

# Program Implementation Document

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Bangladesh: Supporting Fourth Primary Education  
Development Program

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## **PURPOSE OF THE PROGRAM IMPLEMENTATION DOCUMENT (PID)**

The Government of Bangladesh is wholly responsible for implementing the program supported by results-based lending. The Asian Development Bank staff support the results-based lending program design and implementation.

The PID consolidates the essential program implementation information. The PID is a management tool which supports effective program implementation, monitoring, and reporting. It was developed throughout the program processing, and confirmed at loan negotiations. It is a living document that should be refined and kept up to date during program implementation.

## Abbreviations

ACC	–	Anti-Corruption Commission
ADB	–	Asian Development Bank
ADG	–	additional director general
ADPEO	–	assistant district primary education officer
AFR	–	annual fiduciary review
AIS	–	Accounting Information System
AOP	–	annual operating plan
APP	–	annual procurement plan
APSC	–	annual primary school census
ASPR	–	annual sector performance report
AUEO	–	assistant <i>upazila</i> education officer
A2I	–	Access to Information
BBS	–	Bangladesh Bureau of Statistics
BNBC	–	Bangladesh National Building Codes
BNFE	–	Bureau of Non-Formal Education
CAO	–	chief accounts officer
CGA	–	Controller General of Accounts
CinEd	–	certificate in education
CPD	–	continuous professional development
CPTU	–	Central Procurement Technical Unit
DDO	–	drawing and disbursing officer
DLI	–	disbursement-linked indicator
DPE	–	Directorate of Primary Education
DPEd	–	Diploma in Primary Education
DPEO	–	district primary education office
DPHE	–	Department of Public Health Engineering
e-GP	–	electronic government procurement
EHS	–	Education Household Survey
EMIS	–	education management information system
ESMF	–	environmental and social management framework
GRS	–	grievance redress system
IAU	–	Internal audit unit
IBAS	–	Integrated Budget and Accounting System
ICT	–	information and communication technology
IMED	–	Implementation Monitoring and Evaluation Division
ISA	–	implementation support agency
ISSAI	–	International Standards of Supreme Audit Institution
IVA	–	independent verification agency
JARM	–	joint annual review mission
JCM	–	joint consultation mission
JFA	–	joint financing arrangement
JICA	–	Japan International Cooperation Agency
IAU	–	internal audit unit
iBAS++	–	Integrated Budget and Accounting System

LGED	–	Local Government Engineering Department
M&E	–	monitoring and evaluation
MIS	–	management information system
MOF	–	Ministry of Finance
MOPME	–	Ministry of Primary and Mass Education
MOU	–	memorandum of understanding
NAPE	–	National Academy for Primary Education
NCCC	–	National Curriculum Coordination Committee
NCTB	–	National Curriculum and Textbook Board
NSA	–	national student assessment
NSDP	–	NAPE Strategy Development Plan
OCAG	–	Office of the Comptroller and Auditor General
ODCBG	–	organizational development and capacity building guidebook
OOSC	–	out-of-school children
OTM	–	open tendering method
PAP	–	program action plan
PBH	–	program budget head
PCU	–	program coordination unit
PECE	–	primary education completion examination
PEDP3	–	Third Primary Education Development Project
PEDP4	–	Fourth Primary Education Development Program
PFM	–	public financial management
PFS	–	program financial statement
PSC	–	program steering committee
PPA	–	Public Procurement Act
PPR	–	Public Procurement Rules
PST	–	program support team
PTI	–	primary teachers training institute
QCBS	–	quality- and cost-based selection
RBL	–	results-based lending
SDG	–	Sustainable Development Goal
SEC	–	small ethnic community
SEND	–	special education needs and disabilities
SLIP	–	school level improvement plan
SMC	–	school management committee
SOAN	–	statement of audit needs
SLIP	–	school level improvement plan
SWAp	–	sector-wide approach
WASH	–	water, sanitation and hygiene
TA	–	technical assistance
UEO	–	<i>upazila</i> education office
UNICEF	–	United Nations Children’s Fund
UPEP	–	<i>upazila</i> primary education plan



## I. PROGRAM DESCRIPTION

1. The Asian Development Bank (ADB)'s results-based lending (RBL) for Supporting Fourth Primary Education Development Program (FY2019–FY2023) (the program) aims to impact on strengthened human capital formation. The outcome will be improved quality and equity of primary education for all children from pre-primary to grade 5 (disbursement-linked indicator [DLI] A, which is drawn from a year-5 indicator of DLI 4; and DLI B, which is drawn from a year-4 indicator of DLI 6). It will directly benefit 18.6 million students, 340,000 teachers, and more than 65,000 schools. The Ministry of Primary and Mass Education (MOPME) is the executing agency and Directorate of Primary Education (DPE) is the implementing agency. The program will aim to support the achievement of the following outputs:

- (i) **Output 1: Quality of primary education improved.** This output aims to apply quality teaching-learning practices in all schools to enable children to acquire the essential grade-level competencies. The government will update curriculum and textbooks and develop teaching-learning materials (including selected supplementary reading materials) for all grades (DLI 1). It will include updating and expanding the use of information and communication technology (ICT) and e-resources for teaching and learning (program action plan [PAP] 1.6.1). Additional teachers will be recruited and deployed for more schools to reach the standard pupil-teacher ratio (DLI 2, PAP 1.2). The existing in-service training for teachers and teacher educators will be transformed into a continuous professional development (CPD) program to improve teachers' proficiencies in driving competency-based learning (DLI 3, PAP 1.6). The Diploma in Primary Education (DPEd) program will be updated with stronger quality assurance (DLI 3). Primary teachers training institutes will gain greater training capacities to deliver the DPEd program (DLI 3). To refresh the subsector's examination and assessment system, a Primary Education Board will be established to (i) strengthen school-based examinations for timely measurement and feedback on student learning outcomes and (ii) reform primary education completion examination (PECE) to focus more on knowledge application or competency. This output will also include implementing an updated national student assessment (NSA) (DLI 4) by aligning it with the revised curriculum, drawing on international good practices, and providing evidence-based recommendations for education reform.
- (ii) **Output 2: Access and participation to primary education enhanced.** This output will further improve the learning environment and scale up education services to underserved children. It will include building more classrooms conforming to the infrastructure planning standard and turn more schools into single-shift operations (DLI 5). Gender-segregated sanitation facilities and safe water sources will be provided in almost all schools (DLI 5), which will increase parents' willingness to send children to school. New constructions and major retrofitting will meet disaster risk resilience requirements (PAP 1.7) for the safety and continuity of primary education, especially in disaster-prone areas. The schools will improve preparedness and response for education in emergencies. The output will scale up partnerships with nongovernment entities to reach out-of-school children (OOSC) aged 8–14 with interventions to help them attain the competencies targeted by primary education (DLI 6). Promotion of gender equity and inclusiveness will be monitored and reported (PAP 4.1) by including the measures for communication and social mobilization.

- (iii) **Output 3: Governance and management of primary education system improved.** To support decentralization, this output will strengthen institutional capacities at all levels of primary education offices, in line with the updated organizational development and capacity building guidebook (DLI 9, PAP 1.4). It will transform the existing flat-funded school level improvement plan (SLIP) to student-linked and needs-based funding, aimed at enhancing enrollment and retention (DLI 9). The *upazila* primary education plan (UPEP) will be piloted with funding based on needs and performance to strengthen *upazila*-level management (DLI 9). The fund management system will be strengthened to respond better to schools' needs and monitor better fund usage (PAP 1.3). This output will align subsector management with the ongoing reform of national fiduciary systems. It will enable more accurate and timely financial reporting and audit resolutions by rolling out a web-based advanced version of the Integrated Budget and Accounting System (iBAS++) and initiating internal audit for the program (DLI 7, PAP 2.3–2.6). The use of the electronic government procurement (e-GP) system will be expanded to augment transparency, efficiency, and accountability of public expenditures (DLI 7, PAP 2.1–2.2). This output will build a web-based integrated education management information system (EMIS) to boost monitoring and evaluation (M&E); accuracy is to be ensured through the annual primary school census (APSC) and cross-validation with the education household survey (EHS) (DLI 8, PAP 1.5).

2. ADB's RBL will support the Fourth Primary Education Development Program (FY2019–FY2023) for 5 years.<sup>1</sup> Estimated Fourth Primary Education Development Program cost is around \$15.1 billion for FY2019–FY2023, composed of both development and nondevelopment budget. The sector wide approach (SWAp) enables ADB's lending of \$500 million to leverage the eligible scope for support at \$14.7 billion for greater efficiency and effectiveness (Table 1).<sup>2</sup> The other development partners contributing to the pooled fund of the program are European Union, United Nations Children's Fund (UNICEF), and the World Bank (International Development Association). Total development partners' financing in pooled fund (including ADB), as per commitment by August 2018, is estimated at around \$1,375.5 million. Discussions between the government and other development partners, such as the Government of Canada and Japan International Cooperation Agency (JICA), are also ongoing for possible cofinancing in pooled fund. In addition, some development partners will provide technical support (Section III).

**Table 1: Program Scope (as of August 2018)**

Item	Broader Government Program	Results-Based Lending Program
Outcome	Quality education to all children from pre-primary to grade 5 through an efficient, inclusive, and equitable education system	Quality and equity of primary education improved for all children from pre-primary to grade 5

<sup>1</sup> Description of the components and sub-components of the Fourth Primary Education Development Program that the ADB's RBL program will support is provided in Annex 1.

<sup>2</sup> The outcome and the scope of the RBL program are almost the same as those of the Fourth Primary Education Development Program, except for certain activities as set out in Table 1. Hence, the scope and the cost of the RBL program are slightly lower. Consequently, the financial statement submitted to the joint financing development partners will not cover these excluded activities.



Item	Broader Government Program	Results-Based Lending Program
<b>Key outputs and activity types</b>	<ul style="list-style-type: none"> <li>(i) quality (curriculum reforms; textbooks and teaching–learning materials; teacher recruitment, deployment, and advancement; teacher education; CPD; ICT in education; assessments and examinations; pre-primary education);</li> <li>(ii) equitable access and participation (needs-based infrastructure, including WASH facilities; out-of-school children; special education needs; education in emergencies; communication and social mobilization); and</li> <li>(iii) management, governance, and financing (data systems for decision-making, institutional strengthening, SLIPs and UPEPs, strengthened budget and fiduciary system).</li> </ul>	<p>Coverage is the same as the government program, with the following exclusions:<sup>a</sup></p> <ul style="list-style-type: none"> <li>(i) production (printing) of textbooks;</li> <li>(ii) ICT equipment and accessories, furniture, motor vehicles, and land acquisition;</li> <li>(iii) pensions and/or gratuities;</li> <li>(iv) unadjusted advances or loans;</li> <li>(v) any civil works other than additional classrooms, WASH and other facilities at schools; and</li> <li>(vi) procurement of goods that require international procurement.<sup>b</sup></li> </ul>
<b>Program expenditure</b>	\$15.1 billion (estimate) <sup>c</sup>	\$14.7 billion (estimate)
<b>Main financiers</b>	Government, ADB, EU, UNICEF, and World Bank in pooled fund <sup>d</sup>	Same <sup>e</sup>
<b>Geographic coverage</b>	Nationwide	Same
<b>Implementation period</b>	FY2019–FY2023	Same

ADB = Asian Development Bank; CPD = continuous professional development; EU = European Union; ICT = information and communication technology; SLIP = school level improvement plan; UNICEF = United Nations Children’s Fund; UPEP = *upazila* primary education plan; WASH = water, sanitation, and hygiene.

<sup>a</sup> ADB’s results-based lending (RBL) policy excludes activities that would involve procurement of works, goods, and services under contracts whose estimated value exceeds specified monetary amounts (high-value contracts). It also excludes activities that would be classified as category A as per ADB’s Safeguard Policy Statement (2009). These apply to the RBL program (ADB. 2013. *Piloting Results-Based Lending for Programs*. Manila; and ADB. 2018. *Piloting Results-Based Lending for Programs: Proposed Increase in Resource Allocation Ceiling*. Manila. The amounts are currently \$50 million for works, turnkey and supply, and installation contracts; \$30 million for goods; \$20 million for information technology systems and non-consulting services; and \$15 million for consulting services).

<sup>b</sup> The proposed RBL program boundary is harmonized between the joint financing development partners. It includes all those expenditures that are critical for the achievement of outcomes, and excludes items that do not directly contribute to outcomes or do not need additional funding from joint financing development partners. The financial statement submitted to the joint financing development partners will not cover these excluded activities.

<sup>c</sup> It excludes the discrete projects at an estimated \$3.4 billion under the Ministry of Primary and Mass Education’s management, mainly concerning school feeding and stipend programs, and discrete infrastructure projects.

<sup>d</sup> Based on commitment as of August 2018. British Council, Japan International Cooperation Agency (JICA), and UNICEF will provide technical support.

<sup>e</sup> Based on commitment as of August 2018. JICA and UNICEF will provide technical support under the sector-wide approach.

Source: Asian Development Bank.

## II. RESULTS AND DISBURSEMENT

### A. Program’s Overall Results

#### 1. Program Results Framework

3. The program results framework is in Appendix 1.

### B. Disbursement-Linked Indicators

#### 1. Description of Disbursement-Linked Indicators

4. The DLIs were derived from the results framework, and jointly agreed between the government and development partners. The sequencing of the DLI targets ensures a gradual schedule of reaching results. Targets already achieved or to be achieved by the RBL’s

effectiveness (prior results) are prerequisites for later year actions and targets. The PAP (Section VI) includes key actions that are required for achieving the DLI targets. The DLI matrix is in Appendix 2 (Table A2.1).

## **C. Disbursement-Linked Indicator Verification Protocols**

### **1. Description of the Verification Protocols**

5. Disbursements will be released against DLIs using verification protocols. The DLIs' verification protocols are included in Appendix 2 (Table A2.2).

6. An independent verification agency (IVA) will validate DLI achievement. The detailed arrangements and schedule to be followed by the IVA to undertake the verification of achievement of DLIs will be agreed upon between the executing agency (MOPME) and joint financing development partners.<sup>3</sup> Existing data from the EMIS will be used for IVA's verification process, supplemented with spot checks and sample surveys by IVA.

7. The government and joint financing development partners will undertake (i) semiannual joint consultation missions (JCMs) to verify DLI achievements; and (ii) joint annual review missions (JARMs) to review implementation progress, compliance with other requirements, and budgets, financial statements, and audit reports.

## **D. Disbursement Allocation and Status**

8. ADB loan will be disbursed over 5 years, based on the verification of achievement of DLIs. The government will ensure that total eligible expenditures are equal to or exceed the total amount of disbursement from ADB and other joint financing development partners during the program period. ADB will provide financing for prior results (\$60 million), expected to be achieved by loan effectiveness. The MOPME, through the Ministry of Finance (MOF) (Economic Relations Division), will submit a withdrawal application semiannually or annually (as applicable), providing evidence on achievement of DLIs verified by the IVA, along with unaudited interim financial statements for the period concerned. Before the submission of the first withdrawal application, the government will submit to ADB the evidence of achievement for such disbursement based on the verification protocols, and evidence of the authority of the person(s) who will sign the withdrawal applications on behalf of the government, together with the authenticated specimen signatures of each authorized person.

### **1. Expected Disbursement Allocation and Schedule**

9. Expected disbursement allocation and schedule are described in Appendix 2 (Table A2.3).

10. Except for those DLIs that cannot be rolled over, any amount not disbursed for an unmet DLI will be disbursed once it is achieved. The eligibility of rollover and/or partial disbursement with

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<sup>3</sup> The Implementation Monitoring and Evaluation Division (IMED) of the Ministry of Planning has been identified as the IVA by MOPME and joint financing development partners. IMED is functionally and financially independent from the MOPME. In line with the IMED's mandate, Seventh Five-Year Plan (FY2016–FY2020) affirms a leading role for IMED in results-based monitoring of government programs. The verification arrangements will be reviewed from time to time and revised as necessary by the government and joint financing development partners. The MOPME will agree with IMED on the arrangements, logistics, and other support as well as the needed consultant services, satisfactory to joint financing development partners.

its conditions and formulas are detailed in Appendix 2 (Table A2.2), which describes that partial disbursements are allowed for DLIs A, B, 2, 5, 6, 7, and 9. Disbursements are allowed for early or late achievement of DLIs. An advance of a maximum of \$65 million, in addition to prior results funding, will be provided to the government upon effectiveness, against expected achievements of DLI targets and subject to the terms specified in the legal agreement.<sup>4</sup> The advance will be liquidated towards the end of the proposed RBL program.

## **E. Fund Flow and Disbursement Procedure**

11. The program funds will use “treasury model”. Funds will be channeled through the government system of budgetary allocations to the government consolidated fund and expenditure processed through the existing treasury system of the government. The MOF is the main authority for budget releases for spending and the Controller General of Accounts (CGA) is the key institution for processing payments through pre-audit. The CGA exercises this role through subordinate accounts offices such as chief accounts office, divisional controller of accounts, district accounts offices, and *upazila* accounts offices. Drawing and disbursing officers (DDOs) are in spending offices and will process bills to place claim to accounts offices for payments. Bangladesh Bank and Sonali Bank manage the Government of Bangladesh’s bank accounts in which government revenue is deposited and payments are made. These bank accounts in total constitute the treasury system and the net of all balances are accounted for against one single account with Bangladesh Bank for cash management purposes which is popularly known as Treasury Single Account. Figure 1 shows in general the fund flow for the program and figure 2 is on the disbursement arrangement.

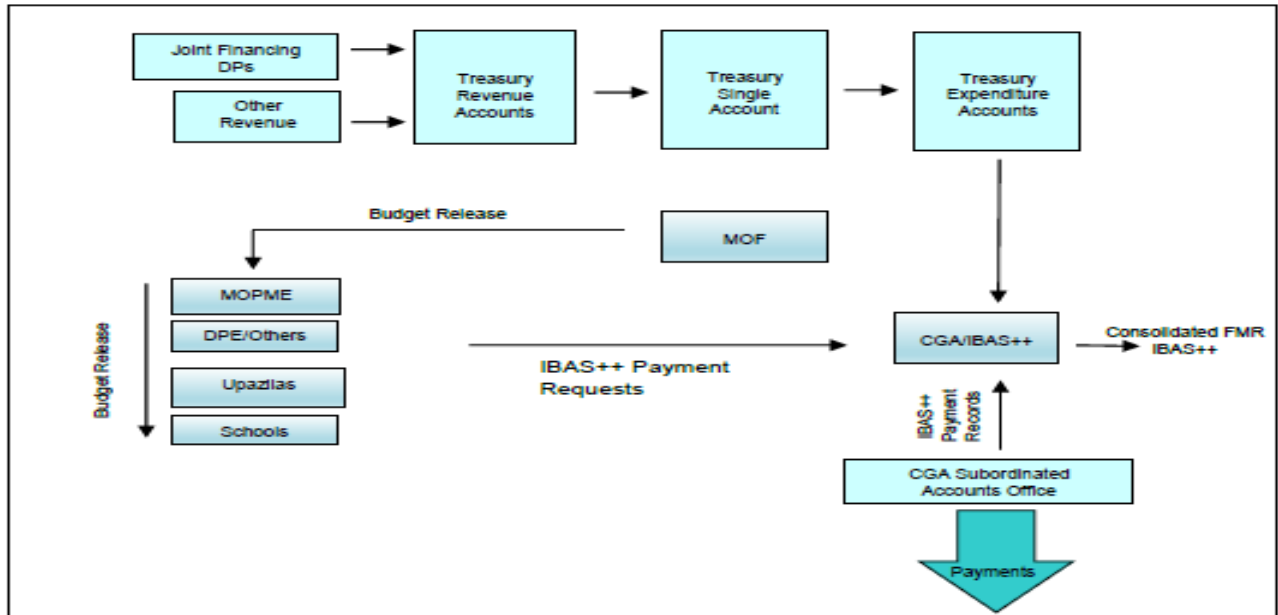
12. In financial terms the program is defined by the relevant MOPME budget heads used for expenditures on the subprograms, i.e., program budget heads (PBHs). The execution of the PBHs will follow government procedures for budget execution and all expenditures will be funded by the MOPME budget. This means the program in total will be funded from the government budget with no direct funding to any expenditure from contributions by development partners. The CGA issues budget execution reports from the Treasury Single Account system. Table 2-a indicates the PBHs for the program, with certain sub-PBHs excluded from the RBL boundary. The numbering of such corresponding budget lines may be revised from time to time with the agreement between the government and the ADB along with the joint financing development partners, but without affecting the description of the program.

13. For budgeting, accounting, and reporting the development expenditures, both economic codes and operational codes are used. The PBHs are the economic codes of the government system, which are subdivided in three program components. These allow the program to budget and assess financial implementation of each result area. Expenditures are booked in the iBAS++ against both the economic and the operational code, and a summary report for both codes is included in the interim financial report. This provides significantly more management information than just using the economic codes and has been one of the big achievements of financial management strengthening since the previous project. These practices will continue. The economic codes for components and sub-components are shown in Table 2-b, which will be combined for use with the operational codes to be assigned by the MOF under the iBAS++.

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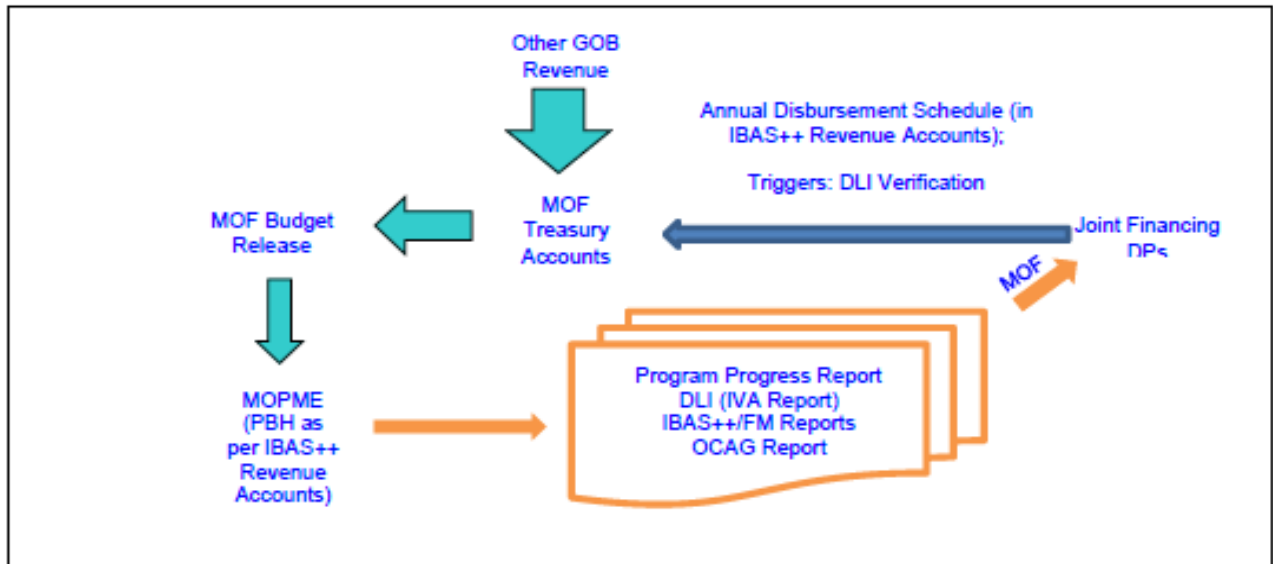
<sup>4</sup> The advance will meet the program’s need for in-time budget allocation to trigger the progress for achieving early-year DLIs, by considering the differed timing of funding from some other joint financing development partners.

**Figure 1: Fund Flow for Program Execution**



DP = development partner, CGA = Controller General of Accounts, DPE = Directorate of Primary Education, FMR = financial management report, iBAS++ = Integrated Budget and Accounting System, MOF = Ministry of Finance.  
 Source: Asian Development Bank.

**Figure 2: Disbursement Arrangement**



DLI = disbursement-linked indicator, DP = development partner, FM = financial management, GOB = Government of Bangladesh, iBAS++ = Integrated Budget and Accounting System, IVA = independent verification agency, MOF = Ministry of Finance, PBH = program budget head, OCAG = Comptroller and Auditor General of Bangladesh.  
 Source: Asian Development Bank.

