Nepal School Sector Development Program
2020 Budget Review Meeting
May 18 – 19, 2020
Aide Memoire

I. Background and Proceeding

1. The School Sector Development Program (SSDP; FY 2016/17 – FY 2020/21) is a flagship program of the Government of Nepal (GON; approved in 2016) aiming to increase participation of all children to a quality school education by focusing on strategic interventions and new reform initiatives to improve the equitable access, quality, efficiency, governance, management and resilience of the education system. The SSDP is jointly supported by nine Joint Financing Partners (JFPs)1 and various Development Partners, including UN agencies and international/non-governmental organizations (I/NGOs) that are members of the Local Education Development Partner Group (LEDPG) under the Sector Wide Approach.

2. In accordance with the provisions in the SSDP Joint Financing Arrangement (JFA), the fourth Budget Review Meeting (BRM) was held on May 18-19, 2020. Following the prevention measures put in place by the GON to stop the spread of the COVID-19, the Budget Review Meeting (BRM) was virtually conducted. Prior to the budget review meeting, technical discussions on progress against agreed actions in previous joint sector review undertaken by the joint SSDP technical working groups (TWGs) was presented in a plenary session. Furthermore, virtual consultation and information sharing sessions were organized with the provincial and local government leaders, Teachers Unions, Association of INGOs/ Consortium of Civil Society Organizations and other stakeholders. The Terms of Reference and agenda of the 2020 BRM are provided in Annex 1. The list of participants is provided in Annex 2.

3. The specific objectives of the BRM were as follows:

   (i) Review the SSDP draft Annual Strategic Implementation Plan (ASIP) and the Annual Work Plan and Budget (AWPB) for FY 2020/21, specifically on the provisions and implementation plans to meet the SSDP Program and Result Framework (PRF) key results, with particular focus on those KPIs identified during the 2019 November JRM as lagging behind;

   (ii) Assess and confirm the achievement of any delayed Year 2 and 3 (FY2017/18, FY 2018/19) DLIs for which achievement reports have been submitted;

   (iii) Review progress against the Year 4 (FY 2019/20) DLIs;

   (iv) Agree on the actions to be taken to fulfil the DLI achievement for the FY 2020/21;

   (v) Assess impact of the COVID-19 on SSDP including the Education cluster contingency plan; and

   (vi) Review the status of agreed actions to strengthen Public Financial Management (PFM) in the education sector and update the Fiduciary Management Action Plan.

4. Observations made and agreements reached with the GON during the BRM are recorded in this Aide Memoire (AM). The key issues and agreed actions of the AM were discussed at the closing session on May 19, 2020 chaired by the Ministry of Education, Science & Technology (MOEST) Secretary, Dr. Sanjay Sharma. The session was also attended by the JFPs heads of agencies/missions and the Ministry of Finance (MOF). The understandings recorded in the AM are subject to the approval of the higher authorities of the GON and JFPs. As mutually agreed, the AM including all the presentations will be made publicly accessible on the MOEST website.

The World Bank is the Grant Agent for Global Partnership for Education.
II. BRM Findings

A. FY 2020/21 ASIP and AWPB

5. SSDP Financing for FY 2020/21. The MOEST’s proposed SSDP budget for FY 2020/21 is US$ 1,055.58 million (compared to US$ 898.6 million in FY 2019/20), of which US$ 82.63 million (7.8%) is allocated at the federal level\(^2\), US$ 5.1 million (0.05%) at the provincial level, while the majority of the funds (91.7%) are transferred to the local governments (LGs) for the implementation of SSDP activities. The proposed budget for provincial governments (PGs) and LGs is estimated based on the SSDP program results framework (PRF) and disbursement linked indicator (DLI) activities and targets, and will be provided as conditional grants through intergovernmental fiscal transfers. While the budget ceiling has been received for the federal budget, the budget proposed for PGs and LGs are indicative and will be confirmed after the budget is announced in the federal parliament on May 28, 2020. It will allow to confirm the share of education budget in the national budget. In addition to the planned and ongoing initiatives introduced during the SSDP, additional activities and budget is proposed in the 2020/21 ASIP/AWPB to address the emerging challenges, including activities such as the expansion of the mid-day meal program to 70 districts covering all children up to Grade 5, provision of teacher professional development/teacher training through online platform, additional funding for development of online and distance learning materials, distribution of sanitary pads to all girl students from grades 6-12, and increased allocation to PGs for disaster management in the education sector. The expansion of mid-day meals and distribution of sanitary pads are big shifts for Nepal. These are important initiatives the GON is introducing to ensure free and compulsory basic education. The presentation made on the ASIP/AWP including response to consolidated comments is provided in Annex 3.

6. JFP support to SSDP. The total commitment from JFPs for the FY 2020/21 is approximately US$ 140.1 million. This is composed of both fixed and DLI-based disbursements. Given that next FY is the last year of SSDP, timely achievement of DLIs and acceleration of progress against Key Performance Indicators (KPIs) that are lagging will be crucial as there will be no possibility to carry disbursements over to the next fiscal year, as was done in some cases for the previous years. This could compromise the ability of the JFPs to disburse the full amounts committed for the remaining implementation period, which will especially be crucial in the current context with the country’s revenue expected to be impacted by the COVID-19 pandemic, while education sector needs are expected to increase due to this at the same time.

<table>
<thead>
<tr>
<th>Joint Financing Partners</th>
<th>Type</th>
<th>Commitment</th>
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<tbody>
<tr>
<td>ADB</td>
<td>DLI</td>
<td>US$ 30 million</td>
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<tr>
<td>European Union</td>
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<tr>
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<td>Fixed and DLI</td>
<td>€ 6.2 million (approx. US$ 6.7 million)</td>
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<tr>
<td>USAID</td>
<td>DLI</td>
<td>US$ 2.5 million</td>
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\(^2\) A portion of the federal SSDP budget is to be transferred to the PGs and LGs through conditional grants for SSDP activities. For example, the budget amounting to US$ 51.3 million allocated under “Public School Strengthening/President’s School Reform Program” will be transferred to LGs for implementation once guidelines are prepared.

