



1. Project Data

Project ID P110051	Project Name IN: Haryana Power System Improv Project	
Country India	Practice Area(Lead) Energy & Extractives	
L/C/TF Number(s) IBRD-77480	Closing Date (Original) 31-Dec-2014	Total Project Cost (USD) 260,212,149.53
Bank Approval Date 04-Aug-2009	Closing Date (Actual) 31-Dec-2017	
	IBRD/IDA (USD)	Grants (USD)
Original Commitment	330,000,000.00	0.00
Revised Commitment	260,212,149.53	0.00
Actual	260,212,149.53	0.00

Prepared by Richard L. Berney	Reviewed by Robert Mark Lacey	ICR Review Coordinator Ramachandra Jammi	Group IEGSD (Unit 4)
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2. Project Objectives and Components

a. Objectives

The project objective, as stated in the Loan Agreement, is to improve the availability, efficiency and accountability of electricity supply in Haryana through strengthening the transmission and distribution systems. (page 5). This objective are repeated in the PAD (page10).

b. Were the project objectives/key associated outcome targets revised during implementation?



No

c. Will a split evaluation be undertaken?

No

d. Components

Component 1: Transmission system strengthening (Estimated US\$312.5 million; Actual US\$312.5 million): This component was comprised of priority investments in substations and transmission lines. They were expected to reduce overall system losses, improve reliability, and increase the transfer capability of the state transmission network.

Component 2: Urban distribution system strengthening (Estimated US\$87.5 million; Actual US\$67.5 million): This component consisted of the upgrading of distribution infrastructure in three high growth towns, and the introduction of Advanced Metering Infrastructure (AMI) for select high volume consumers.

Component 3: Technical assistance and capacity building (Estimated US\$10.0 million; Actual US\$5.0 million): In addition to facilitating project implementation, this component was designed to support institutional strengthening, including revamping of organizational structures, establishment of employee management systems, automation of business functions, and the creation of a long-term investment planning process.

e. Comments on Project Cost, Financing, Borrower Contribution, and Dates

Project Cost: Actual project cost was US\$385 million, 94 percent of the appraisal estimate of US\$410 million. The transmission component cost the same as estimated, but the distribution and technical assistance (TA) components were, respectively, US\$20 million and US\$5 million less than the appraisal estimate. The ICR does not explain the reasons for these differences.

Financing: The original Bank loan was for US\$330 million. At project completion, US\$260 million, (79 percent) had been disbursed. Depreciation of the Rupee during implementation led to lower project costs in dollar terms. Rather than increase the scope of the project, the Bank agreed to fund up to 90 percent of project costs that were eligible for Bank financing, instead of the original 80 percent. One project activity (AMI installation – see Section 4 below), estimated to cost US\$25 million, was cancelled at the first restructuring. The remaining \$45 million were cancelled at closure.

Borrower Contribution: Borrower financing amounted to US\$125 million, compared to the appraisal estimate of US\$82 million (20 percent of original project cost).

Dates: The project closed on December 31, 2017 after two extensions, the first by 23 months in December 2014, extending the closing date to November 2016, and the second by 13 months in February



2017 extending it to Dec 2017. Both extensions were to allow time for contract completion, and the first extension also permitted the addition of new subprojects.

3. Relevance of Objectives

Rationale

The ICR reports that, despite having received Bank support during the 1990s, at the time of appraisal in the early 2000's, Haryana's power sector faced significant problems, including weak institutional performance, rising costs, low cost recovery through tariffs, and deteriorating service levels due to inadequacy of investment. Electricity supply to the agricultural sector remained mostly unmetered, which resulted in the utilities being less than fully compensated for their supplies to this sector. Government subsidies to the power sector more than doubled between FY2003-04 and FY2007-08, from US\$210 million to \$482 million.

The project's objectives (to improve the availability, efficiency and accountability of electricity supply in Haryana) were directly relevant to the first of the three pillars of the FY2009-FY2012 County Assistance Strategy (CAS): to improve the reliability of state electricity transmission and distribution systems. They were also directly relevant to the Government's strategic interest in scaling-up infrastructure investments. However, neither the project's objectives nor its design addressed the underlying problems related to the sector's financial difficulties reflected in Haryana's severe under investment in the upgrading of its transmission and distribution systems.