**Table 2-a: Program Budget Heads**

Economic code (PBH)	Category	Sub-codes included in RBL boundary
31111	Pay of officers	3111101
31112	Pay of establishment	3111201

<b>Economic code (PBH)</b>	<b>Category</b>	<b>Sub-codes included in RBL boundary</b>
31113	Allowances	3111301, 3111302, 3111303, 3111304, 3111305, 3111306, 3111309, 3111310, 3111311, 3111312, 3111313, 3111314, 3111316, 3111325, 3111327, 3111328, 3111329, 3111331, 3111332, 3111335
32111	Administrative expenses	3211101, 3211102, 3211106, 3211109, 3211110, 3211111, 3211113, 3211117, 3211119, 3211120, 3211125, 3211127
32211	Fees, charges and commission	3221101, 3221103, 3221104, 3221105, 3221106, 3221107, 3221108, 3221110, 3221112
32311	Foreign training	3231101
32312	Domestic training	3231201
32411	Domestic travel expenses	3241101, 3241102
32431	Petrol, oil and lubricants	3243101, 3243102
32531	Public order and safety supplies	3253103
32551	Printing and stationery	3255101, 3255102 <sup>a</sup> , 3255105
32561	General supplies and materials	3256101, 3256103, 3256106, 3256107
32571	Professional services	3257101, 3257103, 3257104, 3257105
32573	Special expenses	3257301, 3257304
32581	Repairs & maintenance	3258101, 3258102, 3258103, 3258105, 3258107, 3258108, 3258119, 3258127, 3258136, 3258140
36311	General grant	3631107, 3631199
38211	Other miscellaneous expenditure	3821101, 3821104, 3821117
39111	Reserve	3911111, 3911112
41112	Non-residential building	4111201 <sup>b</sup> , 4111208, 4111209
41123	Machinery and equipment not elsewhere classified	4112312
41133	Computer software and database	4113301

PBH = program budget head, RBL = results-based lending.

<sup>a</sup> Excluding printing of textbooks (printing of textbooks will be financed by the Ministry of Primary and Mass Education in nondevelopment expenditures budgeted outside of the Fourth Primary Education Development Program).

<sup>b</sup> Excluding office building. The Ministry of Finance will provide different sub-codes for office building and school building.

Source: Ministry of Primary and Mass Education and Asian Development Bank.

**Table 2-b: Codes for Components and Sub-Components<sup>a</sup>**

<b>Component and Sub-Component Numbers</b>	<b>Components/Sub-Components</b>	<b>Economic Codes</b>
<b>1.0</b>	<b>Quality</b>	31111, 31112, 31113, 32111, 32211, 32311, 32312, 32411, 32551, 32561, 32571, 32573, 36311, 38211, 39111, 41123
1.1	Curriculum	
1.2	Textbooks and Teaching-Learning Materials	
1.3	Teacher's Recruitment and Deployment	
1.4	Teacher Education	
1.5	Continuous Professional Development	
1.6	ICT in Education	
1.7	Assessment and Examinations	
1.8	Pre-Primary Education	
<b>2.0<sup>b</sup></b>	<b>Access and Participation</b>	31111, 31112, 31113, 32111, 32211, 32312, 32411, 32431, 32531, 32551, 32561, 32571, 32573, 32581, 36311, 38211, 39111, 41112, 41123
2.1	Need-based Infrastructure	
2.3	Maintenance	
2.4	Water, Sanitation, and Hygiene	
2.5	Out-of-School Children	
2.6	Children with Special Education Needs and Disabilities	
2.7	Education-in-Emergencies	
2.8	Communication and Social Mobilization	
<b>3.0<sup>e</sup></b>	<b>Management, Governance and Financing</b>	31111, 31112, 31113, 32111, 32211, 32311, 32312, 32411, 32431, 32531, 32551, 32561,
3.1	Data System for Decision-Making	
3.2	Institutional Strengthening	
3.3	Strengthened UPEPs and SLIP	
3.4	Procurement and Financial Management	

Component and Sub-Component Numbers	Components/Sub-Components	Economic Codes
		32571, 32573, 32581, 36311, 38211, 39111, 41133

ICT = information and communication technology, SLIP = school level improvement plan, UPEP = *upazila* primary education plan.

<sup>a</sup> Operational codes will be assigned by the Ministry of Finance in line with the use of iBAS++ and included in the government order for budget management for the Fourth Primary Education Development Program.

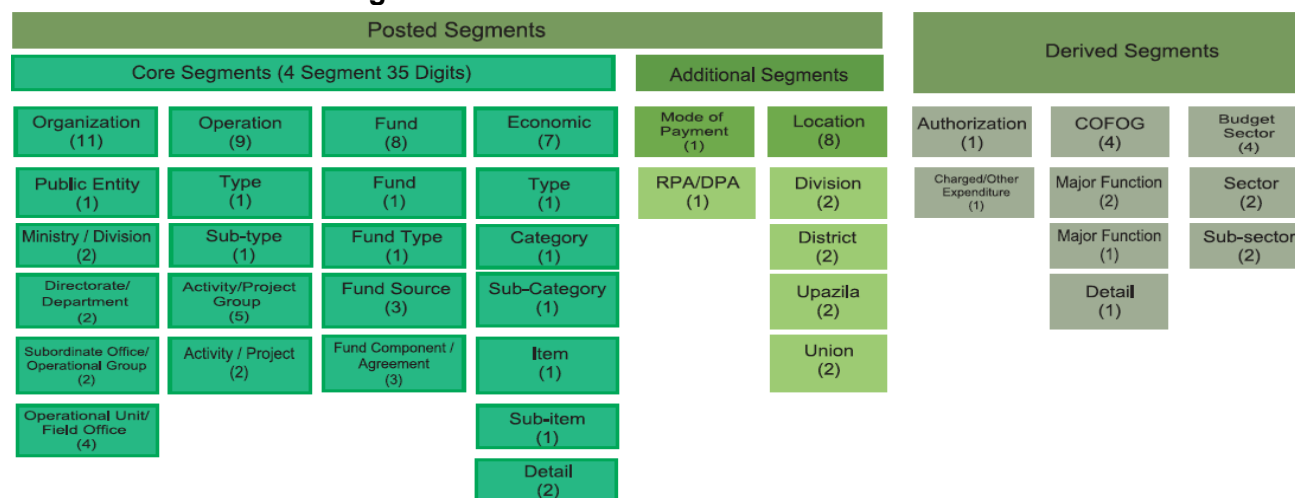
<sup>b</sup> Excluding the sub-component 2.2 of need-based furniture in the Fourth Primary Education Development Program.

Source: Ministry of Primary and Mass Education and Asian Development Bank.

14. The MOPME will implement iBAS++ for all its spending units with the assistance of the MOF/CGA in a rolling-out basis during the program period. The system will be initiated for operationalization from FY2019, by replacing the previous version of the system (iBAS). It means that from FY2019, the program's statements of expenditure as per the government consolidated fund will be generated by starting using the iBAS++, backed up by the DPE's web-based Account Information System, with improvements in timely and accurate reconciliation of accounts.

15. Starting from FY2019, the DPE will benefit from the chart of accounts revamping exercise at the country level to capture more detailed level expenditures. The present 13-digit chart of account introduced in 1998 is unified for both nondevelopment and development budgets and all levels of government including district and *upazila* levels but has many limitations. The old system was unable to capture program specific accounting data due to having only a small number of codes in the system. The newly formed nine segments (56-digit) budget and accounting codes developed in the iBAS++ is expected to bring the much-needed flexibility and comprehensiveness in reporting (see Figure 3). Within the given structure of the chart of accounts under the new budget and accounting codes, the country accounting and financial reporting system will be able to account for all program expenses at all levels, and generate a program accounting report in a timely manner.

**Figure 3: Structure of the New Chart of Accounts**



COFOG = Classification of the Functions of Government, DPA = direct project aid, RPA = reimbursable project assistance.

Source: Government of Bangladesh, Ministry of Finance, Finance Division. 2017. *Budget & Accounting Classification Manual*. Dhaka.

### III. EXPENDITURE FRAMEWORK AND FINANCING

#### A. Expenditure Framework

16. Total expenditures for the Fourth Primary Education Development Program are estimated to be \$15.1 billion for FY2019–FY2023. ADB's RBL will support selected eligible expenditures (program boundary, see note b of Table 1) which are estimated at \$14.7 billion (Table 3). Detailed cost estimates by results area and by year are shown in Annex 2.

**Table 3: Summary of Program Expenditure Framework, FY2019–FY2023**  
(as of August 2018)

Item	Amount (\$ million)	Share of Total (%)
1. Development expenditures		
A. Investment cost		
a. Teaching and learning materials <sup>a</sup>	47.2	0.3
b. Training and capacity development <sup>b</sup>	541.7	3.7
c. Civil works <sup>c</sup>	2,098.2	14.2
d. Maintenance	375.9	2.6
e. SLIP and UPEP	236.9	1.6
f. Social awareness and campaign	8.2	0.1
g. Salaries of new teachers and personnel	355.1	2.4
h. All other items <sup>d</sup>	357.5	2.4
<b>Total base cost</b>	<b>4,020.7</b>	<b>27.3</b>
B. Contingencies <sup>e</sup>	163.0	1.1
C. Financial charges during implementation	38.9	0.3
<b>Total of development expenditures<sup>f</sup></b>	<b>4,222.5<sup>g</sup></b>	<b>28.7</b>
2. Nondevelopment expenditures <sup>h</sup>	10,505.6	71.3
<b>Total program cost (1+2)</b>	<b>14,728.1</b>	<b>100.0</b>

SLIP = school level improvement plan, UPEP = *upazila* primary education plan.

<sup>a</sup> It includes the curriculum, development of textbooks and other teaching and learning materials (including e-teaching and learning materials), and excludes textbooks printing, which is financed under the Ministry of Primary and Mass Education's other budget outside the Fourth Primary Education Development Program.

<sup>b</sup> It includes teacher education and training (including information and communication technology training, local and overseas training), consultancy, studies, seminars, and workshops.

<sup>c</sup> It includes classrooms and teacher rooms; water, sanitation, and hygiene blocks; and water sources, and excludes office buildings.

<sup>d</sup> It includes costs for gender and inclusive education (including for out-of-school children), monitoring, program and school operation costs, review and development of policy guidelines, safeguards, and other program costs.

<sup>e</sup> The contingencies could be applied to other planned cost items.

<sup>f</sup> It excludes discrete projects under the Ministry of Primary and Mass Education's management outside the Fourth Primary Education Development Program.

<sup>g</sup> Numbers may not sum precisely because of rounding.

<sup>h</sup> It includes the management and administration costs, such as the salaries for existing teachers and personnel, and other recurrent costs.

Source: Ministry of Primary and Mass Education, and Asian Development Bank estimates.

#### B. Program Financing

17. The government will provide \$13.2 billion (89.8%) and joint financing development partners (including ADB) are expected to contribute \$1,375.5 million (9.4%). The government is discussing with development partners to fill in the financing gap.

**Table 4: Program Financing Plan (as of August 2018)**

Source	Amount (\$ million)	Share of Total (%)
Government	13,228.1	89.8
Joint Financing Development partners (pooled fund) <sup>a</sup>	1,375.5	9.4
Asian Development Bank		
Ordinary capital resources (concessional loan)	500.0 <sup>b</sup>	3.4

Source	Amount (\$ million)	Share of Total (%)
World Bank	700.0	4.8
European Union	175.0	1.2
United Nations Children's Fund	0.5	0.0
Financing gap <sup>c</sup>	124.5	0.8
<b>Total</b>	<b>14,728.1</b>	<b>100.0</b>

<sup>a</sup> The other joint financing development partners' support is estimated based on commitments indicated as of August 2018 and will be provided on the basis of joint financing with no administration by the Asian Development Bank.

<sup>b</sup> The Asian Development Bank's financing contributes to climate adaptation finance estimated at \$11.1 million, based on the program's support for disaster-resilient school buildings and education in emergencies.

<sup>c</sup> Discussions between the government and other development partners, such as the Government of Canada and Japan International Cooperation Agency, are ongoing for possible cofinancing. Financial needs will be monitored and further assessed during implementation. The annually issued medium-term budget framework of the government will reflect necessary updates, if any.

Source: Ministry of Primary and Mass Education, and Asian Development Bank estimates.

**Table 5: Program Budget Allocation by Year (\$ million)**

	FY2019	FY2020	FY2021	FY2022	FY2023	Total
Government	2,081.8	2,486.1	2,711.6	2,887.7	3,060.9	13,228.1
DPs <sup>a</sup>	127.3	296.1	365.7	369.1	341.8	1,500.0
Total	2,209.1	2,782.2	3,077.3	3,256.8	3,402.7	14,728.1
DPs' share of total (%)	5.8	10.6	11.9	11.3	10.0	10.2

DP = development partner.

<sup>a</sup> It includes both the commitment from European Union, United Nations Children's Fund (UNICEF), and the World Bank in the pooled fund, and the possible joint financing in the pooled fund being discussed between the government and other development partners such as the Government of Canada and Japan International Cooperation Agency. Financial needs will be monitored and further assessed during implementation.

Source: Ministry of Primary and Mass Education, and Asian Development Bank estimates.

#### IV. PROGRAM SYSTEMS AND IMPLEMENTATION ARRANGEMENTS

18. The program will be implemented at a time when Bangladesh is moving forward in implementing the National Education Policy (2010), Seventh Five-Year Plan (FY2016–FY2020), and fulfilling the commitments to the Sustainable Development Goals (SDGs). It will entail strengthening of existing arrangements through improved program management, technical oversight, and coordination function. The SWAp will continue for the program, and the government will continue result-based management for the primary education subsector, by aligning with the subsector's annual performance agreement with higher authorities.<sup>5</sup>

19. Under the SWAp arrangement, joint financing development partners will finance the program through results-based financing using DLIs. A common DLI matrix and a consolidated PAP will be used, which has been agreed on between the government and the joint financing development partners. A joint financing arrangement (JFA) will be the main instrument for the coordination of development partners' contributions. Based on the achievement of previous project's JFA, the JFA for the program will be shaped with necessary updates and signed by the joint financing development partners that will agree to use the JFA as the common mechanism for supporting the program. While not all development partners may provide finance using DLIs, those signing to the JFA as a group will subscribe an overall agreed single common DLI matrix. ADB will finance in RBL. The RBL will use the program systems for M&E, financial management, procurement, safeguards, and anticorruption measures.

##### A. Monitoring and Evaluation System

<sup>5</sup> Government of Bangladesh, Cabinet Division. 2014. *Guidelines for Annual Performance Agreement*. Dhaka.



## 1. Summary of Monitoring and Evaluation System and Actions

20. Currently, several data sources are used to monitor the different aspects of the primary education subsector performance. The existing primary education subsector's M&E systems will be used with necessary strengthening as envisaged under the program. The EMIS will be strengthened as the main database by integrating the existing and new data sub-systems for tracking and reporting on the progress and status of the program. It will be web-based and integrated with the sub-systems for the APSC, textbooks, PECE, NSA, and the student and teacher management information systems (MIS). The teacher MIS will be strengthened to report recruitment, deployment, training planning, tracking, and reporting. The student MIS, supported by the national identification system program, will be updated for use in the program to track individual student information at school level.

21. Building on the previous project's practice, the program results will be reported and analyzed in the annual sector performance report (ASPR). The ASPR includes primary education statistics based on the United Nations Educational, Scientific and Cultural Organization (UNESCO) standards, and these statistics are currently being used to report against SDG 4 indicators as part of Bangladesh's National Monitoring and Evaluation Framework for the SDGs. The ASPR analyzes and reports on key performance indicators, primary school quality level's indicators, and selected program level monitoring indicators. In May of each year (or at another time agreed between the development partners and the government), the progress on subsector performance will be discussed during the JARM based on the ASPR, including also the program implementation progress reports on the subcomponents, on the PAP, and on the achievement of compliance reporting requirements. As part of the policy dialogue, the JARM will also discuss the annual operating plan (AOP) for the next fiscal year, in line with the budget approval process. Timely availability of the ASPR and other reports is a requirement in the program. The JCMs will be fielded semiannually to review the status of DLIs (including unmet DLIs) based on the DLI verification reports submitted by the IVA and other outstanding issues from the JARM. The program coordination unit (PCU) chaired by the additional director general (ADG-PEDP4) at DPE, will hold monthly meetings with participation of development partners, to coordinate forum for planning program implementation by taking into account the recommendations from the program steering committee (PSC), JARM, and JCM. The JCMs and JARM each year will ensure achievement of DLIs and release of development partner funds, semiannually or annually based on the evidences met for disbursement. The JFA will also reflect the reporting and review requirements and outline necessary timing and process for undertaking midterm review and evaluation of the program.

22. The APSC will continue to be used for generating the ASPR. The Primary Education Board will be established to lead and strengthen the NSA and supervise the PECE and school-based terminal examinations. These assessments will measure the progress in learning outcome, and their analyses will inform subsequent interventions in the program. The EHS will continue in the program to provide a cross-check mechanism of the subsector's M&E system. The EMIS data will also be used to generate school report cards for public display of key school data at all schools for transparency and accountability.

23. Program M&E and reporting will include key program implementation status reports including (i) reports on progress and achievement of DLIs as defined in the DLI verification protocols; (ii) semiannual and annual reports on the progress and status of PAP actions (including the annual reports on gender and inclusive education); (iii) financial reports as described in the loan agreement; (iv) semiannual updates on compliance with environment and social safeguards; (v) annual updates on compliance with any loan covenants; (vi) annual program progress reports;

(vii) annual operations plan and budget of the Fourth Primary Education Development Program; (viii) disclosure of key documents per the DLIs and loan agreements; and (ix) other reports as agreed in the JFA or requested by the PSC (paras. 67–68). Within 12 months of loan closing of the program, the MOPME will produce a program completion report which will be shared with ADB.

24. The DPE will be responsible for overall generation of data and analytical reports. Under the leadership of the director general, the DPE's M&E Division, with the technical support of the DPE's Information Management Division, will monitor the achievement of the program objectives, results, and all the DLIs, and for providing consolidated reports on the implementation progress of the program activities. The M&E Division is also responsible for (i) revising APSC questionnaire, and prepare the APSC report in collaboration with line divisions; (ii) managing inspection system of field offices and schools using result-based management framework; (iii) conducting studies on different performance area of primary education; and (iv) developing systems for monitoring program and sub-projects' activities. Capacity building on M&E for the DPE and subordinate offices will be provided as part of the institutional strengthening plan in line with the updated organizational development capacity building guidebook.

## **B. Fiduciary Systems**

### **1. Financial Management System**

#### **a. Summary of the financial management system and actions**

25. All financing for the program, including the contributions of the development partners, will be managed through the treasury system for budget execution, accounting, and auditing procedures of the government. Contributions from the development partners will be recorded as revenue for the government consolidated fund and released through the regular budget execution process. It means all funds for program implementation including development partner contributions will be subject to the government's public financial management (PFM) system and procurement procedures. The disbursement arrangement means that all PFM-related risks associated with the program are those related to the government's PFM systems and procedures in general, and as they relate to the primary education subsector including MOPME, subordinated institutions, and schools. In areas identified with specific fiduciary risks by the program fiduciary system assessment, the development partners and the government will jointly implement risk mitigating measures. The PAP has been developed with related mitigation actions.

26. Weaknesses are mainly in internal controls and oversight with capacity gaps at district, *upazila*, and school levels. Problems of reconciliation between funds released by the CGA under the MOF and expenditures recorded by the district primary education offices (DPEOs) and *upazila* education offices (UEOs), and delayed actions on audit observations prevent efficient functioning. Overall, financial management risk is assessed to be substantial, which will be mitigated by continuously improving the financial management system as outlined in the PAP.

27. **Planning and budgeting.** The Planning Division of the DPE will prepare annual budget and work programs to allocate sufficient resources to meet program results and DLIs based on annual primary education subsector allocation by the MOF. The DPE will continue consultations with the districts while preparing the annual budget and work programs. These will then be discussed with the Planning Commission and MOF, and endorsed by the PSC. The final annual budget and work programs will be entered in the Budget Call Circular.

28. The budget is developed through two parallel processes, namely nondevelopment and development budgets. Both contain elements of recurrent and capital expenditures, sometimes overlapping in terms of items they finance within functional units. Starting from FY2019, the MOF-led new chart of accounts and expanded budget classification (see para. 15 and figure 3) will be implemented to allow improved budgeting along several dimensions in terms of functional, program/project, levels of government, geographic location of spending unit, as well as specific thematic areas (e.g., SLIP, education for OOSC, environment safeguard, gender and inclusive education).

29. **Accounting and financial reporting.** The PBHs defined by the MOPME will follow the government's procedures for budget execution. All expenditures will be funded by MOPME's budget, without direct funding of any expenditure from the development partners' contributions.

30. The CGA is the main agency responsible for cash management using the iBAS and its successor, iBAS++ consisting of a set of subsidiary revenue and expenditure accounts with daily reconciliation by the Bank of Bangladesh into a single cash balance. The CGA and its subsidiary DDOs serve as the paymasters for all government spending units, including the MOPME and all subordinate offices, and are all connected to iBAS or iBAS++ from which it issues budget execution reports. The iBAS++ system will be operational from July 2018 on a rolling-out basis, with electronic billing module added among others. The DPE is also implementing an Accounting Information System (AIS) which is customized to the sector's need and serves as a backup of iBAS/iBAS++. It is expected that from FY2019, the program statements of expenditure will be system-generated on a rolling-out basis as per iBAS++ (along with the AIS) allowing more timely and accurate reconciliation of accounts. The government will submit these statements to development partners.<sup>6</sup> The program will plan and provide trainings to iBAS++ users at all levels on a rolling basis, by coordinating with the MOF. Roll-out of the iBAS++ with adequate training is a DLI.

31. **Fund flow and disbursement.** Contributions from ADB and other development partners will be transferred to a designated revenue account in the Bank of Bangladesh under the government's treasury system following agreed procedures and banking instructions. During the JARM, ADB and the other development partners will confirm their planned disbursements for their total contributions to the revenue account for the next fiscal year in a disbursement schedule. The disbursement schedule will be updated following outcomes of annual reviews and consultations each year.

32. As an overall condition for disbursement by development partners, the iBAS or iBAS++/AIS financial statements needs to show the government's actual expenditure on PBHs within the development partners' financing boundary exceeding total amount to be disbursed by the development partners to the iBAS/iBAS++ revenue account.

33. **Internal control and audit.** In order to more effectively follow up recurring audit findings, the program will (i) establish an internal audit unit (IAU) at the DPE to conduct internal audits and coordinate among implementing agencies on audit for the program; (ii) strengthen the tripartite audit review mechanism by holding periodic tripartite audit review meetings composed of the MOPME/DPE and partner implementing agencies, chief accounts officer (MOF), and Office of the Comptroller and Auditor General (OCAG); (iii) recruit and deploy adequate financial management

<sup>6</sup> The iBAS/iBAS++ and AIS reports will present a statement of actual payments by DDOs using PBHs and economic codes, i.e., type of expenditure per the standard of Government Financial Statistics and Treasury Rules. The iBAS/iBAS++ report will use the MOPME consolidated accounts. The AIS reports will present expenditures by component and activity codes to relate spending to program components and activities.

staff at the DPE; and (iv) support financial monitoring and supervision through annual fiduciary reviews (AFRs). The periodic tripartite audit review meeting reports will be issued for the program to monitor on the regular track of audit resolutions and unsettled audit observations. The set-up of IAU, holding tripartite audit reviews with reports issued, adequate staffing at the DPE with training are all included as DLIs, and conducting AFRs is one PAP action.

34. **External auditing and public disclosure.** The audit of the program financial statements (PFSs) shall be carried out by the OCAG following existing regulations and mandates, including government auditing standards issued by the International Organization of Supreme Audit Institutions, as supplemented by the statement of audit needs (SOAN) for the program (Appendix 3). By the government's arrangement, the audit would cover the entire Fourth Primary Education Development Program, i.e., covering all sources and application of funds, including funds from ADB and other development partners, and the government, as well as direct payments and grants in kind, if any. The development partners will require the auditor's assessment on compliance with provisions of the financing agreements with them, especially those relating to accounting and financial matters.<sup>7</sup> The MOPME shall provide all pertinent information to the auditors, including on preservation and use of resources procured and its reflection in the program accounts, to facilitate comprehensive audit coverage. The audits will be carried out annually from the commencement.

35. A complete set of audited PFS includes (i) audit opinion/report on the financial statements following the International Organization of Supreme Audit Institutions Fundamental Auditing Principles and Guidelines, more commonly referred to as the International Standards of Supreme Audit Institutions or national equivalent additional; (ii) audit assurances as to whether loan proceeds have been applied to the program; (iii) PFS, and statement of budget versus actual expenditures along with complete notes to the financial statements, including breakdowns and details, summary of accounting policies and explanatory notes; (iv) management letter; and (v) management response on previous year audit observations. These are covered in the SOAN.

