



# Completion Report

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## Bangladesh: Capacity Building of Management in Education and Skills Programs

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## TECHNICAL ASSISTANCE COMPLETION REPORT

<b>TA Number, Country, and Name:</b> TA 8956-BAN: Capacity Building of Management in Education and Skills Programs		<b>Amount Approved:</b> \$1,500,000	
		<b>Revised Amount:</b> \$1,800,000	
<b>Executing Agencies:</b> Ministry of Education Ministry of Finance	<b>Source of Funding:</b> Japan Fund for Prosperous and Resilient Asia and the Pacific and TASF 6	<b>Amount Undisbursed:</b> \$169,028.99	<b>Amount Used:</b> \$1,630,971.01
<b>TA Approval Date:</b> 18 September 2015	<b>TA Signing Date:</b> 28 January 2016	<b>TA Completion Date</b>	
		<b>Original Date:</b> 30 September 2017	<b>Latest Revised Date:</b> 30 June 2020
		<b>Financial Closing Date:</b> 12 August 2020	<b>Number of Extensions:</b> 3
<b>TA Type:</b> Transactional TA	<b>Nature of Activity:</b> Capacity development	<b>TA Arrangement:</b> Loan 3047-BAN: Secondary Education Sector Investment Program – Tranche 1 Loan 3468-BAN: Skills for Employment Investment Program – Tranche 2	

### Description

Bangladesh has an impressive track record of growth and development since its economic turnaround in 2009. Its vision to achieve middle-income status by 2021 was articulated in the National Perspective Plan, 2010–2021.<sup>1</sup> Underpinning this vision was the development of human capital through investments in the education and skills sectors. Since 2013, the government assumed a bigger role in improving human capital formation through the implementation of two flagship programs—the Secondary Education Sector Investment Program (SESIP) and the Skills for Employment Investment Program (SEIP).<sup>2</sup> SESIP is linked to the government's secondary education (grades 6–12) reform program. It aims to support advanced teaching and learning programs that use information and communication technology, prevocational and vocational programs, teacher training, and examination reforms. SEIP supports long-term and comprehensive skills development by helping the government scale-up the skilling of new entrants and up-skilling of existing workers to match the labor market needs and reduce the skills gap. These national sector investment programs are supported by the Asian Development Bank (ADB) and other development partners under a multitranche financing facility modality.

Bangladesh has a large educational system. Managing the sector requires a large volume of transactions and several types of procurement. To reduce the high transaction costs associated with multiple small transactions and better align with country systems, the government uses the national system of financial management under SESIP and SEIP. However, the use of country systems (as opposed to using the development partners' financial management and procurement systems) carries fiduciary risks associated with the government's management of funds and accounting of expenditures. Hence, it is important to strengthen the government's capacity for fiduciary management, particularly procurement and financial management (PFM). Some of the practical challenges in PFM in the education and skills sectors are related to budget preparation, internal audit and accounting, procurement, and performance reporting.

Performance measurement and reporting remains a central issue in sector planning and management in Bangladesh. The allocation of resources is not linked to outcomes. The budget formulation and preparation of the medium-term budget framework forecasts are calculated as increments to the previous year's budget allocation rather than on the basis of the resources required for achieving sector targets. This results in imbalances in resource allocation between recurrent costs and investment costs. To improve sector management, the government needs a well-functioning monitoring and evaluation (M&E) system that underpins its capacity to allocate and use resources efficiently and effectively.

<sup>1</sup> Under the reset, Bangladesh aims to become an upper-middle-income country by 2031. Government of Bangladesh. 2012. Planning Commission. [Perspective Plan of Bangladesh, 2010–2021, Making Vision 2021 A Reality](#). Dhaka.

<sup>2</sup> Asian Development Bank (ADB). 2013. [Report and Recommendation of the President to the Board of Directors: Proposed Multitranchise Financing Facility to the People's Republic of Bangladesh for the Secondary Education Sector Investment Program](#). Manila. The MFF has 3 tranches with expected closing on 31 December 2023. ADB. 2014. [Report and Recommendation of the President to the Board of Directors: Proposed Multitranchise Financing Facility to the People's Republic of Bangladesh: Skills for Employment Investment Program](#). Manila. The MFF has 3 tranches with expected closing on 18 May 2024.