The 2013-2017 Country Partnership Strategy (CPS) shifts the emphasis of the World Bank Group's program towards the "battle against poverty.... in India's low income states." It proposes going beyond the provision of financing alone to the search for innovative solutions (especially in relatively high income states) that can subsequently be rolled out in other programs. In the electricity sector, lending focuses on projects that support inter-country, inter-regional transmission connectivity and energy wheeling through the transmission system. These shifts in approach, which continue to be reflected in the FY18-22 Country Partnership Framework (CPF), reduce the relevance of the project's objectives to Bank Group strategy. While, the goals of enhanced access, efficiency and accountability of power supply remain pertinent, the CPS states that addressing bottlenecks in generation, transmission and distribution would be coupled with support to the Government in promoting financially sustainable access to electricity. The CPF (p. 53) affirms that "[the World Bank Group] would deepen its support to achieve results by first strengthening the institutional capacity and governance of the power [transmission and distribution] utilities to achieve improvements in financial and operational performance," As noted, these issues were not adequately reflected in the project's objectives and results framework.

Rating

Substantial



4. Achievement of Objectives (Efficacy)

Objective 1 **Objective**

To improve the availability of electricity supply in Haryana.

Rationale

Theory of Change. Project activities were designed to enhance Haryana's transmission and distribution networks, and to improve their operational efficiency. The sub-projects focused on long-term results by achieving intermediate outcomes, directly related to areas of intervention rather than to sector-wide reforms. The expansion of the high voltage transmission lines and feeder substations was intended to expand and upgrade the transformation capacity of the transmission system, which would improve the availability and reliability of electricity supply. The new urban feeder systems would relieve overloaded and dilapidated distribution systems. Both activities were expected to alleviate many of the state's power supply bottlenecks, which would, in turn, enhance the state's economic growth in a low cost, sustainable manner. The institutional strengthening action plan, including Corporate Governance and Financial Accountability Action Plans, were intended to strengthen the utilities and to improve their accountability and capacity to manage both project implementation future expansions.

Outputs:

The project fully achieved the intermediate output objectives, surpassing the targets for the building of new transmission lines and transformer capacity. The length of transmission lines was increased from a baseline of 8,200 kilometers (km) to 14,700 km, exceeding the target of 13,500 km. A SCADA system was put in place. And the state's transformer capacity increased by 10,000 MVA to 19,750 MVA, an increase of more than 100 percent over the baseline of 9,700 MVA, and exceeding the appraisal target of 16,000 MVA by 23%.

Outcome:

The project directly addressed the challenges in Haryana of supply shortages and high technical losses. The result was an expanded availability of power throughout the state, a reduction in overall power system losses, and an enhancement of service quality in the intervention areas. The outcome target for the total amount of energy transmitted through the transmission system during the project implementation period was exceeded: 49,220 MWh were transmitted as of the end of December 2017, compared to a baseline of 26,145 MWh and a target of 46,800 MWh. However, it must be noted that the project implementation period was expanded by 60%, from the original five years to the actual nine years. And during this period, Haryana implemented other T&D investments, which also contributed to the sector's improved performance. As a result, as the ICR points out, it is not possible to isolate the contribution of the project investments to these



achievements (para 23). Information on the project's percentage of total investment in transmission lines, which might have been useful for establishing an approximate estimate of attributable impact of the investments funded under the project, is unavailable.

Rating

Substantial

Objective 2

Objective

To improve the availability and efficiency of electricity supply in Haryana through strengthening the distribution system.

Rationale

Output

A system for managing and measuring customer service standards in selected urban centers was introduced.

- An institutional strengthening action plan was developed and implemented.
- A corporate governance plan was developed and implemented
- A financial accountability action plan was developed and implemented and a manual was prepared for accounts and audits.
- Inter-unit reconciliation of accounts was established.
- A system for managing and measuring customer service standards in select urban centers was introduced.
- A capital investment program covering requirements until 2025 was prepared.
- Key performance indicators were established for performance management system.
- Manuals for financial accounting and internal audit costing and budgeting were prepared.
- Training programs were implemented for technical, managerial and safeguards.

