additional assistance in the form of grants from the Union to the States. Additional conduits of transfer of central resources to the States are the Central Sector/Centrally Sponsored Scheme (CSS) schemes, which provide tied grants for specific sectoral interventions.

2. Fiscal and PFM framework emanates from the Indian Constitution and is guided by Central policies and processes. To a large extent, public financial management (PFM) framework at the sub-national level is guided by the PFM framework as laid down by the Central Government, specifically in areas related to budgets, accounting, financial reporting and external audit. Consequently, PFM reforms at the state level are also guided by reform initiatives at the Union level. Within this PFM framework, there have been notable instances of States taking up public finance reform initiatives and modernization, especially in the use of information technology to strengthen core treasury information systems, human resources management information systems, procurement systems, e-collection/e-payments; introducing e-governance systems in revenue administration and overall business process re-engineering including simplification.

3. Recent policy level changes at the union level are expected to significantly impact inter se center-state relationship and existing PFM framework in the states. These policy changes include dismantling the role of Planning Commission in determination of plan size at the state level; proposed removal of distinction between plan and non-plan expenditure in the budget process; increased fiscal devolution to the states from the central divisible pool based on the recommendations of the 14th Finance Commission, reduction in tied transfers following reduction in the number of CSS and the introduction of Goods and Services Tax (GST). This, in the medium term, is likely to increase the availability of untied resources and discretionary spending powers of state governments. Going forward, the development outcomes at the state level will increasingly be tied to the state government's priorities and capacities, as states will have the opportunity to re-cast the design and implementation of programs that better reflect local needs.

4. Realizing the full potential of these reforms and achieving States own priorities will require competent and efficient PFM systems in the states and enhanced transparency and accountability. Individual states will need to manage a complex set of three PFM objectives involving trade off and sequencing. The first is to improve the quality and sustainability of fiscal deficits, contingent liabilities and fiscal risks, the second is to increase public investment and the third is to focus on outcomes of government expenditure rather than merely outlays. Consequently, these are expected to impose significant pressure on and the need to strengthen systems of planning, revenue administration and management of public expenditure and reporting on the use of public funds in the states.

Sectoral and institutional Context

5. The State of Assam in the North-East region is rich in natural resources, but remains one of India's low-income state. The state has a population of 31 million (of which 20 percent is below poverty line) and a GDP per capita of Rs. 46,354 (against all India Rs. 74,920). Vulnerable to natural disasters such as floods, and long troubled by ethnic divisions, economic growth in Assam has lagged behind the all India average. Assam's economy registered an annualized growth of 5.6 percent during 2004-2014 well below the national average of 7.6 percent during the same

period. Based on a classification system developed in 1969 by India's 5th Finance Commission, Assam is identified as a "special category state" which entitles it to liberal treatment in the form of central assistance.

6. Assam is compliant with fiscal responsibility targets. A rule based Fiscal Responsibility and Budget Management (FRBM) Act was enacted in 2005 with the objective of improving the fiscal situation of the state. Over the last few years, Assam has largely complied with the FRBM targets. The Government of Assam's (GoA) fiscal deficit, which stood at an average of 3.4 percent of GSDP in five years preceding FRBM Act, has consistently remained within the target of 3 percent of GSDP prescribed in the FRBM - during the period 2010-11 to 2015-16.

7. There are several challenges that Assam faces in execution of its budget and the newly elected government in Assam has recognized the challenges and severity of fiscal and PFM issues. These are reflected in a White Paper on Assam State Finances and in the 2016-17 State Budget. The White Paper recognizes that while the budget size ballooned, its financing was forgotten, contributing to lack of credibility of the budget and has identified the need for restoring the sanctity of the budget as a priority. Report of a high-level "Reform Committee on Planning and Budgeting in Assam" (July 2016) which informed the Budget for 2016-17 identified three critical issues - (a) ambitious and unrealistic budget without adequate resources that forces the government to apply excessive controls; (b) need for resource mobilization either by way of increased tax through new avenues or savings through prudent allocations; and (c) ensure program convergence to avoid duplication of schemes across departments. While the state's expenditure budget size increased by 88 percent between 2011-12 and 2015-16, it lacked realism without support of adequate resources. Consequently, revenue and budget out-turns are more than more than 25 percent of original budget. Assam's finances are characterized by low Own Source Revenue (OSR) at 30 percent of total revenue and dependent on central transfers by way of devolution of central taxes and central grants accompanied by a high level of committed expenditure.

