

## Results framework

COUNTRY: India

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

**Project Development Objectives(s)**

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.

**Project Development Objective Indicators by Objectives/ Outcomes**

Indicator Name	Baseline	Intermediate Targets					End Target
		1	2	3	4	5	
To contribute to improvement in predictability and transparency in budget execution							
Reduction in share of discretionary expenditure reported in the last quarter of the financial year (Percentage)	55.00	55.00	55.00	51.00	49.00	48.00	48.00
Public access to key budget execution reports (Yes/No)	No	No	No	No	No	Yes	Yes
Public access to procurement contracts awarded (Percentage)	0.00	0.00	12.00	14.00	50.00	60.00	60.00
To contribute to improvement in efficiency in tax administration in Assam							
Reduction in cost of collection of tax revenue in Excise Department (Percentage)	4.01	4.01	3.75	3.50	3.25	3.00	3.00
Reduction in cost of collection of taxes in office of the Commissioner of Taxes (Percentage)	1.27	1.27	1.27	1.00	0.90	0.80	0.80

### Intermediate Results Indicators by Components

Indicator Name	Baseline	Intermediate Targets						End Target
		1	2	3	4	5	6	
<b>Strengthening Public Finance Institutional Capacity</b>								
Enhanced capacity in Cash and Debt Management	Fragmented institutions for debt management; absence of active cash and debt management and cash-flow forecasting	Cash and Debt Management Unit established	Finance Department has prepared an annual borrowing calendar based on rolling monthly cash-flow forecasts (error margins on cash balance forecast not exceeding 20%)		Public Debt statistics and performance has been reported in the statement under Assam's FRBM Act by the Finance Department.	Finance Department has prepared an annual borrowing calendar based on rolling monthly cash-flow forecasts (error margins on cash balance forecast not exceeding 10%)	Complete Public Debt data has been recorded in the Debt Management Module of FinAssam	Cash and Debt Management Unit established; Annual borrowing informed by cash-flow forecasts; Enhanced disclosures on public debt Public debt data digitized
Strengthened public procurement framework and capacity building of officials (of which 5% are female)	Outdated procurement rules; no SBDs; and no system for public procurement training	Finance Department has drafted and submitted the procurement rules and SBDs for GoA's review		100 officials trained in public procurement	(i) Additional 100 officials trained in public procurement (ii) Finance Department has notified and published the procurement rules in the	Additional 150 officials trained in public procurement	(i) Additional 150 officials trained in public procurement. (ii) Finance Department has notified the SBDs	Procurement framework strengthened by approval of procurement rules and notification SBDs; and capacity of selected officials enhanced

					Official Gazette of GoA			
Increased coverage of e-Procurement	GO issued for mandatory e-Procurement for procurement above INR 20 lacs; e-Procurement tender value in 2015-2016 - INR 5,700 crores	50% increase in e-procurement tender value over baseline	10% increase in e-procurement tender value over previous year	20% increase in e-procurement tender value over previous year	State Procurement Portal "Go Live"	The Finance Department has provided public access to information on at least 60% of the contracts awarded over the e-procurement threshold during the previous 12 months	State Procurement Portal with enhanced procurement information and analysis publicly made available by the Finance Department.	Increased coverage of value of e-procurement (250% increase over baseline); enhanced disclosure and transparency in procurement
Training of GoA officials in PFM (of which 10% are female)	Sporadic training on PFM				100 officials trained in PFM	Additional 150 officials trained in PFM	Additional 100 officials trained in PFM	Enhanced PFM capacity of the GoA's finance officials in selected areas of PFM (350 officials trained)

