Implementation Completion Report (ICR) Review

Report Number: ICRR0023964

1. Project Data

Project ID	Program Name		
P160943	Transforming Secondary Edu for Results		
Country		Practice Area(Lead)	
Bangladesh	Educati	Education	
L/C/TE Number(s)	Closin	a Data (Original)	Total Program Cost (USD)
L/C/TF Number(s) IDA-61290,TF-A5179	Closing Date (Original) 31-Dec-2022		Total Program Cost (USD) 486,955,716.92
Bank Approval Date	Closing Date (Actual)		
18-Dec-2017	30-Jun-	2023	
	IBRD/II	DA (USD)	Grants (USD)
Original Commitment	520,000,000.00		10,000,000.00
Revised Commitment	499,953,540.00		10,000,000.00
Actual	490,406,762.37		1,235,006.84
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2. Program Context and Development Objectives

a. Objectives

As stated in the August 13, 2018, Financing Agreement between the People's Republic of Bangladesh and the International Development Association (IDA) (Schedule 1, p. 5), the project's development objective (PDO) was "...to improve student outcomes in secondary education and the effectiveness of the secondary education system." The design document presented the same statement (Project Appraisal Document, PAD, pp. i, 8).

The PDO did not change throughout the project's life. However, PDO-level indicators and targets were revised as a part of the project's first and fourth restructurings. Changes under the first restructuring involved the elimination of PDO indicators, reducing the scope of action and expected student outcomes (learning and retention) from two targeted grades to one, and thus warrant a split rating methodology. Changes to PDO indicators and targets under the fourth restructuring were not significant enough, by themselves, to cause a difference in outcome ratings. As in the ICR, a split rating methodology is not adopted for changes made under the fourth restructuring.

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

Yes

Did the Board approve the revised objectives/key associated outcome targets?

- c. Will a split evaluation be undertaken?
 Yes
- d. Components

Original Components

The government's Secondary Education Development Program (SEDP or "the program"), covering the period CY2018-2022, was adopted in August 2018. Its main objective was to achieve a more efficient, equitable, inclusive, and quality secondary education system to meet the demands of the 21st century. The five-year program aimed to cover grades 6-12 annually, supporting more than 12 million students and 357,000 teachers from more than 20,300 general schools, 9,400 madrasahs (Islamic religious schools), and 1190 general schools with Secondary School Certificate vocational stream programs. As originally designed, SEDP spanned the range of Ministry of Education (MoE) activities, excluding those for higher education (post grade 12), and technical and vocational education and training under the Directorate of Technical Education and the Bangladesh Technical Education Board.

The SEDP was structured around three program results areas (RAs, to be achieved through a number of system-wide reforms and improvements):

- enhanced quality and relevance of secondary education (curriculum reforms, teacher professional development, and teaching-learning in Bangla, English, mathematics, and science; classroom and student assessment and examination reforms; use of information and communication technology (ICT) for pedagogy; prevocational education; teacher management and accountability, and school management and accountability);
- 2. **improved access and retention of students** (school infrastructure development, stipends program, school grants, adolescent girls program, and enhanced cycle completion for girls and disadvantaged areas); and
- 3. **strengthened governance, management, and planning** (sector planning, institutional capacity, decentralized management, education management information system [EMIS], monitoring and evaluation [M&E], and fiduciary management).

The government's implementation arrangements were to include a Program Coordination Unit, an Inter-Ministerial Program Steering Committee, a Budget and Finance Committee, a Program Support Unit, an Implementation Committee, an Independent Verification Agency (IVA), and other co-implementing agencies to run its projects across the country.

The Transforming Secondary Education for Results Operation (TSERO, or "the project") aimed to support the objectives and a subset of interventions and activities included in the government's SEDP (CY2018-2022). It consisted of two components: (1) a Program for Results (PforR) component linking disbursement of project funds directly to the achievement of specific activities, outputs, and intermediate outcomes supporting the achievement the three above-cited Results Areas defined in the SEDP, using the country's own institutions and processes; and (2) an Investment Project Financing (IPF) component, financing specific eligible expenditures, in this case technical assistance for sector-wide institutional capacity building.

