

**Guidance Note B: Content of an  
Environmental Impact Assessment Report**

1. IFC's Operational Policy 4.01, *Environmental Assessment*, requires a full Environmental Assessment for Category A projects - this is normally an Environmental Impact Assessment. An environmental impact assessment (EIA) report for a Category A project<sup>1</sup> identifies and assesses the potential environmental and social impacts of the project, evaluates alternatives, and recommends appropriate mitigation, management, and monitoring measures. The report's scope and level of detail should be commensurate with the project's potential impacts. The report submitted to IFC is prepared in English, French, or Spanish, and the Executive Summary in English. The Executive Summary and other supplemental information used as part of the local public consultation and disclosure program must also be produced in the local language.

2. An EIA report should include the following items (not necessarily in the order shown):

- a) **Executive summary.** Concisely discusses significant findings and recommended actions.
- b) **Policy, legal, and administrative framework.** Discusses the policy, legal, and administrative framework within which the EIA is carried out. Explains the environmental and social requirements of any cofinanciers. Identifies relevant international environmental agreements to which the country is a party.
- c) **Project description.** Concisely describes the proposed project and its geographic, ecological, social, and temporal context, including any off-site investments that may be required (e.g., dedicated pipelines, access roads, power plants, water supply, housing, and raw material and product storage facilities). Normally includes a map showing the project site and the project's area of influence.
- d) **Baseline data.** Assesses the dimensions of the study area and describes relevant physical, biological, and socioeconomic conditions, including any changes anticipated before the project commences. Also takes into account current and proposed development activities within the project area but not directly connected to the project. Data should be relevant to decisions about project location, design, operation or mitigatory measures. The section indicates the accuracy, reliability and sources of the data.
- e) **Environmental and social impacts.** Predicts and assesses the project's likely positive and negative impacts, in quantitative terms to the extent possible. Identifies mitigation measures and any residual negative impacts that cannot be mitigated. Explores opportunities for enhancement. Identifies and estimates the extent and quality of available data, key data gaps, and uncertainties associated with predictions, and specifies topics that do not require further attention.
- f) **Analysis of alternatives.**<sup>2</sup> Systematically compares feasible alternatives to the proposed project site, technology, design, and operation—including the “without project” scenario—in terms of their potential environmental and social impacts; the feasibility of mitigating these impacts; their capital and recurrent costs; their suitability under local conditions; and their institutional, training, and monitoring requirements. For each of the alternatives, quantifies the environmental and social impacts to the extent possible, and attaches economic values where feasible. States the basis for selecting the particular project design proposed and justifies recommended emission levels and approaches to pollution prevention and abatement.

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<sup>1</sup> The EA report for a Category A project is normally an environmental impact assessment (EIA), with elements of other instruments, such as an environmental audit, included as appropriate. Any report for a Category A project uses the components described in this annex. IFC's Environment Division can provide detailed guidance on the focus and components of the various EA instruments.

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<sup>2</sup> An EIA is normally best suited to the analysis of alternatives within a given project concept (e.g., a geothermal power plant, or a project aimed at meeting local energy demand), including detailed site, technology, design, and operational alternatives. Where a project has broad environmental implications (e.g. large reservoir), these should be addressed through a careful and comprehensive analysis of the project's area of influence and the proper scoping of the EIA.

g) *Environmental Action Plan (EAP)*. A project's EAP (see Guidance Note C) consists of the set of mitigation, monitoring, and institutional measures to be taken during implementation and operation to eliminate adverse environmental and social impacts, offset them, or reduce them to acceptable levels. The plan also includes the actions needed to implement these measures. The action plan is sometimes also known as a "management plan" or "corrective action plan" when used in conjunction with a project specific environmental audit (see Guidance Note D). This section of the EIA is prepared in a stand-alone format and is updated by the project sponsor to reflect the final understandings between IFC and the project sponsor on environmental and social issues.

h) *Appendixes*

- i) List of EIA report preparers - individuals and organizations.
  - ii) References - written materials, both published and unpublished, used in study preparation.
  - iii) Record of interagency and consultation meetings, including consultations for obtaining the informed views of the affected people and local non-governmental organizations (NGOs). The record specifies any means other than consultations (e.g., surveys) that were used to obtain the views of affected groups and local NGOs.
  - iv) Tables presenting the relevant data referred to or summarized in the main text.
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