Outcomes:

Capacity was reportedly developed in procurement planning, contract management, and safeguards, in line with World Bank standards. The ICR states that “the relevant power transmission and distribution agencies made considerable efforts toward strengthening the various financial management and corporate



governance aspects as well as institutional capacity development.” (paragraph 32) It adds that the assistance provided was sufficient so that “the two implementing agencies could make considerable changes and upgradation in their business processes especially focused on financial management, inter-audit costing, and budgeting employee management.” (paragraph 33). However, the ICR also notes “shortcomings” in the implementation of the financial management and corporate governance plans (paragraph 32), but does not specify what these shortcomings are. In general, the language in the ICR is insufficiently precise to enable a judgment to be made on the efficacy of this objective. It is also noteworthy that only half of the loan amount allocated to institutional strengthening at appraisal was actually utilized. Efficacy of this objective is rated modest.

Rating
Modest

Objective 3

Objective

To improve the accountability of electricity supply in Haryana.

Rationale

Outputs:

- A system for managing and measuring customer service standards in selected urban centers was introduced.
- An institutional strengthening action plan for the utilities was developed and implemented.
- A corporate governance and financial accountability (CGFA) plan was developed and implemented, and accounting, auditing and costing and budgeting manuals were prepared.
- Inter-unit reconciliation of accounts was established.
- A system for managing and measuring customer service standards in select urban centers was introduced.
- The Advanced Metering component was dropped.
- A capital investment program covering utilities’ requirements until 2025 was prepared.
- Key performance indicators were established for a performance management system.
- Training programs were implemented for technical, managerial staff and those responsible for safeguards.

Outcomes:



Capacity was reportedly developed in procurement planning, contract management, and safeguards monitoring in line with World Bank standards. The ICR states that "the relevant power transmission and distribution agencies made considerable efforts toward strengthening the various FM financial management and corporate governance aspects as well as institutional capacity development." (paragraph 32) Thanks to the assistance provided, "the two implementing agencies could make considerable changes and upgradation in their business processes especially focused on financial management, inter audit costing and budgeting employee management." (paragraph 33). However, the ICR (paragraph 32) also notes "shortcomings" in the implementation of the financial management and corporate governance plans, but does not specify what these shortcomings are. In general, the language in the ICR is insufficiently precise to enable a judgment to be made on the efficacy of this objective. It is also noteworthy that only half the loan amount originally allocated to institutional strengthening at appraisal was actually utilized. Efficacy of the accountability-related objective is rated modest.

Rating
Modest

Rationale

Overall efficacy is rated substantial. Both output and outcome targets were exceeded for the transmission-related objective, and the outcomes for the distribution investments were strongly positive despite shortfalls in planned project out outputs. With a considerable increase in the volume of electricity transmitted and equally notable reductions in technical and commercial losses in the distribution systems of the three targeted towns, there is robust evidence of enhanced availability and efficiency of electricity supply in Haryana due in part to the project's contributions. It is less clear if there was increased accountability. Although there were numerous institutional strengthening activities, there is, as yet, an absence of robust evidence of enhanced capacity.

Overall Efficacy Rating

Substantial

5. Efficiency

The economic rates of return (ERR) reported in the ICR are high. For the distribution system upgrades in the three towns the weighted average ex-post ERR was 78.9 percent, compared to the ex-ante estimate of 58.3 percent. For the high voltage transmission investments, which accounted for 82% of the infrastructure investment, both the ex-ante and ex post ERRs were 83%. However, this ERR was based on the benefits of the total investment in the transmission system, and not just on the project's investments, thereby diminishing its specificity as a measure of the project's efficiency.



There were several important administrative and operational issues that affected efficiency. The closing date was extended twice (the first for 23 months and the second for 13 months), on both occasions to allow for completion of ongoing project components. Procurement delays reflected multiple reviews and prolonged bid evaluations. Frequent changes in senior leadership in both the transmission and distribution utilities slowed down decision-making and undermined the quality of implementation oversight and contract management. The additional three years represent 60 percent of the original five year schedule. Even after the extensions, one procurement package remained incomplete and is expected to be finalized in September 2018.

Notwithstanding the additional time, US\$70 million, representing more than 20 percent of the original loan value of US\$330 million, still remained unused at project closure. US\$25 million of this was for the Advanced Metering Infrastructure, which was dropped. Only half of the US\$10 million allocated for institutional strengthening was used. With regard to the remaining US\$40 million, although the Bank agreed to increase its financing of eligible expenditures from 80% to 90%, this was still insufficient to absorb the available funds, despite the installation of more kilometers of transmission and distribution lines and of more substations than originally foreseen. According to the task team, some of the explanation lies in the considerably lower bid prices on Bank-financed than on utility-financed procurements, and in the 33 percent depreciation of the rupee against the US dollar during the implementation period. Nevertheless, it is hard to escape the conclusion that costs were over-estimated at appraisal. In any event, and as the ICR (paragraph 34) acknowledges, over an implementation period of eight years, the loan proceeds could have been utilized more efficiently.