Component 1: Program for Results (PforR) Component (original estimate of \$500 million in IDA financing; actual cost/disbursements of \$489.9 million) to support a subset of the government's SEDP 2018-2022 expenditures. This component's scope was the same as the SEDP's scope, in terms of their implementation periods (January 2018 – December 2022), their nationwide coverage, and their coverage of all secondary grades (grades 6-8 at the junior secondary level, and 9-12 at the secondary level). Under the PforR design, project disbursements were poised to incentivize and reward the achievement of a strategically selected subset of SEDP's interventions, outputs, and outcomes. Results areas and associated disbursement-linked indicators (DLIs) were as follows:

Results Area 1: Enhanced quality of secondary education

- DLI 1: Effective and relevant curriculum in place (Initial DLI Allocation: \$40 million or 8 percent of the PforR funding)
- DLI 2: Assessment and examinations systems reforms implemented to improve teaching and learning (Initial DLI Allocation: \$40 million or 8 percent of the PforR funding)
- DLI 3: Improved teaching/learning in Bangla, English, Mathematics, and Science (Initial DLI Allocation: \$100 million or 20 percent of the PforR funding)
- DLI 4: Improved teacher management and accountability (Initial DLI Allocation: \$100 million or 20 percent of the PforR funding)
- DLI 5: Improved school management and accountability (Initial DLI Allocation: \$60 million or 12 percent of the PforR funding)

Results Area 2: Improved equitable access and retention

DLI 6: Improved grade retention and cycle completion (Initial DLI Allocation: \$70 million or 14 percent of the PforR funding)

Results Area 3: Strengthened governance and management

• DLI 7: Institutional capacity strengthened (Initial DLI Allocation: \$40 million or 8 percent of the PforR funding)

• DLI 8: Enhanced fiduciary management and data systems (Initial DLI Allocation: \$50 million or 10 percent of the PforR funding)

These DLIs were agreed on the basis of (a) priority results areas; (b) strategic focus on education quality enhancement as envisaged in the government's SEDP; (c) key actions and results that would support fundamental system-level transformations; and (d) local and global evidence on what works (including lessons learned from projects implemented within the MoE). The DLIs each had one or more disbursement-linked results (DLRs) that would trigger periodic disbursements, as expected incremental progress over the life of the project would be achieved. The original disbursement periods were defined as follows: (i) Year 1: Calendar Year (January – December) 2018; (ii) Year 2: CY 2019; (iii) Year 3: CY 2020; (iv) Year 4: CY 2021; and (v) Year 5: CY 2022. Achievement of DLIs/DLRs was to be verified by an IVA commissioned by the MoE, which would submit supporting documentation to the World Bank reporting on the achievement of results.

Component 2: IPF Technical Assistance Facility (TAF) (original estimate: \$20 million) to strengthen the capacity of the MoE's Directorate of Secondary and Higher Education (DSHE) and other implementing agencies. In complement to the PforR component, the TAF aimed to support technical assistance (TA) activities (consulting and non-consulting services and also goods, operational costs, logistics support, training, and research) to strengthen implementation capacity and help deliver program results. The IPF design was meant to facilitate collaboration and coordination of the World Bank and other development partners in their support of technical and fiduciary capacity building and oversight of SEDP implementation. The IPF design also included financing for the independent verification of results.

A Program Action Plan (PAP) was developed to support and monitor institutional strengthening to facilitate the achievement of program objectives and results. It focused on three categories of critical actions: (1) technical actions to support achievement of the DLRs; (2) fiduciary actions to mitigate fiduciary risks; and (3) environmental and social safeguards actions to ensure the provision of adequate budget and personnel to implement environmental and social aspects. Implementation of the PAP was to be monitored and reviewed during joint semi-annual review missions with MoE and development partners.

Revisions to Components

The TSERO was restructured five times in the face of challenges encountered during implementation. The revisions: (a) took into account changes to the SEDP between when the project was appraised and when the government's SEDP was finally approved and the initial implementation delays resulting from the SEDP's and, consequently, the project's delayed approvals and effectiveness; (b) adjusted the project to support the government in its response to school closures and other restrictions on implementation caused by the COVID-19 pandemic; and (c) updated activities, commitments, and due dates to include only what was considered achievable within the implementation period, and to reflect evidence generated during the course of project implementation.

