**KYRGYZ REPUBLIC**

**State Tax Service and National Statistical Committee**

**Tax Administration and Statistical System Modernization Project (P163711)**

**ENVIRONMENTAL and SOCIAL**

**COMMITMENT PLAN (ESCP)**

**[12/03/2019]**

**ENVIRONMENTAL AND SOCIAL COMMITMENT PLAN**

1. The Kyrgyz Republic (the Borrower) is planning to implement the Tax Administration and Statistical System Modernization Project (the **Project**), with the involvement of the State Tax Service (STS) and the National Statistical Committee (NCS). The International Development Association hereinafter the Association has agreed to provide financing for the Project.
2. The Borrower will implement material measures and actions so that the Project is implemented in accordance with the World Bank Environmental and Social Standards (**ESSs**). This Environmental and Social Commitment Plan (**ESCP**) sets out a summary of the material measures and actions.
3. Where the ESCP refers to specific plans or other documents, whether they have already been prepared or are to be developed, the ESCP requires compliance with all provisions of such plans or other documents. In particular, the ESCP requires compliance with the provisions set out in Project’s Stakeholder Engagement Plan (SEP), and the Labor Management Procedures (LMP) developed by the Borrower.
4. The table below summarizes the material measures and actions that are required as well as the timing of the material measures and actions. The Borrower is responsible for compliance with all requirements of the ESCP even when implementation of specific measures and actions is conducted by the Ministry, agency or unit referenced in 1. above.
5. Implementation of the material measures and actions set out in this ESCP will be monitored and reported to the Association by the Borrower as required by the ESCP and the conditions of the legal agreement, and the Association will monitor and assess progress and completion of the material measures and actions throughout implementation of the Project.
6. As agreed by the Association and the Borrower, this ESCP may be revised from time to time during Project implementation, to reflect adaptive management of Project changes and unforeseen circumstances or in response to assessment of Project performance conducted under the ESCP itself. In such circumstances, the Borrower will agree to the changes with the Association and will update the ESCP to reflect such changes. Agreement on changes to the ESCP will be documented through the exchange of letters signed between the Association and the Borrower. The Borrower will promptly disclose the updated ESCP. Depending on the project, the ESCP may also specify the funding necessary for completion of a measure or action.
7. Where Project changes, unforeseen circumstances, or Project performance result in changes to the risks and impacts during Project implementation, the Borrower shall provide additional funds, if needed, to implement actions and measures to address such risks and impacts.

| **MATERIAL MEASURES AND ACTIONS**  | **TIMEFRAME** | **RESPONSIBILE ENTITY/AUTHORITY**  |
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| **MONITORING AND REPORTING** |
| A | **REGULAR REPORTING**: Prepare and submit regular monitoring reports on the implementation of the ESCP. | Every six months throughout Project implementation as part of Project progress reports. | STS, NCS |
| B | **INCIDENTS AND ACCIDENTS NOTIFICATION**: Promptly notify any incident or accident related or having an impact on the Project which has, or is likely to have, a significant adverse effect on the environment, the affected communities, the public or workers. Provide sufficient details regarding the incident or accident, indicating immediate measures taken to address it, and include information provided by any contractor and supervising entity, as appropriate. | Promptly after taking notice of the incident or accident (as soon as reasonably practicable, but no later than ten (10) calendar days after the occurrence of such incident or accident).  | STS, NCS |
| C | **CONTRACTORS MONTHLY REPORTS**For contracts using the Bank’s standard procurement documents, contractors are required to provide monitoring reports to the Project Management Units. | The Contractors shall submit reports to the PIU on a quarterly basis.The Borrower shall submit to the Bank upon request. | STS, NCS |
| **ESS 1: ASSESSMENT AND MANAGEMENT OF ENVIRONMENTAL AND SOCIAL RISKS AND IMPACTS** |
| 1.1 | **ORGANIZATIONAL STRUCTURE**The Borrower will establish and maintain two Project Management Units (PMUs), one at each of the two implementing agencies, with qualified staff to support management of E&S risks.Maintain throughout project implementation.  | After project effectiveness | STS, NCS |
| 1.2 | **ENVIRONMENTAL AND SOCIAL ASSESSMENT:** Carry out environmental and social screening to identify and assess the environmental and social risks and impacts of the Project and appropriate mitigation measures | Before project appraisal | STC, NCS |
| 1.3 | **MANAGEMENT TOOLS AND INSTRUMENTS** The E&S risk management processes and procedures to be followed during Project implementation will be included in the Project’s Operational Manual (POM), consistent with relevant requirements of ESS1, ESS2 and ESS10, and in a manner acceptable to the World Bank. | The POM, acceptable to the Bank, is expected to be finalized prior to effectiveness. Once approved, the POM will be implemented throughout Project implementation. | STC, NCS |
| 1.4 | **MANAGEMENT OF CONTRACTORS** Incorporate the relevant aspects of the ESCP, including the relevant E&S documents and/or plans, and the Labor Management Procedures, into the ESHS specifications of the procurement documents with contractors. Thereafter ensure that the contractors comply with the ESHS specifications of their respective contracts. | Prior to the preparation of procurement documents. Supervise contractors throughout Project implementation. | STC, NCS |
| **ESS 2: LABOR AND WORKING CONDITIONS**  |
| 2.1 | **LABOR MANAGEMENT PROCEDURES**Update, adopt, and implement the Labor Management Procedures (LMP) that have been developed for the Project.  | Throughout Project implementation. | STC, NCS |
| 2.2 | **GRIEVANCE MECHANISM FOR PROJECT WORKERS** Establish, maintain, and operate a grievance mechanism for Project workers, as described in the LMP and consistent with ESS2.  | Grievance mechanism operational prior engaging Project workers and maintained throughout Project implementation. | STC, NCS |
| **ESS 3: RESOURCE EFFICIENCY AND POLLUTION PREVENTION AND MANAGEMENT** Not relevant  |

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| **ESS 4: COMMUNITY HEALTH AND SAFETY** Not relevant |

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| **ESS 5: LAND ACQUISITION, RESTRICTIONS ON LAND USE AND INVOLUNTARY RESETTLEMENT** Not relevant |
| **ESS 6: BIODIVERSITY CONSERVATION AND SUSTAINABLE MANAGEMENT OF LIVING NATURAL RESOURCES** Not relevant |
| **ESS 7: INDIGENOUS PEOPLES/SUB-SAHARAN AFRICAN HISTORICALLY UNDERSERVED TRADITIONAL LOCAL COMMUNITIES** Not relevant |
| **ESS 8: CULTURAL HERITAGE** Not relevant |

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| **ESS 9: FINANCIAL INTERMEDIARIES** Not relevant |
| **ESS 10: STAKEHOLDER ENGAGEMENT AND INFORMATION DISCLOSURE** |
| 10.1 | **STAKEHOLDER ENGAGEMENT PLAN PREPARATION AND IMPLEMENTATION**Update, adopt, and implement Stakeholder Engagement Plan (SEP). | Before Project appraisal | STC, NCS |
| 10.2 | **PROJECT GRIEVANCE MECHANISM**: Prepare, adopt, maintain and operate a grievance mechanism, as described in the SEP. | Before Project appraisal | STC, NCS |
| **CAPACITY SUPPORT (TRAINING)** |
| CS1 | * Environmental and Social Risk management under ESF
 |  At the start of Project implementation | WB |