36. The audited PFS, along with their audit reports and management letters, shall be submitted to ADB within 9 months of the end of the fiscal year, i.e., by 31 March of each year. To ensure timely submission, the MOPME will formally request the OCAG to include the PFS audits in their yearly work plans, and the unaudited PFS should be submitted to the OCAG within 6 months of the end of the fiscal year. ADB shall disclose the audit reports on the ADB website following ADB's Public Communication Policy (2011). In line with the SWAp structure, ADB reserves the right to require a change in the auditor (in a manner consistent with the laws and regulation of Bangladesh) or require additional support to be provided for the auditor, if the audits required are not conducted in a manner satisfactory to ADB, or if the audits are substantially delayed.

## 2. Procurement System

### a. Summary of the procurement system and actions

37. **Procurement profile.** The program will mainly involve construction of additional classrooms and water, sanitation, and hygiene (WASH) facilities, and their rehabilitation and maintenance in existing schools (no land acquisition), procurement of goods except those out of

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<sup>7</sup> As arranged by the OCAG, a management letter will be adapted for ADB (and joint financing development partners) based on the RBL boundary, which has been harmonized among the joint financing development partners (such as the World Bank's program-for-results boundary).

the RBL boundary and hiring consulting services. The contract of civil works, goods, or services will not exceed the respective ceiling of single contract amount allowed as per the RBL policy (see para. 41 and footnote 2). The RBL financing boundary will exclude (i) production (printing) of textbooks; (ii) ICT equipment and accessories, furniture, motor vehicles; (iii) purchase/acquisition of land; (iv) pensions/gratuities; (v) unadjusted advances or loans; (vi) any civil works other than additional classrooms, WASH and other facilities at schools; and (vii) procurement of goods that require international procurement.<sup>8</sup> This boundary has been harmonized with the joint financing development partners, including the World Bank.

38. All public procurement (works, goods and services) will be subject to the Public Procurement Act (PPA, 2006) and the Public Procurement Rules (PPR, 2008), with necessary measures for program system improvement. Major share of procurement allocation is for civil works (additional classrooms, WASH blocks and water sources, etc.), accounting for about 50% of total development expenditure, which will all be procured through national open tendering method (OTM). Goods procurement in the Fourth Primary Education Program constitutes 9% of its overall development expenditures, among which, however, the procurement of vehicles, equipment and furniture, and printing of textbooks will be excluded from the development partners' financing boundary. All remaining goods procurement will be done by excluding international procurement.<sup>9</sup> Services (both national and international, individuals and firms) share is less than 0.5% and will be procured by using quality- and cost-based selection (QCBS) or selection based on consultant quality for firms and individual consultant selection for individuals. Major procurement activities will be carried out by the DPE (goods and services), Local Government Engineering Department (LGED), and Department of Public Health Engineering (DPHE) (goods and works) with devolution of authority of procurement of small-amount of goods and maintenance of works up to authorized mandate and threshold to the DPEOs and UEOs as well as schools. Each implementing agency which is mandated for procurement under the program will prepare its annual procurement plan (APP) as per provisions set forth in the AOP. The DPE will coordinate and consolidate the program's APP for the MOPME's approval.

39. **Program-level procurement.** The DPE is the implementing agency and the National Academy for Primary Education (NAPE), National Curriculum and Textbook Board (NCTB), Bureau of Non-Formal Education (BNFE), LGED, and DPHE are the partner implementing agencies. Most of these agencies have been involved since the previous project, and a good foundation for the bid evaluation committee has been formed by aligning with the PPA/PPR. The DPE has established a procedure for the opening of letter of credits, receipt of goods, record keeping of assets/inventory, and tracking the defect liability/warranty period. The LGED and DPHE, fully using the e-GP system for tendering, have been well-experienced in civil works procurement under the previous project and are manned with adequate trained staff at the headquarters down to *upazilas* and districts, respectively, to manage similar civil works procurement for the program. At the level of the DPEOs and UEOs, technical staff will undertake review of the bills submitted by the UEOs, and schools/school management committees (SMCs), respectively, mainly for low-value, off-the-shelf goods. However, it was reviewed that in the DPE's subordinate agencies (namely the DPEOs, UEOs, primary teachers training institutions, and *upazila* resource centers), there is no designated procurement unit with adequate trained staff to deal with any additional procurement activities efficiently. The staff at the DPE's subordinate

<sup>8</sup> Fourth Primary Education Development Program already excludes printing of textbooks (which will be covered by MOPME's other budget) and does not involve any land purchase or acquisition.

<sup>9</sup> International procurement of goods mainly included textbooks printing and ICT equipment in previous project. In the proposed program, the government will fully finance providing (printing) textbooks and ICT equipment with its revenue budget. Meanwhile, the budget for providing (printing) textbooks is separate from the Fourth Primary Education Development Program.

offices presently assigned with procurement activities do not have any clear and demarcated job responsibilities. The BNFE has no designated procurement arm for large scale procurement. It is thus needed to enhance the capacity of these agencies especially the DPE who are delegated with major procurement tasks in goods and services. A dedicated Procurement Division will be set up at the DPE with adequate manpower to be accountable for preparing procurement documents, organizing and conducting the bid/proposal evaluation, carrying out contract management by assisting the line divisions, and expanding the use of the e-GP system in the program. The director general of the DPE, as per the provisions of the PPA, will functionalize the Procurement Division through the division director, and nominates the members of the evaluation committee.

40. The program fiduciary system assessment identified weaknesses include (i) lack of trained procurement staff, (ii) constrained procurement planning and compliance monitoring, (iii) inefficient contract management, and (iv) reduced competition and transparency.<sup>10</sup> Overall, these weaknesses will be mitigated through the PAP actions and other measures, including (i) establishing a dedicated Procurement Division at the DPE with adequate qualified manpower; (ii) rolling out the e-GP to all procuring entities with organized training in coordination with the central procurement technical unit; (iii) ensuring competition and transparency by requiring OTM (national) for procurement of civil works and using e-standard tender documents for goods and works already incorporated in the e-GP system and practiced for the previous project (namely, e-PW3-D), and using QCBS (80:20), selection based on consultant quality, or individual consultant selection for procurement of services; (iv) engaging the program support team (PST) in the DPE to plan procurement of service and monitor consultants' work; and (v) updating the SLIP and UPEP guidelines and fund management system to ensure compliance of fund usage together with annual social audits for schools receiving the SLIP fund. Staffing and training procurement personnel as well as expanding the use of e-GP are the DLIs.

41. **Procurement plan.** The APP is prepared followed by or concurrently with the AOP. Preparation of advance AOP and APP facilitates discussion with the MOF and Planning Commission for yearly budgetary allocation in the annual development program. The DPE prepares the AOP and its own APP and coordinates with other implementing agencies. The DPE submits the AOP and APP to the joint financing development partners. Procurement thresholds of the PPA and PPR guide the preparation of the APP. The preparation and approval of the APPs and conducting of AFRs (including post-procurement review) are included in the PAP. ADB's RBL policy excludes activities that would involve procurement of works, goods, and services under contracts whose estimated value exceeds specified monetary amounts (high-value contracts), which applies for the program (footnote indicator a of Table 1).

### **3. Anticorruption System**

#### **a. Summary of anticorruption system and actions**

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<sup>10</sup> The PPA and PPR provisions are in general aligned with internationally accepted principles and practices and the processing guidelines/rules of PPR are elaborate and clear. There are a few exceptions in procurement procedures that, if applied, may reduce competition and transparency. These include (i) for civil works: (a) rejection of bids with quoted price 10% above or less than official cost estimate, (b) waiver of specific experience requirement of tenderers participating in the limited tender method, (c) selection of winning bidders in case of tie in OTM process through evaluation under some criteria based on point system, and (d) provision of dropping of works tender in multiple locations; as well as (ii) for services: (a) mandatory requirement of prior approval of Cabinet Committee on Economic Affairs in case of using QCBS (90:10); and (b) introduction of 3%–5% performance guarantee (optional) from selected consultant prior to contract approval and signing.

42. **Country level.** Bangladesh has acts and policies for anticorruption. In 2004, the Anti-Corruption Commission (ACC) was established as an independent corruption prevention and inspection body. The ACC has split its tasks into two operational approaches—one being punitive and another preventive. The punitive actions include conducting enquiries and investigations against specific allegations corresponding to the scheduled offences under ACC Act and producing the alleged party before the court for trial. The ACC has offices at divisions and districts, and corruption prevention committees at districts, municipalities, and *upazilas*. The ACC receives complaints from individual or institutions, media, online reports, and reports to their call centers. After the selection of the complaint, they engage enquiry or investigation officer to do the enquiry (primary stage) or investigation (final stage).

43. A procurement grievance redress system is also prescribed in the PPR to record and respond to complaints relating to procurement processes within a stipulated time frame. A two-tier complaint resolution process is described in PPR: (i) an administrative tier and (ii) an independent appeal tier. The review panel is a quasi-judiciary body and its verdict is final and can only be challenged in higher judicial court. During processing of tenders and in contract execution, any breach of provisions of PPR is treated as “misconduct” and is a punishable offence. The process of lodgment of complaints is the same in both conventional and e-GP tenders.

44. Each line department or ministry is required to conduct preliminary enquiries about misconduct by its employees. Other governance and accountability mechanisms include the OCAG audits with the SOAN including the detection of fraud and corruption as part of the audit process. Under the Right to Information Act, 2008, any public entity is bound to proactively disclose information of general interest and to respond to request for information within a specified time.

45. **Sector and program level.** The MOPME has in place a grievance redress system. The program will handle fraud and corruption complaints by (i) receiving complaints from concerned citizens via a complaints box at the DPE and *upazila* offices and in the web-based portal managed by the MOPME; (ii) providing guidance to citizens or program officials on grievance handling through a dedicated helpline at the MOPME; and (iii) using the MOPME’s Grievance Redress and Complaints-Handling Guidelines to deal with complaints/allegations from submission to investigation, resolution, and sanctions. The MOPME provides status of complaints and progress to the Cabinet Division as part of its annual performance reporting. Moreover, complaints and allegations associated with the program can also be lodged through the ACC hotline number and ACC field-level complaints box system, thus allowing concerned population direct access to an independent body such as the ACC.

46. Under the current system, reported grievances and complains will be handled by designated focal points assigned at each line department or ministry. Currently in the MOPME, an officer at the rank of an additional secretary is responsible for handling appeal cases and an officer at the rank of joint secretary responsible for resolving complaints. The designated focal points are required to report progress of the grievances and complaints in the monthly review meetings chaired by the secretary of the MOPME. In a periodic manner, all complaints including their status and progress are reported by the MOPME to the Cabinet Division. For all reported grievances, the MOPME ensures that the status of the complaint is communicated to the concerned citizen through mobile messaging and emails.

47. The program includes measures to enhance transparency and accountability of the primary education system. The key elements to combat corruption under the program will be strengthening of fiduciary management capacity and oversight at the DPE, setting up an IAU at

the DPE, rolling out the iBAS++ and e-GP systems, updating the SLIP and UPEP guidelines and fund management systems, requiring social audit for each school receiving SLIP fund, disclosing key school data at public space of each school, and functionalizing an integrated EMIS with student and teacher sub-systems available and accessible at school level, etc. All these will be strong incentives to counteract opportunities for corrupt practices at various levels.

48. ADB has a fiduciary responsibility to ensure that its loans and other forms of financing are used only for the purposes for which they were granted, in accordance with the Agreement Establishing the Asian Development Bank. The government is expected to take appropriate and timely measures to prevent, detect, and respond to allegations of fraud, corruption, and other prohibited activities in the RBL program in accordance with the Guidelines to Prevent or Mitigate Fraud, Corruption, and Other Prohibited Activities in Results-Based Lending for Program. These guidelines have been discussed with the government.

### **C. Satisfying Procurement Member Country Eligibility Restrictions**

49. As the funds of ADB and other development partners will be commingled to jointly finance the individual procurement packages under the proposed RBL program, universal procurement will apply.<sup>11</sup>

### **D. Safeguard Systems**

#### **1. Summary of Safeguard System and Actions**

50. **Environment.** Most civil constructions in the program will be extension (horizontal or vertical) and refurbishment of school buildings within existing school premises, construction of sanitary facilities, sinking of moderate depth tube wells for drinking water, and their maintenance within existing school premises. The program safeguard system assessment has identified that the associated environmental impacts and risks may be linked to (i) site clearance and preparation; (ii) noise and dust generation; (iii) occupational hazards to construction workers and students; (iv) lack of drainage leading to soil erosion, sedimentation, and health hazards; (v) contamination of groundwater and surface water; (vi) resource extraction; (vii) waste generation; (viii) stressed sanitary conditions; (ix) lack of maintenance including poor conditions for school WASH block; (x) arsenic and other contaminants to drinking water; (xi) disaster and extreme climate events; and (xii) and inadequate classroom lighting and ventilation. The environmental impacts of the program would be minor and site specific. Mitigation measures will be good housekeeping practices and engineering measures which can be built into the environmental management plan of subprojects to address the impacts satisfactorily. These will be included in the updated environmental and social management framework (ESMF) for the program. The rapid environmental assessment checklist of ADB can be used for determining the subprojects' environmental category. Accordingly, a short initial environmental examination or due diligence report shall be prepared to record the potential impact and their mitigation measures.

51. Environmentally sensitive locations will be avoided in implementing the program.<sup>12</sup> However, the construction in coastal area with salinity or cyclone cannot be avoided. Hilly regions will have a problem with landslide or unstable foundation. Civil construction in those areas will be mitigated through resilient structure to withstand disaster. The LGED is updating the Infrastructure

<sup>11</sup> ADB. 2013. *Blanket Waiver of Member Country Procurement Eligibility Restrictions in Cases of Cofinancing for Operations Financed from Asian Development Fund Resources*. Manila.

<sup>12</sup> A list of environmentally sensitive areas has been provided in the ESMF.



Planning Guidelines for Primary Education Subsector, which will incorporate the requirements on disaster resilience with priority given to the proper disaster-resilient planning and designing. Abidance with the Bangladesh National Building Code and existing standards is expected to ensure an environmentally sound program implementation with minimized risks. The program is also expected to ensure all safeguards compliance incurring minimal risks while following the ADB's Safeguard Policy Statement (2009) and ADB's Policy for Results-Based Lending Programs (2013), and the Government of Bangladesh's environmental regulation. Based on these findings, the assessment confirms **category B** of the program for environmental impacts.

52. **Involuntary resettlement.** Involuntary resettlement safeguards will not be triggered for the program as all new civil works are small-scale and within school premises and will not cause any displacement or adverse impact on livelihoods. Land acquisition will be excluded from the program. **The program is categorized as C.** The web-based Primary Education Properties Management Information System will continue to be used for infrastructure planning in the program, with which a list of schools can be clearly drawn showing that the existing school premises allow for intended constructions. In case of any additional land that may be required to extend school facilities (specially for river eroded areas) beyond existing premises, this kind of constructions will not be covered under the program but arranged from the MOPME's discrete projects.

53. **Small ethnic communities.** The program is likely to have limited impacts and risks for small ethnic communities (SECs) by virtue of the limited construction of infrastructure within existing school premises. The **category B** for SEC is based on the positive impacts expected on the SEC due to affirmative actions of the program. In addition to the infrastructures other incentive schemes are there such as free textbooks in mother tongues and special arrangement to appoint teachers from SEC groups in these areas. Special attention will be given to schools of those areas where SEC people are largely prevalent, or SEC students are studying in large percentage. The DPE through the DPEOs and UEOs will carry out awareness raising and regular consultation with SEC and other local people and design proposed infrastructures in a participatory manner. Separate SEC plan is not prepared as the program is embedded with measures to ensure SEC participation through bottom up planning. However, framework for SEC plan as part of the ESMF prepared for the previous project will be followed for the program and will be agreed with the government and joint financing development partners to ensure that there is no adverse impact of the program activities at school level for SEC during implementation. The program will exclude activities that adversely affect the dignity, human rights, livelihood systems, or culture of indigenous peoples, or affect the territories or natural or cultural resources that indigenous peoples own, use, occupy, or claim as ancestral domain or an asset.

54. **Safeguard program actions.** The government agreed to implement the safeguards actions highlighted in the PAP, for which development partners will track the implementation progress in JARMS. The PAP actions are to (i) assign safeguard specialist at DPE as safeguard focal person for coordinating the program safeguards implementation, monitoring, and reporting; (ii) update the ESMF developed under the previous project for use and compliance in the program; (iii) include the provision of requirement on disaster resilience of schools in the infrastructure planning guidelines and monitor its compliance during planning and implementation of constructions; (iv) adopt WASH block maintenance manual for the DPE and develop hygiene promotion manual through the DPHE; and (v) include water quality test requirement in the memorandum of understanding (MOU) signed between the MOPME and DPHE with sufficient budget allocated annually. Furthermore, the program will contain activities to enhance safeguard compliance capacity, such as (i) the updated SLIP will be implemented with need-based small-scale maintenance allocation (including WASH block cleaning); (ii) orientation and capacity

building for relevant officials at the DPE, DPEOs, UEOs and school level (including SMCs) regarding the updated ESMF will be carried out as part of the program's institutional strengthening plan, including providing necessary awareness raising and training on safeguards compliance for contractors; and (iii) the requirement on safeguard compliance will continue in the MOU between the MOPME and LGED, and the specification of safeguard relevant requirements will be included in the bidding documents and further in the contracts with local constructors as mentioned in the updated ESMF. Meaningful consultation and interaction between schools and nearby communities need to be ensured. Operationalizing grievance redress committees with the already engaged membership of DPE, district education offices/UEOs, and SMCs is needed to resolve safeguard issues. The proceedings of complaints and outcome of inquiries are to be recorded and shared with the aggrieved parties. The database at DPE should hold all important safeguard data which are easily assessable for planning and monitoring of safeguard compliance.

## E. Gender and Social Dimensions

55. The program is categorized as having **effective gender mainstreaming**. The National Education Policy (2010) emphasized women's advancement and rights by allocating funds for female education at each level. The government has acknowledged that gender equality in the teaching force is needed to promote women's empowerment and subsequent participation in education management. Now around 60% of primary school teachers are female, and gender parity in net enrollment has been achieved. With nearly 9.4 million girls in primary schools in 2016, the net enrollment rate of girls in primary education reached 98.8%, higher than 97.0% for boys.

56. In parallel, boys are at risk of being left behind: (i) boys from poor households are more likely to be in paid work from an early age than to be in school; and (ii) boys' learning outcomes are lower than girls' in both Bangla and mathematics at grades 3 and 5 as shown in the recent NSA. Although dropout rates are declining overall, these remain high at 20.9% for boys and 15.0% for girls (2016). According to the EHS (2014), approximately 11% of children, aged 8–14 (boys 13.3%, girls 8.6%), have never enrolled in any type of school. The dropout rate is extremely high in the poverty prone areas especially char areas and northern region. Around 2.5 million children aged 8–14 years remain out of school, particularly in urban slums, the hilly areas, and among children with special education needs. The MOPME has been implementing specific measures every year to reduce school dropouts (such as through the MOPME's ongoing separate programs on school feeding and stipends) and bring them back to mainstream education (such as through the second chance education interventions piloted in the previous project).

57. The inclusive education framework developed in the previous project was reviewed, lessons from other streams were considered, and an updated gender and inclusive education action plan is developed for the Fourth Primary Education Development Program.<sup>13</sup> The program aims to increase gender balance by encouraging both male and female students to enroll in schools and to progress in learning outcomes. The DLIs are provided for the expanded access to gender-segregated sanitation facilities at schools, and the establishment of the EMIS based on sex-disaggregated data. It will directly tackle the persisting issue of OOSC, of whom the majority are boys and mainly caused by poverty, by scaling up the flexible education for them to acquire the targeted competency. Built on the subsector's achievement in gender equality (such as the higher enrollment and completion rates for girls; and more female than male teachers recruited), the proposed RBL program will aim at reinforcing the mainstreaming of gender and inclusive education. There are needs to ensure gender equality factors in content of curriculum and

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<sup>13</sup> Government of Bangladesh, Ministry of Primary and Mass Education, 2018. *Fourth Primary Education Development Program*. Dhaka.

textbooks, remove the gender stereotype teaching and learning approaches, enable boys and girls to equally access ICT and e-learning resources for their adaptation to future skills, and provide friendly school environment for children in special education needs and disabilities. The gender and inclusive education action plan for the Fourth Primary Education Development Program aims to address all relevant aspects. Monitoring and reporting on the implementation of the plan are thus critical to update on and map the remaining gaps in gender and inclusive education in the subsector, which is included in the PAP (action 4.1). ADB, together with other joint financing development partners, will monitor implementation of the gender-related and inclusive education activities during program implementation. The EMIS will be expanded and made web-based with availability of key performance targets disaggregated for gender and various social groups.

## **F. Communication and Information Disclosure Arrangements**

58. The MOPME developed a National Communication and Social Mobilization Strategy (2014) during the previous project which will be updated for the program, and carried out extensive public consultations to promote lessons, best practices, and ownership.<sup>14</sup> Communication and social mobilization interventions in the program will be coordinated by the Policy and Operation Division of the DPE, aimed at (i) promoting, supporting, and advancing among key stakeholders, the provision of quality education to all children from pre-primary to grade 5 with special focus on poor, marginalized, special education needs and disability, and/or hard-to-reach/disadvantaged communities; and (ii) informing parents and caregivers and other members of the communities about these children and about the program activities, ensuring their engagement and empowerment and encouraging them to provide feedback. The Primary Education Board will develop a communication strategy to be approved by the MOPME to generate and use actionable information derived from the findings of the different assessments and examinations, aiming at improving students' learning outcome. Information transparency will be improved at school level, such as using school report cards to disclose school's key data at public area of a school and disclosing social audit results for a school receiving SLIP fund, which will also be used as a means of communication at the community. And at the community level, the communication and social mobilization activities will be aimed at engaging key social networks and selecting community groups (SMC, ward development committee) to encourage positive practices and norms for behavioral changes at schools and communities (promoting environmental sanitation and hygiene around schools, enhancing school attendance, eliminating the practice of corporal punishment, discrimination, and child marriage). In terms of promotion of hygiene, the information, education, and communication materials will be developed and distributed to all schools to facilitate effective hygiene promotion activities. A detailed communication action plan will be developed by incorporating gender-related and inclusive education issues (including special education needs), as highlighted in the gender and inclusive education action plan.<sup>15</sup>

59. ADB disclosure requirements have been discussed with the government, and both ADB and the government's disclosure policies will be used for the program. The annual sector performance and program implementation status reports including the EMIS will be publicly disclosed, as well as the annual performance on key performance indicators and use of the SLIP at the schools. The Program Safeguard Systems Assessment is disclosed in the ADB website.

<sup>14</sup> Participatory consultations were held with stakeholders at the local, district and regional levels, including line ministries, development partners, technical experts, parent-teacher associations, SMCs, nongovernment organizations, and civil society organizations, as well as students and teachers. Issues and challenges faced by geographically remote residents and marginalized communities were given due focus during consultations.

<sup>15</sup> Government of Bangladesh, Ministry of Primary and Mass Education. 2018. *Fourth Primary Education Development Program*. Dhaka.

The necessary frameworks to comply with environment and social safeguards will be disclosed in the government and ADB websites.

## G. Development Coordination

60. The SWAp arrangement will continue for the program. ADB's financing for the program will be implemented under the SWAp using RBL. The joint financing development partners contributing to the pooled fund include ADB, European Union, UNICEF, and the World Bank, with possible cofinancing being discussed between the government and other development partners such as the Government of Canada and JICA.<sup>16</sup> JICA and UNICEF will provide technical support as SWAp partners. The JFA will be the main instrument for coordinating development partners' contributions, consultations, and program monitoring. The development partners will jointly finance the program through results-based financing using DLIs. While not all of the development partners may provide financing fully based on DLIs, the development partners signing to the JFA as a group subscribe to the common DLI matrix. The PST of the program will also coordinate the planning for technical assistance (TA) provided for the program by development partners beyond the pooled fund. The development partners, through the Development Partners' Consortium for the program, will cooperate in organizing the plan for TA financed out of the pooled fund, to maximize synergies for TA effectiveness.