Under the first restructuring, the project's ambition was reduced: PDO Indicator 1 (percentage of students achieving grade level competency in Grades 8 and 10 in Bangla, English, and Math subjects, disaggregated by gender) was adjusted to eliminate reference to Grade 10 and to focus only on Grade 8 competency; and PDO Indicator 3 (Grades 10 and 12 retention rates, of those who started in Grade 6, disaggregated by gender and disadvantaged students) was adjusted to eliminate reference to Grade 12 and to focus only on Grade 10 retention rate.

• Under the fourth restructuring, PDO Indicator 2 (percentage of schools with Teachers' Time Spent on Teaching [TST] monitoring system in place, with a target of 60 percent), was changed to more of an output measure (teachers trained in TST on virtual teacher training platform, with a target of 3,000); and PDO Indicator 4 (percentage of school grants utilized as per compliance guidelines according to Grant Management System [GMS] data and verified by citizens' feedback survey, with a target of 30 percent) was changed to eliminate reference to a citizens' feedback survey and articulated a less ambitious outcome indicator, more of an output than an outcome, that tracked the reception of grants and stipends rather than their proper utilization (percentage of schools and students receiving grants and stipends as per criteria and verified by beneficiary reported data, with a target of 80 percent).

In addition to changes to the PDO indicators, the *first, second, and fourth restructurings* also included changes to: (i) intermediate outcome indicators; (ii) the DLI matrix, including the dropping and adding of DLRs and the revision of targets, definitions, scalability, due dates, and verification protocols for various DLRs; and (iii) the PAP, including (extended) due dates for actions. The ICR's Annexes 6, 7, and 8 provide details and sequence of these changes to PDO and intermediate outcome indicators, DLIs and DLRs, and the PAP.

e. Comments on Program Cost, Financing, Borrower Contribution, and Dates Cost. The total cost of the government's SEDP for five years was estimated to be US\$17.2 billion, of which US\$13.7 billion (or 80 percent) was for recurrent expenditures (government staff salaries and current obligations to government and monthly payment orders [MPO] for teacher salaries) and US\$3.5 billion (or 20 percent) for program-specific investment expenditures. The main recurrent expenditures were the salaries and allowances for government officers and teachers, textbook production, and other items of a recurrent nature. The program-specific investment expenditures included school grants (accounting for the largest share); operations and maintenance and implementation manpower; training, workshops, and evaluations; stipend payments, civil works, goods and vehicles, and TA activities.

The total cost of the TSERO (PforR component, only, net of the US\$20 million IPF/TA component) was estimated at US\$1.997 billion, all of it focused on the support of SEDP program-specific investment expenditures. Of this amount, US\$1.287 billion (or 64 percent of the total project cost) was for school grants, US\$531 million (or 27 percent of the total project cost) for operations and maintenance, and US\$179 million (or 9 percent of the total project cost) for training, workshops, and evaluations. The total estimated cost of TSERO, including both the PforR and IPF components, was US\$2.017 billion. The ICR (Annex 3, p. 61) presents a total actual cost of US\$2.0199 billion, very close to the estimated cost. However, the ICR's Annex 3 (p. 61) is not entirely clear in presenting planned versus actual costs by component (see Section 13 on ICR Quality).

Financing and Borrower Contribution. SEDP's total program cost of \$17.2 billion was to be financed primarily from government sources, with other development partners contributing largely to investment costs. The PAD noted that at the time of project design, the government was discussing with the Asian Development Bank a potential contribution of around US\$225 million under its multi-tranche facility instrument (PAD, p. 9). The United Nations Children's Fund, United Nations Educational, Scientific and Cultural Organization, and British Council were also slated to provide TA in selected areas, within the program framework.