The capacity development technical assistance (TA) was approved on 18 September 2015 to support the implementation of SESIP and SEIP. The TA aims to strengthen the government's capacity for fiduciary risk management and results monitoring in the education and skills sectors.

### **Expected Impact, Outcome, and Outputs**

The expected impact was more efficient and market-relevant secondary education and skills development systems. The expected outcome was capacity in fiduciary management in PFM and M&E of the secondary education and skills subsectors improved. The TA's outputs were: (i) fiduciary risk management initiatives implemented; (ii) M&E initiatives, including results-based reporting implemented; and (iii) policy dialogue on system capacity development in procurement and financial management enhanced.

### **Implementation Arrangements**

The Ministry of Education was the executing agency for the secondary education subsector while the Ministry of Finance was the executing agency for the skills subsector. These agencies worked closely with the Finance Division of the Ministry of Finance and the Office of the Controller General of Accounts, which are responsible for national budget allocation and accounting. The TA was funded by the Japan Fund for Prosperous and Resilient Asia and the Pacific (JFPR). ADB's Bangladesh Resident Mission and the Human and Social Development Division maintained communication and cooperation with the Japan International Cooperation Agency during implementation to address issues as needed.

Overall, the TA utilized 176 person-months of consulting inputs (30 person-months international and 146 person-months national) against the planned inputs of 108 person-months. The TA planned to engage a firm to conduct the financial and procurement audit for 50 person-months (10 person-months international and 40 person-months national). The consultants were to undertake quarterly and annual fiduciary reviews (AFR) of SESIP and SEIP. The TA also planned to engage individual consultants for 23 person-months (8 person-months international and 15 person-months national) to support the capacity building for M&E. The consultants were to verify results indicators related to (i) science education, (ii) information and communication technology in education, (iii) decentralization, and (iv) other technical areas in skills development areas as required. In line with the supplementary financing in 2019, additional inputs of 35 person-months were needed to engage seven individual consultants and a consulting firm. The overall performance of the consultants was satisfactory, except for the first audit firm which was replaced due to poor performance.

The TA was completed in 4.8 years with a cumulative extension of 33.4 months. The first extension of 15 months (up to 31 December 2018) was approved on 9 May 2017 to complete activities for SESIP through engagement of a third audit firm. The second extension of 6 months (up to 30 June 2019) was approved on 11 December 2018 to (i) continue support for the ongoing activities under SESIP Tranche 2 given its extension, and (ii) reassess the PFM capacities of training partners under SEIP to address observations from previous fiduciary reviews and audit findings. The final extension of 12 months (up to 30 June 2020) was in line with the approval of a supplementary financing of \$300,000 on 12 July 2019 which brought the total funding from \$1.5 million to \$1.8 million. The scope of the TA was expanded in the last 12 months to provide more effective support to SEIP for fiduciary reviews and to SESIP for M&E capacity development. Additional activities included were: (i) review and technical support for fund disbursements processes and mechanisms of the National Human Resource Development Fund (NHRDF) under SEIP (output 1); (ii) capacity building of SEIP's procurement and supervision of civil works for the renovation of training facilities (output 1); (iii) system audits of the online training management system (TMS) of SEIP (output 2); and (iv) final assessments of SESIP's Tranche 2 performance and impacts, and recommendations for project implementation (output 2).

The TA had five minor changes in scope and implementation arrangements: (i) on 4 October 2016 to support the maintenance of the Budget and Financial Management Information System software and its customization; (ii) on 8 May 2017 to change the consultant selection method to expedite the recruitment of the third audit firm; (iii) on 9 May 2017 to recruit a third audit firm to complete the outputs related to SESIP 1 and 2; (iv) on 12 July 2019 to support additional activities in line with the supplementary funding; and (v) on 14 February 2020 to support a study visit to the Republic of Korea for enhancing the government's planning capacity for technical and vocational education and training.

At closing, the TA utilized 91% of the budget. The government contributed \$80,000 equivalent or around 5% of the total TA cost, in the form of counterpart staff and other in-kind contributions.