\(^3\) Subject to agreement to be signed.
7. **Responding to COVID-19 Pandemic.** In Nepal, the first case of COVID-19 was detected on January 23, 2020. As of May 19, 2020, there have been 402 confirmed cases of COVID-19 in Nepal. The GON has imposed a nationwide lockdown since March 24, 2020 to reduce the spread of COVID-19. Currently, the lockdown will continue until June 2, 2020, which is likely to get extended further given the rapid increase in confirmed cases in the recent weeks. A High-Level Coordination Committee on COVID-19 Prevention and Control has been established under the Chairmanship of the Deputy Prime Minister and Minister of Defence and scenario-based plans have been prepared. On March 18, 2020, the GON announced a nationwide closure of all educational institutions to contain the spread of COVID-19 pandemic. This applies to all public and private schools, colleges, universities and technical and vocational institutions. As of now, the MOEST’s decision is to keep schools and education institutions closed until the lockdown is lifted. For grades 1-9, final examinations were completed before the school closure. However, end of year exams for Grades 10, 11 and 12 have been postponed until further notice.

8. In response to the COVID-19 pandemic, the Nepal Education Cluster (NEC) has developed the education sector COVID-19 contingency plan, which includes costed activities against projected numbers of children that are envisioned to be reached through these and the contributions of federal government, development partners and cluster members. Additionally, the contributions against the costed activities are being mapped at the provincial and local levels through the respective sub-national cluster mechanisms that have been established. The contingency plan has identified different scenarios and projected the increase in case load and costs if schools are to remain closed up to September (scenario 2). Status and progress in implementing the activities planned in the Contingency Plan was shared and discussed during the BRM. Based on the identified needs of different groups of students, the NEC has supported the development of online/offline/media-based and printed learning materials and guidance for teachers and parents/caregivers. Online learning portal has been developed. The MOEST is in discussion with the Ministry of Information and Communication (MoIC) and mobile data providers to ensure the learning portal can be accessed and used without data charges or at a discounted rate and on how connectivity could be improved for lagging regions. The presentation on COVID-19 response is attached in Annex 4.

9. While the FY 2020/21 ASIP/AWPB has provision budget to fund activities identified in the contingency plan, the alignment between the ASIP/AWPB and the contingency plan is not clearly presented in the ASIP/AWPB. Overall, the contingency plan projects a total cost of US$ 28.8 million for the current scenario, with the government and NEC members covering about 50% of the cost, leaving a funding gap of US$ 14.5 million. This does not yet include contributions from PGs and LGs from their respective emergency budgets and also does not include possible additional funding from other external sources. In the case where the schools would remain closed beyond July 2020 (scenario 2), this funding gap is projected to increase to US$ 25.4 million. A team led by the Joint Secretary has been formed in the MOEST to work with the MOF on how the upcoming budget can be made more adaptive and flexible so that funds can be redirected to respond to the current pandemic. The team will also work on garnering more resources to meet the financing gap of the contingency plan. Nepal has submitted its application to the GPE for US$ 14.85 million to support the COVID-19 contingency plan. JFPs, particularly, Finland, USAID, and EU, have indicated availability of additional resources for the COVID-19 response. Furthermore, the development partners are also exploring additional resources.

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4 All non-essential business activities (both public and private) have been closed with strict restriction on people’s movement; domestic and international flights have been suspended; boarders have been closed and strict social distancing measures have been put in place.

5 The High-Level Coordination Committee was formed on March 1, 2020.

6 Final examinations for Grades 1-9 were preponed to be completed March 18.

7 Grade 10 was scheduled to start from March 19, 2020. Normally, Grade 12 exam is typically administered in late April and Grade 11 exam in early May.

8 The NEC is a permanent mechanism in the education sector, led by the government and co-lead by UNICEF and Save the Children and has over 40 members consisting of development partners, civil society organizations and stakeholder representatives.


10 Current scenario (or Scenario 1) assumes that schools could remain closed until July 2020.
10. It was agreed that the MOEST will explore the extent to which the budget for the current FY can be repurposed towards financing the funding gap in the Contingency Plan, looking at budget allocations that are not likely to be utilized in the current context within the remainder of the FY. Furthermore, it was agreed to initiate the development of a school reopening framework, the development of a teacher professional development and support modality (that identifies how teachers can support students to access learning resources through different on/off-line learning modalities), and what professional development and support they will need for this. Finally, it was agreed to develop comprehensive guidelines for learning support system, including distance learning and a mechanism that would allow monitoring of access and use of different modalities to support students’ home-based/distance learning, and a distribution plan.

11. The Meeting agreed to look at ways in which the dissemination of the ASIP/AWPB activities by the CEHRD can be supported to further increase the awareness among PGs and LGs on what the expected provincial- municipal specific benchmarks are for the remaining year and allow further need-based planning and implementation to meet the SSDP end-line PRF and DLI targets and expedite progress in the areas where progress against these are lagging behind.

12. SSDP program implementation manual (PIM) will be prepared to guide PGs, LGs and schools on implementation of SSDP activities. The PIM will provide detail information on how the conditional grants released to the PGs and LGs will be implemented. A mechanism would need to be put in place to facilitate orientation of PIM in the event of extended lockdown, also exploring options of virtual/remote orientations.

13. **Progress on ASIP/AWPB FY2019/20.** Most of the activities up to the second trimester (March 2020) of the FY 2019/20 were implemented. These included implementations of activities related to training of teachers, education officers, orientation at all levels and activities related to capacity development. However, the lockdown has severely affected the activities planned for the third trimester of the current FY. The affected activities include printing and distribution of teaching and learning materials, distribution of scholarship, teacher training, preparation of master plans for model schools and preparation of design/drawing of selected schools for retrofitting. The MOEST was able to redirect some of the funds to give continuity to teaching and learning activities. The redirected funds were used in production and dissemination of audio and audio visual teaching and learning materials.