TSERO was to be financed primarily from government sources, with support from the World Bank. At the time of appraisal, the government committed to financing US\$1.497 billion, and the World Bank committed to finance US\$500 million for the PforR component. Over and above the PforR's total cost of US\$1.997 billion, the TAF was to be supported through an IPF component of US\$20 million, half financed by an IDA credit and half by a grant from the Global Financing Facility (GFF). Of the US\$510 million in Bank financing allocated to the PforR activities (US\$500 million) and to the IPF component (US\$10 million), US\$487 million (or 95 percent) was disbursed. In an email to IEG dated June 7, 2024, the project team noted that, of the US\$20 million allocated to the IPF component, only US\$5.8 million was utilized. This amount was financed half by IDA and half by the GFF.

Key Dates. The project was approved on December 18, 2017, became effective 11 months later on November 6, 2018, underwent a mid-term review on December 23, 2021, one year before the original closing date of December 31, 2022, and closed on June 30, 2023, six months after the original closing date.

The project was restructured five times.

- The first restructuring, approved on January 21, 2020, introduced changes to the results framework at the PDO level, DLIs, and the PAP in response to delays in project approval, effectiveness, and early implementation.
- The second restructuring, approved on June 24, 2021, introduced additional adjustments to intermediate outcome indicators and DLIs to overcome delays and setbacks in progress due to the COVID pandemic.
- The third restructuring, approved on December 2021, extended the closing date of the TAF IPF Trust Fund to December 31, 2022, to align with IDA's original closing dates for the TAF IPF and PforR components so as to complete critical capacity building activities in the wake of implementation delays due to COVID.
- The fourth restructuring, approved on December 6, 2022, introduced additional amendments to the results framework at the PDO level and extended the closing date by six months to June 30, 2023.
- The fifth restructuring, approved on April 26, 2023, cancelled funding under the PforR not disbursed because of shortcomings in the achievement of some DLRs and slightly amended the DLR matrix.

3. Relevance

a. Relevance of Objectives

Rationale

The PDO were highly relevant to the World Bank's Country Partnership Framework (CPF) for the period FY2023-FY2027 (Report No. 181003-BD), discussed by the Board of Directors on April 27, 2023. The CPF is organized around three higher-level outcomes (HLOs): (1) increased private sector jobs; (2) improved socioeconomic inclusion; and (3) enhanced climate and environmental resilience. The PDO were directly aligned with Objective 4, under the second HLO: improved equity in access to quality services for human capital development. Under this objective, education sector-specific indicators track improvements in equitable access to education in the poorest 20 percent of districts and improvements in learning

outcomes among Grade 3 and Grade 8 students. This CPF objective responds to the significant differences in access to services and human development outcomes within cities and regions, highlighted in the CPF and addressed under the project. Two of the three results areas articulated in the government's SEDP, and supported by the PforR (improved access and retention of students, with special emphasis on girls and disadvantaged students, and enhanced quality and relevance of secondary education), are directly supportive of the CPF's Objective 4. Improvement in learning outcomes is an objective captured in both the CPF and the PDO.

The CPF also emphasizes the importance of strengthening the performance monitoring of service delivery, grounded in enhanced data management systems, and an open data access and beneficiary feedback system, centered on disadvantaged group-based financing, for achieving greater inclusiveness in education service delivery. Moreover, the CPF underscores the importance of public spending reforms for enhanced human development, including efficiency in planning, budget execution, and reporting, and in the monitoring of outcomes. The project's support of results areas 1 and 3 (enhanced quality and relevance of secondary education, and strengthened governance and management) includes interventions to strengthen the generation and use of data for sector management, decision-making, and accountability and for enhanced fiduciary management.

The CPF notes that the country's effective recovery from the COVID-19 pandemic will depend on stepped-up investments and progress in human development. During the course of implementation, five restructurings ensured the project's continued relevance to the government's program, especially: (1) the realignment with the government's strategic decision to focus on the lower grades of secondary in the wake of implementation delays that required reduction in scope; and (2) support of the government's efforts to address the significant challenges that COVID-19 posed to education.