## V. INTEGRATED RISKS AND MITIGATING MEASURES

### A. Key Risks and Mitigating Measures

**Table 6: Integrated Risk Assessment and Mitigating Measures**

Risks	Rating Without the Mitigating Measures	Key Mitigating Measures
<b>Results</b>		
Difficulty exists in hiring and filling the vacancies of teachers on time.	Substantial	The MOPME and DPE prepares and implements recruitment plans following the government's recruitment guidelines for all recruitments (PAP 1.2). Updated teacher information system will be integrated into EMIS (DLI 9). The MOPME and development partners will jointly review periodic progress in recruitment and deployment (DLI 2).
The capacities of the DPE and the district and <i>upazila</i> offices may be insufficient for proper use of the web-based integrated EMIS for data reporting, cross-checking, and generating M&E reports.	Moderate	Training on operating and using the EMIS will be conducted for all levels of M&E officials. Data verification and cross-checking will be mandatory before entering and reporting in the EMIS, and beneficiary profiles will be maintained and updated annually to ensure school data quality through the integrated student identification and teacher management systems.
Lack of capacity of the BNFE constrains the implementation of education services for OOSC.	Substantial	Strategies to enhance capacity of the BNFE include (i) deployment of experienced ISAs by the BNFE with technical support from a specialized agency and with monitoring and quality assurance support from a third-party supervision agency and (ii) development of an action plan for the BNFE to manage and coordinate the implementation. School catchment data reporting will be conducted periodically with a special focus on identifying and reporting on OOSC in the school catchment areas.

<sup>16</sup> World Bank finances in program-for-results modality.

<b>Risks</b>	<b>Rating Without the Mitigating Measures</b>	<b>Key Mitigating Measures</b>
Disparities by district and gender in enrollment and survival rates in primary education requires improvement measures.	Moderate	The SLIP funds will be provided to schools based on the number of students, and the UPEP will be updated to be needs- and performance-based, and will be piloted in 50 <i>upazilas</i> (DLI 9) and then scaled up nationwide during the PEDP4. Needs-based infrastructure such as gender-segregated sanitation facilities will be built (DLI 4), aimed at ensuring at least one gender-segregated WASH block in each school. An institutional strengthening plan will be implemented for all levels of primary education offices as part of the updated ODCBG (DLI 9).
<b>Expenditure and financing</b> Slow execution of development budget may constrain program activities.	Substantial	The DPE will prepare timely annual procurement plans as part of the annual operations plan supporting budget planning and execution (PAP 2.1). The MOPME and development partners will monitor budget execution (DLI 7) and timely disbursement of quarterly fund releases and advances (PAP 2.4).
<b>Fiduciary</b>		
Lack of qualified financial management staff constrains financial management capacity.	Substantial	The DPE strengthens financial management capacity with adequately qualified staff and establishes a dedicated IAU (DLI 7). The MOPME will roll out iBAS++ to all DDOs and provide systematic training (DLI 7).
Timely reconciliation of accounts at different levels may be constrained by lack of access to budget and accounting system.	Substantial	The MOPME and DPE are adopting the web-based iBAS++ and will roll it out to all cost centers and account offices (DLI 7). The DPE's web-based accounting information system is being updated for consistency with iBAS++ for monitoring purposes, subject to any customized reporting needs under the program and complementary to the use of iBAS++.
No dedicated internal audit function in the primary education subsector challenges the monitoring and supervision of compliance with financial regulations by cost centers.	Substantial	An IAU will be set up at the DPE and made operational with adequate staff (DLI 7). The AFR continues to enhance the capacity for internal control (PAP 2.3). Tripartite audit review meetings will be conducted periodically with specific focus on solving audit observations (DLI 7, PAP 2.5), which will increase monitoring of units with recurring audit observations.
Lack of qualified procurement staff weakens procurement execution, and monitoring of compliance and contract management.	High	The DPE will further strengthen the existing procurement unit by establishing a dedicated procurement division with adequate staffing (DLI 7). The MOPME will roll out e-GP to all procuring entities, inclusive of training (DLI 7). The AFR will include post-procurement review (PAP 2.3). The PST will strengthen planning for procurement of services and monitor service delivery.
Model bidding documents that ensure competition and transparency are not standardized for extensive use.	High	The OTM (national) will be used for all civil works procurement. The e-standard bidding documents for goods and works under NCB as used in the PEDP3 will continue being used for the PEDP4, until the model documents are updated with CPTU approval (PAP 2.2).
e-GP system is yet to open for use the modules of procurement of services, and contract management, although a CPTU project aims to operationalize them.	Substantial	Service procurement will be technically supported by the PST at the program coordination unit and handled by the DPE's Procurement Division. Supervision of contractors is required in the MOU between the MOPME and LGED/DPHE. The AFR (including post-procurement

<b>Risks</b>	<b>Rating Without the Mitigating Measures</b>	<b>Key Mitigating Measures</b>
		review) will be conducted (PAP 2.3). Once e-GP is ready with increased functions, the PEDP4 can directly benefit.
MOPME issued Grievance Redress and Complaints-Handling Guidelines. But the implementation of the grievance redress and complaints-handling mechanism needs to be strengthened under the program.	Substantial	The IAU will be in place with authority to access or examine any corruption-related issues for the program (DLI 7). The GRS shall be improved and made (i) more accessible to potential users; (ii) proactive in sharing information; (iii) functional in terms of recording and reporting. MOPME shall submit on time the semiannual progress report on GRS and e-GP to development partners as per agreed template (PAP 2.7).
Alignment with school fund management guidelines may be constrained by lack of capacity in SMCs and SACs.	Moderate	Functioning SMCs and disclosure of social audit reports are eligibility criteria for schools to receive SLIP funds. Training of SMCs and SACs on updated SLIP guidelines will be conducted.
<b>Safeguards</b>		
Lack of adequate capacity to integrate safeguard concerns in implementation and monitoring	Moderate	The ESMF developed under PEDP3 will be updated and adopted for implementation in PEDP4 (PAP 3.1). Safeguard focal person or specialist is assigned at DPE to strengthen the coordination of environmental and social safeguards (PAP 3.4).
Lack of adequate mechanism to ensure that the implementation complies with safeguards, and the budget allocation fits the need for compliance with safeguards	Substantial	A WASH block maintenance manual will be adopted by DPE and a hygiene promotion manual by DPHE (PAP 3.2). Water quality test is required annually (PAP 3.3). The MOU signed between MOPME and LGED and the contracts signed between LGED and contractors will specify the requirements for safeguard compliance. SLIP funds will enable needs-based allocation to schools for necessary small-scale maintenance, including cleaning WASH blocks.
<b>Operating environment</b>		
The use of multiple implementing agencies and partners at central and local levels complicates program management.	Moderate	The MOUs, agreements, or contracts will be signed with all associate agencies with the provision of annual monitoring of performance based on performance indicators (PAP 1.1).
<b>Overall RBL program risk</b>	<b>Substantial</b>	

AFR = annual fiduciary review; BNFE = Bureau of Non-Formal Education; CPTU = Central Procurement Technical Unit; DLI = disbursement-linked indicator; DPE = Directorate of Primary Education; DPHE = Department of Public Health Engineering; e-GP = electronic government procurement; EMIS = education management information system; IAU = internal audit unit; iBAS++ = Advanced Integrated Budget and Accounting System; GRS = grievance redress system; ISA = implementation support agency; LGED = Local Government Engineering Department; M&E = monitoring and evaluation; MOF = Ministry of Finance; MOPME = Ministry of Primary and Mass Education; MOU = memorandum of understanding; NCB = national competitive bidding; ODCBG = organizational development and capacity building guidebook; OOSC = out-of-school children; OTM = open tendering method; PAP = program action plan; PEDP3 = Third Primary Education Development Project; PEDP4 = Fourth Primary Education Development Program; PPA = Public Procurement Act; PPR = Public Procurement Rules; RBL = results-based lending; SAC = school audit committee; SLIP = school level improvement plan; SMC = school management committee; UPEP = *upazila* primary education plan; WASH = water, sanitation, and hygiene.

Note: Risk factors are assessed against two dimensions: (i) the likelihood that the risk will occur and (ii) the impact of the risk on the outcome. Rating scale: low = low likelihood and low impact; moderate = substantial to high likelihood but low to moderate impact; substantial = low to moderate likelihood but substantial to high impact; high = high likelihood and high impact.

Source: Asian Development Bank.

## VI. PROGRAM ACTION PLAN<sup>17</sup>

### A. Status of Program Action Plan

**Table 7: Program Action Plan**

Actions	Responsible Agency	Time Frame for Implementation
<b>Area 1: Technical Aspects</b>		
1.1 MOUs, agreements, or contracts signed between MOPME (or DPE) and associate agencies supporting PEDP4.	MOPME or DPE	December 2018
1.2 MOPME has followed the Government of Bangladesh's recruitment guidelines in all recruitments initiated since July 2018.	DPE	January each year from 2019
1.3 Web-based SLIP and UPEP funds management module added to the existing funds management system.	DPE and MOPME	June 2019
1.4 Capacity building plan for field offices to support institutional strengthening prepared and implemented.	DPE	June 2019 (plan finalization) and June each year thereafter
1.5 BBS or any suitable entity commissioned to conduct Education Household Survey, 2021.	DPE, BBS	June 2021
1.6 CPD framework designed and approved, by taking into account elements such as: (i) open resource ICT platform to be established at DPE in in collaboration with resource agency (such as A2I) to deliver CPD training to teachers using e-teaching and e-learning material; (ii) training on using e-teaching and e-learning materials; and (iii) teacher educators improved in academic supervision through improved classroom-based practice monitoring and mentoring.	DPE, NAPE, NCTB, development partners	(i) and (ii) June 2019; (iii) June 2020 and annually thereafter
1.7 Provision requiring disaster resilience of schools (i) included in the infrastructure planning guidelines, and (ii) monitored for compliance during planning and implementation of constructions.	DPE and/or MOPME, LGED, development partners	(i) November 2018 (guidelines); (iii) annually from January 2019 (compliance)
<b>Area 2: Fiduciary Management</b>		
2.1 Preparations of the program APP by each program implementing agency coordinated, consolidated, and monitored by DPE.	DPE, partner implementing agencies	December each year
2.2 Continued use of agreed PEDP3 model bidding documents for NCB procurement until the model documents are updated with CPTU approval.	All implementing agencies	July each year
2.3 AFRs conducted and disseminated.	Development partners in initial years before midterm review of the program, and then DPE in following years	October each year from 2020

<sup>17</sup> Necessary budget provisions need to be made during the preparation of annual program and budget.

<b>Actions</b>	<b>Responsible Agency</b>	<b>Time Frame for Implementation</b>
2.4 (i) Timely disbursement of quarterly fund release, and (ii) monitoring of advances ensured.	DPE	(i) First month of each next quarter; (ii) monthly
2.5 Conduct tripartite (MOPME–DPE, CAO–MOF, and OCAG) quarterly audit review meeting to monitor the progress in resolving audit observations.	MOPME and DPE	April 2020, and every quarter thereafter
2.6 Institutionalize an internal audit unit at DPE for conducting internal audits.	DPE	June 2020
2.7 GRS improved and made (i) more accessible to potential users, (ii) proactive in sharing information, and (iii) functional in terms of recording and reporting.	DPE and MOPME	July and January each year
<b>Area 3: Environmental and Social Safeguards</b>		
3.1 The harmonized SMF and EMF developed under PEDP3 are updated, adopted, and operationalized.	DPE in coordination with LGED and DPHE	December 2018
3.2 WASH block maintenance manual adopted by DPE and hygiene promotion manual developed by DPHE.	DPE, DPHE	Within 6 months from the start of program implementation
3.3 Water quality test requirement included in the MOU signed between DPE and DPHE with sufficient budget allocated annually.	DPE, DPHE	(i) December 2018; (ii) June each year
3.4 Safeguard focal person or specialist is assigned at DPE to strengthen the coordination of environmental and social safeguards.	DPE	December 2018
<b>Area 4: Gender and Social Inclusion</b>		
4.1 Monitor and report on the implementation of the gender and inclusive education action plan in the approved PEDP4 program document. <sup>a</sup>	DPE in coordination with other implementing agencies	Report in JARM each year

A2I = access to information, AFR = annual fiduciary review, APP = annual procurement plan, BBS = Bangladesh Bureau of Statistics, CAO = chief accounts officer, CPD = continuous professional development, CPTU = Central Procurement Technical Unit, DPE = Directorate of Primary Education, DPHE = Department of Public Health Engineering, EMF = environmental management framework, SMF = social management framework, GRS = grievance redress system, ICT = information and communication technology, JARM = joint annual review mission, LGED = Local Government Engineering Department, MOF = Ministry of Finance, MOPME = Ministry of Primary and Mass Education, MOU = memorandum of understanding, NAPE = National Academy for Primary Education, NCB = national competitive bidding, NCTB = National Curriculum and Textbook Board, OCAG = Office of the Comptroller and Auditor General, PEDP3 = Third Primary Education Development Project, PEDP4 = Fourth Primary Education Development Program, SLIP = school level improvement plan, UPEP = *upazila* primary education plan, WASH = water, sanitation, and health.

<sup>a</sup> It refers to the gender and inclusive education action plan of the government's approved PEDP4 program document, which will be disclosed on DPE's website during program implementation.

Source: Asian Development Bank.

## VII. TECHNICAL ASSISTANCE

61. ADB will supplement an ongoing transaction TA for primary education development with additional resource(s) to support the program implementation, including the support for implementation of relevant PAP.<sup>18</sup> The TA scope is fully consistent with the program areas

<sup>18</sup> ADB. 2016. *Technical Assistance to the People's Republic of Bangladesh for the Support to Primary Education Development*. Manila (TA9276-BAN). It is currently financed with \$300,000 by ADB's TA Special Fund-V grant, and



requiring need-based TA support and follows the PST's guidance and coordination on TA planning, implementation, and reporting. The TA will support (i) AFRs for 2 fiscal years; (ii) structuring of the web-based EMIS, and M&E capacity building; (iii) developing the CPD framework (including using ICT for teacher training); and (iv) updating classroom observation tools for academic supervision. The relevant consultancy service requirements will be described in the upcoming TRTA supplementary financing document subject to its approval by ADB. ADB will ensure the TA activities are aligned with the scope of program needs under the coordination of the PST by working closely with and updating PST on the TA progress and results.

## VIII. ACCOUNTABILITY MECHANISM

62. The accountability mechanism provides an independent forum and process whereby people adversely affected by ADB-assisted operations can voice, and seek a resolution of their problems, as well as report alleged violations of ADB's operational policies and procedures.<sup>19</sup> People who are, or may in the future be, adversely affected by a program supported by RBL may submit complaints to ADB's Accountability Mechanism (2012).

63. Before submitting a complaint to the Accountability Mechanism, affected people should make a good faith effort to resolve their problems and/or issues by working with the concerned ADB operations department. Only after doing that, and if they are still dissatisfied, they approach the Accountability Mechanism.

## IX. PROGRAM ORGANIZATIONAL STRUCTURE AND FOCAL STAFF

### A. Organizational Structure

64. The program will be implemented when the primary education subsector aims to progressively enhance the planning, administration, and monitoring functions at local levels, establish and strengthen the institutions, and mobilize partnerships with other forces in and out of the country. It is assumed that major organization restructuring of MOPME institutions will occur after three years of implementation, including functions under strengthened NAPE, and established Primary Education Board.<sup>20</sup>

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with \$1.16 million by a grant from the Government of Canada under ADB's administration. It currently supports the Third Primary Education Development Project (physically completed in June 2018) in the final reporting on the implementation of its gender and inclusive education action plan, need-based infrastructure, and public financial management. The ongoing TA has also allocation on supporting for (i) gender, and (ii) disaster resilience for schools during the implementation of the Fourth Primary Education Development Program. ADB is seeking additional resource at \$1.7 million (\$500,000 from the ADB's TA Special Fund-VI grant, and \$1.2 million from the ADB-administered Japan Fund for Poverty Reduction) for supplementary financing of the ongoing TA. With the additional resource, the TA will aim to support the program implementation by December 2021 with additional outputs in the above areas (para. 61). Any further need of TA will be assessed during the mid-term review of the program; and, if needed, a subsequent TA could be considered upon the government's request and the ADB's resource availability.

<sup>19</sup> ADB. 2012. *Review of the Accountability Mechanism Policy*. Manila.

<sup>20</sup> Given the Organizational Development and Capacity Building Guidebook will be updated, the program implementation arrangements need to be considered through a two-step strategy: (i) a transition road map for continuing the functions of the current institutions in and out of MOPME before the staffing of the to-be-established institution (for example, Primary Education Board), the new tasks required to be completed within a specified timeframe (for example, the provision of supplementary reading material to all schools), and the full integration of the EMIS (for example, the APSC being used to collect teacher training information before the Teacher Management Information System can be incorporated and updated for serving the purpose); and (ii) corresponding changes in improved program management, technical oversight, and coordination function for the follow-up implementation arrangements.

65. The implementation arrangements of the program were designed based on the experience and lessons learned during the implementation of the previous project especially in the areas of enhanced capacity for central and local level agencies. They also take forward a transformative agenda on improving the access to quality education focused on student learning outcome. The organizational structure and key agencies are summarized in Figures 4 and 5, and Table 8, and described in the succeeding paragraphs.

66. **Executing agency.** MOPME as executing agency will formulate overall policies and guidelines, and coordinate and review the program's implementation progress.

67. **Interministerial program steering committee.** The PSC, chaired by the secretary of MOPME, will be established as the high-level platform for all involved ministries, and also include representatives from civil society organizations.<sup>21</sup> The committee may co-opt member(s), if necessary. The PSC will (i) take charge of policy direction and formulation for the program, (ii) formulate high-level institutional policy framework and policy guidelines for implementation, (iii) accelerate and follow up decision-making processes with relevant ministries, (iv) regularly review program progress, (v) approve the AOP, (vi) address critical interministerial policy and implementation issues, and (vii) review the recommendations of reports and studies.

68. The PSC will hold quarterly/semiannual/annual meetings. PSC may also meet as and when required to discuss matters related to implementation of the program. The PSC will also ensure the AOP within the budget under the medium-term budget framework and annual development program.

69. **Implementing agency.** DPE as the implementing agency will (i) formulate guidelines, annual plans, and programs for the primary school subsector interventions; (ii) support program implementation at division, district, and *upazila* levels; (iii) coordinate with partner implementing agencies to ensure that technical support to annual programs related to them are provided and completed in a timely fashion; (iv) supervise and monitor program activities to ensure that result areas and DLIs are achieved and reported on in a timely fashion; (v) monitor and ensure that requirements are met on social and environmental safeguards and procurement and financial management; and (vi) consolidate all required reporting on program implementation progress.

70. The program will engage all the field level officials in the districts and *upazilas* for proper implementation of the activities that will be strengthened on planning, administration, and reporting at the local levels. The director general of DPE will act as program director and will be responsible for implementation with support of an additional director general (ADG-PEDP4). The ADG-PEDP4 will play an important role in carrying out the required communication and consultation forums by heading the PCU, and ensuring a timely, effective, and efficient utilization of the TA by setting up a PST .

71. The Finance and Procurement Division of DPE will be bifurcated into two divisions namely, Finance Division and Procurement Division. The PCU, with the PST comprising six specialists, will support the ADG-PEDP4 in coordination and consultation within the implementing agencies as well as with the development partners. Each line division of DPE will implement the activities relevant to their mandate as included in the AOP. The existing manpower of DPE and additional

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<sup>21</sup> PSC composition will follow the instructions of the Planning Commission. It will comprise senior officials of MOPME, DPE, BNFE, NAPE, NCTB, LGED, DPHE, and other relevant ministries/divisions including MOF and National Planning Commission (Education Sector and General Economics Division).

manpower proposed in the program will be engaged. In addition, general project management oversight of MOPME will guide the program implementation.

72. **Program support team.** As a sector-wide program, the TA under the program will support program activities. The PST under the PCU will be staffed adequately to effectively support managing the program. The PST consists of a program coordination specialist, and five program support specialists (quality, access and participation, data and M&E, institutional strengthening, and finance). The six specialists will provide implementation and policy support and advice; and technical expertise for educational interventions, institutional structuring, financial management-related and M&E functions. The PST will assist DPE divisions (quality specialist for training, policy and operations; access and participation specialist for planning and development; data and M&E specialist for M&E and information management; institutional strengthening specialist for administration; and finance specialist for finance management) and assess the need-based TA for specific deliverables. Necessary technical support will be received from specialized organizations (e.g. Access to Information [A2I] of the Prime Minister's Office in the areas of ICT in education).

73. **Partner implementing agencies.** Two agencies under MOPME will be engaged as partner implementing agencies, namely, BNFE and NAPE. BNFE will implement the OOSC education services by engaging implementing support agencies (for reaching out and bringing education services to OOSC), a specialized agency (for providing overall technical support for BNFE in implanting OOSC program) and a third-party verification agency (for systematically verifying standards are maintained at BNFE Learning Centers). NAPE will review and revise DPEd curriculum based on the revised primary education curriculum and develop curricula of teacher training in service. NAPE will engage Institute for Education and Research, Dhaka University for enhancing quality assurance of the DPEd program. Compulsory Primary Education Implementation Monitoring Unit under the MOPME will be transformed into the Primary Education Board in observance of necessary legal procedures towards operationalization under the mandate to lead primary education examinations and NSA.

74. Other partner implementing agencies are NCTB (under Ministry of Education), LGED and DPHE (both under Ministry of Local Government, Rural Development and Cooperatives). NCTB (primary education wing) will be accountable for the competency-based curriculum revision and text book development including teaching-learning materials.<sup>22</sup> LGED will implement the civil works while DPHE will undertake the implementation of the WASH activities.

75. Based on the performance-based MOU signed with MOPME, each partner implementing agency will report monthly on the progress of implementation to the program director (director general of DPE). Budget for implementing the delegated subcomponents or activities will be allocated to the partner implementing agency based on the signed MOU.

76. **Divisional/district primary education offices and upazila education offices.** DPE will implement its program activities through its subordinate divisional (eight), district (64), upazila (505) offices on decentralized planning, administration, supervision and reporting, upazila

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<sup>22</sup> The National Curriculum Coordination Committee, a high-level committee chaired by the secretary of MOPME and comprising MOE, NCTB, and representatives from DPE and others endorses the final draft of the revised curriculum from pre-primary to grade 5 and the revised textbooks based on the recommendations of the professional committees. The final approval of the revised curriculum and textbooks is by the minister of MOPME through the clearance by the secretary of MOPME. The Institute for Education and Research of Dhaka University will certify the successful DPEd trainees through a strong monitoring and certification process.

resource centers (505) on sub-cluster teacher trainings, and primary teachers training institutes (66) on delivering the DPEd program.

77. **Schools.** The program will cover more than 65,000 government primary schools (including the newly-nationalized primary schools during the previous project). The SMC chair, parent-teacher association, and school head teachers and assistant teachers will be accountable for implementing the program at the school level. The SMC chair and head teacher will submit with all required reports to the UEOs as per program implementation requirements and education regulations. The social audit committee at each school will prepare and disclose social audit report for school receiving SLIP fund aimed at ensuring school's compliance on fund usage.

78. **Implementing support agencies.** Implementing support agencies, per their contracts to support BNFE, will provide education service to targeted OOSC in identified areas.

79. **Program implementation committee.** As per the guidelines of the Planning Commission, a program implementation committee (PIC) will be formed headed by the director general of the DPE to (i) give assistance or suggestion to implementing agencies including DPE's line divisions, NAPE, BNFE, NCTB, DPHE, LGED, and Compulsory Primary Education Implementation and Monitoring Unit (CPEIMU)<sup>23</sup>; (ii) review progress of program implementation; (iii) review different reports; (iv) review AOP utilization and prepare budget for AOP and revised AOP; and (v) provide support to resolve implementation problems. The PIC will be comprised of all line directors and representatives of the LGED, BNFE, NCTB, NAPE, CPEIMU, BANBEI, and any other relevant organizations.<sup>24</sup> The PIC will meet twice a month, and as and when required. In addition, the ADG-PEDP4 will hold coordination meetings with the line directors of the DPE, representatives of implementing agencies, development partners, and PST specialists, as and when required, for proper and smooth implementation of the program.

**Table 8: Program Agencies and Key Roles**

<b>Agency</b>	<b>Key Roles</b>
Ministry of Primary and Mass Education	Formulate overall policies and guidelines and exerting coordination and review of the progress of program implementation.
Program steering committee	Provide policy direction and formulation and address critical interministerial policy and implementation issues.
DPE	Coordinate and implement the different activities of the program with the partner implementing agencies.
Program coordination unit	Facilitate effectively program implementation, equipped with the program support team.
Program support team	Coordinate and manage need-based technical assistance for the program.
Program implementation committee	Give necessary assistance or suggestion for implementing program activities (if any problem arises during program implementation then give necessary decision to solve the problem). Review the progress of the program implementation and develop action plan for proper and smooth implementation.
National Academy for Primary Education	Revise and develop DPEd program curriculum and materials, and subject-based and pedagogical training modules, ensure quality assurance of DPEd program, and provide trainings for teacher educators.
National Curriculum and Textbook Board	Revise curriculum and textbooks from pre-primary to grade 5, develop teaching-learning material, select supplementary reading material under the coordination of

<sup>23</sup> Compulsory Primary Education Implementation and Monitoring Unit will be transformed into a Primary Education Board in Fourth Primary Education Development Program.