14. **Global Covenants.** The review team noted that of the three global covenants, two have been delayed due to the lockdown. First, the second trimester financial management reports (FMRs), which needed to be submitted within 45 days of the end of the trimester, has been delayed. The team agreed that the second trimester FMR will be shared by May 31, 2020. Similarly, the submission of the audited annual project financial statements\(^\text{11}\) for FY 2018/19 using expenditure data of LGs has also been delayed by the lockdown. It was agreed to have an extension for the submission of the audited annual project financial statements for FY 2018/19 with a commitment to share the report within one month of lifting of the lockdown. It was agreed that the CEHRD will discuss with the Office of the Auditor General (OAG) and the Financial Comptroller General’s Office (FCGO) on possible alternative solutions for finalizing the audited annual project financial statements given the extended lockdown. Finally, the SSDP budget heads have been changed to align with the federal structure. The education budget of current FY was 163.76 billion and for the coming FY 2020/21 is 1717.71 billion, that is increased by 4.85 in real terms. This confirm increase in the share at education budget in real terms. Regarding the overall progress on the SSDP implementation, it was agreed to have follow up meeting with the JFPs and the MOEST to review the analysis of the progress against the KPI targets and projected trends for the final year of implementation and agree on ways to accelerate progress in areas that are (i) lagging

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\(^{11}\) Audited financial statement needs to be submitted within nine months after the end of the fiscal year.
against the KPI targets and (ii) are expected to be impacted most by the COVID-19 related context. The MOEST will share the final ASIP/AWPB by July 15, 2020.

15. **Progress on Year 2 DLIs.** Of the remaining four Year 2 DLIs, achievement reports have been submitted for three DLIs and verification by the Independent Verification Agency (IVA) is ongoing. The remaining one DLI has been restructured.

16. **Progress on Year 3 DLIs.** Of the 18 Year 3 DLI targets, three have been fully achieved and disbursed\(^\text{12}\), one has been partially achieved and disbursement has been made accordingly\(^\text{13}\). The MOEST has submitted achievement report against eight DLI targets, including partial achievement for three of these\(^\text{14}\). Of the remaining seven DLIs, three are likely to be achieved and data collection for these DLIs is in progress\(^\text{15}\). For the remaining four DLIs either full implementation or data collection has been affected by the COVID-19 lockdown\(^\text{16}\). Details on the progress of each of the DLIs are provided below.

17. In the context of the impacts of COVID-19 on the sector, it was agreed that there is a need for review/revisiting those DLI targets where progress has been affected to better tailor them to the current/emerging context.

18. As confirmation of achievement of DLIs along with global covenants could not be made during the BRM, a formal submission of the DLI achievement reports and confirmation of their achievements as per the protocol to enable disbursement for JFPs be recorded an addendum to this AM.

19. **Independent Verification Agency (IVA).** Given that the IVA is contracted annually, timely onboarding of the IVA for FY 2020/21 is critical to ensure continuity and timely completion of verification of the achieved DLIs. It was agreed that the onboarding of the IVA will be completed by August 30, 2020. Furthermore, given the school closure and restrictions on mobility, face-to-face sample-based field verification required for some of the DLIs will not be possible. The IVA has submitted an alternate verification plan for verifying achieved DLIs, which mostly relies on phone-based verification and e-submission of supporting documents from relevant stakeholders.

**DLI 1 – Reading proficiencies and habits strengthened in early grades.**

20. **Year 3 – DLI 1.3: National Early Grade Reading Program.** The MOEST is preparing the revised DLI achievement report clearly demonstrating how each of the components of NEGRP minimum package has been implemented in 16 districts against the Year 3 target of 20 districts. All components of NEGRP minimum package were not implemented in the remaining four districts. It is expected that the remaining components of NEGRP will be implemented in the current academic year. The revised DLI achievement report documenting evidence of the implementation of the all components of NEGRP minimum package in the 16 districts will be shared by June 05, 2020.

21. **Year 4 and Year 5 – DLIs 1.4 and 1.5a: National Early Grade Reading Program.** The target for Year 4 is the implementation of the NEGRP minimum package in at least 80 percent of community schools

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\(^{12}\) DLI 4.3a (single subject certification implemented in Grades 11 and 12), DLI 10.3a (web based EMIS operational) and DLI 10.3b (second round of independent verification of EMIS).

\(^{13}\) DLI 5.3a (submission of model school master plan)

\(^{14}\) Full achievement reports have been submitted for DLI 3.3a (subject teacher), DLI 6.3 (out of school children), DLI 9.3 (pro-poor and pro-science scholarships), DLI 8.3b (DRR thematic study). Remaining achievement report for DLI 5.3a and partial achievement reports for DLI 1.2 (NEGRP), DLI 3.3b (subject teacher training) and DLI 8.3a (retrofitting of school blocks).

\(^{15}\) These are DLI 13.3e (Teacher redeployment), DLI 9.3d (LGs integrating SSDP activities in their AWPB) and DLI 9.3c (LGs making data on conditional grants release to individual school public).

\(^{16}\) These are DLI 12.2 (1,000 basic schools provided with activity-based kits for mathematics, science, and English language), DLI 5.3b (The 100 schools selected in 2017 provided with science and ICT labs, libraries, e-resources and mathematics, science and English language kits), DLI 9.3a (Unaudited FMR for FY 2018/19 based on expenditure data) and DLI 9.3c (Implementation of Program Support Facility).
in 30 districts. Teacher training was conducted in some districts and budget has been provided, NPR 9,000 to each school, for procuring teaching and learning materials (TLMs). However, the implementation of activities under NEGRP has been impacted by the lockdown. There is a need to develop a mechanism for the roll out of the minimum package in the event of extended lockdown. Print Ready Copy (PRC) of TLMs have been prepared. The integrated curriculum (IC) workbooks for grade 1 have been printed. However, grade 2 and grade 3 NEGRP workbooks, including other items of the minimum package, have not been printed. It was agreed that a separate discussion with Janak Education Material Center will be held to expedite the printing and distribution of all of grades 2 and 3 NEGRP teaching and learning materials. Similarly, it was agreed that early grade reading (EGR) TWG meeting will be held by June 05, 2020 to discuss and identify alternative ways of conducting teacher and head teacher/primary-in charge training, meeting of EGR teachers and conducting CB-EGRA during the extended school closures.

22. The target for SSDP Year 5 is the implementation of the NEGRP minimum package in at least 80 percent of community schools in 38 districts. Budget has been provisioned for the LGs on a per-capita basis for ensuring equitable access to TLMs in schools enrolling large numbers of students. However, it is not clear whether enough budget has been included for the implementation of the NEGRP minimum package. As the IC will be rolled out in the current academic year, there is a need to align the implementation of NEGRP with the roll out of IC. Furthermore, the mission suggested to closely work with the relevant central level agencies to identify potential gaps and suggest mitigation measures for NEGRP roll out.