Efficiency Rating

Modest

a. If available, enter the Economic Rate of Return (ERR) and/or Financial Rate of Return (FRR) at appraisal and the re-estimated value at evaluation:

	Rate Available?	Point value (%)	*Coverage/Scope (%)
Appraisal	✓	78.60	95.00 <input type="checkbox"/> Not Applicable
ICR Estimate	✓	83.00	95.00 <input type="checkbox"/> Not Applicable

* Refers to percent of total project cost for which ERR/FRR was calculated.

6. Outcome

The project's objectives were highly relevant to the needs of Haryana's power sector and to Bank and government strategy at appraisal, although a deliberate choice was made to restrict the project's reach to



specific areas of direct intervention and not to address the sector's policy and structural issues. Their pertinence to World Bank Group strategy was, however, reduced following the shifts in both overall lending and sector priorities reflected in subsequent strategy documents. Relevance is therefore rated substantial, rather than high.

Efficacy is rated substantial. Both output and outcome targets were exceeded for the transmission-related objective, and the outcomes for the distribution investments were strongly positive, despite shortfalls in planned project outputs. With a considerable increase in the volume of electricity transmitted and equally notable reductions in technical and commercial losses in the distribution systems of the three targeted towns, there is robust evidence of enhanced availability and efficiency of electricity supply in Haryana due in part to the project's contributions. It is less clear if there was increased accountability. Although there were numerous institutional strengthening activities, there is, as yet, an absence of robust evidence of enhanced capacity. Only half the funds allocated to institutional strengthening were utilized.

Efficiency is rated modest. Although the ERRs for both the transmission and distribution investments are high, the calculation of the former relates to all Haryana's investments in transmission, not just those of the project. Operational and administrative inefficiencies led to a three year delay in completion, and Bank loan proceeds were not efficiently utilized.

Overall, these are considered to be moderate shortcomings, and outcome is assessed as moderately satisfactory.

a. Outcome Rating
Moderately Satisfactory

7. Risk to Development Outcome

The risks to the infrastructure investments are relatively low in the short and medium term. However, the risk to the maintenance of lower levels of distribution losses in the medium term is substantial, as long as the growth in consumption continues to outstrip funding for the expansion of the distribution system in an environment where tariffs are insufficient to cover operating costs.

8. Assessment of Bank Performance

a. Quality-at-Entry

The project was rightly seen as an opportunity for the Bank to reengage in power sector reform at the state level, following less than fully satisfactory earlier experiences. In the light of these experiences, the Bank had decided that it would not be advisable for the project to address major policy and structural issues,



while at the same time attempting to improve transmission and distribution performance. The objectives were, therefore, limited, clear and straightforward. The scope was tightly focused on outcomes achievable as a direct result of project interventions. Activities were restrained in terms of both institutional and geographic reach. For the distribution component, for instance, three cities were selected.

There were, however, moderate shortcomings. First, the constrained focus of project design meant that some key, sensitive dimensions, such as subsidized tariffs for agricultural electricity consumption, and electricity price regulations, were not to be tackled through the project but under parallel grant funding (ICR, paragraph 42). The task team subsequently informed IEG that "transparent and credible estimates of agricultural power consumption [were] calculated based on sample data and the capacity of the regulator was strengthened to put in place a multi-year tariff regime which still continues." However, no information is provided of the impact of these measures on utility finances. Second, design of the third component begs the question as to whether the proposed institutional strengthening program was sufficient. Revamped organization structures, improved business processes, employee management systems, and automation of business functions (ICR, Table 2) are all valuable dimensions of corporate streamlining, and may have contributed to the State Distribution Utility's "reported profits [at project closure] after more than a decade" (information provided by the task team). But it is not obvious that these process improvements would, in and of themselves, enable financial sustainability of the project-supported operational improvements. It is also noteworthy that supporting project implementation, rather than achieving financial sustainability, was specifically cited as one of the main purposes of the technical assistance under component 3 (ICR, Table 2). Moreover, there are some indications that the technical assistance program may not have been fully adequate, even within the self-imposed constraints described. Inadequacies in internal auditing persisted until closure (ICR, paragraph 60). The ICR also acknowledges (paragraph 43, sub-paragraph (c)) that, "while the team carried out a correct assessment of the institutional capacity, the mitigation measures could have been stronger." Implementation delays were to confirm this assessment. Third, client readiness for implementation could have been better assessed. For instance, the differences between Bank procurement guidelines and those of the implementing agencies for hiring outside consultants could have been identified and resolved during appraisal, thereby lessening implementation delays. Fourth, there were weaknesses in M&E design (see Section 9a below).