### **Conduct of Activities**

The TA supported capacity development in financial management and M&E for SESIP (Tranches 1 and 2) and SEIP (Tranches 1 and 2). Additional activities were conducted to strengthen the outputs of the TA as part of the supplementary financing.

**Output 1: Fiduciary risk management initiatives implemented.** This output was achieved. AFRs were completed for SESIP and SEIP from 2014–2018. Fiduciary reviews were conducted to identify key areas for capacity development

in fiduciary risk management and PFM practices. The first audit firm completed the AFR for SESIP Tranche 1 for fiscal year (FY)2014–FY2015. The second audit firm completed the AFR for SEIP Tranches 1 and 2 for FY2015–FY2016, FY2016–FY2017 and FY2017–FY2018, and prepared the public financial management plan. The third audit firm completed the AFR for SESIP Tranches 1 and 2 for FY2015–FY2016 and FY2016–FY2017.

National and divisional workshops were conducted to disseminate the findings of each AFR (Appendix 3). Major findings from the fiduciary reviews point to (i) delays in bill payment, (ii) poor administration of advances, (iii) weak government capacity to generate the bill processing report from the integrated budget and accounting system (IBAS), (iv) inadequate verification of disbursement of stipends to students, and (v) poor records of complaints and documents of bidders. The key recommendations were (i) capacity building for digital bills payment in the IBAS system and for maintenance of books and records, (ii) further development of the IBAS system, (iii) introduction of auto bill processing system and conduct of capacity building, and (iv) introduction of mobile banking system to help disburse funds directly to beneficiaries and reduce potential risks or irregularities. These recommendations were reflected in the PFM action plans of SESIP and SEIP. The TA also supported the implementation of the AFR recommendations. The consultants provided technical and advisory support in the (i) capacity building on monthly payment order system for head teachers and other teachers, (ii) preparation of templates and monitoring framework for reporting on payment processing time, (iii) preparation of IBAS-generated reports for program financial monitoring,<sup>3</sup> (iv) development of the form and content of the financial statements for annual reporting purposes, (v) introduction of templates and monitoring framework for monthly reconciliation between drawing and disbursement offices and account offices, and (vi) monitoring and reporting on advances through IBAS. In addition to the dissemination workshops, over 600 government officials were trained in PFM. Though formal feedback on the workshops was not available, according to the government's informal assessment, the participants' capacity for PFM was enhanced after the training.

With the supplementary financing to the TA, the national PFM consultants were able to provide continuous support to procurement, financial management, and the fiduciary reviews. The consultants also provided capacity building support for SEIP's procurement and supervision of civil works required for the renovation of the training facilities for modernizing the Bangladesh Industrial Technical Assistance Center. The continuous technical and advisory support strengthened the financial management and procurement capacity for implementing SESIP and SEIP and helped mitigate the challenges from the coronavirus disease (COVID-19) pandemic. The proposed support for NHRDF was not conducted due to the COVID-19 pandemic and as per updated arrangement by the government to provide this support under SEIP Tranches 2 and 3.

**Output 2: Monitoring and evaluation initiatives, including results-based reporting, implemented.** This output was achieved. Individual M&E consultants provided capacity building support on performance-based management, including (i) development of secondary school quality standards, (ii) preparation of sector performance reports, (iii) independent self-assessment, (iv) preparation of institutional development plans, and (v) teachers performance monitoring. The consultants also verified the achievement of the disbursement-linked indicators (DLIs) for SESIP through desk research and field surveys. Under SESIP, loan disbursement is subject to evidence of achievement of DLIs.

The TA also prepared the Secondary Education Annual Sector Performance Reports from 2017–2019. The report assessed the sector's progress and challenges against the key result areas under the Secondary Education Sector Roadmap. The report also reviewed the key national policies, plans and commitments of the government towards secondary education as specified under the Vision 2021, the ICT Policy 2015, the 7th and 8th Five-Year Plans, and the sector roadmap, i.e., its alignment with sustainable development goal (SDG) 4 on quality education, and soundness of strategies for overcoming cross-sectoral challenges.<sup>4</sup>

The IT system audit, proposed as part of the supplementary financing, was not conducted due to the challenge of engaging and deploying the international consultant during the pandemic. The audit was to examine the functions and operational procedures of the TMS to check for security issues and ensure data integrity of the system. The audit was later conducted under SEIP Tranche 3. The assessment of SESIP's Tranche 2 performance was also not conducted as the tranche closing date was extended to 31 December 2022, which was beyond the TA's closing.