23. Year 5 – DLI 1.5b: Increase of 2.2 percentage points over baseline of 3rd graders reading grade level text with fluency and comprehension. A nationally representative National Assessment of Reading and Numeracy (NARN) survey was fielded in March 2020. The NARN will be able to measure the percentage of grade 3 students reading grade level text with fluency and comprehension. The NARN result’s preliminary findings, which will allow to assess the improvement against the baseline, will be shared by November 15, 2020.


24. Year 3 and Year 5 – DLI 2.2 and 2.4b: Math, Science and English activity-based kits. The government has approved the e-resources for Mathematics, Science, and English language materials and has been uploaded in the CDC website and the new learning portal developed by CEHRD\(^\text{17}\). However, the government is yet to communicate on how to download and use the e-resources for teaching and learning to 3500 targeted schools for SSDP period. The team agreed that the government can further assess the implementation of the DLI in line with distance learning in the context of COVID-19 and share its assessment to JFPs.

25. Year 4– DLI 2.3: Revision of curriculum for Grades 9 -12. Revision of the curriculum for Grades 9-12 will be completed by Year 5. Curriculum of 44 subjects for Grades 11 and 12 have been revised and approved by the Curriculum Development Center (CDC), curriculum of 33 additional subjects have been revised and ready for submission for approval, and revision of 20 additional subjects is planned for next fiscal year. Similarly, curriculum revision for Grades 9 -10 are planned for next fiscal year.

DLI 3 – Improved Teacher Management, availability and accountability, including improved deployment of trained subject teachers for Mathematics, Science and English in basic and secondary schools.

\(^{17}\)http://learning.cehrd.gov.np/
26. **Year 2 and Year 4 – DLIs 3.2 and 3.4b: Teacher time-spent-teaching (TST).** List of 4,500 schools that have received TST grant has been submitted by the MOEST for DLI 3.2. IVA verification is pending. For DLI 3.4b, it was agreed that the achievement report will be submitted by August 15, 2020.

27. **Year 3 and Year 4 – DLIs 3.3a and 3.4a: Subject teachers.** The MOEST has submitted the achievement report with the list of 1,162 upper basic, 536 Secondary and 222 model schools that have full complement of subject teachers to teach Mathematics, Science and English. Independent verification by the IVA is in progress and is expected to submit the verification report by June 15, 2020. Likewise, for Year 4, the MOEST has shared the preliminary list of 2,063 upper basic and 1,020 secondary schools that have full complement of Mathematics, Science and English subject teachers and agreed to finalize the list by June 20, 2020.

28. **Year 3 DLIs 3.3b: Subject-wise teacher training.** CEHRD has shared the detailed record of 4,015 (2,721 cumulative number for past two FYs and 1,294 in current FY) teachers (teacher’s name, subject, school, LG and district) who received training in science, mathematics and English. CEHRD is matching these data with the schools having full complement of science, mathematics and English subject teachers. For the coming year, the BRM recommended government to explore not only the face to face but also the online mode of training and increase the target for training to the extent possible. According to the provision in DLI the activity-based kit should also be delivered to the same schools. CEHRD will complete the collection and matching of data and submit the achievement report by June 30, 2020.

29. **Year 3 and Year 5 – DLIs 3.3c and 3.5c: Teacher redeployment.** The Cabinet meeting of August 21, 2019 endorsed the teacher redeployment plan proposed by the MOEST. Based on the endorsed plan, the GON has redistributed existing teachers positions to all local levels with directives/manual to workout redeployment within each level’s (local, district and province) jurisdiction. As per CEHRD, redeployment within LGs, been completed. Redeployment across LGs within a district, across districts within a province and across provinces is under implementation. Reporting format for this DLI will be agreed with the DLI partners and data collection will be initiated and achievement report will be submitted by July 30, 2020.

**DLI 4 – Assessment and examination system reforms undertaken to improve teaching learning.**

30. **Year 4 and Year 5 – DLI 4.3b: Grade 8 standardization Framework and DLI 4.4c: Repository of sample standardized test items for mathematics, science and English subjects for Grade 8.** The draft framework has been discussed thoroughly with concerned stakeholders and the national examination board (NEB) is planning to endorse the framework and submit for MOEST approval by end of July 15, 2020. Further work on item development will be initiated in the upcoming fiscal year.

**DLI 5 – Model Schools piloted with comprehensive quality inputs and innovative teaching and learning.**

31. **Year 3 – DLI 5.3a: Implementation of Model School Master Plan:** It was noted that the Government has submitted the approved master plans and confirmation of deployment of separate head teacher and subject teachers for math, science and English subjects for the remaining 40 selected schools and requested disbursement of the remaining amount of US$ 2 million. Sample master plans will be translated and reviewed by UNICEF, based on which the JFPs will be provided with a recommendation to endorse these and the remaining amount will be disbursed.

32. **Year 3 and Year 4 – DLIs 5.3b and 5.4: Selected schools provided with science and ICT labs, libraries, e-resources and mathematics, science and English language kits:** The BRM noted that the Government has continued to provide NRs 15 million annually to the selected model schools since FY2018/19 for enhancing the educational, physical and governance aspects of the selected schools as per the Model School Guidelines 2072. However, due to the lockdown, it has been difficult to physically verify the progress on these fronts so as to ensure the provision of science and ICT labs, libraries, e-resources and
mathematics, science and English language kits. The review team emphasized the need to use multiple methods of data collection and verification including use of telephone and online surveys through issuance of directives from the MOEST/CEHRD so as to have the progress report ready for third-party, independent verification before the JRM in November 2020.

**DLI 6 – Reduction in disparities in access, participation and learning outcomes**

33. **Year 3 – DLI 6.3: Reduction of Out of school children (OOSC) in 15 most disadvantaged districts.** The baseline data and achievement report for Year 3 has been submitted, which shows a reduction in OOSC of about 60% compared to the baseline. Verification of the achievement by the IVA has proven to be challenging in the current context. It was agreed that further discussion with the IVA and CEHRD is required to identify alternative verification mechanism.