The government's long experience in undertaking a sector-wide approach (SWAp) in the education sector, and the Bank's role in nurturing and supporting this process, along with other development partners, provided a strong rationale for channeling support through a PforR instrument. Over two decades ago, and with the encouragement of key development partners, the government's primary education sector embarked on a SWAp approach, characterized by an evolving partnership between government and development partners, coalescing around their joint support of nationally defined and led programs focused on results, and moving toward the use of country systems for program monitoring and fiduciary management. In the context of the SWAp tradition, the World Bank was in a position to leverage limited resources to provide support and guidance to SEDP implementation, whose estimated cost was seven times that of IDA's expected support. More importantly, the PforR instrument was requested by the government and a strategic choice because: (a) DLIs provided strong focus on accountability for results and incentivized government ownership and implementation of critical reforms and policies; (b) PforR would further strengthen the use of country systems and facilitate the scaling up of successful innovations previously piloted with World Bank support; (c) MoE's Executing Agency for the SEDP (the Secondary and Higher Education Division) was already experienced with DLI-based operations; and (d) PforR would give flexibility and efficiency in supporting a large national program harmonized across objectives, strategic interventions, implementation arrangements, and financial support from the development partners. A small IPF component to finance the verification of results and address shortfalls in government capacity was highly relevant for further strengthening the strategic, technical, and fiduciary management of the government's SEDP in order to achieve improved system effectiveness.

Rating

High

b. Relevance of DLIs

DLI₁

DLI

Effective and relevant curriculum in place

Rationale

This DLI was critical to the achievement of RA 1 (enhanced quality of secondary education), and to the achievement of Objective 1 (to improve student outcomes in secondary education), given that the curriculum, at the project's outset, was not fully integrated across grades, sufficiently competency based, or benchmarked against national learning goals. The DLRs were strategically chosen and sequenced to ensure logical and systematic progress towards DLI 1, notably: the approval of the National Curriculum Policy Framework (NCPF); the proper staffing of the National Curriculum and Textbook Board and the approval of its organization and implementation plan; the approval by MoE's National Curriculum Coordination Committee (NCCC) of the revised curriculum for Grades 6-12, grounded in the NCPF; and the availability at all secondary schools of e-learning and digital universal content of the curriculum.

Rating

High

DLI₂

DLI

Assessment and examinations system reforms to improve teaching and learning

Rationale

This DLI was an essential support to the achievement of improved secondary education quality (RA 1) and student outcomes (Objective 1). At the project's outset, public examinations (in Grades 8, 10 and 12) encouraged rote learning-based educational practices. Assessment reforms sought to build problem-solving and critical thinking skills. The DLRs were strategically chosen to carry out these reforms, sequenced as follows: the conduct, by at least 20 percent of schools, of assessments of students entering Grade 6 to gauge their readiness for secondary education; the conduct of two National Assessments of Secondary Students (NASS) on a nationally representative sample in Grades 8 and 10 and the publication of findings; the analysis, dissemination, and feedback of NASS 2021 and standardized exam results; and the implementation of standardized Secondary School Certificate and Higher Secondary Certificate examinations by all examination boards.

Rating

High

DLI 3

DLI

Improved teaching/learning in Bangla, English, Mathematics, and Science

Rationale

Also contributing to RA1 (education quality) and Objective 1 (education outcomes), DLI 3 addressed the shortage of qualified teachers, particularly in English, Math, and Science and in rural schools. DLRs were designed to incentivize: the deployment of additional qualified and trained subject teachers in English, Math, and Science in 4,000 targeted institutions; implementation of practical science teaching in 15,000 institutions; a 10 percent improvement in reading proficiency; improvements in Grade 10 students' learning levels in English and Math by at least 5 percent over NASS 2017 levels; online access to virtual MoE-approved teachers training content; completion of virtual training by at least 3,000 Grade 6 Math teachers; and at least a 15 percent improvement in Math competency of targeted teachers over pretest scores.