<sup>24</sup> The composition of the PIC is given below: (i) director general of DPE as the chairperson; (ii) ADG-PEDP4, all line directors of DPE, and one representative from each of the MOPME, Health Service Division of the Ministry of Health and Family Welfare, Ministry of Women and Children Affairs, Ministry of Chittagong Hill Tracts Affairs, Ministry of Social Welfare, CPEIMU, BNFE, NAPE, NCTB, LGED, DPHE, and BANBEIS as members; and (iii) deputy director at the office of ADG-PEDP4 as member secretary. The PIC may co-opt members, if necessary.

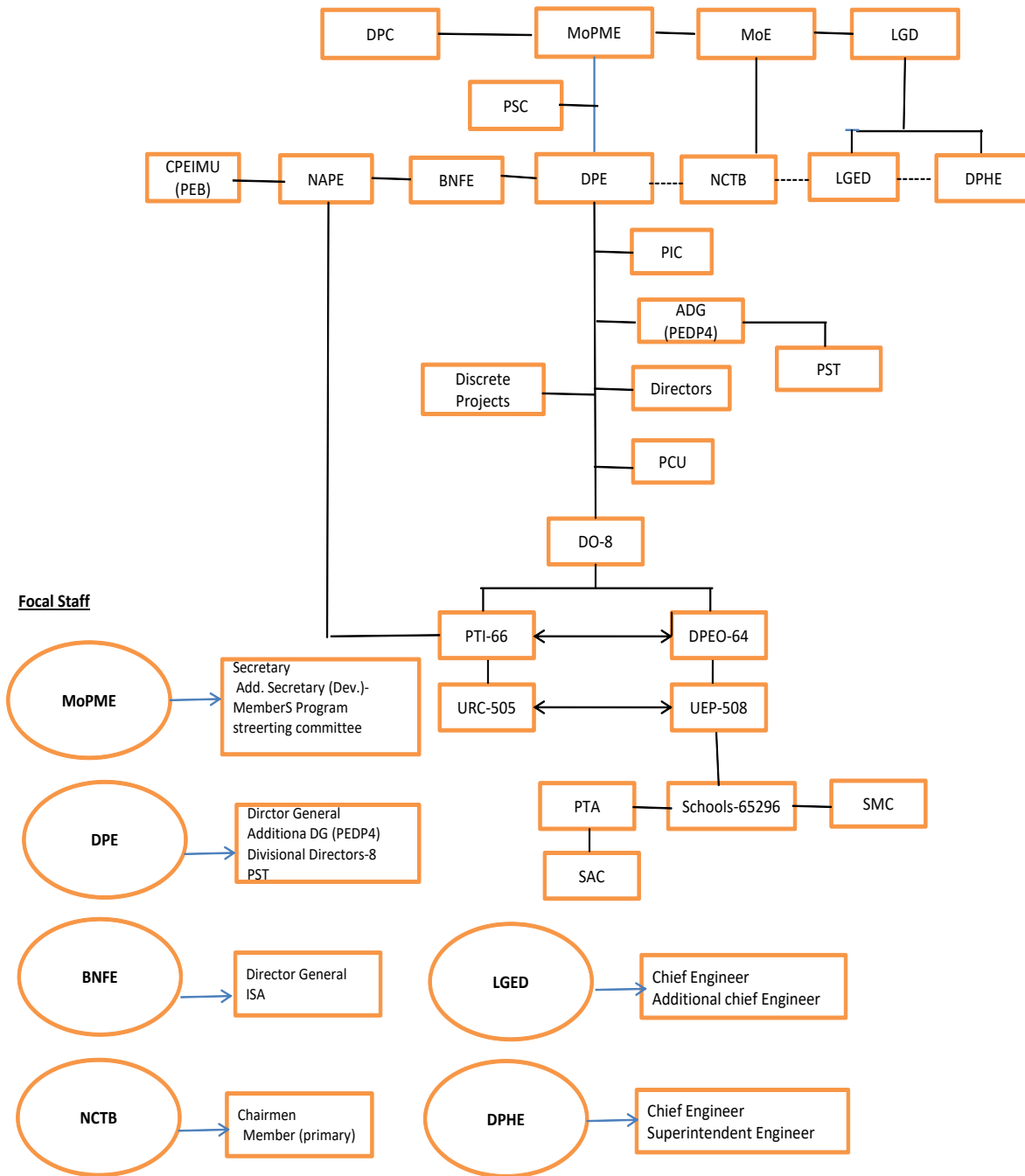
Agency	Key Roles
	the National Curriculum Coordination Committee and by using the Professional Committee.
National Curriculum Coordination Committee	Endorses the final draft of the revised curriculum, textbooks, and teaching-learning materials.
Primary Education Board	Conduct Primary Education Completion Examination, lead the National Student Assessment, and regulate the school-based examinations.
Bureau of Non-Formal Education	Carry out out-of-school children program with support from the qualified implementing support agencies.
Department of Public Health Engineering	Carry out all the water, sanitation, and hygiene-related construction and repair and maintenance activities at school level.
Local Government Engineering Department	Execute civil works (additional classrooms, major maintenances, etc.).
Institution of Education and Research (Dhaka University)	Assist for quality assurance of DPED program and its certification through a memorandum of understanding with NAPE and DPE.
Bangladesh Public Service Commission	Recommend recruitment of head teachers.
Controller General of Accounts	Maintain the program accounts and report through the IBAS/IBAS++ and cooperate with DPE in strengthening field level account offices' capacity in financial accounting and reporting.
Office of the Comptroller and Auditor General	Carry out the annual external audit of the program as per its mandate.
Bangladesh Bureau of Statistics	Conduct Education Household Survey.
Bangladesh Bureau of Education Information Statistics	Provide necessary data statistics to DPE for specific deliverables and coordinate with DPE to publish annual education statistics report covering primary education.
Divisional offices	Manage divisional level activities.
Primary teachers training institutes	Deliver DPED program.
District primary education offices	Manage district level activities, and monitor implementation of the upazila primary education plan.
Upazila education office	Manage upazila level activities, implement upazila primary education plan, and monitor implementation of the school level improvement plan.
Upazila resource centers	Provide continuous professional development training to teachers (through teacher clusters).

DPE = Directorate of Primary Education, DPED = Diploma in Primary Education, IBAS++ = Integrated Budget and Accounting System, NAPE = National Academy for Primary Education.

Source: Ministry of Primary and Mass Education.

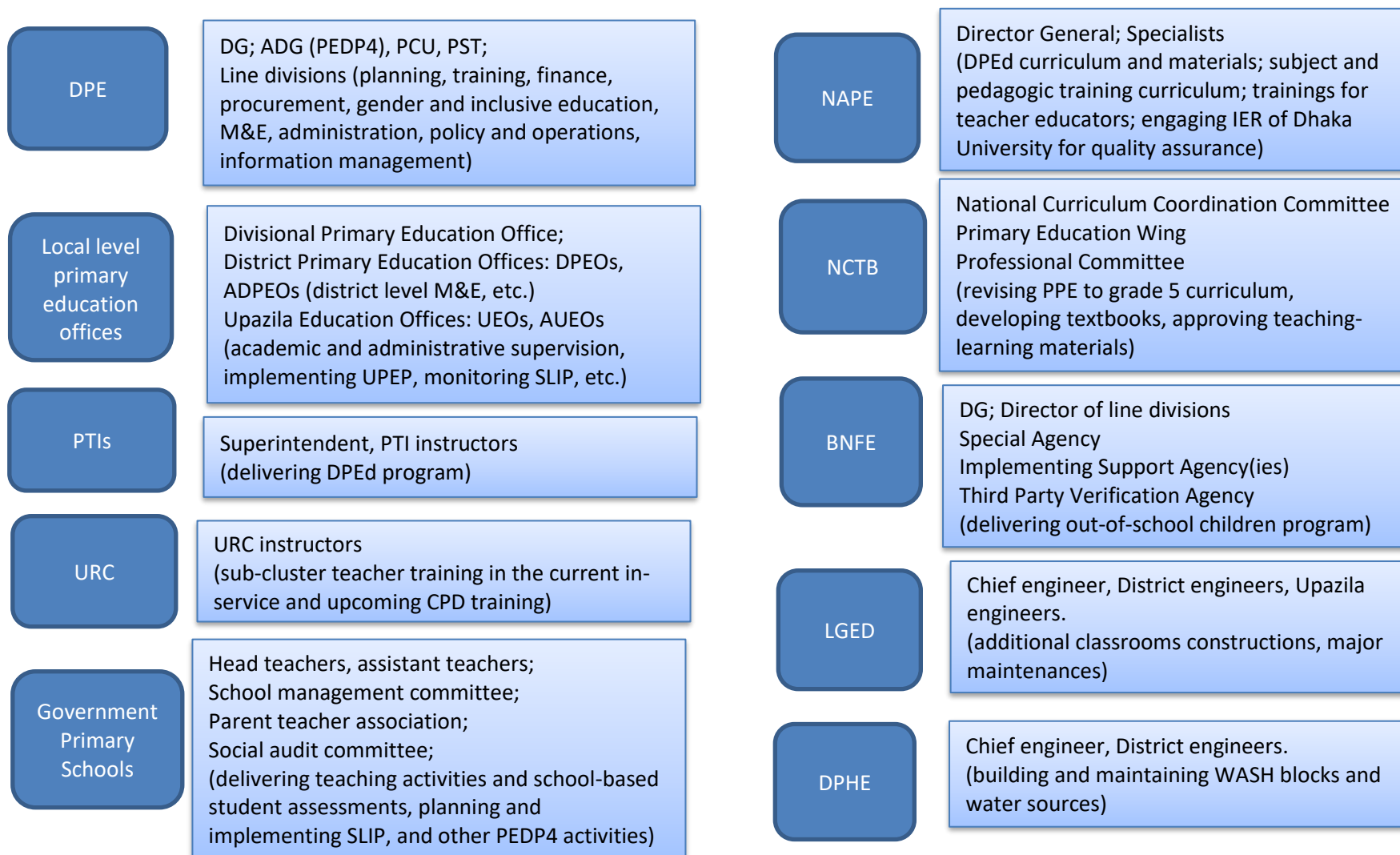
**Figure 4: Implementation Structure and Focal Staff**

**PEDP4 Implementation Structure and Focal Staff**



DPC= Development Partners Consortium ; MOPME= Ministry of Primary and Mass Education; MOE=Ministry of Education; LGD= Local Government Division; PSC= Program Steering Committee; DPE= Directorate of Primary Education; NAPE= National Academy of Primary Education; BNFE= Bangladesh Non-Formal Education; CPEIMU= Compulsory Primary Education Implementation Monitoring Unit; PEB= Primary Education Board; NCTB= National Curriculum and Textbook Board; LGED= Local Government Engineering Department; DPHE= Department of Public Health Engineering; PIC= Program Implementation Committee; ADG= Additional Director General; PCU= Program Co-ordination Unit; PST= Program Support Team; ISA= Implementation Support Agency; DO= Divisional Office; PTI= Primary Training Institute; DPEO= District Primary Education Office; UEO= Upazila Education Office; URC= Upazila Resource Centre; PTA= Parent Teacher Association; SMC= School Management Committee; SAC= Social Audit Committee; HT= Head Teacher; AT= Assistant Teacher

**Figure 5: Key Staffing Required in Implementing Agencies and Subordinated Entities**



Sources: Ministry of Primary and Mass Education and Asian Development Bank.

**B. Program Officers and Focal Persons**

**Table 9: Program Officers and Focal Persons**  
(as of August 2018)

	<b>Key Government Staff and Positions</b>	<b>Key ADB Staff and Positions</b>
1	Mohammad Asif-Uz-Zaman Secretary Ministry of Primary and Mass Education	Sungsup Ra Director Human and Social Sector Division South Asia Regional Department
2	Muhammad Alkama Siddiqui Additional Secretary/Chief, ADB Wing Economic Relations Division Ministry of Finance  Md. Gias Uddin Ahmed Additional Secretary (Development) Ministry of Primary and Mass Education  Md. Abu Hena Mostofa Kamal Director General Directorate of Primary Education  G.M. Hashibul Alam Additional Secretary (Administration, and Development-1) Ministry of Primary and Mass Education	Xin Long Social Sector Economist Human and Social Development Division South Asia Department  Young Seo Senior Counsel Office of the General Counsel  Zhigang Li Social Sector Economist Human and Social Development Division South Asia Department  Mary Rose Favis Project Officer Human and Social Development Division South Asia Department



**APPENDIX 1  
PROGRAM RESULTS FRAMEWORK**

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
<b>Outcome: Quality education to all children of Bangladesh from pre-primary up to grade 5 through an efficient, inclusive, and equitable education system</b>								
1. Percentage of children who completed 1 year of PPE	No	NA	2017	50%	60%	70%	80%	90%
2. Proportion of grade 3 students achieving grade-level competencies in Bangla and mathematics	Yes/ DLI A <sup>a</sup>	Bangla All: 65% Boys: 62% Girls: 66% Math All: 39% Boys: 37% Girls: 40% <sup>b</sup>	2015	Bangla All: 67% Boys: 67% Girls: 67% Math All: 41% Boys: 41% Girls: 41%				Bangla All: 74% Boys: 74% Girls: 74% Math All: 45% Boys: 45% Girls: 45%
3. Percentage of grade 5 students achieving grade-level competencies in Bangla and mathematics	No	Bangla All: 23% Boys: 22% Girl: 24% Math All: 10% Boys: 10% Girls: 11%	2015	Bangla All: 35% Boys: 35% Girls: 35% Math All: 25% Boys: 25% Girls: 25%				Bangla All: 50% Boys: 50% Girls: 50% Math All: 40% Boys: 40% Girls: 40%
4. National survival rate to grade 5 of boys and girls	Yes/ DLI B <sup>c</sup>	83.3% (Boys: 81.3%; Girls: 85.4%) <sup>d</sup>	2017	83.8% (Annual targets for boys and girls to be established)	84.3% (Annual targets for boys and girls to be established)	84.8% (Annual targets for boys and girls to be established)	85.3% (Annual targets for boys and girls to be established)	85.3% (Boys: 80.6%; Girls: 87.4%)
5. Primary cycle completion rate	No	80.8% (Boys: 77.7%; Girls: 83.9%)	2016	81.5% (annual targets for boys and girls to be established)	82% (annual targets for boys and girls to be established)	82.5% (annual targets for boys and girls to be established)	83% (annual targets for boys and girls to be established)	83.5% (Boys: 80%; Girls: 86%)
6. NER	No	All: 97.97% Boys: 97.1% Girls: 98.8%	2016	All: 98.0% Boys: 97.2% Girls: 99.0%	All: 98.1% Boys: 97.5% Girls: 99.1%	All: 98.2% Boys: 97.6% Girls: 99.2%	All: 98.3% Boys: 97.7% Girls: 99.3%	All: 98.4% Boys: 97.7% Girls: 99.4%
7. NER – range between top and bottom 20% of households by consumption quintile	No	All: 8% Boys: 3% Girls: 12%	2014					All: 5% Boys: 2% Girls: 6%

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
8. Decrease in difference in NER between disadvantaged areas (urban slums and CHT) and the rest of the country	No	NA	2017					10%
9. Difference in NER in primary schools (grades 1–5) between the lowest five performing districts and the average level	No	9.0% (Boys: 12.5%; Girls: 5.0%)	2016	8.6% (Annual targets for boys and girls to be established)	8.2% (Annual targets for boys and girls to be established)	7.8% (Annual targets for boys and girls to be established)	7.4% (Annual targets for boys and girls to be established)	7.0% (Boys: 10.0%; Girls: 4.0%)
10. Coefficient of efficiency: ideal as % of actual	No	All: 80.9% Boys: 78.7% Girls: 83.5%	2016	All: 81% Boys: 79% Girls: 83%	All: 82% Boys: 80% Girls: 84%	All: 83% Boys: 81% Girls: 85%	All: 84% Boys: 82% Girls: 86%	All: 85% Boys: 83% Girls: 87%
11. Percentage of OOSC aged 8–14	No	All: 11.0% Boys: 13.3% Girls: 8.6%	2014					All: 6.0% Boys: 7.0% Girls: 5.0%
12. Percentage of government primary schools that meet at least three of four school-level quality indicators	No	32.8%	2016	35.0%	40.0%	45.0%	50.0%	55.0%
13. <i>Upazila</i> composite performance index – top and bottom 10% of <i>upazilas</i>	No	1.14	2016					1.04
<b>A. Outputs</b>								
14. Number of grades where curriculum revision for all subjects has been approved, and new textbooks and TLMs have been designed based on the strengthened curriculum	Yes/DLI 1	Curriculum revision in 2011; textbook revision in 2013; SRM not made available to schools	2017		PPE and grades 1–5 curriculum revised	Grades 1–2 textbook and TLM developed as per revised curriculum  SRMs for grades 1–2 approved by NCCC	PPE and grades 3–5 textbook and TLM developed as per revised curriculum  SRMs for PPE and grades 3-5 approved by NCCC	
15. Percentage of schools with approved SRMs in grades 1–3 classrooms	No	0	2017	0	99%	99%	99%	99%

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
16. Percentage of government primary schools where digital materials for teacher professional development, and for student learning are available	No	NA	2017		For teachers: 25% For students: 25%	For teachers: 50% For students: 50%	For teachers: 75% For students: 75%	For teachers: 100% For students: 100%
17. Percentage of primary schools that meet the student teacher ratio standard of 40:1	Yes/DLI 2	35.4%	2016	37%	40%	43%	46%	50%
18. Percentage of posts in disadvantaged areas (head and assistant teachers) to which a person is posted with an incentive	No	NA	NA	0	0	5%	10%	15%
19. Number of teachers who have received a DPEd through PTIs during the program	No	32,353 (in PEDP3)	2017	15,000	45,000 (cumulative)	75,000 (cumulative)	105,000 (cumulative)	135,000 (cumulative)
20. Percentage of PTI instructors who have participated in training about the DPEd curriculum (cumulative)	No	25% (in PEDP3 trained about the ongoing DPEd curriculum)	2016	50% (trained about the ongoing DPEd curriculum)	85% (trained about the ongoing DPEd curriculum)	25% (trained about the updated DPEd curriculum)	80% (trained about the updated DPEd curriculum)	100% (trained about the updated DPEd curriculum)
21. NAPE capacity developed	No	NSDP updated in 2013 but not implemented	2017	NAPE's functional autonomy with cost center status given	Updated NSDP approved	Implementation as per NSDP targets	Study on classroom-based teaching practices completed	Action plan for improving academic supervision and school-based mentoring adopted;  NSDP fully implemented
22. CPD implemented	Yes/DLI 3	No systematic CPD program available	2017	CPD framework and plan developed and approved		15% of program targeted teachers and teacher educators	Cumulatively 50% of program targeted teachers and teacher	

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
						have received CPD training as per approved plan	educators have received CPD training as per approved plan	
23. Percentage of teachers recruited since 2010 who receive CPD training	No	NA	2017		90%	92%	94%	96%
24. Percentage of head teachers who have received head teacher leadership training	No	All: 49% Male: 51% Female: 48%	2016	All: 60% Male: 60% Female: 60%	All: 70% Male: 70% Female: 70%	All: 80% Male: 80% Female: 80%	All: 90% Male: 90% Female: 90%	All: 100% Male: 100% Female: 100%
25. Percentage of government schools and <i>upazila</i> resource centers that have received all materials related to integrated CPD framework	No	NA	NA		20%	40%	80%	100%
26. Percentage of <i>upazila</i> resource team members who have been trained in delivery of integrated CPD framework	No	NA	NA		20%	40%	80%	100%
27. Number of teachers receiving training on use of ICT materials	No	All: 71,862 Male: 23,097 Female: 48,765	2016	43,000	86,000 (cumulative)	129,000 (cumulative)	172,000 (cumulative)	215,000 (cumulative)
28. Percentage of observed CPD training events rated as “satisfactory” or above	No	NA	NA		70%	70%	75%	75%
29. NSA implemented	Yes/DLI 4	NSA, 2017 test conducted and result analysis in process	2017	Plan for establishing Primary Education Board approved	Primary Education Board staffed adequately as planned and operationalized	NSA items, survey arrangement, and administration plan approved	NSA conducted for grades 3 and 5 on Bangla and mathematics	NSA, 2021 report disseminated with action plan adopted
30. Percentage of PECE test items which are competency-based	No	65%	2016	80%	90%	100%	100% (review of PECE based on the new curriculum)	100%

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
							and textbooks)	
31. Percentage of schools which receive PECE results analysis in actionable form	No	0	2017				Basic graded result in old format to all schools	100%
32. Percentage of government primary schools that meet minimum standards (PPE composite index)	No	NA	2017	50%	55%	60%	65%	70%
33. NER for PPE	No	All: 86.3% Boys: 88.5% Girls: 87.4%	2016	All: 88% Boys: 89% Girls: 88%	All: 90% Boys: 90% Girls: 90%	All: 92% Boys: 92% Girls: 92%	All: 93% Boys: 93% Girls: 93%	All: 94% Boys: 94% Girls: 94%
34. Percentage of schools that are single shift	Yes/DLI 5	22.6%	2017	22.6%	26.6%	31.6%	36.6%	41.6%
35. Percentage of classrooms built according to national standards and infrastructure guidelines	No	NA	NA		30%	60%	90%	100% (DPP target: 400,000)
36. Percentage of schools with separate functioning WASH blocks for boys and girls	No	53%	2016	60%	70%	80%	90%	100% (DPP target: 58,000)
37. Percentage of schools that have access to safe water sources: functioning tube wells and other sources	No	73.2%	2016	80%	90%	99%	100%	100% (DPP target: 15,000)
38. Number of OOSC (new) enrolled in learning centers	Yes/DLI 6	100,072 (in PEDP3)	2017	250,000	250,000	500,000	0	0
39. PECE pass rate of OOSC children in learning centers	No	72%	2017	73%	75%	77%	79%	80%
40. Number of children with mild and moderate SEND enrolled in mainstream primary schools	No	Total: 67,022 Boys: 37,260 Girls: 29,762	2016	75,000 (cumulative)	83,000 (cumulative)	91,000 (cumulative)	99,000 (cumulative)	107,000 (cumulative)
41. Percentage of teachers who have participated in a training with a focus on SEND	No	NA	NA		25%	50%	75%	95%

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
42. Percentage of schools practicing school-based disaster drills at least twice per year	No	NA	NA		30%	60%	80%	100%
43. Number of schools and <i>upazila/thana</i> which have context-specific education contingency plans and received fund to ensure preparedness and continuity of education	No	NA	NA	Need-based	Need-based	Need-based	Need-based	Need-based
44. Trained focal persons for communication and social mobilization at the divisional, district, and <i>upazila</i> level (cumulative)	No	NA	NA	5% (28)	15% (84)	30% (168)	50% (280)	75% (394 out of 572)
45. Costed action plan on communication and social mobilization developed and incorporated in the SLIP (cumulative)	No	NA	NA		10%	20%	35%	55%
46. Fiduciary system updated	Yes/DLI 7	No designated procurement division under DPE; no designated internal audit function at MOPME and DPE	2017	A dedicated procurement division established at DPE with adequate manpower  Three plans (internal audit unit establishment, roll-out of and training on iBAS++ and e-GP) approved	Internal audit unit established at DPE, and adequately staffed  Training on procurement and iBAS++ conducted as per approved plan	85% utilization of the original approved cumulative annual budget for year 1 and year 2  Training on procurement and iBAS++ conducted as per approved plan	Training on procurement and iBAS++ conducted as per approved plan	At least three tripartite audit review meetings conducted each year from year 2–4  Internal audit unit at DPE prepares quarterly audit progress report on the status of