<sup>3</sup> Key reforms in the IBAS helped in financial management. IBAS is gradually gaining the trust of foreign-aided programs and projects that are willing to channel funds through its system. The upgraded version of the IBAS reinvigorates accountability and transparency of the financial management system as a whole.

<sup>4</sup> Centre for Policy Dialogue. 2007. [Bangladesh Vision 2021](#). Dhaka; Government of Bangladesh, ICT Division. 2021. [National ICT Policy 2015](#); Dhaka; Government of Bangladesh, Planning Commission, General Economics Division. 2015; [Seventh Five-Year Plan, FY2016–FY2020](#). Dhaka; and Government of Bangladesh, Planning Commission, General Economics Division. 2020. [Eight Five-Year Plan, FYJune 2020–FYJune 2025](#). Dhaka.

**Output 3: Policy dialogue on system capacity development in procurement and financial management enhanced.** This output was substantially achieved. Joint sector reviews (JSR) were held in July 2015 and August 2016 to review the progress and performance in the implementation of national education sector plans and propose forward-looking remedial actions. Recommendations from the JSRs include (i) introduction of a coherent secondary sectorwide approach through a 5-year Secondary Education Development Program commencing in 2017, (ii) inclusion of a teaching performance assessment and teacher professional development in the annual performance evaluation reports for nongovernment teachers and schools, and (iii) transfer of grades 6–8 to free and compulsory education. The Education Local Consultative Group Meeting, organized through the JSR, supported the implementation of national policies, strategies, plans and programs in the education sector through a joint results targets and monitoring framework. The 2017 and 2018 JSRs were not conducted as per agreement with the government and development partners. The assessment of sector progress and dialogue with the government, particularly on PFM capacity development, were undertaken as part of the consultation missions for the processing of SESIP Tranche 3 in 2017 and 2018 and in lieu of the said JSRs.

The TA also organized a study visit to the Republic of Korea for government officials to learn about technical and vocational education and training, including related procurement and M&E.<sup>5</sup> The Republic of Korea was selected for the study visit in line with the government's partnership agreement with the Korea University of Technology and Education under SEIP.

#### Technical Assistance Assessment Ratings

Criterion	Assessment	Rating
Relevance	<p>The TA is rated <i>relevant</i>. The objective of the TA was aligned with the government's Seventh Five-Year Plan for Bangladesh, 2016–2020 (footnote 5) in developing the nation's youth to contribute to economic development. It was consistent with ADB's country partnership strategy for Bangladesh, 2016–2020 in developing human capital through better education and skills development.<sup>6</sup></p> <p>The TA's design and results chain were sound. The TA was suitably designed to support the capacity building needs of the government for strengthening education sector management. The TA enhanced PFM, M&amp;E and results reporting to support the two MFF programs. The minor changes in scope strengthened the outputs and ensured continuous implementation support to SESIP and SEIP. The achievements of the TA are expected to lead to increased assurance on fiduciary concerns and capacity in financial management and results reporting for SESIP and SEIP. The government is regularly monitoring the financial management related actions and producing the secondary education sector reports. ADB's approval of two TA facilities in 2017 and 2020 highlights the importance of continuous support for strengthening procurement and fiduciary capacity in the secondary education and skills subsectors.<sup>7</sup></p>	<i>Relevant</i>
Effectiveness	<p>The TA is rated <i>effective</i>. The outcome was achieved. The AFR recommendations were duly reflected in the PFM action plans for SESIP and SEIP and substantially implemented. Out of the five output indicators, four were fully achieved and one substantially achieved. The TA (i) trained over 600 government officials on PFM and 700 officials on M&amp;E, (ii) included the AFR recommendations agreed to by ADB and the government in the PFM action plans, and (iii) completed sector performance reports in 2017, 2018 and 2019. The TA also conducted JSRs in 2015 and 2016 involving dialogue with the government on PFM capacity development. These outputs supported the government in addressing the challenges in PFM through (i) strengthening capacity in preparing both development and non-development budgets, (ii) reducing off-budget fiscal activities, (iii) improving the capacity to mobilize revenues, (iv) improving performance</p>	<i>Effective</i>

<sup>5</sup> To maximize the savings of the TA and to enhance the capacity of government agencies in project development and management.