Rating

High

DLI 4

DLI

Improved teacher management and accountability

Rationale

This DLI addressed the issue of a weak teacher performance management system, which failed to attract, develop, and retain the best professionals. It sought to encourage and support teacher management and accountability reform to ensure effective quality at entry and effective deployment of teachers. As such, it contributed to RA 1 (quality) and Objective 1 (education outcomes), and also to RA 3 (strengthened governance and management) and Objective 2 (improved effectiveness of the secondary education system). DLRs were designed to reward: implementation of an incentive scheme for teachers in geographically disadvantaged areas in at least 10,000 institutions; piloting the teachers' TST monitoring system in at least 1,500 institutions and its eventual scale-up to half of all institutions; MoE approval of the MPO rationalization plan and updating of MPO guidelines; and the full compliance of teacher (re)deployment payment with the MPO rationalization plan and updated guidelines.

Rating

High

DLI 5

DLI

Improved school management and accountability

Rationale

This DLI addressed the inadequacy of school-level funding, planning and management capacity, and performance data, all of which undermined schools' potential to improve education quality, student outcomes, and retention rates, as well as overall sector effectiveness, including the government's push to further decentralize sector management and decision-making. It supported the provision of school grants to strengthen school management capacity, promote community engagement, and improve school accountability mechanisms. As such, it supported RA 3 (strengthened governance and management), which in turn contributed to Objective 2 (improved effectiveness of the secondary education system). It also supported RAs 1 (quality) and 2 (student access and retention), given schools' accountability and reporting requirements on these performance areas. Under this DLI, school grants were used to improve performance management, teaching and learning at the school level, and student cycle completion. Two DLRs incentivized incremental improvements in the school grant system: performance-based grants for institutions meeting minimum accountability requirements and achieving performance indicators released to at least 5,000 institutions, and a subsequent increase to 7,500 schools.

Rating

High

DLI 6

DLI

Improved grade retention and cycle completion

Rationale

This DLI was designed to support RA 2 (improved equitable access and retention), as well as RA 1 (quality) and Objective 1 (education outcomes). It sought to address and correct inequities in access and in learning, with a particular emphasis on girls and disadvantaged students. To qualify for the stipends, each of the students had to attend at least 75 percent of classes and secure a certain percentage of marks in examinations (33 percent of marks for Grades 6 and 7 students; and 40 percent of marks in the final examination for Grades 8 and 9 students).

DLRs were designed to target girls and other disadvantaged students with programs and stipends to incentivize improvements in their retention rates and cycle completion. They included: approval by MoE and implementation of an Adolescent Girls' Program (AGP) and action plan (including better toilet facilities for girls and counseling); MOE approval and implementation of the harmonized stipend program aimed at disadvantaged students and its nationwide rollout for Grades 6-12; and parental outreach to help improve retention (a DLR added during implementation).

Rating High

DLI 7

DLI

Institutional capacity strengthened

Rationale

In complement to the improved teacher and school accountabilities and management supported under DLIs 4 and 5, this DLI was designed to support and reward improvements in the government's sector-wide management and oversight of SEDP implementation, contributing directly to Objective 2 (secondary school system effectiveness). While Bangladesh's secondary education sector had, at the time of design, made considerable headway in moving toward a sector-wide approach, there were weaknesses still in securing adequate levels of government financing linked to program priorities, and in their timely release to implementing agencies, which caused delays in implementation and under-utilization of government funds. There were also still a number of standalone operations financed directly by development partners, which had their own separate objectives, indicators, and financing systems that fell outside of the sector-wide approach. DLRs were thus designed to incentivize: the consistency of MoE's secondary education budget allocations with the SEDP program expenditure framework; the timely release by the Ministry of Finance and MoE of the quarterly funding, inclusive of the advance, by the start of each quarter based on the agreed Annual Development Program (ADP) and Annual Operations Plan (AOP); and a 30 percent reduction of standalone projects, which stood at a total of 13 on June 20, 2017. These DLRs are highly relevant to the need for continued momentum toward government capacity for planning, management, and coordination of a coherent sector-wide program for secondary education.