8. Efficiency in PFM is constrained by outdated information systems for expenditure and tax revenue management, manual processes in expenditure control and cash management practices. The core treasury and accounting system - Comprehensive Treasury Management & Information System (CTMIS) was partially implemented in 2005. This has resulted in continuing dependence on largely manual processes in budget preparation, its allotment and control and in managing fund releases. Payments are controlled by a system of "Fixation of Ceiling" mechanism which requires all non-salary bills to be pre-approved by Finance Department before being presented to the treasury for payment contributing to delays in budget execution, payments and accounting. One of the factors for this is an absence of a decision support system available to the Finance Department to support active cash management. Moreover, there are delays in reporting to the state's Accountant General (AG) for compilation of state accounts. Similarly administrative processes and taxpayer services in Commercial Tax Department (CTD) are managed through separate back end and front end applications which are fragmented and outdated resulting in manual interventions in VAT. There is no automation for other state taxes administered by CTD and for management of Excise revenue.

9. There is a need to address gaps in public procurement framework, enhance capacity and scale up e-procurement: Public procurement in Assam represents a significant portion of the government's spending and is a key determinant of budget execution out-turns. The State

Financial Rules that govern public procurement in Assam have not completely evolved over time to reflect and enable newer models and approaches to procurement. This, coupled with inadequate capacity in public procurement, results in inadequate planning and longer cycle time for procurement. GoA has adopted e-procurement, but its current coverage is less as compared to other states and needs scaling up.

10. There is a need to enhance human resource capacity in PFM in Assam. Inadequate investment in capacity building and exposure reflects in significant capacity constraints in understanding of various PFM aspects including procurement, budgets and internal controls, as also a lack of exposure to modern PFM practices in the rest of the country. The Finance Department, GoA has identified this as one of the areas which needs significant attention as part of any PFM modernization initiative.

11. The above practices manifest in the form of concentration of expenditure in the last quarter. The constraints articulated above aggravate this pattern of rush of expenditure in the last quarter/month of the financial year. Discretionary expenditure reported in the last quarter over 2014 to 2016 in Assam is 55% of total and this is higher than most states in India. This reflects adversely in the quality of expenditure, lends itself to risk of non-compliance of internal control procedures and practice of parking of funds outside the consolidated fund of the state to avoid lapse of budget.

12. GoA's recognition of the challenges as a starting point has led to initiating reforms to improve PFM. GoA is keen to enhance budget credibility by strengthening and modernize its PFM systems to enhance efficiency of its treasury and tax administration systems and improving financial accountability and fiscal transparency and to this end has identified reform priorities, using Information Technology as a key driver. GoA aspires to deepen its PFM reform initiatives and has sought support from the World Bank in strengthening its expenditure management and tax administration systems in specific areas.

C. Proposed Development Objective(s)

Development Objective(s)

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 would include: the Finance Department, Revenue departments of Commercial Tax and Excise; procuring agencies in select line departments and government officials. All line departments, directorates and field level units would 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 (such as electronic payments and collections for services, better public procurement and enhanced tax payer services) provided by public institutions and enhanced transparency.

Key Results

The achievement of the PDO will be monitored by the following PDO level indicators: (a) Reduction in share of discretionary expenditure in last quarter of financial year; (b) Public access to key budget execution reports and procurement contracts award ; and (c) Reduction in cost of

collection of tax revenue in Commercial Tax and Excise Departments.

D. Project Description

14. The Project is an Investment Project Financing (IPF) of US\$ 35 million with technical assistance and results-based financing components. The project focuses on strengthening PFM institutional systems and capacity in the state of Assam. Successful implementation of the project is expected to contribute to enhanced controls and transparency in budget execution, better cash and debt management and strengthened institutional capacity. The state is also keen to enhance its OSR through a combination of policy measures, improving efficiency of tax administration in key revenue generating departments (commercial taxes and excise) by strengthening institutional capacities and enhancing e-services for taxpayers to facilitate better compliance. The project seeks to focus on these priority areas identified by GoA, building on the state's on-going reform initiatives.