Strengthening Expenditure and Revenue Information Systems								
Enhanced controls in budget execution and reporting	Processes for budget distribution, budget control, and bill submission by the DDOs are manual; No decision support for Finance Department and delays in submission of monthly accounts for compilation				(i) Contract awarded by AS-CFMS for FMIS Systems Integrator (ii) Budget Allocation and Distribution Module in FinAssam for HoD/BCOs to DDOs operationalized with existing treasury system by the Finance Department	At least 90% of the DDOs have submitted payment claims to the treasuries using FinAssam. At least 90% of the Monthly Accounts have been rendered to AG (A&E) timely by the Accounts Rendering Units	FinAssam FMIS solution functional with core modules and integrated with select external systems	Controls over Budget distribution and execution and accounting / reporting strengthened through a functional and integrated FMIS and decision support system for the FD operationalized
Increased percentage of e-collection and e-payments using common e-collection and payment systems	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	E-collection portal developed and rolled out for excise and all non-GST taxes administered by CoT.	At least 60% payments made by the treasuries have been made electronically using e-kuber	At least 70% payments made by the treasuries have been made electronically using e-kuber	(i) At least 80% payments made by the treasuries have been made electronically using e-kuber (ii) At least 90% of excise	At least 90% of non-GST tax (administered by the CoT) collected through the e-Collection portal	At least 70% revenue of three additional services, other than excise and CoT, have been collected through the e-Collection portal	At least 90% of excise and non-GST tax (administered by the CoT) collected electronically and at least 80% of payments made electronically by the treasuries and e-collection portal scaled up to cover additional services

					revenue collected through the e-Collection portal			
Enhanced public disclosure of budget information and Citizen's Engagement	Limited budget disclosures	Budget disclosures made by Finance Department include at least the following sections: (a) Budget at a glance; (b) Analytical Statement; (c) Transfer to Local Bodies; and (d) Action taken report on the budget of the previous year	Disclosures made by Finance Department complying with the requirements of the Assam's FRBM Act at least the following: (a) key fiscal indicators; (b) changes in accounting standards and policies affecting fiscal indicators; (c) guarantees and borrowings.	Additional budget disclosure made by Finance Department in Budget for FY 2020-21 includes budgetary impact of major policy decisions	Additional budget disclosures made by Finance Department include the following: (a) salary details for government departments; (b) object head-wise expenditure; and (b) Child and Gender Budget statements	Disclosures made by Finance Department further complying with the requirements of the Assam's FRBM Act at least the following: (a) impact of supplementary demand for grants on fiscal indicators; and (b) a statement containing the outcome of the review of trends in receipts, expenditure and fiscal indicator targets	The Finance Department has provided public access to in-year Budget execution report	Enhanced budget disclosure to citizens, including compliance with the disclosure requirements of the Assam's FRBM Act

Enhanced services provided by office of the Commissioner of Taxes (CoT) using e-Governance	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	Contract for new IT application for CoT awarded by AS-CFMS.			CoT has operationalized the utilities for e-returns and online scrutiny of returns for all non-GST State taxes in the new IT application	Electronic filing of Non-GST tax returns related to VAT, CST, Professional Tax and Electricity Duty Tax have commenced using the new IT application.	Data Analytics Capacity for GST and non-GST taxes established, and reports utilized to monitor taxpayer compliance	Enhanced taxpayer services provided by CoT for returns, obligations, and communication
Strengthened institutional capacity in office of the Commissioner of Taxes (CoT)	Inadequate audit systems that is, lack of system based audit selection and limited tax analytical capacity	(i) Report on institutional assessment and capacity-building needs for the CoT completed		Service taxation capacity enhanced through training of 150 CoT officials.		Training in GST Audit conducted along with preparation of audit guidance case studies		Capacity of core tax administration functions strengthened
Enhanced services provided by Excise Department using e-Governance	All procedures and processes are manual in the Excise Department; Excise revenue INR 807 crore in 2015-2016	Assam has notified the Excise Rules 2016 in the Official Gazette.		Contract for e-governance solution for Excise Department has been	Excise Department has issued at least 80% of all transport permits	The Excise Revenue Collection has increased by at least 80% over the	E-governance solution operationalized in the Excise Department with (a) e-	Enhanced services provided by the Excise Department and 80% increase in excise revenue over baseline

				awarded by AS-CFMS.	electronically.	revenue in financial year 2015-16.	services to taxpayers and (b) MIS for monitoring and regulation	
Digitization and improving efficiency in payment processes for selected State DBT schemes through establishment of a Centralized IT Platform (Text)	Fragmented scheme-based MIS systems and largely manual processes				(i) Contract for the development of centralized IT Platform for DBT Schemes has been awarded by the AS-CFMS (ii) DBT Cell has been institutionalized and is functional	Core functionalities of IT platform are deployed in Live production environment and two schemes are on-boarded	80% of beneficiaries are receiving payments through the IT Platform at least for two select schemes	Centralized IT platform for State DBT schemes operational with selected schemes on-boarded and using key functionalities