Rating

High

DLI8

DLI

Enhanced fiduciary management and data systems

Rationale

This DLI was a critical input to Objective 2 (secondary school system effectiveness). DLRs were designed to incentivize: the establishment and functioning of an enhanced fiduciary system with adequate staffing of financial management (FM) and procurement staff at MoE's procurement and financing wing and at least 60 percent of goods and works packages in the annual procurement plan processed through the electronic government procurement (e-GP) portal; establishment and full functionality of an enhanced EMIS, including the school GMS, MPO management, and M&E reporting; and the implementation of agreed actions by MoE and development partners included in the FM action plan, based on recommendations of the previous year's fiduciary review.

Rating

High

OVERALL RELEVANCE RATING

Rationale

The PDOs were highly relevant to country context and to Bank strategy, and the project's structure emerged logically from previous Bank experience in the education sector. The DLIs and associated DLRs were well articulated, each with a clear definition and protocol to evaluate achievement. They were reasonable in terms of expected achievement during implementation, with well-distributed timing in terms of incentivizing and recognizing results as needed to put in place policies and procedures supporting SEDP implementation. The DLI matrix was closely aligned with the three Results Areas articulated in the SEDP and in the project, as well as with the project's results framework. They provided strong incentives to institutionalize the systems and procedures needed to solidify and maintain the program. The amounts allocated to DLRs were commensurate with their importance towards achieving other DLRs and RAs, as well as the PDO, as evidenced by the minor adjustments in the original allocations during implementation.

The DLI matrix maintained its relevance throughout implementation. The restructuring adjusted the DLI matrix to accommodate the implementation delays encountered at the project's outset, as well as additional delays caused by the COVID-19 pandemic, to ensure targets were achievable, but it did not alter the goal of achieving the three RAs or the project's two objectives. As systematically presented in the ICR's Annex 7, adjustments, for the most part, extended the timeframes for DLR achievement, in light of delays and closing date extensions, and introduced support in the aftermath of COVID. The achievement of DLRs led directly to the achievement of the RAs and the PDO. The project used an interesting structure, with the DLIs framing sub-results areas (rather than serving as indicators with specific quantifiable targets), and the DLRs within each DLI serving as the actual verifiable indicators/targets.

In its June 7, 2024, email to IEG, the project team stated that the combination of DLIs was sufficient to drive institutional change and achievement of the PDOs. It noted that the Bank, to this end, carefully combined DLIs supporting both technical and system management reform, which indeed contributed to institutional change and eventually the achievement of the PDOs. The project team also stated that the amounts allocated to each DLI provided sufficient incentives to achieve the PDOs. It also noted that the DLIs were selected to facilitate flow of funds, implementation, achievement of results, impact, and transformation. The DLIs provided a strong focus on accountability for results and incentivized government ownership and implementation of critical reforms and policies. No issues were observed on flow of funds from the state budget to MoE or to implementing agencies. The advance funds from the World Bank also provided incentive to the Ministry of Finance to ensure sufficient availability of funds for the DLIs.

Rating High

4. Achievement of Objectives (Efficacy)

OBJECTIVE 1

Objective

Improve student outcomes in secondary education

Rationale

This overview of the project's logic draws from the results chain presented in the PAD (p. 8) and the theory of change presented in the ICR (p. 64). The project sought to achieve Objective 1 through the support of two Results Areas. RA 1 (Enhanced Quality of Education) was to be supported through DLIs aimed at achieving the following sub-results (or intermediate outcomes): improved quality and relevance of the curriculum (DLI 1), improved classroom assessment procedures (DLI 2), and strengthened teacher capacity (DLI 3), all contributing to improved teaching and learning, especially in Bangla, English, Math, and Science. In addition, DLI 4 (improved teacher management and accountability) and DLI 5 (improved school management and accountability) also supported the achievement of RA 1 under Objective 1, as well as the achievement of RA 3 (strengthened governance and management) under Objective 2 (improved effectiveness of the secondary education system). Quality of education outcomes were to be measured by the share of students achieving grade level competency in Grades 8 and 10 in Bangla, English, and Math, disaggregated by gender; the share of schools with a TST monitoring system in place; and improvement in reading skills proficiency.