Quality-at-Entry Rating

Moderately Satisfactory

b. Quality of supervision

There were 14 supervision missions during the eight years the project was under implementation, along with monthly technical visits by staff from the Country Office, who monitored detailed progress and provided extensive support. The core project team was retained throughout, ensuring continuity. The team was proactive in dealing with a number of issues that arose during implementation. Attempts were made, albeit only partially successfully, to strengthen fiduciary capacity of implementing agency staff. Problems related to the need for a more stringent pre-qualification process for subcontractors were resolved by revising the bidding documents to include minimum criteria for subcontractors also. Some issues which caused delay – for instance, forest clearance, right-of-way, and agitation against a nearby road project – were outside the



Bank team's control. Nevertheless, the Bank could have taken a stronger initiative in establishing a faster payments system to contractors to ensure an adequate cash flow for their operations; this may have avoided some cancellation of contracts. Closer contract monitoring shortly after awards might have lessened implementation delays. Overall, shortcomings are assessed as moderate, and quality of supervision is rated moderately satisfactory.

Quality of Supervision Rating

Moderately Satisfactory

Overall Bank Performance Rating

Moderately Satisfactory

9. M&E Design, Implementation, & Utilization

a. M&E Design

The choice of the outcome indicator for the transmission component was, as the ICR explains, inappropriate because it measured the improvements in the transmission system as a whole resulting from the total investments in the system over the eight-year span of project implementation. There was no attempt to estimate how much of these benefits could be attributed to the Bank-financed investments. Even a relatively crude measure, such as the proportion of total investment financed by the project might have given an approximate indication.

The choice of aggregate technical and commercial (AT&C) losses for the distribution companies is not adequate for a project that focused its investments only on the physical distribution system. Technical losses alone would have been a more appropriate indicator.

b. M&E Implementation

The utilities regularly collected the requested information, and were able to provide it to the Bank. In addition to the supervision missions, the outcome/results of the project were monitored through information provided included quarterly progress and FM reports, annual audits of project accounts, and external monitoring reports from consultants. Baseline data for system losses (Technical plus Commercial losses) in the three towns had not been obtained at appraisal. Instead, a consultant was hired during implementation to establish the baseline data for these losses. However, the framework was not revised to reflect the correct baseline, making it difficult to compare the actual achievements beyond comparing them to targets set at appraisal.

c. M&E Utilization



M&E data collected during the project proved to be useful for the Bank management in understanding the immediate status and issues of the project that needed their attention, as well as informing the management on the effectiveness of the intervention and the longer-term impacts the project may have.

M&E Quality Rating

Modest

10. Other Issues

a. Safeguards

The project was classified as Category 'A' for environmental assessment purposes. Environmental Assessment (OP 4.01), Forests (OP 4.36), Natural Habitats (OP 4.04), and Involuntary Resettlement (OP 4.12) were triggered. The PAD reports that the implementing agencies developed Environmental and Social Policies and Procedures for identification, assessment, and management of environmental and social concerns. All sub-project locations were screened, and Environmental Assessments and Environmental management plans were implemented for all such locations during the planning stage of the project. (ICR, para 57) However, despite this being a category "A" project, the ICR does not specifically state whether or not all of the Bank safeguard policies were fully complied with. Some 33 subprojects required forest clearances, and the project entities deposited 86 million Rupees with the Haryana Forestry Department as compensation for land used, in accordance with legal requirements (ICR, para 57). Ten procurement packages required Resettlement and Rehabilitation Action Plans. However, despite reported adherence to these action plans, three subprojects witnessed community agitation, which eventually led to them being either dropped or moved to a different location (ICR, paragraph 57).