34. **Year 4 and Year 5 – DLIs 6.4 and 6.5: Overall reduction in OOSC.** The development of Local Government Equity Strategy Implementation Plans (ESIPs) planned for 80 LGs ranked lowest against the equity index (i.e. having the highest disparities in access and participation) is recognized as a strategy to strengthen equity-based budgeting and planning that is to lead to genuine enrolment and retention of out of school children. An equity-based formula has been applied to allocate additional budget to the bottom 80 LGs. Based on the lessons learned in supporting the lowest ranking 40 LGs on the equity index, the guidance will be prepared for the lowest 80 LGs to develop their ESIPs for FY 2020-21. Furthermore, the mainstreaming of disability inclusive education, needs-based targeting during the 2020 and 2021 ‘welcome to school’ campaign, the strengthening of non-formal learning centers to act as a bridge for out of school children to enter education, and addressing additional risks of drop-outs and access to school introduced by COVID-19 pandemic will be key in the Government meeting its year 4 and 5 targets of nation-wide reduction in OOSC.

**DLI 7 – Increased access and participation in secondary education**

35. **Year 2 and Year 3 – DLIs 7.2(i) and 7.3: Pro-poor targeted scholarship (PPTS) in grades 9, 10, 11 and 12 and pro-science scholarship in grades 11 and 12 in 25 districts and additional 50 districts, respectively.** PPTS and PSS schemes were rolled out in all 77 districts in FY 18/19. Detailed student data selected to receive PPTS and PSS has been submitted by the CEHRD. Verification by the IVA is ongoing and expected to be completed by June 15, 2020.

36. **Year 4 and Year 5 – DLIs 7.4 and 7.5a: Increase in GER for secondary education.** The mission noted the steady increase in secondary GER. According to the draft Flash I Report for Academic Year (AY) 2019/20, GER for secondary grades (9 – 12) has reached 71.4 (72.1 for girls and 70.6 for boys), thus surpassing the targets for years 4 and 5. The mission requested the Government to submit the necessary documents as required by the DLI verification protocols so that disbursements can be made.

**DLI 8 – Provision of adequate Disaster Risk Reduction (DRR) resilient safe school facilities at all levels.**

37. **Year 3 – DLI 8.3a: School blocks retrofitted.** The mission noted that this DLI has been partially achieved. Of the targeted 120 school blocks, a total of 114 (92 blocks from the CEHRD and 22 blocks from World Vision International) school blocks have been constructed/retrofitted. The achievement report has been prepared and submitted to the JFPs as part of the BRM documents. Remaining school building retrofitting works are in progress.

38. **Year 3 – DLI 8.3b: Thematic study conducted to inform SSDP mid-term review.** The Study has been completed and a report has been submitted to the JFPs. With the input from the DPs, the report has been further updated and submitted to JFPs on August 29, 2019.

39. **Year 4 – DLIs 8.4a: A further 120 school blocks retrofitted or constructed in non-earthquake affected districts.** Activities related to the DLI is ongoing, Budget has been released to additional 120
schools. School selection is already completed. Drawing and design have also been sent to schools. However, construction has been affected due to the COVID-19 effect.

40. Year 4 – DLI 8.4b: Establishment of public database with all planned/ongoing/completed reconstruction and retrofitting of schools. Activities related to this DLI are ongoing. The data is being collected including photographs, status of work completion and details of the schools. Discussion on requirement of the public database between CEHRD and CLPIU is ongoing and a follow up meeting will be convened accordingly.

DLI 9 – Improved governance and strengthened fiduciary management.
41. Year 2 - DLIs 9.2d: Performance-based grants to schools. List of 3,010 schools receiving performance grant (for DLI 9.2d) has been submitted by the MOEST. The IVA has initiated preparatory activities for the verification of the DLI.

42. Year 3 – DLI 9.3c: Program support facility (PSF). NPR 731,532,000 (equivalent to US $ 6.4 million) was allocated in ASIP/AWPB for FY 2018/19 for PSF. Almost 70% of the PSF budget is allocated to the LGs. According to the Status Report for FY 2018/19, 73.56% of the allocated budget has been spent. However, the Status Report is based on actual expenditure reporting on conditional grants from only 145 LGs. A revised achievement report for this DLI based on actual expenditure will be submitted.

43. Year 3 and Year 4 – DLI 9.3d and DLI 9.4d: LGs have integrated SSDP activities integrated in their AWPB. Data required for this DLI has been collected through LG websites. LGs AWPBs have been downloaded and complied. Review of the available AWPBs has been completed to ascertain how many LGs have integrated SSDP activities in their AWPB. Based on the data compiled, achievement report will be submitted by May 31, 2020.

44. Year 3 and Year 4 – DLI 9.3e and DLI 9.4e: LGs have made data on conditional grants released to individual schools public on user-friendly websites (or accessible spaces). Data collection for these DLIs will be initiated after the BRM. Achievement report will be submitted by June 15, 2020.

45. Year 4 – DLI 9.4a: Procurement training to schools. The Year 4 target is to train additional 2,000 secondary schools in procurement procedures. The achievement of this DLI is delayed due to lockdown and may not be achieved by July 2020. The mission recommended to expedite this training immediately after the lockdown is lifted.

46. Year 4 – DLI 9.4c: Block grants to unaided schools. Budget has been allocated in the ASIP/AWPB for FY 2019/20 for 500 unaided schools to receive block grant this year. Hundred schools have been selected and identification of additional 400 schools is ongoing. Data collection effort needs to be expedited to identify schools that have received block grants and to prepare and submit the achievement report.

47. Year 3, Year 4 and Year 5 – DLI 9.3a, DLI 9.4b and DLI 9.5b: Submission of unaudited financial statement based on expenditure from the LGs on SSDP conditional grants. Unaudited annual project financial statements of FY 2018/19 is almost ready. CEHRD has compiled the Report based on the actual expenditure of more than 500 LGs. Because of the low capacity of LGs, the standard format could not be properly filled out by some LGs. For the finalization of unaudited annual project financial statements, there are some outstanding works which have been hampered by lockdown, that include: (i) figures of LGs is to be reconciled with the disbursement figures of DTCO/FCGO in the TSA and (ii) as the OAG has already completed the audit of LGs, the figures in Unaudited Annual Project Financial Statements of SSDP for FY 2018/19 needs to be vetted with the figures compiled by OAG during audit process.

\[18\] The financial statements of LGs for the FY 2018-19 were collected from each LG based on the standard modules (not SUTRA) developed by FCGO.
48. **Year 4 and Year 5 – DLI 9.4f and DLI 9.5f**: Designated education officer appointed in the sanctioned position(s) in LGs. The target for year 4 is that at least one designated education officer appointed in the sanctioned positions in 60% of the LGs. This DLI has been achieved. MOEST/CEHRD shared the progress stating that new education officers have been placed in 325 LGs on the recommendation of the Public Service Commission (PSC) and 300 education officers have been deployed to LGs through staff adjustment process from the Ministry of Federal Affairs and General Administration. Additional assistant officials are also in the process of selection by the PSC and some of them have been already recommended and some are pending due to the lockdown.