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
								audit observations
47. Percentage of DDOs rolled out with iBAS++	Yes/DLI 7	iBAS++ available at MOPME ministry and DPE central level but not rolled out to subordinated agencies	2017	15%	30%	60%	90%	100%
48. Percentage of approved number of eligible contracts in DPE processed through e-GP	Yes/DLI 7	DPE initiated using e-GP in few tenders	2017	40%	60%	70%	80%	90%
49. Web-based integrated EMIS established and operationalized	Yes/DLI 8	Some EMIS subsystems exist but not integrated and not web-based	2017	Road map for comprehensive EMIS developed and approved  ASPR produced and disseminated	ASPR produced and disseminated	Integrated web-based EMIS established (by integrating the APSC, textbook, PECE, NSA, and student and teacher management information systems)  ASPR produced and disseminated	ASPR produced and disseminated	Integrated web-based EMIS fully operational with gender-segregated data  ASPR produced and disseminated
50. Number of line divisions and field offices for which dashboards are functional	No	0	2017	7	15 (cumulative)	79 (cumulative)	300 (cumulative)	500 (cumulative)
51. Percentage of GPS which display key school data in a public area of the school	Yes/DLI 8	0 (No public display of key school data at schools)	2017	30%	40%	50%	70%	80%
52. EHS conducted	No	EHS 2014 conducted	2017			EHS 2021 survey conducted	EHS 2021 report approved and disseminated	

Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
53. Number of offices with capacity building plan implemented	Yes/DLI 9	0	2017		Three divisions, three PTIs, 20 districts, 100 <i>upazilas</i> (cumulative)	Five divisions, 20 PTIs, 40 districts, 300 <i>upazilas</i> (cumulative)	Seven divisions, 50 PTIs, 50 districts, 400 <i>upazilas</i> (cumulative)	Eight divisions, 64 PTIs, 64 districts, 508 <i>upazilas</i> (cumulative)
54. Percentage of vacant posts in PTIs, and at field level (district, <i>upazila</i> )	No	PTII: 28% DPEO: 28% ADPEO: 32% UEO: 15% AUEO: 11%	2016	PTII: 25% DPEO: 25% ADPEO: 25% UEO: 25% AUEO: 10%	PTII: 20% DPEO: 20% ADPEO: 20% UEO: 20% AUEO: 9%	PTII: 15% DPEO: 15% ADPEO: 15% UEO: 15% AUEO: 8%	PTII: 10% DPEO: 10% ADPEO: 10% UEO: 10% AUEO: 6%	PTII: 5% DPEO: 5% ADPEO: 5% UEO: 5% AUEO: 5%
55. Percentage of field office staff who have participated in training about devolved administrative and financial functions (cumulative)	No	NA	2017		25%	50%	70%	80%
56. Updated needs and performance-based UPEP piloted	Yes/DLI 9	UPEP not funded; no specific fund management system for UPEP	2017	UPEP guidelines updated; UPEP fund management system established	UPEP piloted by 50 <i>upazilas</i> according to updated guideline			
57. Number of primary schools that annually receive SLIP funds based on number of students	Yes/DLI 9	Flat SLIP fund; no specific fund management system for SLIP	2017	SLIP guidelines updated; SLIP fund management system established	25,000	40,000	56,000	65,000
58. Percentage of schools that utilized (SLIP) funds for intended purpose	No	NA	NA		80%	90%	95%	98%
<b>B. Other Results</b>								
59. Percentage of schools that produce annual social audit report on time	No	NA	2017	90%	95%	98%	100%	100%
60. Percentage of schools from which academic supervision	No	NA	2017			15%	30%	75%



Results Indicators	DLI (Yes/No)	Baseline Value	Baseline Year	Target Values of Results Indicators				
				FY2019	FY2020	FY2021	FY2022	FY2023
summary data has been received in the reporting year								
61. Percentage of schools that mobilized resources from the community (more than Tk10,000 a year)	No	NA	NA	5%	10%	15%	20%	25%

ADPEO = assistant district primary education officer, APSC = annual primary school census, ASPR = annual sector performance report, AUEO = assistant *upazila* education officer, CHT = Chittagong Hill Tracts, CPD = continuous professional development, DDO = drawing and disbursing officer, DLI = disbursement-linked indicator, DPE = Directorate of Primary Education, DPEd = Diploma in Primary Education, DPEO = district primary education officer, DPP = development project proforma, e-GP = electronic government procurement, EHS = Education Household Survey, EMIS = education management information system, GPS = government primary school, iBAS++ = Integrated Budget and Accounting System, ICT = information and communication technology, MOPME = Ministry of Primary and Mass Education, NA = not available, NAPE = National Academy for Primary Education, NCCC = National Curriculum Coordination Committee, NER = net enrollment rate, NSA = National Student Assessment, NSDP = NAPE Strategy Development Plan, OOSC = out-of-school children, PECE = primary education completion examination, PEDP3 = Third Primary Education Development Project, PEDP4 = Fourth Primary Education Development Program, PPE = pre-primary education, PTI = primary teachers training institute, PTII = primary teachers training institute instructor, SEND = special education needs and disability, SLIP = school level improvement plan, SRM = supplementary reading material, TLM = teaching-learning material, UEO = *upazila* education officer, UPEP = *upazila* primary education plan, WASH = water, sanitation and hygiene.

<sup>a</sup> DLI A is drawn from a FY2023 indicator of DLI 4.

<sup>b</sup> The baseline will be updated once the NSA (2017) report is issued.

<sup>c</sup> DLI B is drawn from a FY2022 indicator of DLI 6.

<sup>d</sup> The baseline will be updated if needed, once the ASPR (2018) report is issued based on the APSC (2017) data.

Sources: Ministry of Primary and Mass Education and Asian Development Bank.

**APPENDIX 2**  
**DISBURSEMENT-LINKED INDICATORS, VERIFICATION PROTOCOLS, AND DISBURSEMENT SCHEDULE**

Prior Results: Verification in November 2018; Disbursement in December 2018; Year 1: Verification in September 2019; Disbursement in December 2019;  
 Year 2: Verification in September 2020; Disbursement in December 2020; Year 3: Verification in September 2021; Disbursement in December 2021;  
 Year 4: Verification in September 2022; Disbursement in December 2022; Year 5: Verification in March and May 2023; Disbursement in June 2023

**Table A2.1 Disbursement-linked Indicators**

Disbursement-Linked Indicators	Baseline Value and Year	Prior Results	FY2019	FY2020	FY2021	FY2022	FY2023
<b>Outcome</b>							
<b>DLI A</b> Proportion of grade 3 students achieving grade level competencies in Bangla and mathematics increased <sup>a</sup>	Bangla: 65% boys: 62% girls: 66%  Math: 39% boys: 37% girls: 40% (2016 for NSA 2015) <sup>b</sup>						Proportion of grade 3 students achieving minimum competency in Bangla and math in NSA 2021 increased by at least 10% each compared to the percentages in NSA 2017
<b>DLI B</b> National survival rate to grade 5 increased for both boys and girls <sup>c</sup>	83.3% boys: 81.3% girls: 85.4% (2017) <sup>d</sup>					National survival rate to grade 5 increased by 2 percentage points for both boys and girls	
<b>Outputs</b>							
<b>DLI 1</b> Curriculum revision and textbook development	Curriculum revision in 2011; textbook revision in 2013; supplementary reading material not made available to schools (2017)	An action plan for curriculum revision, and textbooks and teaching-learning materials development approved		PPE and grades 1–5 curriculum revised	Grades 1–2 textbooks and teaching-learning materials developed as per revised curriculum	PPE and grades 3–5 textbooks and teaching-learning materials developed as per revised curriculum	
<b>DLI 2</b> Assistant teacher recruitment and deployment	STR standard of 40:1 met by 35.4% of GPS; assistant teachers' vacancy at 9%; deployment of	Recruitment plan for assistant teachers prepared and approved				75% of the end of program target achieved as per assistant teacher recruitment plan	At least 50% of GPS have an STR of 40:1 or less

Disbursement-Linked Indicators	Baseline Value and Year	Prior Results	FY2019	FY2020	FY2021	FY2022	FY2023
	teachers from surplus schools to schools short of teachers inefficient (2016)						
<b>DLI 3</b> Teacher education and CPD	32,353 teachers with DPEd as trained in PEDP3 (2017)  No systematic CPD program available (2017)	DPEd training plan approved	CPD framework and plan developed and approved		(i) Revised DPEd curriculum approved (ii) CPD training started as per approved plan	(i) DPEd implemented according to the plan with 50% of teachers previously without DPEd/CinEd trained (ii) CPD training conducted as per approved plan	
<b>DLI 4</b> Examinations and assessments	No dedicated institution for NSA; NSA 2015 conducted; NSA 2017 being conducted pending report (2017)					NSA 2021 conducted	<i>(Outcome indicator – DLI A)</i>
<b>DLI 5</b> Need-based infrastructure development	22.6% of government primary schools are single-shift (2016)  24,338 WASH blocks; 39,348 water sources; and 39,003 classrooms completed during PEDP3 (2017)	Infrastructure plan and IPG updated and approved				75% of planned needs-based infrastructure (additional class rooms, gender segregated WASH blocks, drinking water sources) development works completed according to the updated IPG of MOPME and as per standard of BNBC	The proportion of single shift schools increased by 10 percentage points compared to program baseline

Disbursement-Linked Indicators	Baseline Value and Year	Prior Results	FY2019	FY2020	FY2021	FY2022	FY2023
<b>DLI 6</b> Education opportunities for OOSC	OOSC ratio for aged 8–14 population 11.0% (boys: 13.3%; girls: 8.6%) (2014)  100,072 OOSC were enrolled during PEDP3 period (2017)		OOSC enrolled under PEDP3 are back to school or learning centers	250,000 new OOSC enrolled in learning centers through ISAs	250,000 new OOSC enrolled in learning centers through ISAs	(i) 60% of OOSC enrolled in learning centers since year 2 are back to schools or remain enrolled in the learning centers <i>((ii) Outcome indicator – DLI B)</i>	Cumulative 650,000 OOSC are back to school or learning centers since year 2
<b>DLI 7</b> Fiduciary system and budget	No designated internal audit function at MOPME and DPE; e-GP initiated in DPE; iBAS++ available at MOPME ministry and DPE central level but not rolled-out to subordinated agencies (2017)		Updating of fiduciary system	Internal audit unit/cell established at DPE and adequately staffed	85% utilization of the original approved cumulative annual budget for year 1 and year 2	iBAS++ rolled out in 90% of all DDOs and 80% of the approved number of eligible contracts in DPE processed through e-GP	Further enhanced functions for audit resolution
<b>DLI 8</b> Data system, monitoring and accountability	Some EMIS subsystems exist but not integrated and not web-based; no public display of key school data at schools (2017)		Road map for comprehensive EMIS has been developed and approved		Integrated web-based EMIS is established	70% of GPS display key school data as specified by DPE in public areas in the school	Integrated web-based EMIS is fully operational
<b>DLI 9</b> Institutional strengthening	SLIP a flat fund system (not formula-based)  UPEP not funded  ODCBG being updated (2017)		(i) ISP under updated ODCBG developed and approved (ii) SLIP, UPEP guidelines updated	(i) UPEP implemented by 50 <i>upazilas</i> according to updated guidelines (ii) ISP under updated ODCBG has been initiated		SLIP funds received and utilized by 85% GPS as per updated SLIP guidelines	ISP under updated ODCBG has been implemented

BNBC = Bangladesh National Building Code; CinEd = Certificate in Education; CPD = continuous professional development; DDO = drawing and disbursing officer; DLI = disbursement-linked indicator; DPE = Directorate of Primary Education; DPEd = Diploma in Primary Education; e-GP = electronic government procurement; EMIS = education management information system; FY = fiscal year; GPS = government primary schools; iBAS++ = Integrated Budget and Accounting system; IPG = infrastructure planning guideline; ISA = implementation support agency; ISP = institutional strengthening plan; MOPME = Ministry of Primary and Mass Education; NSA = national student

assessment; ODCBG = organizational development and capacity building guidebook; OOSC = out-of-school children; PEDP3 = Third Primary Education Development Project; PPE = pre-primary education; SLIP = school level improvement plan; STR = student-teacher ratio; UPEP = *upazila* primary education plan; WASH = water, sanitation and hygiene.

<sup>a</sup> It is drawn from a FY2023 indicator of DLI 4.

<sup>b</sup> The baseline will be updated once the NSA (2017) report is issued.

<sup>c</sup> It is drawn from a FY2022 indicator of DLI 6.

<sup>d</sup> The baseline will be updated if needed, once the Annual Sector Performance Report (2018) is issued based on the annual primary school census (2017) data.

Source: Asian Development Bank.

Table A2.2: Verification Protocols

Disbursement-Linked Indicators	Definition and Description of Achievement	Information Source and Frequency	Verification Agency and Procedure	Disbursement Formula
<b>DLI A:</b> Proportion of grade 3 students achieving grade level competencies in Bangla and mathematics increased <sup>a</sup>				
<b>March 2023:</b> Proportion of grade 3 students achieving minimum competency in Bangla and Math in NSA 2021 has increased by at least 10% each compared to the percentage in NSA 2017	This target is considered met when the NSA year 4 report shows a 10% increase in the proportion of grade 3 children with minimum competency level (Band 3 of the assessment) in Bangla and Math in 2021 compared to the baseline in NSA 2017.	MOPME, one time in 2023	MOPME will submit to the joint financing development partners: (i) final endorsement of NSA 2017 and NSA 2021 report; and (ii) a comparative report of NSA 2017 and NSA 2021. The IVA will verify the submitted documents.	\$25 million if target is achieved for both Bangla and Math; \$15 million if target is achieved for only Bangla or Math; \$12.5 million if the increase is at least 5% but less than 10% for both Bangla and Math; \$8 million if the increase is at least 5% but less than 10% for only Bangla or Math, and less than 5% for one of them  Rollover: no
<b>DLI B:</b> National survival rate to grade 5 increased for both boys and girls <sup>b</sup>				
<b>May 2022:</b> National survival rate to grade 5 increased by 2 percentage points for both boys and girls	Survival rate to grade 5 means the percentage of a cohort of students enrolled in grade 1 who reach grade 5 regardless of repetition.  This target is considered achieved when the percentage of students enrolling in grade 1 surviving until grade 5 has increased as reported in ASPR 2022 compared to ASPR 2017.	MOPME, BNFE, APSC and ASPR report; annual	MOPME will submit to the joint financing development partners the ASPR 2017 and ASPR 2022. The IVA will verify the submitted documents.	\$15 million if target is achieved for both boys and girls; \$9 million if target is achieved for only boys or girls  Rollover: yes
<b>DLI 1: Curriculum revision and textbook development</b>				
<b>Prior result (November 2018):</b> An action plan for curriculum revision, and textbooks and teaching-learning materials development approved	Curriculum revision for pre-primary and primary curricula is based on needs assessment and situation analysis, and ensures harmonization with national and international standards. Curriculum and textbooks will continue to be competency based.  This target is considered achieved when (i) NCTB has developed an action plan to revise curriculum and teaching-learning materials (PPE to grade 5); (ii) the NCCC has approved the action plan.	MOPME, one time in 2018	MOPME will submit to the joint financing development partners a letter of the approved action plan. The IVA will verify the submitted documents.	\$10 million upon achievement of target  Rollover: yes

Disbursement-Linked Indicators	Definition and Description of Achievement	Information Source and Frequency	Verification Agency and Procedure	Disbursement Formula
<b>May 2020:</b> PPE and grades 1–5 curriculum revised	This target is considered achieved when (i) situation analysis and need assessment study for curriculum revision has been completed; (ii) an effectiveness study on implemented curriculum has been completed; (iii) the pre-primary and grade 1-5 curricula have been harmonized and revised reflecting the findings of these two studies; and (iv) the revised curricula are approved by the NCCC.	MOPME, one time in 2020	MOPME will submit to the joint financing development partners a letter of the approved curriculum documents with minutes of approval by the NCCC. IVA will verify the submitted documents.	\$10 million upon achievement of target  Rollover: yes
<b>May 2021:</b> Grades 1–2 textbooks and teaching-learning materials developed as per revised curriculum	Teaching-learning materials also include SRM (to be selected by the NCCC), and Teacher Learning Material (to be developed).  This target is considered achieved when (i) new textbooks for pre-primary and grades 1–2 have been developed by the NCTB, evaluated by professional committee and approved by the NCCC; (ii) TLM is developed by the NCTB; (iii) SRM is selected by the NCCC.	MOPME, one time in 2021	MOPME will submit to the joint financing development partners the approved curriculum documents with minutes of approval by the NCCC. The IVA will verify the submitted documents.	\$10 million upon achievement of target  Rollover: yes
<b>May 2022:</b> PPE and grades 3–5 textbooks and teaching-learning materials developed as per revised curriculum	Revised curriculum refers to the approved revised curriculum from year 2.  This target is considered achieved when (i) new textbooks for pre-primary and grades 3–5 have been developed by NCTB, evaluated by professional committee and approved by the NCCC; (ii) TLM is developed by the NCTB; (iii) SRM is selected by the NCCC.	MOPME, one time in 2022	MOPME will submit to the joint financing development partners (i) the NCCC minutes of approval of new textbooks for pre-primary and grades 3–5, (ii) a letter from MOPME confirming the approval of pre-primary and grades 3–5 textbooks by the NCCC, and (iii) a list of TLM prepared. The IVA will verify the submitted documents.	\$10 million upon achievement of target  Rollover: yes
<b>DLI 2: Assistant teacher recruitment and deployment</b>				
<b>Prior result (November 2018):</b> Recruitment plan for assistant teachers prepared and approved	The teacher recruitment for assistant teachers includes, among other things, the recruitment strategy and process, and the number of assistant teachers targeted to be recruited each year during the program period. The plan takes into account the end of program target for student-teacher ratio and the need to increase the percentage of single shift schools to the program target.  This target is considered achieved when the DPE has developed the recruitment plan, and the MOPME has approved it.	MOPME, one time in 2018	MOPME will submit to the joint financing development partners (i) the recruitment plan document and (ii) a letter from MOPME confirming the approval of recruitment plan. The IVA will verify the submitted documents.	\$15 million upon achievement of target  Rollover: yes

Disbursement-Linked Indicators	Definition and Description of Achievement	Information Source and Frequency	Verification Agency and Procedure	Disbursement Formula
<p><b>May 2022:</b> 75% of the end of program target achieved as per assistant teacher recruitment plan</p>	<p>This target is considered achieved when 75% of the total number of assistant teachers have been recruited during the program period as per the approved teacher recruitment plan.</p>	<p>DPE, annual</p>	<p>DPE will submit a consolidated report on teacher recruitment to the joint financing development partners. The IVA will verify the submitted documents.</p>	<p>\$15 million if achievement is at least 75%; \$9 million if achievement is at least 50% but less than 75%</p> <p>Rollover: yes</p>
<p><b>March 2023:</b> At least 50% of GPS have a student teacher ratio of 40:1 or less</p>	<p>STR is the number of enrolled students in pre-primary to grade 5 divided by the number of deployed teachers (not positions).</p> <p>This target is considered achieved when the STR of 40 or less students per teacher has been achieved in at least 50% of schools as reported in the ASPR/APSC reports of year 4.</p>	<p>ASPR/APSC report, annual</p>	<p>DPE will submit the ASPR/APSC reports. The IVA will verify the submitted documents.</p>	<p>\$15 million upon achievement of target</p> <p>Rollover: no</p>
<p><b>DLI 3: Teacher education and continuous professional development</b></p>		<p>Advance financing at \$15 million upon effectiveness</p>		
<p><b>Prior result (November 2018):</b> DPEd training plan approved</p>	<p>DPEd training plan for delivering DPEd training includes annual activities, targets, and timeline for revising the DPEd curriculum; and delivering DPEd to the targeted number of teachers during the program period.</p> <p>This target is considered met when the MOPME approves the DPEd training plan addressing the issues of double shift, number of instructors, infrastructure, other facilities, and the time a newly recruited teacher waits for initial training.</p>	<p>MOPME, one time in 2018</p>	<p>MOPME will submit to joint financing development partners (i) the approved DPEd plan document and (ii) a letter confirming approval of the plan. The IVA will verify the submitted documents.</p>	<p>\$15 million upon achievement of target</p> <p>Rollover: yes</p>
<p><b>May 2019:</b> CPD framework and plan developed and approved</p>	<p>CPD framework is to be developed based on the proposed study recommendations for teachers and teacher educators that encompasses all types of teacher professional development interventions. The CPD plan is developed based on the CPD framework consistent with the proposed study recommendations and includes activities, outputs, roles and responsibilities, and timelines for implementing CPD during the program period.</p> <p>This target is considered met when (i) DPE prepares CPD framework according to the above definition including implementation plan describing the roles and responsibilities and addressing the issues of mentoring, monitoring, evaluation; (ii) MOPME approves the CPD framework; and (iii) DPE publishes the approved CPD framework on the MOPME or DPE website.</p>	<p>MOPME, one time in 2019</p>	<p>MOPME will submit to the joint financing development partners (i) the approved CPD framework and planned document, (ii) a letter confirming approval of the CPD framework and the plan, and (iii) a screen print of the website demonstrating published framework. The IVA will verify the submitted documents.</p>	<p>\$12 million upon achievement of target</p> <p>Rollover: yes</p>



Disbursement-Linked Indicators	Definition and Description of Achievement	Information Source and Frequency	Verification Agency and Procedure	Disbursement Formula
<p><b>May 2021 (i):</b> Revised DPEd curriculum approved</p> <p><b>May 2021 (ii):</b> CPD training started as per approved plan</p>	<p>(i) This target is considered met when (a) NAPE has revised the DPEd curriculum based on the revised primary education curriculum, proposed effectiveness evaluation, and lessons learned from DPEd implementation; and (b) MOPME has approved the revised DPEd curriculum.</p> <p>(ii) This target is considered met when (a) DPE/NAPE report confirms that 15% of program targeted teachers and teacher educators have received CPD training as per plan and (b) the training has been conducted meeting the quality standards as per the plan.</p>	<p>(i) MOPME/NAPE, one time in 2021</p> <p>(ii) DPE/NAPE progress report on CPD implementation, annual</p>	<p>(i) MOPME will submit to the joint financing development partners (a) the revised DPEd curriculum document and (b) a letter confirming approval of the revised DPEd curriculum. The IVA will verify the submitted documents.</p> <p>(ii) MOPME will submit to the joint financing development partners the DPE/NAPE progress report on CPD implementation. The IVA will verify the submitted documents.</p>	<p>(i) \$12 million upon achievement of target Rollover: yes</p> <p>(ii) \$12 million upon achievement of target Rollover: yes</p>
<p><b>May 2022 (i):</b> DPEd implemented according to the plan with 50% of teachers previously without DPEd/CinEd trained</p> <p><b>May 2022 (ii):</b> CPD training conducted as per approved plan</p>	<p>(i) This target is considered met when (a) DPE/ NAPE report confirms that at least 50% of untrained teachers (cumulative) have received DPEd as per plan and (b) the training has been conducted meeting the DPEd quality standards.</p> <p>(ii) This target is considered met when (a) DPE/NAPE report confirms that cumulatively 50% of program targeted teachers and teacher educators have received CPD training as per plan and (b) the training has been conducted meeting the quality standards as per the plan.</p>	<p>(i) DPE/NAPE progress report on DPEd implementation, annual</p> <p>(ii) DPE/NAPE progress report on CPD implementation, annual</p>	<p>MOPME will submit to the joint financing development partners (i) DPE/NAPE report on DPEd implementation and (ii) DPE/NAPE report on CPD implementation. The IVA will verify the submitted documents.</p>	<p>(i) \$12 million upon achievement of target Rollover: yes</p> <p>(ii) \$12 million upon achievement of target Rollover: yes</p>
<b>DLI 4: Examinations and assessments<sup>c</sup></b>		Advance financing at \$4 million upon effectiveness		
<p><b>May 2022:</b> NSA, 2021 has been conducted</p>	<p>The NSA is a learning assessment of a nationally representative sample of students in grades 3 and 5.</p> <p>This target is considered met when (i) DPE approves NSA, 2021 framework (specifying grades, subjects, sampling method, implementation arrangement, use of assessment results in system improvement); (ii) NSA is carried out by DPE; (iii) MOPME endorses the assessment report and disseminates findings publicly; and (iv) DPE prepares and MOPME approves an action plan with remedial measures.</p>	<p>MOPME/DPE, one time in 2022</p>	<p>MOPME will submit to the joint financing development partners (i) an endorsed NSA, 2021 final report and (ii) the approved action plan with remedial measures. The IVA will verify the submitted documents.</p>	<p>\$11 million upon achievement of target Rollover: no</p>