15. The Project consists of three components. Component 1: Strengthening Public Finance Institutional Capacity will support activities to strengthen selected PFM institutions and functions in the state. This will include institutional assessment and strengthening, capacity building and analytical studies; Component 2: Strengthening Expenditure and Revenue Information Systems consists of two complementary parts - Technical Assistance and Results Based Financing; and Component 3: Project Management.

16. Component 1: Strengthening Public Finance Institutional Capacity: This component will support strengthening PFM institutional framework and systems and improving institutional capacity in the areas of expenditure management, cash and debt management, procurement and public private partnership with focus on building capacity of GoA's officials in PFM. This component has the following sub-components:

17. Sub-Component 1.1 Strengthening Cash & Debt Management: The objective of this sub-component is to build the capacity of the Finance Department in: (i) carrying out reliable cash flow forecasting; (ii) providing reliable information for planning GoA's market borrowings; and (iii) strengthening institutional capacity and systems by establishing tools for effective life-cycle management of debt and payment arrears. This sub-component will support (i) institutionalizing a Cash and Debt Management unit in the Finance Department; (ii) building capacity for developing debt policy and strategy, conducting Debt Sustainability Analysis and effective cash and debt management; and (iii) development of a simple framework and system for management of commitments in selected departments which contribute to about 80 percent of the capital expenditure.

18. Sub-component 1.2: Strengthening Public Procurement Framework and scaling up e-Procurement: The objective of this sub-component is to strengthen efficiency, economy and transparency in public procurement by enhancing capacity of procuring agencies and officials in public procurement (as expressed by GoA in the 2016-17 Budget). This sub-component will support: (i) development of procurement policy, procurement manual and develop Standard Bidding Documents (SBD); (ii) capacity building of officials in public procurement, including accreditation in public procurement of a core group of officials ; (iii) moving to a unified e-procurement system and its scale up with features for data analytics; and (iv) establishment of a Procurement Reform unit in the Finance Department for implementing and sustaining the above

reforms in procurement.

19. Sub Component 1.3 Strengthening Public Private Partnership Framework: With the objective of scaling up investments in infrastructure, the new government has identified the need to review its existing framework for PPP framed in 2008 to identify constraints in policy, institutional framework and procedures and procurement models for PPP. This will serve as a basis for initiating policy changes to attract PPPs in the state to enhance fiscal space. This sub-component will support: (i) reviewing and strengthening the PPP framework (policy, process, institutional capacity, risk assessment and its management); and (ii) strengthening the existing PPP cell in the Planning Department, which will also provide handholding to the departments.

20. Sub-component 1.4 Institutional Strengthening of Finance Department: The objective of this sub-component is to strengthen the organizational structure and capacity in the Finance Department concurrently with the proposed implementation of IT enabled solutions and its expanding role in budget preparation pursuant to merging of plan and non-plan classification. This sub-component will support an institutional review of various functions and processes in Finance Department and support its implementation.

21. Sub-component 1.5 Training and Capacity Building: GoA recognizes the need for investments in capacity building of its human resources both in Finance and other line departments on various aspects of PFM, especially with the proposed reforms in PFM. With this objective, this sub-component will support a Training Needs Analysis, development of training strategy, content development, upgrading and IT enabling its training facilities to enhance their delivery capabilities and delivery of the trainings. This will be supplemented knowledge transfer visits to other states, partnership and twinning arrangements with eminent national/state level PFM institutions on thematic areas.

Component 2 Strengthening Expenditure and Revenue Information Systems

22. GoA plans to implement/modernize its key information systems budget, expenditure management and tax administration. this component supports the Government's initiatives to e-enable various processes and services for budget and expenditure management, payroll, electronic payments & collections and tax administration by implementing new or upgrading existing systems in Treasury, Commercial Taxes and Excise departments.