<sup>6</sup> ADB. 2016. [Country Partnership Strategy: Bangladesh, 2016–2020](#). Manila.

<sup>7</sup> ADB. 2017. [Technical Assistance to the People's Republic of Bangladesh for Improving Secondary Education Sector Management](#), Manila; and ADB. 2020. [Technical Assistance to the People's Republic of Bangladesh for Supporting Technical Education and Skills Development Facility](#). Manila.



Criterion	Assessment	Rating
	<p>reporting, (v) improving the capacity in internal audit, (vi) supporting the establishment of standards for government accounting and auditing based on international best practice, and (vii) strengthening the capacity to comply with public procurement rules and standards, including regular post-procurement reviews.</p> <p>The supplementary financing proposed additional activities aligned with outputs 1 and 2. National consultants were engaged as planned and the study visit to the Republic of Korea was completed—all of which supported the strengthening of capacity for procurement, fiduciary management and M&amp;E. Two additional activities (study for NHRDF and TMS audit) were not completed due to COVID-19 which presented difficulties in engaging international consultants. These activities were later completed under SEIP. Also, the completion assessment of SESIP was not completed as the government requested for an extension of SESIP which was already beyond the duration of the TA.</p>	
Efficiency	<p>The TA is rated <i>efficient</i>. Majority of the TA activities envisaged at approval were achieved by 2017 (original year of completion). To maximize the utilization of the TA funds and strengthen the outcome and outputs, activities were expanded beyond 2017 to provide continuous support to the implementation of SESIP and SEIP, followed by the additional funding in 2019. The additional activities during the last 12 months strengthened the outputs despite the challenges of COVID-19. Funds were used efficiently. When the TA closed, 91% of the original TA fund from JFPR was disbursed. In the \$300,000 supplementary financing, \$151,921 was disbursed. The unutilized TA amount was largely due to the COVID-19 pandemic which presented challenges in the engagement of international consultants. Despite the underutilized amount, the completed TA activities already exceeded what was originally envisaged in terms of AFR and M&amp;E, and provided the necessary capacity building support for SESIP and SEIP. In terms of indirect socioeconomic benefits, the TA's contribution to financial management and results monitoring is likely to yield improvements in the government's overall allocation and use resources.</p>	<i>Efficient</i>
<b>Overall Assessment</b>	<p>The TA's overall rating is <i>successful</i> on account of the <i>relevant, effective and efficient</i> ratings. The TA's design responded to the identified development constraints through the use of modern PFM and M&amp;E approaches for education and skills development. Outputs and outcome were substantively achieved, and with clear linkage to government implementation of recommendations. Funds utilization was efficient with outputs completed and utilizing almost all the funds allocated including the supplementary financing.</p>	<i>Successful</i>
<b>Sustainability</b>	<p>The TA is rated <i>likely sustainable</i>. The TA supported the development of the government's institutional capacity and ownership, which is likely to lead to enhanced sustainability. Agreed actions based on the recommendations of the fiduciary reviews under the TA were reflected in the PFM action plans of SESIP and SEIP, which are programs funded by the government and ADB after the completion of the TA. Further, two TA facilities <i>Improving Secondary Education Sector Management</i> and <i>Supporting Technical Education and Skills Development Facility</i> were approved to continue the support for strengthening procurement and fiduciary capacity in the sector (footnote 8). Implementation of the PFM action plans is likely to lead to whole system development in the secondary education and skills subsectors.</p>	<i>Likely sustainable</i>