<b>DLI 5: Need-based infrastructure development</b>		Advance financing at \$15 million upon effectiveness		
<b>Prior result (November 2018):</b> Infrastructure plan and IPG updated and approved	This target is considered achieved when (i) DPE updates its IPG, prioritizing infrastructure needs and (ii) the updated guideline is approved by the MOPME and published in the DPE website.	MOPME, one time in 2018	MOPME will submit to the joint financing development partners (i) the approved updated guideline and (ii) a letter confirming approval. The IVA will verify the submitted documents.	\$20 million upon achievement of target  Rollover: yes
<b>May 2022:</b> 75% of planned needs-based infrastructure (additional classrooms, gender segregated WASH blocks, drinking water sources) development works completed according to the updated IPG of MOPME and as per standard of BNBC	WASH blocks are dedicated water and sanitary hygiene facilities in schools. BNBC refers to the more recent Bangladesh National Building Code.  This target is considered achieved when (i) progress report shows at least 75% completion of works, and compliance with infrastructure planning guideline and standard of the BNBC; and (ii) DPHE report shows list of separate wash facilities within the school compound.	MOPME, LGED, DPHE progress report	MOPME will submit the approved LGED and DPHE progress reports on infrastructure. The IVA will verify the submitted documents.	\$30 million if achievement is at least 75%; \$20 million if achievement is at least 60% and less than 75%  Rollover: yes
<b>March 2023:</b> The proportion of single shift schools increased by 10 percentage points compared to program baseline	This target is considered achieved when proportion of schools offering single shifts has increased by 10 percentage points compared to the 2017 baseline reported in the APSC.	APSC report, annual	DPE will submit the APSC report to the joint financing development partners. The IVA will verify the submitted documents.	\$25 million upon achievement of target  Rollover: no
<b>DLI 6: Education opportunities for out-of-school children<sup>d</sup></b>		Advance financing at \$5 million upon effectiveness		
<b>May 2019:</b> OOSC enrolled under PEDP3 are back to schools or learning centers	OOSC means children aged between 8–14 who have dropped out or have never been enrolled, and have not passed the PECE.  This target is considered achieved when the BNFE report confirms that remaining OOSC enrolled under PEDP3 are enrolled in schools or learning centers in the program.	MOPME, BNFE progress report	MOPME will submit to the joint financing development partners (i) the BNFE report approved by MOPME and (ii) a list of students. The IVA will verify the submitted documents.	\$4 million if 50,000 students continue; thereafter \$0.8 million for each 10,000 students that continue up until it arrives at a total of 100,000 students  Rollover: no

<p><b>May 2020:</b> 250,000 new OOSC enrolled in learning centers through ISAs</p>	<p>ISA means agencies/organizations which have proven experiences and expertise in implementing non-formal primary education/second chance education/OOSC education programs in Bangladesh.</p> <p>This target is considered achieved when (i) ISA and a third-party validation agency have been recruited; and (ii) MOPME has approved the BNFE report that confirms enrollment of 250,000 OOSC in learning centers under the ISA(s).</p>	<p>MOPME, BNFE progress report</p>	<p>MOPME will submit to the joint financing development partners (i) the updated last quarter report generated from database (as evidence of update), (ii) a report for the mentioned period from BNFE and ISA with a detailed breakdown that showed total number of enrolled learners by location and ISA, and (iii) a third-party validation report.</p>	<p>\$4 million if 125,000 OOSC enrolled; thereafter \$0.8 million for each additional 25,000 OOSC enrolled</p> <p>Rollover: yes</p>
<p><b>May 2021:</b> 250,000 new OOSC enrolled in learning centers through ISAs</p>	<p>This target is achieved when the MOPME has approved the BNFE report that confirms enrollment of 250,000 OOSC in learning centers under the ISA.</p>	<p>MOPME, BNFE progress report</p>	<p>MOPME will submit to the joint financing development partners a letter including the endorsed BNFE report.</p>	<p>\$4 million if 125,000 OOSC enrolled; thereafter \$0.8 million for each additional 25,000 OOSC enrolled</p> <p>Rollover: yes</p>
<p><b>May 2022:</b> 60% of children in learning centers since year 2 are back to schools or remain enrolled in the learning centers</p>	<p>This target is considered achieved when 60% of the learners enrolled in learning centers since year 2 have either completed primary education or are continuing education in learning centers.</p>	<p>MOPME, BNFE, ASPR, and APSC report, annual</p>	<p>MOPME will submit to the joint financing development partners (i) a third-party validation report concurred by the BNFE and approved by the MOPME and (ii) the ASPR and APSC report. The IVA will verify the submitted documents.</p>	<p>\$8 million upon achievement of target; \$4.5 million if at least 50% but less than 60% of learners enrolled in learning centers</p> <p>Rollover: yes</p>
<p><b>May 2023:</b> Cumulative 650,000 OOSC are back to schools or learning centers since year 2</p>	<p>This target is met when 650,000 out of school children are back in school or leaning centers under ISA.</p>	<p>MOPME, BNFE, progress report, Annual</p>	<p>MOPME will submit to the joint financing development partners the ISA report validated by BNFE and approved by MOPME. The IVA will verify the submitted documents.</p>	<p>\$8 million upon achievement of target; \$5 million if at least 600,000 but less than 650,000 enrolled; Rollover: no.</p>
<p><b>DLI 7: Fiduciary system and budget</b></p>		<p>Advance financing at \$10 million upon effectiveness</p>		

<p><b>May 2019:</b> Updating of fiduciary system</p>	<p>Updating means (i) establishment of procurement and finance divisions with adequate manpower, (ii) plan for rolling out iBAS++, (iii) plan for establishing internal unit/cell at DPE approved, and (iv) plan for capacity building on e-procurement and iBAS++ approved.</p> <p>This target is considered achieved when (i) the updating of the fiduciary system has been initiated and (ii) the above-mentioned plans have been approved.</p>	MOPME/DPE, 2018	MOPME will submit to the joint financing development partners (i) an office memo issued by DPE regarding the establishment of procurement and finance divisions with adequate staff and (b) a letter by the MOPME confirming the approval of three plans. The IVA will verify the submitted documents.	<p>\$7 million upon achievement of target</p> <p>Rollover: yes</p>
<p><b>May 2020:</b> Internal audit unit/cell established at the DPE, and adequately staffed</p>	<p>This target is considered achieved when (i) an internal audit unit/cell is established with adequate manpower and (ii) the job description and staff guidance for the internal audit unit/cell is developed and approved by the DPE.</p>	DPE, 2020	DPE will submit to the joint financing development partners an office order confirming the establishment of the unit including job description. The IVA will verify the submitted documents.	<p>\$7 million upon achievement of target</p> <p>Rollover: yes</p>
<p><b>May 2021:</b> 85% utilization of the original approved cumulative annual budget of year 1 and year 2</p>	<p>This target is considered achieved when (i) the expenditure statements for annual budget approved by the MOPME and shared with development partners and (ii) at least 85% of the originally allocated cumulative budget for year 1 and year 2 are executed.</p>	MOPME, 2020	MOPME will submit to the joint financing development partners the originally approved annual budget and annual financial statement. The IVA will verify the submitted documents.	<p>\$7 million upon achievement of target; \$3.5 million disbursed if utilization is at least 80% but below 85%</p> <p>Rollover: no</p>
<p><b>May 2022:</b> iBAS++ rolled out in 90% of all DDOs and 80% of the approved number of eligible contracts in DPE processed through e-GP</p>	<p>This target is considered achieved when (i) iBAS++ roll out to 90% of all DDOs, (ii) e-GP is used by DPE for 80% of goods and works procurement, and (iii) a consolidated financial statement is generated by using iBAS++ within 6 months after the end of the fiscal year for audit purpose.</p>	MOPME/DPE, 2022	MOPME will submit to the joint financing development partners (i) the PEDP4 implementation progress report based on the iBAS++ and (ii) the e-GP progress report approved by the MOPME. The IVA will verify the submitted documents.	<p>\$7 million if targets are achieved for both iBAS++ and e-GP; \$4.2 million disbursed if target is achieved for only iBAS++ or e-GP</p> <p>Rollover: no</p>
<p><b>March 2023:</b> Further enhanced functions for audit resolution</p>	<p>This target is considered achieved when (i) at least three tripartite audit review meetings are conducted each year from year 2 to year 4 and (ii) the audit unit/cell of the DPE prepares quarterly audit progress report on the status of audit observations.</p>	MOPME/DPE, 2023	MOPME will submit to the joint financing development partners the endorsed tripartite audit review meeting minutes, and the endorsed quarterly audit progress reports. The IVA will verify the submitted documents.	<p>\$7 million upon achievement of target</p> <p>Rollover: no</p>
<p><b>DLI 8: Data system, monitoring and accountability</b></p>		<p>Advance financing at \$10 million upon effectiveness</p>		

<b>May 2019:</b> Road map for a comprehensive EMIS has been developed and approved	Integrated EMIS refers to the web-based central data management of the DPE.  This target is considered achieved when a road map is developed by the DPE and approved by the MOPME.	MOPME/DPE, 2019	MOPME will submit to the joint financing development partners (i) the approved road map and (ii) the MOPME letter confirming approval of the road map. The IVA will verify the submitted documents.	\$8.75 million upon achievement of target  Rollover: yes
<b>May 2021:</b> Integrated web-based EMIS is established	This target is considered achieved when the data management system (EMIS) is established with APSC, textbook, PECE, and NSA. Student and teacher management information system have been updated and integrated into the existing DPE data management system.	DPE data management system, 2021	The integrated EMIS website is available for use as DPE data management system. The IVA will verify the status of the data management system.	\$8.75 million upon achievement of target  Rollover: yes
<b>May 2022:</b> 70% of GPS display key school data as specified by the DPE in public areas in the schools	This target is considered achieved when the DPE report shows that 70% of the GPS display key school data, as specified by the DPE, in public areas in the schools.	DPE, 2022	DPE will submit to the joint financing development partners the DPE report based on administrative data. The IVA will verify the submitted documents.	\$8.75 million upon achievement of target  Rollover: no
<b>March 2023:</b> Integrated web-based EMIS is fully operational	DPE integrated data management system has become fully operational when information from the APSC, textbook, PECE, NSA, and teacher and student databases have been integrated; and the system provides access to selected government officials and agencies. Data collected will be gender segregated where applicable.  This target is achieved when the DPE integrated data management system has become fully operational.	MOPME/DPE, 2023	DPE submits to the joint financing development partners the system generated performance reports approved by the MOPME. The IVA will verify the submitted documents.	\$8.75 million upon achievement of target  Rollover: no
<b>DLI 9: Institutional strengthening</b>		Advance financing at \$6 million upon effectiveness		
<b>May 2019 (i):</b> ISP under updated ODCBG developed and approved  <b>May 2019 (ii):</b> SLIP and UPEP guidelines updated	(i) Institutional strengthening implementation plan of updated ODCBG guideline includes actions, timelines, responsible agencies for implementation, and resource requirements. It also covers decentralization aspects which will be implemented subject to field readiness.  This target is considered achieved when ISP is approved by the MOPME under the purview of ODCBG.  (ii) This target is considered achieved when the DPE updates the (a) existing SLIP guideline with the provision of student-based block grants to schools and grant management and reporting system and (b) existing UPEP guideline with the provision of need-based and performance-based grants to schools based on objective criteria and verification procedure.	MOPME, 2019	MOPME submits to the joint financing development partners (i) (a) the approved updated ODCBG with forwarding letter from the government and (b) the approved ISP; and (ii) updated SLIP and UPEP guideline.  The IVA will verify the submitted documents.	(i) \$6.5 million upon achievement of target Rollover: no  (ii) \$6.5 million upon achievement of target Rollover: no

<p><b>May 2020 (i):</b> UPEP implemented by 50 <i>upazilas</i> according to updated guidelines</p> <p><b>May 2020 (ii):</b> ISP implementation under ODCBG has been initiated</p>	<p>(i) This target is achieved when 50 <i>upazilas</i> get block funds based on the UPEP plan prepared by the DPE following the updated guidelines.</p> <p>(ii) This target is considered met when the DPE has implemented ISP year 2 activities.</p>	DPE, 2020	<p>DPE submits to the joint financing development partners (i) (a) the summary of UPEP plans prepared by DPE and (b) DPE report based on administrative data; and (ii) progressive report of year 2 activities prepared by DPE.</p> <p>The IVA will verify the submitted documents.</p>	<p>(i) \$6.5 million upon achievement of target Rollover: yes</p> <p>(ii) \$6.5 million upon achievement of target Rollover: yes</p>
<p><b>May 2022:</b> SLIP fund received and utilized by 85% of GPS as per the updated SLIP guidelines</p>	<p>This target is considered achieved when the DPE annual progress report shows that the all interventions included in the ISP under the purview of ODCBG are implemented.</p>	DPE, 2022	<p>DPE submits to the joint financing development partners the report based on administrative data confirming that 85% of GPS utilized the SLIP fund as per plan. The IVA will verify the submitted documents.</p>	<p>\$6.5 million if achievement is 85%; \$3.5 million if achievement is at least 70% but below 85%</p> <p>Rollover: no</p>
<p><b>May 2023:</b> ISP under updated ODCBG has been implemented</p>	<p>This target is considered achieved when institutional strengthening plan is implemented up to including year 5 activities.</p>	DPE, annual progress report	<p>DPE submits to the joint financing development partners the PEDP4 implementation progress report. The IVA will verify the submitted documents.</p>	<p>\$6.5 upon achievement of target; \$3.5 million disbursed if at least implemented in 32 districts but less than the target; Rollover: no.</p>

APSC = annual primary school census, ASPR = annual sector performance report, BNBC = Bangladesh National Building Code, BNFE = Bureau of Non-Formal Education, CinEd = certificate in education, CPD = continuous professional development, DDO = drawing and disbursing officer, DLI = disbursement-linked indicator, DPE = Directorate of Primary Education, DPEd = Diploma in Primary Education, DPHE = Department of Public Health Engineering, e-GP = electronic government procurement, EMIS = education management information system, GOB = Government of Bangladesh, GPS = government primary schools, iBAS++ = Integrated Budget and Accounting System, IPG = infrastructure planning guideline, ISA = implementation support agency, ISP = institutional strengthening plan, IVA = independent verification agency, LGED = Local Government Engineering Department, MOPME = Ministry of Primary and Mass Education, NAPE = National Academy for Primary Education, NCCC = National Curriculum Coordination Committee, NCTB = National Curriculum and Textbook Board, NSA = national student assessment, ODCBG = organizational development and capacity building guidebook, OOSC = out-of-school children, PECE = primary education completion examination, PEDP3 = Third Primary Education Development Project, PEDP4 = Fourth Primary Education Development Program, PPE = pre-primary education, SLIP = school level improvement plan, SRM = supplementary reading material, STR = student-teacher ratio, TLM = teaching-learning material, UPEP = upazila primary education plan, WASH = water, sanitation and hygiene.

<sup>a</sup> It is drawn from a FY2023 indicator of DLI 4.

<sup>b</sup> It is drawn from a FY2022 indicator of DLI 6.

<sup>c</sup> A FY2023 indicator is drawn as outcome-level indicator (DLI A) and moved up for the presentation.

<sup>d</sup> A FY2022 indicator is drawn as outcome-level indicator (DLI B) and moved up for the presentation.

Source: Asian Development Bank.

Table A2.3. Disbursement Schedule

(\$ million)

Disbursement-Linked Indicators	Total ADB Financing Allocation	Share of Total ADB Financing (%)	Financing for Prior Results	Advance Financing	FY2019	FY2020	FY2021	FY2022	FY2023
<b>Output 1</b>									
DLI 1 Curriculum revision and textbook development	40	8.0	10	—	—	10	10	10	—
DLI 2 Assistant teacher recruitment and deployment	45	9.0	15	—	—	—	—	15	15
DLI 3 Teacher education and continuous professional development	90	18.0	15	15	12	—	(i) 12 (ii) 12	(i) 12 (ii) 12	—
DLI 4 Examinations and assessments	15 <sup>a</sup>	3.0	—	4	—	—	—	11	(DLI A)
<b>Output 2</b>									
DLI 5 Need-based infrastructure development	90	18.0	20	15	—	—	—	30	25
DLI 6 Education opportunities for out-of-school children	45 <sup>b</sup>	9.0	—	5	8	8	8	(i) 8 (ii) DLI B	8
<b>Output 3</b>									
DLI 7 Fiduciary system and budget	45	9.0	—	10	7	7	7	7	7
DLI 8 Data system, monitoring and accountability	45	9.0	—	10	8.75	—	8.75	8.75	8.75
DLI 9 Institutional strengthening	45	9.0	—	6	(i) 6.5 (ii) 6.5	(i) 6.5 (ii) 6.5	—	6.5	6.5
<b>Outcome</b>									
DLI A: Proportion of grade 3 students achieving grade level competencies in Bangla and mathematics increased <sup>c</sup>	25	5.0	—	—	—	—	—	—	25
DLI B: National survival rate to grade 5 increased for both boys and girls <sup>d</sup>	15	3.0	—	—	—	—	—	15	—
<b>Total</b>	<b>500.0</b>	<b>100.0</b>	<b>60</b>	<b>65</b>	<b>48.75</b>	<b>38</b>	<b>57.75</b>	<b>135.25</b>	<b>95.25</b>

ADB = Asian Development Bank, DLI = disbursement-linked indicator.

<sup>a</sup> Excluding the corresponding outcome-level indicator (DLI A).

<sup>b</sup> Excluding the corresponding outcome-level indicator (DLI B).

<sup>c</sup> It is drawn from a FY2023 indicator of DLI 4.

<sup>d</sup> It is drawn from a FY2022 indicator of DLI 6.

Source: Asian Development Bank.

## **APPENDIX 3 STATEMENT OF AUDIT NEEDS**

### **A. Background**

1. The Fourth Primary Education Development Program is implemented by the Ministry of Primary and Mass Education (MOPME) of the Government of Bangladesh. The program is supported by multiple development partners through a joint financing arrangement (JFA).
2. Development partners' contributions to the Fourth Primary Education Development Program are allocated to a broad set of MOPME's program budget heads. All program financing, including development partners' contributions, are managed through the government's regular budget, budget execution, internal control, accounting, and auditing procedures. As the development partners' contributions are recorded as revenue for the government consolidated fund, they are subject to the government's public financial management system and procurement procedures. This is per Article 128 of the Constitution of Bangladesh which mandates that the public accounts of the republic and all authorities and officers of the government shall be audited and reported on by the Office of the Comptroller and Auditor General (OCAG).

### **B. Program Objectives**

3. As stated in the program document of 28 February 2018, the Fourth Primary Education Development Program aims to provide quality education to all children of Bangladesh from pre-primary up to grade 5 through an efficient, inclusive, and equitable education system. PEDP4 encompasses the entire primary education subsector in Bangladesh with results as described in the program and results framework.
4. The development partners' support is based on the results achieved by the government in implementing the program as determined and reported through common agreed procedures described in the JFA. Some amounts disbursed are based on achievement of specific results defined as disbursement-linked indicators.
5. MOPME is the executing agency and the Directorate of Primary Education is the main implementing agency which is supported by other partner implementing agencies under the government.

### **C. Audit Objective and Audit agency**

6. The audit of the program financial statements (PFSs) shall be carried out by the OCAG in accordance with the government's auditing standards as supplemented by this statement of audit needs. The auditor will review whether the funds received from all sources, and expenditures incurred during the reporting period, follow the agreed terms and conditions. This will include all expenditures to the extent that they relate to the activities pertaining to the Fourth Primary Education Development Program jointly agreed between the government and development partners. One single audit report and management letter will be provided annually by the OCAG.

### **D. Program Financial Statements**

7. The PFS shall be prepared using the government's accounting standards and International Public Sector Accounting Standards under the cash basis of accounting following the government accounting policies and templates annexed to the JFA including:



- (i) sources and uses of funds showing the funds received and expended from development partners, government, and other financiers for the proposed program;
- (ii) statement of budget vs. actual expenditures showing expenditures for the current year, prior year and cumulative inception to date;
- (iii) detailed notes to the financial statements, including explanatory notes, breakdown of expenditures, reconciliation of reimbursements, details of expenditure by currency/method of funding/output, component, and accounting policies; and
- (iv) annexure to the PFS, including the (a) statement of reimbursable fund, and (b) disbursement details.

8. The proposed program's books of account shall be maintained by MOPME and its constituent offices and signed and dated by the relevant authority. MOPME is responsible for preparing and fairly presenting the PFS and maintaining sufficient internal control to ensure that the PFS are free from material misstatement due to fraud or error. To this end, MOPME must provide the auditor with a management representation letter with copy to the development partners. The management representation letter to the auditor will include the following:

- (i) PFS are free from material misstatement, including omissions and errors and are fairly presented.
- (ii) All documents and other information related to the PFS shall be made available to auditors to ensure that the audit can commence any time after the date of the PFS.
- (iii) MOPME utilized the proceeds from the development partners' loans and grants only for the purposes intended under the legal agreement(s), and maintained adequate supporting documents to substantiate the expenses incurred and charged to the proposed program.
- (iv) MOPME complied with the financial covenants of the financing and grant agreements with the development partners.
- (v) Effective internal control, including over the procurement process, was maintained.

9. The PFS shall provide sufficient level of detail to identify types of expenditures as identified in the program document. The PFS may also provide sufficient level of detail to identify expenditures relating to each of the program results and disbursement-linked indicators.

10. The first reporting period of the PFS will commence on the date of the first financial transaction for the proposed program until the end of the related fiscal year. To ensure the timely submission of audited PFS, MOPME will formally request the OCAG to include audits in their yearly work plans. MOPME shall also ensure that progress against the financial reporting table is monitored. To support timely submission, unaudited PFS should be submitted to the OCAG for audit within 6 months of the end of the fiscal year.

## **E. Audit Scope**

11. The audit would cover the entire program, covering all sources and application of funds, including all development partners' grants and loans as well as the government. MOPME shall provide all pertinent information to the auditors, including on use of internal controls over resources procured and its reflection in the PFS, to facilitate comprehensive audit coverage. The audits should be carried out annually from the program's commencement. The audit for the first year should cover transactions which occurred from commencement until the end of the fiscal year.

12. The auditor will provide assurance as to whether the PFS present a true and fair view of the receipts and expenditures, and are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

13. The program's PFS are special purpose financial statements. Therefore, the audit report would be issued under the International Standards of Supreme Audit Institutions (ISSAI) 1800 "Special Considerations - Audits of Financial Statements prepared in accordance with Special Purpose Frameworks". Accordingly, the audit report shall include an Emphasis of Matter paragraph under appropriate heading to saying that the PFS are prepared in accordance with a special purpose framework, and as a result, they may not be suitable for another purpose.

14. The development partners will require the auditor's assessment on compliance with provisions of the financing agreements with them, especially those relating to accounting and financial matters. A reasonable assurance opinion in accordance with ISSAI 4200 shall be provided that will inter alia verify that (i) proceeds from the loan/grants, including counterpart funds were used only for the purpose(s) intended under the legal agreement(s); and (ii) MOPME complied with financial covenants of the legal agreement.

15. The auditor should pay particular attention to the (i) use of external funds in accordance with the relevant legal and financing agreements; (ii) provision of counterpart funds in accordance with the relevant agreements and their use only for the purposes intended, and maintenance of supporting documents to substantiate the expenses incurred and charged to the program; (iii) maintenance of proper books and records; and (iv) existence of program fixed assets and internal controls.

16. Where the audit report has been issued under ISSAI 1800 "Special Considerations - Audits of Financial Statements prepared in accordance with Special Purpose Financial Statements", it shall include the mandatory Emphasis of Matter paragraph (para. 13). It shall also include a review of actions taken on the recommendations in the previous audit report.

## **F. Management Letter**

17. In addition to the audit report, development partners will require a separate management letter. The management letter shall be prepared and submitted to MOPME and development partners. The management letter should specifically:

- (i) give comments and observations on the notes to the accounts, accounting records, systems, and internal controls that were examined during the audit;
- (ii) identify specific deficiencies and areas of weakness in the accounting and internal control systems including those related to procurement (i.e., bidding, evaluation, and contract management);
- (iii) make recommendations for improvement;
- (iv) obtain MOPME's response to the identified deficiencies along with the timeframe for implementation;
- (v) present matters raised during the audit which might have a significant impact on the program implementation;
- (vi) follow up on the status of significant matters and audit recommendations made in preceding years; and
- (vii) provide details of any ineligible expenditures identified during the audit.<sup>1</sup>

<sup>1</sup> Expenditures are ineligible if they (i) are incurred for purposes other than the ones intended under the legal agreement(s); (ii) are not allowed under the terms of the legal/financing agreements; and (iii) violated applicable country/government regulations.

18. Serious issues which affect the auditor's opinion on whether the PFS give a true and fair view should be referred to in the audit opinion. Matters which are not material and do not affect the fair presentation of the PFS should not be referred to in the audit opinion, and only addressed in the management letter. The auditor may wish to reiterate serious issues already identified in the audit report in the management letter as well. Auditors are encouraged to clearly segregate the management letter and mark the management letter as "confidential" to enable its easy separation from the audit opinion and PFS and prevent its inadvertent disclosure.