23. This component has two complementary parts - Technical Assistance and Results based Financing. The activities under the technical assistance sub-component will provide necessary technical inputs and support in informing the approach, design, functional requirements, phasing and costing for the larger IT investments and in project management and oversight over implementation and roll out of the IT systems related to FMIS, CTD and excise. The Results based sub-component will disburse upon achievement of agreed results or DLIs related to actual roll out of the IT systems supported by expenditure largely consisting of investments in development and implementation of such information systems.

24. The sub-components under this component are as follows:

Sub Component 2.1 Design, development and implementation of Financial Management Information Systems (FMIS): GoA intends to implement a financial management information

system (FMIS) replacing/upgrading existing systems with the objective of enhancing the efficiency of budget execution, strengthening controls, improving timeliness of reporting and establish a decision support system. In addition the state's fiscal transparency when benchmarked with 'good practices' in other states in India, indicates gaps in disclosure practices in Assam, which too is largely attributable to outdated information systems. Upgrading information systems and practices will support GoA in its initiative to enhance transparency and disclosure of fiscal, budget execution and procurement information. The project will support the development and implementation of a new/upgraded FMIS by addressing many of the existing infirmities including automating manual processes and controls in the budget allotment and execution cycle.

25. Sub-component 2.2 Enhancing E-Collection and E-Payment Systems: GoA presently does not have a state e-collection portal. Other than collection of VAT, all tax and non-tax collections are not electronically enabled. On the payments side, the state's objective to scale up e-payments has been impeded by its existing arrangements with commercial banks and other operational constraints. GoA proposes to bring all collection of government revenue under a common unified e-platform and migrate to using RBI's e-Kuber system for electronic payments, which will enable elimination of various inefficiencies in the current payment processes and provide near real time information of payment status and the State's fund position. The project will support the development and roll out of the e-collection portal across majority of tax and non-tax revenues and integration of treasury systems with e-kuber and its scale up to enable e-payments.

26. Sub-Component 2.3 Designing/upgrading information systems and institutional strengthening in Commercial Tax Department: CTD is currently responsible for administering nine key tax revenue legislations in the state, including VAT, which is the largest OSR in the state. Of these nine taxes, CTD will continue to be fully responsible for administration of five state level taxes that will not be subsumed under proposed roll-out of GST. Additionally, Assam will continue to administer VAT on alcohol and petroleum products. These are expected to continue to generate about Rs. 4,000 crores in revenue annually, GoA has opted for model II of GST wherein the GST Network (GSTN) will develop the entire GST administration modules. CTD is expected to strengthen functions related to back-end scrutiny, assessment, audit and recovery processes. The project will support the following interventions: a) Investment in a new IT system for all non GST State Taxes to enable GoA to enhance effectiveness of taxpayer services, with emphasis on MIS and actionable reports for better decision making, which will also contribute to lower cost of compliance and collection; and b) Strengthening Institutional Capacity of CTD involving reorganization of functions, offices and human resources gradually, along with re-skilling. The project will support an institutional assessment of CTD, training needs analysis and support building capacity strengthen various back end functions including developing competency in service tax and strengthen the internal audit.

27. Sub-component 2.4: Design, development and implementation of E-Governance solution in Excise Department: Excise duty is the second highest OSR in Assam at about 8 percent of own tax revenue. However, annual revenue at about Rs. 800 crores in 2015-16 under-weighs revenue expectations given levels of consumption. Currently, the Excise Department operates on manual decentralized processes for both regulation and taxation functions resulting in perceived losses of revenue and administrative inefficiencies. Non-availability of e-governance and IT tools has resulted in weak monitoring of issuance and use of trading and distilling licenses, transport permits, monitoring transport of liquor and production. GoA has moved excise collection to the

first point of sale transaction and levying VAT on MRP basis which is expected to mitigate risk of revenue loss from diversion or sale of non-duty paid alcohol. The project will support GoA's initiative to put in place a comprehensive transparent e-governance system for efficient management and regulation of excise revenues.