Two accidents occurred during the early stage of implementation. Following these, the Safety Manual was revised and an enhancing contractors' safety awareness program was implemented (ICR para 58). The ICR reports that training was provided at the transmission company's training institute for officers from both utilities as well as for contractors. The utilities also established a mechanism for grievance redressal both off-line (toll-free number) and online (mails), which was reportedly accessible to the project stakeholders (ICR, para 58).

b. Fiduciary Compliance

At appraisal, the fiduciary risk (both financial accountability and corporate governance) rating was considered substantial. financial management arrangements required constant strengthening due to internal control deficiencies, including the absence of robust internal audit mechanisms, and repeated qualifications in external



audit reports. While there were initial delays in External Audit Reports and Interim Unaudited Financial Reports, these were generally received regularly. An Internal Audit Manual was also developed and put into practice. However, as noted above internal audit continued to remain an area of concern because of completion delays and staffing problems. The ICR does not discuss the quality of the external audits. A framework plan for improving governance was also established at appraisal and was progressively implemented during the project period. As a result, there have been improvements in the role of the Board of Governance and the Audit Committees, as well as the introduction of computer programs for accounting processes and audit compliance.

c. Unintended impacts (Positive or Negative)

None recorded in the ICR.

d. Other

The ICR does not provide any information on the financial soundness of the project entities.

11. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Satisfactory	Moderately Satisfactory	---
Bank Performance	Satisfactory	Moderately Satisfactory	There were moderate shortcomings in both Quality at Entry and in Quality of Supervision.
Quality of M&E	Substantial	Modest	The outcome indicators could have been more precise in attributing results to project interventions.
Quality of ICR		Modest	---

12. Lessons

The ICR identifies several important lessons.



- **Periodic campaigns to reinforce the importance of safety are a critically important addition to safety manuals:** There were two accidents under the project due to lack of attention to safety requirements. To minimize this problem, safety issues have to be reiterated and reinforced in each interaction. Safety manuals are important, but their procedures need to be reinforced through periodic campaigns and workshops.
- **Contracting for new technology needs to be handled differently from standard contracting.** The AMI package was a new technology for India for which official standards were not available at the start of the project. In such cases, new strategies need to be agreed upon at all levels during project preparation. The AMI procurement was treated like a regular supply and installation procurement, whereas it needed a two stage bidding process that would allow the utility to hold one-on-one discussions with qualified bidders, update technical specifications, before asking for final bids.
- **Taking too legalistic and adversarial approach in the management of contracts is not always helpful.** Contractual remedies such as applying liquidated damages and cashing the performance security bonds, need to be done judiciously to avoid creating additional problems of contractor cash-starvation causing further slowing down of contract implementation. These "risk and cost" actions should be undertaken only as the last resort, since almost all such cases end up in arbitration or litigation. Alternative Dispute Resolution mechanisms like Dispute Resolution Boards may be helpful in such situations.

IEG adds the following lesson:

- **Investment projects in utilities should analysis the utilities' financial situation, and where appropriate, identify the reasons why they appear to lack the funds for implementing infrastructure investments.** Such projects should include activities that are designed at a minimum to begin to resolve this problem. Lack of attention to underlying political and institutional problems that lead to the insufficiency of investment is likely to undermine the sustainability of project-supported improvements and does nothing to improve the long-term financial health of the sector.

13. Assessment Recommended?

No

14. Comments on Quality of ICR

The ICR drew three important forward-looking lessons from the experience of this project. Although it was 30% longer than requested in the guidelines, there still were several important areas which lacked adequate analysis. It didn't explained why half of the funds allocated to institutional strengthening went unutilized. There is no discussion on the financial condition of the utilities. The economic analysis makes no attempt to establish



the proportion of total investment in transmission financed by the project, which would have enabled at least an approximate indicator of attribution of benefits. There is an apparent contradiction (or at least lack of clarity) concerning the establishment of baseline data on distribution losses between paragraphs 43 (b) and 54. Despite this being a category “A” project, the ICR does not specify whether Bank safeguard policies were complied with. The basic data tables were incomplete in that they did not list the borrower’s financial contribution to the project. The ICR mentions other concurrent World Bank support to Haryana, but does not provide any additional information about it, and does not provide any reference to it in Annex 6 - Supporting Documents.

a. Quality of ICR Rating
Modest