**DLI 10 – Enhanced reliability and transparency of EMIS data, including school level data.**

49. **Year 5 – DLI 10.5**: School profile cards from EMIS generated and used in social audits annually to improve school performance: Given that the web-based EMIS has developed and is operational, and its reliability has been enhanced, the Mission emphasized the need for MOEST/CEHRD to encourage and provide guidance to schools and LGs regarding how EMIS data can be used to generate education profiles at the school and LG levels, that can be used in social audits to improve school performance.

### C. Financial Management

50. **Audited Annual Project Financial Statements for FY 2018/19**: The review team acknowledged efforts made by MOEST/CEHRD in preparing annual project financial statements based on actual expenditure data from LGs and initiative taken to resolve pending audit irregularities of SSRP and two initial years of SSDP i.e. 2016/17 and 2017/18. The review team was informed that the Unaudited Annual Project Financial Statements for FY 2018/19 is almost ready. CEHRD has compiled the report based on the actual expenditure of more than 500 LGs against the target of 452 LGs. However, the expenditure figures of the LGs need to be reconciled with the disbursement figures of DTCO/ FCGO in the Treasury Single Account (TSA), which has been delayed by the lockdown. The review team was informed that final annual project unaudited financial statements will be submitted to OAG for audit within one month of lifting of the lockdown after reconciliation of figures with FCGO/ Treasury Single Account (TSA) data and field audit data collected by OAG. In the meantime, in consideration of continuation of lockdown, it was agreed that the MOEST/CEHRD will consult with FCGO and OAG and agree on an action plan to finalize the audited annual project financial statements for FY 2018/19.

51. **Ineligible expenditures.** The BRM documented status of unsettled amount based on the data compiled by CEHRD as of March 15, 2020 is NPR12.4 billion (SSRP NPR 3.7 billion, SSDP (2016/17) NPR 3.1 billion and SSDP (2017/18) NPR 5.6 billion). Actual status will be confirmed after receiving the audit report for FY 2018/19 from the OAG. CEHRD has contracted 15 teams to cover 30 districts with high volume of ineligible expenses to expedite the settlement of the work completion related ineligible expenses under SSRP. Nine teams were mobilized before the lockdown, but the work has now been halted due to the lockdown. The teams have submitted reports of 3 districts to CEHRD. Interim progress updates based on the reports from the three teams were presented in BRM, which categories the issues as follows: (a) completion certificate received but follow-up audit outstanding; (b) completion certificate not received; (c) construction completed but not in approved design; (d) construction initiated but not completed; (e) construction not started. With the support of PFMSP, process of settlement of ineligible expenses has also been initiated in 575 schools in 10 districts. However, the progress has been affected by the lockdown.19 It was agreed that PFM TWG meeting will be convened by May 2020 to draw up an action plan to resolve the issues already identified by consultant teams, including issues other than related to construction. The presentation on PFM updates is attached as Annex 5.

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19Work has been partially completed in 85 schools in 4 districts, while consultants were mobilized no progress has been made in 3 districts and consultants have not mobilized for the remaining 3 districts.
IV. Others

52. Meeting with Provincial and local government representatives. A dedicated session was organized with the PGs and LGs. The PG/LG representatives shared that the COVID-19 crisis has had a great impact on the education sector. Grade 1-9 examination have been completed in all schools prior to the lockdown except for some institutional schools in Province 2. The need for psychosocial support to children and the role of federal line ministry was emphasized as children are under psychological pressure due to the continued closure of schools and uncertainty surrounding when they can go back to schools.

53. It was noted that efforts are underway at province and local levels to initiate virtual learning using different medium such as online learning, TV, Community radio and mobiles. Some LG representatives updated that they are undertaking surveys to confirm the level of access to different forms of media in their constituencies to allow need-based support to the students for facilitating distance learning. LGs also updated that they had started to utilize their resources in for example the printing and distribution of the ECED-grade 3 learning packs to children that have no access to any type of media. The national association of rural municipalities in Nepal (NARMIN) Chairperson noted the importance of launching a communication campaign about the availability of online materials developed by the MOEST/CEHRD in collaboration with different agencies. He also suggested that the appropriate way of effective communication would be through NARMIN Provincial centers to all Rural Municipalities. This approach could be equally applicable for Municipalities through Municipality Association of Nepal (MuAN).

54. The LGs also discussed alternative methods for engaging the children in learning through use of social mobilizers, teachers who are in the community, providing reading materials to the students etc. It was also noted that further continuation of the lockdown would require free access to the online learning portal and off-grid methods for children who are unable to participate in the virtual learning and have no access to other media. The LG leaders emphasized the importance of being supported and further empowered in their mandate of managing basic and secondary education as per the Constitution as they felt this has not been done sufficiently since the initiation of the federal transition.

55. Meeting with Teachers Union. The Teachers Union highlighted the importance of the BRM reflecting on the needed increase of the education budget to facilitate the reshaping of teaching-learning processes in the new context. Teachers union informed that they have established help desks in each of the seven provinces with 5 teachers (total 35 teachers), with toll-free numbers to facilitate the students of grades 10, 11 and 12 for support and consultations. The Teachers Union representative shared that they have been conducting online teacher training for around 2,000 teachers per day using their own resources on ‘how to manage distance learning’. The provision of free data for students to access online resources and mobile-based support mechanisms (such as the help desk) was flagged as an important way of increasing access and facilitating the transition to virtual learning. The delivery of education materials for the children in areas where households don’t have access to electricity was reiterated as critical, along with the need to expedite the promulgating the Federal Education Act.