28. Component 3 Project Management, Monitoring & Evaluation and Coordination This component will support effective project management and facilitate implementation, coordination, learning and quality enhancement activities under the project including consultancies relating to DLI verification and M&E, and supporting domain specialists in various disciplines deputed or contracted into the PMU

Component Name

Strengthening Public Finance Institutional Capacity

Comments (optional)

Component Name

Strengthening Expenditure and Revenue Information Systems

Comments (optional)

Component Name

Project Management, Monitoring & Evaluation and Coordination

Comments (optional)

E. 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.

F. Environmental and Social Safeguards Specialists

Sangeeta Kumari (GSU06)

II. Implementation

Institutional and Implementation Arrangements

30. GoA has constituted the Assam Society for Comprehensive Financial Management System (AS-CFMS) as a special purpose vehicle (SPV) under the Finance Department for effective implementation of IT projects in the state on mission mode. AS-CFMS seeks to meet the long-term twin objectives of providing - (i) a dedicated unit focusing on design, development and over-seeing implementation of new IT solutions or upgrading existing applications, and managing associated change process, particularly those in the realm of PFM; and (ii) a centrally managed platform for post implementation activities including maintenance of such systems and regular monitoring and renewal of various service contracts, licenses and maintenance contracts in a timely and cost efficient manner.

31. This SPV has been designated as the Project Management Unit (PMU) for the project. Based on past experience, GoA has proposed this model to have a core internal team within the Finance Department to lead the reforms and effectively manage and monitor the implementation. The governance structure of the of the SPV includes a Governing Body under the Chief Minister and an Executive Committee under the Chief Secretary and members include the Secretaries of all participating departments. The society will be headed by a State Project Director (SPD) from the Indian Administrative Services (IAS) cadre (not below the rank of Joint Secretary in GoA) supported by an Additional Project Director from the Assam Civil Services. The Rules of Business and Delegation of Powers of AS-CFMS have been framed and approved.

32. The day-to-day management of the Society will be vested in the SPD supported by full-time specialists in procurement, financial management, budget and treasury regulations and operations and professionals with requisite IT and functional domain expertise. These will be a mix of GoA officers on deputation which will build core capabilities within GoA, and external domain consultants to bring in the experience and expertise. The fiduciary functions of the project will be housed in the PMU.

III. Safeguard Policies that might apply

Safeguard Policies	Triggered?	Explanation (Optional)
Environmental Assessment OP/BP 4.01	No	The project interventions include only 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.
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	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 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	

IV. Key Safeguard Policy Issues and Their Management

A. Summary of Key Safeguard Issues

1. Describe any safeguard issues and impacts associated with the proposed project. Identify and describe any potential large scale, significant and/or irreversible impacts:
2. Describe any potential indirect and/or long term impacts due to anticipated future activities in the project area:
3. Describe any project alternatives (if relevant) considered to help avoid or minimize adverse impacts.
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.
5. Identify the key stakeholders and describe the mechanisms for consultation and disclosure on safeguard policies, with an emphasis on potentially affected people.

B. Disclosure Requirements

If the project triggers the Pest Management and/or Physical Cultural Resources policies, the respective issues are to be addressed and disclosed as part of the Environmental Assessment/ Audit/or EMP.
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If in-country disclosure of any of the above documents is not expected, please explain why:

C. Compliance Monitoring Indicators at the Corporate Level

The World Bank Policy on Disclosure of Information	
Have relevant safeguard policies documents been sent to the World Bank's Infoshop?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]
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?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]
All Safeguard Policies	
Have satisfactory calendar, budget and clear institutional responsibilities been prepared for the implementation of measures related to safeguard policies?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]
Have costs related to safeguard policy measures been included in the project cost?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]
Does the Monitoring and Evaluation system of the project include the monitoring of safeguard impacts and measures related to safeguard policies?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]
Have satisfactory implementation arrangements been agreed with the borrower and the same been adequately reflected in the project legal documents?	Yes [<input type="checkbox"/>] No [<input type="checkbox"/>] NA [<input type="checkbox"/>]

V. Contact point

World Bank

Contact: Mohan Gopalakrishnan
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Borrower/Client/Recipient

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Implementing Agencies

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VI. For more information contact:

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VII. Approval

Task Team Leader(s):	Name: Mohan Gopalakrishnan	
<i>Approved By</i>		
Practice Manager/ Manager:	Name: Fily Sissoko (PMGR)	Date: 22-Jan-2017
Country Director:	Name: Hisham A. Abdo Kahin (CD)	Date: 23-Jan-2017