### **G. Report to Development Partners**

19. MOPME will submit to development partners the audited program PFS in March of each year, within 9 months of the end of the fiscal year, in English. A complete set of audited PFS includes:

- (i) audit opinion/report on the PFS in accordance with the International Organization of Supreme Audit Institutions Fundamental Auditing Principles and Guidelines or ISSAI;
- (ii) audit opinion on specific donor requirements in accordance with ISSAI 4200 (See section E);
- (iii) PFS, and statement of budget vs. actual expenditures along with complete notes to the financial statements including breakdowns and details, summary of accounting policies, and explanatory notes;
- (iv) management letter (see Section F); and
- (v) status of resolution of previous year audit observations.

### **G. Public Disclosure**

20. Public disclosure of the PFS, including the audit report on the financial statements, will be guided by ADB's Public Communications Policy (2011).<sup>2</sup> After review, development partners will disclose the PFS and the audit opinion within 30 days of their receipt by posting them on ADB's website. The management letter contains proprietary information intended solely for the needs of the management and will not be disclosed. Entity-level financial statements will also not be disclosed.

Note: This statement of audit needs for development partners do not in any way intend to limit the scope of the statutory audit.

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<sup>2</sup> Available from <http://www.adb.org/documents/pcp-2011?ref=site/disclosure/publications>.

## **ANNEX 1**

### **Description of the Program Components and Sub-Components**

#### **A. Fourth Primary Education Development Program**

1. The Fourth Primary Education Development Program (PEDP4) aims to provide quality education to all children of Bangladesh—from pre-primary to grade 5—through an efficient, inclusive, and equitable education system. It will be implemented over the course of 5 years (FY2019–FY2023) and will cover 1 year of pre-primary education (PPE) and grades 1–5. The direct beneficiaries of the PEDP4 are approximately 13.5 million children enrolled in the Ministry of Primary and Mass Education (MOPME)/Directorate of Primary Education (DPE) pre-primary and primary education system; 5.1 million children enrolled in other types of primary schools; 1 million out-of-school children (aged 8–14); 340,000 pre-primary and primary school teachers; and primary education teacher educators, planners, managers, and policy makers. The indirect beneficiaries include over 90 million family and community members in all areas of the country. The PEDP4 is estimated to cost approximately \$15.1 billion over 5 years and is expected to be financed jointly by the Government of Bangladesh and development partners through a harmonized approach.

2. The PEDP4 is clustered around three results areas or components: (i) quality; (ii) equitable access and participation; and (iii) management, governance, and financing. The objective of the first component is to enable children to acquire the essential grade-level competencies stipulated in the curriculum by implementing quality teaching-learning practices in all schools. The second component aims to provide all communities with learning environments that support participation of all children and ensure continuity of education. The third component seeks to ensure strong governance, adequate and equitable financing, and good management of the primary education system to enable the provision of quality education that is efficient, inclusive, and equitable. The PEDP4 has a total of 21 subcomponents to support the achievement of these objectives.

#### **B. Program development outcomes and key results**

3. The Supporting Fourth Primary Education Development Program aims to improve the quality and equity of primary education for all children from pre-primary to grade 5. It supports activities in all three results areas of the PEDP4. The specific PEDP4 subcomponents or sub-results areas supported by the Supporting Fourth Primary Education Development Program are as follows.

##### **1. Results Area 1: Quality**

5. The objective of this results area is to improve the quality of primary education and ensure that all children acquire the basic grade-level competencies stipulated in the curriculum.

6. **Curriculum.** This sub-results area aims to harmonize and strengthen the curricula for pre-primary and primary education. To improve the quality and relevance of the curricula, the effectiveness of the current curricula will be evaluated, and the curricula will be revised taking into account, among other things, the evaluation findings, learning assessment findings, learners' cognitive development stages, relevant terminal competencies, and the need for effective horizontal integration across subjects and proper vertical links across grade levels. The revised curricula will be disseminated to all teachers and will also be integrated into the Diploma in Primary Education (DPEd) curricula and continuous professional development (CPD) framework used for

training primary school teachers. The primary education wing of the National Curriculum and Textbook Board will be strengthened.

7. **Textbooks and teaching-learning materials.** The objective of this sub-results area is to ensure that all schools have good quality competency-based textbooks and teaching-learning materials (TLMs) that will contribute to ensuring expected learning outcomes. All pre-primary and primary textbooks and TLMs will be revised in line with the revised curriculum. The guidelines for developers of textbooks and pre-primary TLMs will be improved. As part of the TLMs, a set of age- and grade-appropriate supplementary reading materials will be provided to each school to help develop reading habits and improve reading skills. To help improve the quality of textbooks, the technical capacity of the National Curriculum and Textbook Board in writing and designing textbooks will be improved.

8. **Teacher recruitment and deployment.** The objective of this sub-results area is to ensure that an adequate number of teachers are recruited and rationally deployed. A guideline will be developed for the deployment of newly recruited teachers. The recruitment, deployment, and transfers of teachers will be done on a timely basis and fully in accordance with vacancies. To more efficiently utilize human resources, teachers will be transferred from schools with surplus teachers and overstaffed double shift schools will be converted to single shift where feasible. The program aims to achieve a student-teacher ratio of 40:1 or less in at least 50% of the schools.

9. **Teacher education.** The objective of this sub-results area is to ensure that teachers meet basic professional standards at the beginning of their career. The curriculum of the existing DPED program will be evaluated and appropriately strengthened. *Upazila* resource centers will be strengthened to disseminate the revised curriculum. To enhance the capacity of Primary Teachers Training Institutes (PTTIs) to effectively deliver DPED, instructor vacancy rates will be reduced to 5%, double shifts will be used for training delivery, and PTTIs will receive the required materials and equipment. In total, the program aims to achieve at least 67,500 teachers go through the strengthened DPED program.

10. **Continuous professional development.** The objective of this sub-results area is to provide all teachers and teacher educators with the opportunity to continuously engage in professional development activities and achieve the professional standards. The interventions in this area will include the (i) development and approval of a CPD framework that enunciates the components of the CPD system and responsibilities for designing, executing, and monitoring CPD activities; (ii) design of a curriculum for the different profiles of professionals and capacity building for its implementation; (iii) delivery of face-to-face short-term training; and (iv) utilization of schools as the main location for teacher professional development. While the CPD framework is being developed and adopted, the following CPD activities for teachers and head teachers will be carried out: (i) sub-cluster need-based training, (ii) subject-based training, (iii) induction training for newly recruited teachers, (iv) head teacher leadership training, and (v) customized English language training. There will also be provisions for study tours, short-term overseas training, and participation in master's programs in Bangladesh and abroad. All assistant *upazila* education officers (AUEOs) and assistant PTTI instructors will receive academic supervision training, which will also be included in the CPD framework for teacher educators.

11. **Information and communication technology (ICT) in education.** The objective of this sub-results area is to improve the effective use of digital materials for teacher professional development and student learning. Digital resources will be developed and made available to teachers to support their CPD and to teachers and students to support teaching and learning in the classroom. Information and communication technology (ICT) initiatives will be evaluated to

generate knowledge to inform ICT policy and practice. Effective cooperation will be explored with organization(s) with proven expertise and experience in these areas.

12. **Examinations and assessments.** The objective of this sub-results area is to establish an improved system for assessments and examinations that will accurately measure and analyze student learning and provide evidence-based recommendations for education reform. A Primary Education Board will be established with the necessary capacity and resources to lead the design and administration of the primary education completion examination (PECE), national student assessment, and school-based terminal tests. The PECE will continue to be administered annually and will be fully competency-based by the end of the program period. A national student assessment on mathematics and Bangla for grades 3 and 5 will be conducted in 2021. The results of these assessments and examinations will be analyzed to produce policy briefs and action plans for education reforms.

13. **Pre-primary education.** The objective of this sub-results area is to improve the school readiness of 5-year old children, enabling them to successfully transition to primary school. Building upon the achievements of the Third Primary Education Development Project (PEDP3), the program will provide 1 year of PPE in all government primary schools and the quality of PPE will be enhanced by (i) improving the physical environment, (ii) enhancing teacher capacity, (iii) recruiting about 26,000 teachers, (iv) constructing sufficient classrooms to ensure that all schools have a dedicated pre-primary classroom, and (v) ensuring the supply of play and pedagogical materials on a timely basis. The supervision and monitoring and evaluation of the PPE will be strengthened through the capacity building of head teachers, AUEOs, and assistant district primary education officers.

14. Other sub-results areas and interventions to improve quality (outside the scope of Supporting Fourth Primary Education Development Program but covered under the PEDP4): The PEDP4 will ensure timely delivery of textbooks to schools each year and will also finance the provision of ICT equipment for schools. Both are regular activities being carried out by the government under the PEDP3, and the government is ready to finance these activities using its own revenue resources.

## 2. Results Area 2: Equitable access and participation

15. The objective of this results area is to provide communities with learning environments that support participation of all children and ensure continuity of education.

16. **Needs-based school infrastructure.** The objective of this sub-results area is to improve the physical quality of the learning environment in schools through the construction of additional classrooms and water, sanitation, and hygiene (WASH) facilities and regular maintenance of the primary education system infrastructure. It will finance the construction of approximately 40,000 classrooms to ensure that all schools have a student-classroom ratio of 56:1 or less and that double shift schools are gradually converted to single shift. Meanwhile, 10,500 head teacher rooms will also be constructed. Similarly, about 58,000 gender-segregated WASH blocks (for 29,000 schools) and 15,000 safe water sources will be constructed/installed so that all schools have adequate WASH facilities, including at least one gender-segregated and disability-accessible WASH block, and a safe drinking water point.<sup>1</sup> Hygiene promotion will be integrated in the revised curricula and textbooks and in the DPED and CPD curricula. The program will support the development and adoption of tube well and WASH block maintenance policy, including

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<sup>1</sup> Each school will have at least one source of safe, potable water (tap water supply, tube well, or water pump).

strengthening institutional capacity for environmental compliance and oversight. The revised guidelines for school level improvement plans (SLIPs) and orientations for school management committees, head teachers, and AEUOs will also cover WASH topics. Maintenance for school infrastructures will also be carried out, with an aim to annually provide routine maintenance to 42,000 schools, minor repairs to 20,000 schools, and major repairs to 3,000 schools. Boundary walls will be provided for 5,000 schools. It is also planned to provide major repairs to 10,000 WASH blocks and minor repairs to 28,500 WASH blocks. Annual checkup of the functioning status of the WASH blocks and water sources will be carried out to inform the need-based maintenance and repair works. The revised guidelines for the SLIPs will define need-based criteria to allow allocation to support school-level minor maintenances.

17. **Out-of-school children.** The objective of this sub-results area is to reduce the number of children (aged 8–14) who have either never enrolled in school or have dropped out of school by offering alternative modalities of education up to grade 5. About 1 million out-of-school children will be enrolled in learning centers following the formal primary curriculum and will be eligible to take the PECE, enabling them to continue their studies in the formal education system. There will be independent verifications of the learning centers, ensuring student and teacher attendance and adherence to service standards. The Bureau for Non-Formal Education under the MOPME will be responsible for implementing this subcomponent. The DPE will provide necessary support and the list of dropouts and never-enrolled children to the Bureau of Non-Formal Education for identifying potential beneficiaries.

18. **Children with special education needs and disabilities (SEND).** This sub-results area aims to identify children with SEND and enable them to have primary education in mainstream primary schools. To create a more conducive and supportive school environment for children with SEND in mainstream schools, (i) curriculum and associated textbooks and TLMs will be reviewed and updated; (ii) relevant modules will be designed and integrated into the DPEd curricula; and (iii) in-service training program and the capacities of instructors to deliver these modules will be improved. The focus will be on children with mild to moderate disabilities. The modules will cover, among other things, the early identification of special needs, specialized pedagogical techniques, creation of an inclusive environment at school and in the classroom, and liaison with parents and specialized services. The program will also strengthen links between schools and specialized services for SEND.

19. **Education in emergencies.** The objective of this sub-results area is to enhance disaster resilience and ensure disaster preparedness of the primary education sector, promote a culture of safety, and enable continuity of education for all children during and after emergencies. School facilities will be made safer through enforcement of building codes and provision of kits with protective equipment/materials to all schools. Disaster-resilient designs will be required for safe school facilities. Disaster management and preparedness will be enhanced through the development, dissemination, and operationalization of standard operating procedures, regular disaster simulation drills, and the development of school-level disaster management plans integrated into the SLIP. There will be a provision for education in emergencies block financing for make-shift schools. Disaster risk reduction and prevention education will be integrated during the curriculum revision and development of new textbooks and TLMs.

20. **Communications and social mobilization.** The objective of this sub-results area is to ensure that key stakeholders are empowered and informed to promote, support and advance the provision of quality primary education to all age-appropriate children. At an institutional level, institutional capacities and systems will be developed and strengthened to support advocacy, coordinate activities, and use data to plan, implement, and monitor social and behavioral change

interventions. At the community level, activities will engage key social networks and groups to encourage positive practices and norms. At the individual, family, and caregiver level, activities will promote behavioral change to support positive education-supportive practices.

21. Other sub-results area and interventions to improve access (outside the scope of Supporting Fourth Primary Education Development Program but covered under the PEDP4): the PEDP4 will support the construction of new premises or expansion for 285 *upazila* resource centers, expansion or renovation of 66 PTTIs, expansion of the DPE headquarters building, expansion of the leadership training center at Cox's Bazar, expansion of six divisional director offices, and construction of two divisional director offices. The PEDP4 will also provide new or expand premises of 355 *upazila* education offices, 10 *thana* education offices, and 54 district primary education offices. The PEDP4 further supports construction of dormitory building for students, guest house, deep tube well, and internal roads for the expansion works for National Academy of Primary Education. The PEDP4 will provide need-based furniture to schools and offices. These exclusions from Supporting Fourth Primary Education Development Program can be tracked through specific budget codes for reconciliation purposes.

### 3. Results Area 3: Management, governance, and financing

22. The objective of this component is to ensure strong governance, adequate and equitable financing, and good management of the primary education system.

23. **Data systems for decision-making.** The objective of this sub-results area is to improve decision-making through strengthened information systems, monitoring, reporting, and evaluation. Information systems will be strengthened through the integration of databases, the elimination of information duplication, filling in data gaps, and the development of performance dashboards to inform decision-making. A student registration and identification database will be rolled out to track participation and monitor student learning.<sup>2</sup> Data systems will be developed to monitor and facilitate the SLIPs and *upazila* primary education plans (UPEPs) and their associated financing. Key school data will be publicly displayed in schools to enhance transparency and accountability. The Monitoring and Evaluation Division of the DPE will be strengthened and capacities of policy makers and decision makers at all levels will be built to better utilize data for monitoring, system performance assessment, and evidenced-based planning.

24. **Institutional strengthening.** The objective of this sub-results area is to strengthen the DPE and field education offices to manage and administer the primary education system effectively and efficiently through a decentralized governance and management structure. The DPE will be restructured and streamlined to focus on strategic guidance, coordination, and oversight of divisional offices. A phased decentralization plan will be prepared considering relevant recommendation from the updated Organizational Development and Capacity Building Guidebook. Administrative and financial powers will be further devolved to divisional, district, and *upazila* education offices. Reforms to career paths, strengthening of performance appraisal systems, and capacity building of administrative staff will be undertaken. The DPE will review the recruitment rules for positions throughout the primary education system and will prepare and implement a plan to fill the vacant positions in phases based on the revised rules.

25. **Strengthening school level improvement plans and *upazila* primary education plans.** This sub-results area aims to improve the school environment and learning outcomes

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<sup>2</sup> It is to be developed under the umbrella of the national Civil Registration and Vital Statistics project.



through strengthened school- and upazila-based management and accountability. Improving upon the PEDP3 approach to allocating uniform SLIP funds to schools, the SLIP funds will be provided to schools based on a formula that accounts for school size (number of students). To receive funding, schools will need to meet certain accountability criteria, including the formation of a social audit committee and the preparation and dissemination of a social audit report in the previous year. The UPEP will aim to reduce intra-*upazila* disparities, address school needs that cannot be covered by the SLIP, enable the execution of essential activities that can only be organized at the upazila level, and contribute to the preparation of the need-based annual operation plan. The SLIP/UPEP funds will be channeled from the DPE to the *upazilas* through the *upazila*/district accounting offices. Funds will be disbursed to the bank accounts of schools that meet a set of eligibility criteria. Schools will be responsible for maintaining expenditure accounts and reporting expenditures to upazila offices and will be subject to statutory audits. The SLIP/UPEP guidelines will be updated and their implementation monitored.

26. **Strengthening budgets.** This sub-results area aims to ensure that primary education budgets and expenditures meet implementation targets and are used more strategically and effectively. Primary education budgets and executions including authorization of expenditures will be strengthened through decentralization. The Ministry of Finance will allocate budget to the PEDP4 as per approved chart of accounts and release budgets to the MOPME in four quarterly installments per year as per the norms of the government. Implementation of the DPE's web-based accounting information system) will further improve the timeliness of allotment letters reaching the drawing and disbursing officers. The DPE divisions will be empowered to take a stronger role in budget planning and execution. Certain powers of budgeting and expenditure will be further delegated to the field offices level. As and when powers are decentralized or delegated, the capacities of senior levels of management will be built to provide strategic guidance and oversee budget execution.

27. **Procurement and financial management.** This sub-results area aims to ensure maximum use of country systems and strengthen existing fiduciary arrangements for system enhancement. It focuses on strengthening the fiduciary (procurement and financial) system by providing adequate human resources, rolling out the government's integrated budgetary accounting system and electronic government procurement (e-GP), building capacity, and strengthening the internal audit system. It will improve the procurement of civil works and goods through reducing fragmentation, enhancing value for money, and economies of scale. The program will ensure that (i) qualified and adequate number of fiduciary experts are in the procurement and finance divisions of the DPE, (ii) the integrated budgetary accounting system is rolled out to all levels of accounts officers and drawing and disbursing officers and used by district offices for financial management reporting, (iii) the majority of procurements done at the DPE are implemented through the e-GP, (iv) necessary capacity building of fiduciary personnel at all levels takes place, and (v) the DPE adequately coordinates all procurement activities of the program including the procurement and contract management outsourced to other government agencies. Annual fiduciary reviews will be conducted to improve system efficiency.

**ANNEX 2**  
**Detailed Cost Estimates by Result Areas (\$ million)**

Item	Result Area 1	Result Area 2	Result Area 3	Nondevelopment Budget	Total	Share of Total (%)
1. Development expenditures						
A. Investment Cost						
a. Teaching and learning materials <sup>a</sup>	47.2	-	-		47.2	0.3
b. Training and capacity development <sup>b</sup>	531.5	6.2	3.9		541.7	3.7
c. Civil works <sup>c</sup>	-	2,098.2	-		2,098.2	14.2
d. Maintenance	0.1	375.8	-		375.9	2.6
e. SLIP and UPEP	-	-	236.9		236.9	1.6
f. Social awareness and campaign	-	8.2	-		8.2	0.1
g. Salaries of new teachers and personnel	349.8	-	5.3		355.1	2.4
h. All other items <sup>d</sup>	-	296.0	61.5		357.5	2.4
<b>Total Base Cost<sup>e</sup></b>	<b>928.6</b>	<b>2,784.5</b>	<b>307.7</b>	<b>-</b>	<b>4,020.7</b>	<b>27.3</b>
B. Contingencies <sup>f</sup>	37.6	112.9	12.5		163.0	1.1
C. Financial change during implementation	10.0	20.0	8.9		38.9	0.3
<b>1. Total of development expenditures<sup>g</sup></b>	<b>976.2</b>	<b>2,917.3</b>	<b>329.0</b>	<b>-</b>	<b>4,222.5</b>	<b>28.7</b>
<b>2. Nondevelopment expenditures<sup>h</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,505.6</b>	<b>10,505.6</b>	<b>71.3</b>
<b>Total Program Cost (1+2)</b>	<b>976.2</b>	<b>2,917.3</b>	<b>329.0</b>	<b>10,505.6</b>	<b>14,728.1</b>	<b>100.0</b>

SLIP = school level improvement plan, UPEP = *upazila* primary education plan.

Note: Numbers may not sum precisely due to rounding.

<sup>a</sup> It includes the curriculum, development of textbooks, and other teaching and learning materials (including e-teaching and learning materials), and excludes textbooks printing, which is financed under the Ministry of Primary and Mass Education's other budget outside the Fourth Primary Education Development Program.

<sup>b</sup> It includes teacher education and training (including information and communication technology training, local and overseas training), consultancy, studies, seminars, and workshops.

<sup>c</sup> It includes classrooms and teacher rooms; water, sanitation and hygiene blocks; and water sources, and excludes office buildings.

<sup>d</sup> It includes costs for gender and inclusive education (including for out-of-school children), monitoring, program and school operations, review and development of policy guidelines, safeguards, and other program costs.

<sup>e</sup> In April 2018 price.

<sup>f</sup> The contingencies could be applied to other planned cost items.

<sup>g</sup> It excludes discrete projects under the Ministry of Primary and Mass Education's management outside the Fourth Primary Education Development Program.

<sup>h</sup> It includes the management and administration costs, such as the salaries for existing teachers and personnel, and other recurrent costs.

Sources: Ministry of Primary and Mass Education, and Asian Development Bank estimates.

### Detailed Cost Estimates by Year (\$ million)

Item	FY2019	FY2020	FY2021	FY2022	FY2023	Total
1. Development expenditures						
A. Investment Cost						
a. Teaching and learning materials <sup>a</sup>	1.2	20.2	4.5	20.3	1.0	47.2
b. Training and capacity development <sup>b</sup>	64.8	118.4	120.7	119.4	118.4	541.7
c. Civil works <sup>c</sup>	152.2	407.0	523.1	507.9	507.9	2,098.2
d. Maintenance	74.0	75.8	75.8	75.8	74.6	375.9
e. SLIP and UPEP	47.2	47.7	47.7	47.2	47.2	236.9
f. Social awareness and campaign	1.5	1.6	1.7	1.7	1.6	8.2
g. Salaries of new teachers and personnel	8.8	58.3	85.0	101.4	101.5	355.1
h. All other items <sup>d</sup>	19.0	78.4	91.2	89.9	79.0	357.5
<b>Total Base Cost<sup>e</sup></b>	<b>368.7</b>	<b>807.5</b>	<b>949.7</b>	<b>963.6</b>	<b>931.2</b>	<b>4,020.7</b>
B. Contingencies <sup>f</sup>	11.4	15.0	29.5	45.1	62.0	163.0
C. Financial change during implementation	2.1	4.9	6.7	10.3	14.9	38.9
<b>1. Total of development expenditures<sup>g</sup></b>	<b>382.2</b>	<b>827.5</b>	<b>985.8</b>	<b>1,018.9</b>	<b>1,008.1</b>	<b>4,222.5</b>
<b>2. Nondevelopment expenditures<sup>h</sup></b>	<b>1,826.8</b>	<b>1,954.7</b>	<b>2,091.5</b>	<b>2,237.9</b>	<b>2,394.6</b>	<b>10,505.6</b>
<b>Total Program Cost (1+2)</b>	<b>2,209.1</b>	<b>2,782.2</b>	<b>3,077.3</b>	<b>3,256.8</b>	<b>3,402.7</b>	<b>14,728.1</b>
<b>Share of Total (%)</b>	<b>15.0</b>	<b>18.9</b>	<b>20.9</b>	<b>22.1</b>	<b>23.1</b>	<b>100.0</b>

SLIP = school level improvement plan, UPEP = *upazila* primary education plan.

Note: Numbers may not sum precisely due to rounding.

<sup>a</sup> It includes the curriculum, development of textbooks, and other teaching and learning materials (including e-teaching and learning materials), and excludes textbooks printing, which is financed under the Ministry of Primary and Mass Education's other budget outside the Fourth Primary Education Development Program.

<sup>b</sup> It includes teacher education and training (including information and communication technology training, local and overseas training), consultancy, studies, seminars, and workshops.

<sup>c</sup> It includes classrooms and teacher rooms; water, sanitation, and hygiene blocks; and water sources, and excludes office buildings.

<sup>d</sup> It includes costs for gender and inclusive education (including for out-of-school children), monitoring, program and school operations, review and development of policy guidelines, safeguards, and other program costs.

<sup>e</sup> In April 2018 price.

<sup>f</sup> The contingencies could be applied to other planned cost items.

<sup>g</sup> It excludes discrete projects under the Ministry of Primary and Mass Education's management outside the Fourth Primary Education Development Program.

<sup>h</sup> It includes the management and administration costs, such as the salaries for existing teachers and personnel, and other recurrent costs.

Sources: Ministry of Primary and Mass Education, and Asian Development Bank estimates.