56. Meeting with AIN and NCE. The Association of INGOs in Nepal Education Working Group (AIN-EWG) shared that, 40 INGOs collectively cover all seven provinces and within that, 515 local governments, over 19,000 schools and ECED centers and more than 1.5 million children in their educational needs. Of the total 40, 29 organizations support the government in education in emergencies and safe schools. In this regard, some of the good practices that were shared were online/radio/TV-based education and preparation programs for the Secondary Education Exam (SEE) that was postponed, establishment of

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20 Mayor of Tulsipur Municipality and MuAN Vice Chairperson and Mayor of Indrawati Municipality informed that the survey would be completed by May 22.
21 NARMIN Chairperson is the Chairperson of Jugal Rural Municipality, Sindhupalchowk.
virtual peer-support groups for ECED facilitators and development of disability-inclusive teaching-learning materials. The AIN-EWG presentation is attached as Annex 6.

57. The National Campaign for Education Nepal (NCE-N) shared an overview of its advocacy work on policy and financing in education for the Sustainable Development Goal 4 (SDG 4). This included supporting LGs to develop and finalize local education Acts, strengthening gender and equity-based financing in LGs, and COVID-19 contingency planning, awareness raising and mobilization. They raised several concerns including the declining national education budget as a percentage of the total national budget and the declining trend in the commitment of external budget support from development partners. They raised worries that without continued budget support, Nepal will be unable to meet the targets and objectives of the SSDP and will not remain on track to meet SDG 4 targets. Therefore, they urged JFPs to explore alternative funding options and sources. The NCE-N presentation is attached as Annex 7.

58. TWG Plenary. A TWG plenary was organized on May 8 to share the status of the work of the joint TWGs, which has informed the BRM discussions. The specific progress and challenges with regard to the SSDP program and DLI has been reflected under the relevant paragraphs in the mission findings section above. It was agreed that the TWGs will have further technical discussion on understanding the implications of the COVID-19 on the envisioned targets and major strategies and activities in the respective thematic areas for the fifth and final year of implementation of the SSDP. TWG plenary presentation is attached as Annex 8. In addition to these, the thematic working group shared the following:

- **Teacher professional development and management.** It was agreed that the government will explore alternative approaches to teacher training through best utilization of available technology and for teachers to be engaged in peer to peer professional support activities, for which a concept paper on mentorship will be prepared.
- **Curriculum.** Training of trainers at provincial level have been conducted on the integrated 1-3 curriculum and the grade 1 workbooks being available and those for grade 2 and 3 being currently developed.
- **Early grade reading.** Teaching-learning materials have been made available to support children in continuing their learning during the COVID-19 pandemic. Teaching and learning include elements of both reading and numeracy. Furthermore, the NEGRP core document is being revised and the MOEST will develop an action plan for sharing and disseminating the revised document widely.
- **Disability-inclusive education.** It has been agreed to proceed with the stakeholder consultations, for which a consultation protocol is being developed. The TOR for the disability-inclusive education analysis has been drafted and will be reviewed by the inclusive education sub-TWG members, after which UNICEF will mobilize the expert accordingly.
- **Early Childhood Educational Development.** The CEHRD has sent a circular to the LGs to include data on prioritized minimum standards (PMS) and private Montessori/ pre-schools in the EMIS and for private Montessori/pre-schools to take formal approval from LGs to operate. Furthermore, the CEHRD has uploaded the early Learning Development Standards (ELDS) report cards on its website and is in the process of finalizing the training package for this. The national minimum standard for ECD centers is being revised by the MOEST, which is in final stages.
- **Comprehensive School Safety.** The CSS master plan will be updated to align its implementation and contingency mechanisms with the federal structure and incorporate any relevant issues arising from the current COVID-19 context.
- **Strengthening EMIS.** The CEHRD will be supported to develop and update the joint EMIS action plan, including contributions from the SSDP TA team and other DPs. Furthermore, the MOEST will establish a task team to review the draft EMIS policy/protocol and finalize this accordingly.
59. Remarks by the Secretary and the Heads of Agencies/Missions (HOAs). HOAs of JFPs were present during the closing session to reflect on the proceeding and findings of the BRM. Commending the MOEST in successfully conducting a virtual BRM in this challenging context, the HOAs reiterated their continued commitment to support the sector in the ongoing response, as well as in the development of the new long-term education sector plan. The HOAs recognized the government’s efforts to pursue and achieve education objectives under the SSDP and some of the immediate responses to the impact of COVID-19 on the education sector, including a contingency plan to respond to COVID-19 impacts. They again raised the issue of delay in enactment of the Federal Education Act. Furthermore, they stressed the need to ensure adequate budget allocation for SSDP and to counter the shocks to education due to COVID-19 pandemic during the school closure and the recovery process and turn this crisis into an opportunity to “build back better”. Finland, EU and USAID committed additional financial resources to support SSDP and the COVID-19 contingency plan. Norway announced the extension of their support to SSDP until July 2021. The MOEST Secretary committed to making all efforts to ensure sufficient budget allocation to implement the desired programs in collaboration with the local governments. He informed the BRM that preparations are underway to present the Federal Education Bill to the parliament for approval at the earliest.

V. Conclusion and Follow-up Actions

60. Status on agreed actions from 2019 Joint Review Meeting (JRM). The program shows progress in implementing agreed actions from the 2019 JRM. The status of agreed actions from the 2019 JRM is attached as Annex 9. Some of the actions that are ongoing and not complied with have been carried forward as revised actions for this BRM.

61. Based on the sessions and deliberations, the joint review team has agreed on the following actions.

### Table 2: BRM Agreed Actions

<table>
<thead>
<tr>
<th>SN</th>
<th>Action</th>
<th>Deadline</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dedicated discussions on COVID-19 related issues:</td>
<td>May 31, 2020</td>
<td>MOEST, CEHRD, NEC, JFPs/DPs</td>
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<td></td>
<td>● Repurposing existing SSDP budget, aligning the next FY SSDP budget, and exploring additional funding options to respond to COVID-19 (MOEST)</td>
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<td></td>
<td>● Teacher development and support (CEHRD)</td>
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<td></td>
<td>● Preparation of National School Reopening Guideline (MOEST)</td>
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<td></td>
<td>● Preparation of Guidelines for learning support system, including distance learning (CEHRD)</td>
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</tbody>
</table>

22 This is tentative. Additional support of €2.5 million for COVID-19 response plan is under consideration and will be confirmed by June 6, 2020.