#### Lessons Learned and Recommendations

Design and/or planning	<p>Linking development assistance with results is an important way in which donors can ensure effective interventions, and this can be done through the adoption of the DLI modality of delivering development aid. DLIs are powerful tools for shifting attention from inputs (via routine monitoring and evaluation or auditing) to achieving essential results that deliver</p>
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	quality education. In a large system with multiple stakeholders such as Bangladesh, strengthening stakeholders' incentives and accountability toward achieving priority results is more effective than focusing on inputs.
Implementation and/or delivery	Quality implementation of AFR requires strong support of and close coordination with government so that the sampling of cost centers is representative and the required financial documents and evidence can be collected comprehensively and timely. Given the limited experience and capacity of government agencies, especially in local governments, conducting a comprehensive AFR is still challenging. A recommended solution is to scale up digital accounting system, such as the IBAS, which will facilitate the collection of financial documents needed for AFR.
Management of staff and consultants	Ensuring the quality of consulting services begins with identifying a highly suitable consultant during the selection stage. The TA implementation experienced minor changes. Originally, only one audit firm was supposed to be recruited to undertake outputs 1 and 3. However, after completing the first AFR for SESIP, it was decided that the firm's performance was poor. Hence, additional audit firms were engaged for completing the AFRs for SESIP and SEIP. Succeeding AFRs were satisfactory after the replacement. It is recommended to closely monitor the performance of consulting services and strengthen the recruitment and selection process.
Knowledge building	It is important for projects to leverage effective knowledge sharing platforms to stimulate greater collaboration, knowledge uptake and engagement from stakeholders. The JSR, which included dialogue with government and development partners, was an effective platform for government and other stakeholders to engage in a collaborative process of sector assessment, review, and course correction. The national and divisional dissemination workshops became crucial avenues for monitoring the implementation of recommendations from the AFRs and the annual sector performance reports. The Education Local Consultative Group meetings, with wide participation from development agencies and civil society organizations, was an important avenue for the review of national sector policies and strategies using a joint results targets and monitoring framework.
Stakeholder participation	In implementing the AFR recommendations, constant dialogue with the government and other stakeholders in following up the progress of addressing the key issues identified in the AFR is important. For example, to address the lack of monthly reconciliation of expenditure statements between the cost centers and the accounting office, the TA conducted workshops that engaged relevant central and local government officials to identify their concerns and articulate the specific support needed.
Partnership and cofinancing	Aligning interests and tapping into partner strengths via financing partnerships help to improve implementation and achieve project objectives. The TA was co-financed by JFPR and there were no issues identified during implementation. Publicizing the JFPR contribution can be further strengthened, including indicating the JFPR logo in publications, banners, and other materials used in seminars and training programs financed by JFPR.
Replication and/or scaling up	Similar capacity building mechanisms and arrangements used under the TA such as the annual fiduciary reviews, M&E training, preparation of annual sector reports, and joint sector reviews may be replicated through other projects in the future. For example, the TA <i>Support to Primary Education Development</i> (approved in 2016) <sup>8</sup> and <i>Improving Secondary Education Sector Management</i> (approved in 2017) both adopted the annual fiduciary review approach to support government in improving financial management capacity. Similar support can be further standardized and scaled up in other education sector projects in the future.
Post-TA financial resource	Continuous support in strengthening the secondary education and skills subsectors in Bangladesh is needed. ADB funded TA projects <i>Support to Primary Education Development</i> and <i>Improving Secondary Education Sector Management</i> continue to support SESIP and SEIP fiduciary oversight and PFM improvement.

#### Follow-up Actions

ADB will continue to provide and coordinate targeted support for fiduciary overview, financial management, procurement, and results reporting in SESIP and SEIP to sustain the positive contribution of the AFR actions under the TA.

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<sup>8</sup> ADB. 2016. [Technical Assistance to the People's Republic of Bangladesh for Support to Primary Education Development](#). Manila.