23 Draft federal education bill has been submitted to the Ministry of Law, Justice and Parliamentary Affairs for review.
<table>
<thead>
<tr>
<th></th>
<th>Task Description</th>
<th>Due Date</th>
<th>Responsible Parties</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Share final draft of ASIP/AWPB for FY 2020/21</td>
<td>July 15, 2020</td>
<td>CEHRD</td>
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<tr>
<td>3.</td>
<td>Share draft version of SSDP PIM for FY 2020/21</td>
<td>July 15, 2020</td>
<td>CEHRD</td>
</tr>
<tr>
<td>4.</td>
<td>IVA onboard for verification of DLIs for FY 2020/21</td>
<td>Aug 15, 2020</td>
<td>MOEST, CEHRD</td>
</tr>
<tr>
<td>6.</td>
<td>CEHRD and the PFM TWG to discuss with OAG and FCGO to assess and discuss alternative options on: Finalization of unaudited financial statement for FY 2018/19, Ineligible expenditures</td>
<td>June 1, 2020</td>
<td>CEHRD, PFM, PFM TA team, PFM lead and co-lead</td>
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<tr>
<td>7.</td>
<td>Share NARN results preliminary findings</td>
<td>Nov. 1', 2020</td>
<td>ERO</td>
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<tr>
<td>8.</td>
<td>CEHRD to develop timeline for the induction of the 80 selected LGs for development of ESIPs for FY 2020-21 and revision of the LG-ESIP guidelines</td>
<td>June 30, 2020</td>
<td>CEHRD, MOEST, CEHRD, and JFPs</td>
</tr>
<tr>
<td>9.</td>
<td>Organize a meeting between MOEST and JFPs to discuss disbursement in relation to global covenant targets for FY 2019/20</td>
<td>June 1, 2020</td>
<td>MOEST, JFPs</td>
</tr>
<tr>
<td>10.</td>
<td>DLI 1.3 Submit revised DLI achievement report documenting evidence of the implementation of the all components of NEGRP in 16 districts.</td>
<td>June 5, 2020</td>
<td>CEHRD</td>
</tr>
<tr>
<td>11.</td>
<td>DLI 1.4 Organize EGR TWG meeting to discuss alternate ways of conducting teacher and head teacher/primary-incharge training, meeting of EGR teachers and conducting CB-EGRA during the extended school closures</td>
<td>June 5, 2020</td>
<td>MOEST/CEHRD, ERO/EGR TWG lead and co-lead</td>
</tr>
<tr>
<td>12.</td>
<td>DLI 3.3a Submission of Independent Verification report (1,000 basic and 500 secondary schools have full complement of Mathematics, Science and English subject teachers)</td>
<td>May 31, 2020</td>
<td>MOEST, CEHRD, and IVA</td>
</tr>
<tr>
<td>13.</td>
<td>DLI 3.3b Prepare a list of subject teachers for science, mathematics and English trained up to FY 2019-20 in accordance with the verification protocol and share to JFPs for further discussion in teacher management and development TWG.</td>
<td>June 15, 2020</td>
<td>MOEST, CEHRD</td>
</tr>
<tr>
<td>14.</td>
<td>DLI 3.3c Submission of achievement report on teacher redeployment (Number of teachers to be redeployed reduced by 25% of the baseline).</td>
<td>July 30, 2020</td>
<td>CEHRD</td>
</tr>
<tr>
<td>15.</td>
<td>DLI 3.4a Finalization of a list of 1020 secondary and 2063 upper basic schools with full complement of Mathematics, Science and English subject teachers</td>
<td>June 20, 2020</td>
<td>MOEST, CEHRD</td>
</tr>
<tr>
<td>16.</td>
<td>DLI 3.4b Submission of achievement report on TST enhancing monitoring system operational in 400 LGs</td>
<td>Aug. 1', 2020</td>
<td>CEHRD</td>
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<tr>
<td></td>
<td>DLI</td>
<td>Activity</td>
<td>Due Date</td>
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<tr>
<td>17</td>
<td>4.3b</td>
<td>Submission of MOEST approved framework for conducting standardized test for grade 8 by Local Governments event</td>
<td>June 15, 2020</td>
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<tr>
<td></td>
<td></td>
<td>JFPs to verify the achievement of the framework</td>
<td>July 15, 2020</td>
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<tr>
<td>18</td>
<td>5.3a</td>
<td>Submission of the remaining 40 approved masterplans of model schools events</td>
<td>June 1, 2020</td>
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<tr>
<td></td>
<td></td>
<td>JFPs to verify the achievement of the DLI</td>
<td>May 31, 2020</td>
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<tr>
<td>19</td>
<td>5.3b</td>
<td>Submission of a progress report on implementation of Master Plan of 100 schools selected in 2017 in relation with science and ICT labs, libraries, e-resources and mathematics, science and English language kits</td>
<td>July 31, 2020</td>
</tr>
<tr>
<td>20</td>
<td>6.3</td>
<td>Discussion with IVA on alternative verification mechanism for verification of achievement against OOSC</td>
<td>June 5, 2020</td>
</tr>
<tr>
<td>21</td>
<td>7.4</td>
<td>Submission of achievement report for both Year 4 and Year 5 targets (increase in Gross Enrolment Rate (GER) for secondary education over the baseline (girls 61.6 and boys 61.8)</td>
<td>June 1, 2020</td>
</tr>
<tr>
<td>22</td>
<td>8.4b</td>
<td>Organize a meeting to discuss and finalize requirements for establishment of public database with all planned/ ongoing/ completed reconstruction and retrofitting of safe schools.</td>
<td>May 29, 2020</td>
</tr>
<tr>
<td>23</td>
<td>9.3d and 9.4d</td>
<td>Submission of achievement report on 140 LGs that have integrated SSDP activities in their AWPB</td>
<td>May 31, 2020</td>
</tr>
<tr>
<td>24</td>
<td>9.3e and 9.4e</td>
<td>Submission of achievement report on 300 LGs that have made data on conditional grants released to individual schools, consistent with the Grant Management Guideline, public on user-friendly websites (or accessible spaces)</td>
<td>June 15, 2020</td>
</tr>
<tr>
<td>25</td>
<td>9.4f</td>
<td>Submission of achievement report (At least one designated education office appointed in the sanctioned positions in 60% of the LGs (for both Year 4 and Year 5)</td>
<td>June 1, 2020</td>
</tr>
</tbody>
</table>