## DESIGN AND MONITORING FRAMEWORK

<b>Impact</b> More efficient and market-relevant secondary education and skills development systems (Secondary Education Sector Road Map and Skills Sector Road Map). <sup>a</sup>		
Results Chain	Performance Indicators with Targets and Baselines	Achievements (reporting up to 2020 as applicable)
<b>Outcome</b> Capacity in fiduciary management in PFM and M&E of secondary education and skills subsectors improved	a. Agreed AFR recommendations reflected in the updated action plans are fully implemented by 2019 <sup>b</sup> (Baseline: initial action plan updated in 2015)	a. <b>Achieved.</b> Agreed AFR recommendations were reflected in the updated action plans and were fully implemented.
<b>Outputs</b> 1. Fiduciary risk management initiatives implemented  2. M&E initiatives, including results-based reporting, implemented  3. Policy dialogue on system capacity development in PFM enhanced	1a. By 2018, at least 300 officials trained each year in PFM <sup>c</sup>  1b. AFR recommendations agreed on by ADB and the government are reflected in action plans by 2018 <sup>d</sup>  2a. By 2017, at least 200 officials trained in M&E  2b. By 2017, sector performance report based on collected qualitative and quantitative data completed by the government  3a. JSR conducted to discuss identified key areas for system enhancement	1a. <b>Achieved.</b> Almost 600 officials were trained on PFM (488 in 2017 and 256 in 2019).  1b. <b>Achieved.</b> AFR recommendations agreed on by ADB and the government were reflected in the action plans from 2016–2020.  2a. <b>Achieved.</b> 700 officials trained on M&E from 2016–2019.  2b. <b>Achieved.</b> Sector performance reports completed in 2017, 2018 and 2019.  3a. <b>Substantially achieved.</b> JSR was conducted in 2016, covering key areas for system enhancement. After 2017, the processing missions for SESIP Tranche 3 included dialogue on system enhancement in place of JSR.
<b>Actual Key Activities with Milestones</b>  <b>1. Fiduciary risk management initiatives implemented</b>  1.1 Prepared QFRs for SEIP and AFRs for SESIP and SEIP in FY2016, FY2017 and FY2018. 1.2 AFRs for SESIP and SEIP agreed to by ADB and government in 2016, 2017 and 2018. 1.3 Conducted in-country workshops to disseminate AFR reports and recommendations in 2016, 2017 and 2018. 1.4 Conducted 3 national level seminars and 7 divisional dissemination workshops on AFR review from 2013–2020. 1.5 PFM action plan progress assessed by ADB and the government in 2016 and 2017.  <b>2. Monitoring and Evaluation initiatives, including results-based reporting, implemented</b>  2.1 Initiated in-country training workshops in M&E in 2016 and 2017. 2.2 M&E report prepared based on collected data in 2017, 2018 and 2019.  <b>3. Policy dialogue on system capacity development in procurement and financial management enhanced</b>  3.1 Reviewed status of PFM action plan implementation and developed recommendations on policy development in PFM in 2016 and 2017. 3.2 Conducted JSR in July 2015 and on 10–11 August 2016. JSR 2017 and 2018 were not conducted as agreed with government and development partners because SESIP Tranche 3 had to be processed.		

**Actual Inputs**

ADB (TASF): \$151,921.27

JFPR: \$1,479,049.74

Note: The government is estimated to have provided \$80,000 equivalent of counterpart support, around 5% of the total TA cost, in the form of counterpart staff and other in-kind contributions.

ADB = Asian Development Bank, AFR = annual fiduciary review, FY = fiscal year, JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, JSR = joint sector review, M&E = monitoring and evaluation, PFM = procurement and financial management, QFR = quarterly fiduciary review, SEIP = Skills for Employment Investment Program, SESIP = Secondary Education Sector Investment Program, TA = technical assistance, TASF = technical assistance special fund.

<sup>a</sup> Government of Bangladesh, Ministry of Education. 2013. Secondary Education Sector Road Map. Dhaka; Government of Bangladesh, Ministry of Finance. 2014. Skills Sector Road Map. Dhaka.

<sup>b</sup> Target year changed from 2017 and 2018 to 2019.

<sup>c</sup> Target year changed from 2017 to 2018.

<sup>d</sup> Target year changed from 2016 and 2017 to 2018.

Source: Asian Development Bank.

## TECHNICAL ASSISTANCE COST

**Table A2.1: Technical Assistance Cost by Activity**  
(\$'000)

Item	Amount		
	Original	Revised	Actual
1. Consultants	1,045.0	1,294.0	1,517.4
2. Goods	0.0	0.0	0.0
3. Training, seminars and/or conferences	120.0	150.0	1.0
4. Surveys	215.0	215.0	28.1
5. Miscellaneous TA administration	20.0	20.0	84.6
6. Pilot testing	0.0	0.0	0.0
7. Contingency	100.0	121.0	0.0
<b>Total</b>	<b>1,500.0</b>	<b>1,800.0</b>	<b>1,631.0</b>

Note: Numbers may not sum precisely because of rounding.

Source: Asian Development Bank estimates.

**Table A2.2: Technical Assistance Cost by Fund**  
(\$'000)

	JFPR	TASF 6	Total Cost
1. Original	1,500.0	300.0	1,800.0
2. Revised	0.0	0.0	0.0
3. Actual	1,479.0	151.9	1,631.0
4. Unused	21.0	148.1	169.0

JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, TASF = technical assistance special fund.

Source: Asian Development Bank estimates.

### SEVIP DISSEMINATION WORKSHOPS

Topic	Participants	Venue and Date	Year
(i) Payment processing (ii) Reconciliation between IBAS/ accounts officers and DDOs cashbooks and ledgers including review of DDO's financial management (iii) Stipends delivery and possible overlap between different stipend programs (iv) Booking and cleaning of advances	DSHE Head Office, DSHE and Controller General of Accounts <i>upazila</i> office of Cox's Bazar, EED of Cox's Bazar and representatives from Howladar Yunus & Co., Grant Thornton Consulting Bangladesh Limited & ADB	Cox's Bazar on 22 August 2015	2013–2014
On various areas on the financial and procurement management and MPO process	DSHE Head Office, ZEOs, DEOs, zonal EED offices, USEOs, selected schools and <i>madrasas</i>	Jashore on 17 November 2018	2016–2017
On various areas on the financial and procurement management and MPO process	DSHE Head Office, ZEOs, DEOs, zonal EED offices, USEOs, selected schools and <i>madrasas</i>	Chattogram, Cumilla, Dhaka held on 21 November 2019; 23 November 2019; and 26 November 2019	2017–2018
On various areas on the financial and procurement management and MPO process	DSHE Head Office, ZEOs, DEOs, zonal EED offices, USEOs, selected schools and <i>madrasas</i>	Sylhet, Rajshahi, Dhaka held on 21 November 2020; 24 November 2020; and 29 November 2020	2018–2019
On various areas on the financial and procurement management and MPO process	Relevant Government of Bangladesh and ADB officials and other stakeholders through workshops (3 events - one national at Dhaka and two regional workshops held for Dhaka and Naogaon to cover zone and/or district)	Naogaon and Dhaka region and national workshop in Dhaka held on 28 March 2021; 1 April 2021; and 11 April 2021	2019–2020

ADB = Asian Development Bank, DEO = district education office, DSHE = Directorate of Secondary and Higher Education, DEO = District Education Office, DDO = drawing and disbursing officer, EED = Education Engineering Department, IBAS = Integrated Budget and Account System, MPO = monthly payment order, USEO = *Upazila* Secondary Education Office, ZEO = zonal education office.

**CAPACITY BUILDING TRAINING UNDER SESIP (TRANCHES 1 AND 2)  
(MONITORING AND EVALUATION, MANAGEMENT AND PLANNING)**

<b>Name of Training</b>	<b>Training Duration</b>	<b>Implementation Period</b>	<b>Number of Participants</b>	<b>Number of Batches</b>
Training on e-GP	4 days/2 days	16 January–14 February 2015/ 13–16 March 2019	88	3
Training on PPR at Bangladesh Institute of Management	20 days	20 October 2018–29 April 2019	78	4
Training for the Tender Evaluation Committee/Tender Opening Committee	5 days	7–21 November 2015	45	2
Training on online monthly payment order management	2/3 days	12 January 2015–24 May 2017	2,013	49
Training on budgeting, financial management and audit for the drawing and disbursing officers	3 days	7–23 December 2019	256	6
Training on budgeting, financial management and audit for the head of government education institutions under DSHE	3 days	18 April–22 May 2017	488	12
Training on monitoring and mentoring	5 days	2017–2018	761	2

DSHE = Directorate of Secondary and Higher Education, e-GP = e-Government Procurement, FY = fiscal year, PPR = public procurement rules.