RA 2 (Improved Equitable Access and Retention) was to be supported through DLIs aimed at achieving the following sub-results (or intermediate outcomes): school infrastructure development; the design and launch of an AGP to keep girls in school; and the design and launch of a harmonized stipends program for students in grades 6-12 to keep them in school. Equitable access and retention outcomes were to be measured by Grades 10 and 12 retention rates (of those starting in Grade 6), disaggregated by gender and disadvantaged students.

The ICR (p. 6) noted that the theory of change included the assumption that complementary interventions under the SEDP, but not financed by the TSERO, such as teachers' salaries and investments in ICT and large-scale civil works, would be undertaken as planned. In its June 7, 2024 email to IEG, the project team noted three additional critical assumptions at design, which they assessed, in retrospect, to be valid for a PforR in the context of the government's secondary education sector: (1) that DLIs and reform achievement were within the administrative control of the line ministry and Ministry of Finance, especially in light of MoE's strong commitment to secondary education under its Seventh Five-Year Plan (FY2016-2020); (2) that release of funds by the Ministry of Finance would be timely and that there would be a continuation of the bureaucratic and political leadership for the program; and (3) that performance-based grants and stipend grant schemes would ensure incentives, accountability, and outcomes. The project team did note, however, that one of the challenges faced during implementation was the frequent transfer of bureaucrats.

Outputs and Intermediate Outcomes:

Results Area 1: Enhanced Quality of Education

All DLIs supporting this RA were substantially achieved, albeit with some adjustments to the original timetable and DLRs in response to implementation delays and the impact of the COVID-19 pandemic on school operations and project activities.

• Under **DLI 1** (improved quality and relevance of the curriculum): MoE approved the NCPF for all grades (pre-primary to 12th grade) in 2019. In the project's last year, the NCCC approved the revised national curriculum for grades 6-10 developed to support the new policy. Key aspects of the secondary curriculum (Grades 6-10 and English, Math, and Science subjects) were digitized and made available to target institutions. However, the ICR (p. 16) notes that implementation of the

- revised curriculum, approved in 2022, began in a grade-wise phased manner only in 2023 and therefore had little impact on project outcomes.
- Under **DLI 2** (assessment and examination system reforms to improve teaching and learning): Guidelines for diagnostic assessment and the implementation plan were approved in 2020. The NASS 2019 was successfully carried out in 86 upazilas (a sample of 1000 institutions representative at the upazila level) for Grades 6, 8, and 10 (English, Math, and Bangla), and its findings were published in 2021. There was a major enhancement of the NASS reporting system, as each of the 64 districts received their own results, compared with the results of their respective divisions and national results. The NASS 2021-22, which was modified to estimate COVID-related learning loss, was approved by MoE and completed. It found that in the absence of school closures, learning outcomes among secondary school students would have seen continued improvements. Summative assessments on learning outcomes were implemented for Grade 8 in Bangla, Math, and English.
 - IRI: The Learning Assessment of Secondary Education (LASI) 2017 report provided baseline data for this project. NASS 2019 and modified NASS 2021-22 results were analyzed and disseminated, and their findings were utilized for education quality and system improvement. The IRI *target* of completion of two large-scale primary/secondary learning assessments *was fully achieved* (MoE report).
 - o In its June 7, 2024 email to IEG, the project team reported that even though the DLR that aimed to reform standard national exams was dropped due to the government's changed priorities, the results from national student assessments supported by the project were disseminated at local levels and raised awareness among stakeholders about the importance of focusing on creativity and critical thinking. Moreover, the Bank's support to the NNCPF and the revised curriculum facilitated a shift to new competency-based teaching and learning approaches, classroom assessment procedures, and examination system, all of which pay more attention to problem-solving and critical thinking.
- Under DLI 3 (improved teaching and learning in Bangla, English, and Math): practical science teaching was implemented in 15,000 institutions; average reading proficiency score among Grade 8 students improved by at least 10 percent over the score in NASS 2017; and DSHE approved and uploaded virtual teachers training content, all in 2021. By the project's final year, learning levels of Grade 8 students in English and Mathematics improved by at least 5 percent over the levels in NASS 2017; virtual training was completed by at least 3,000 Grade 6 Math teachers; and Math competency of targeted teachers improved by at least 15 percent over the pre-test scores.
 - IRI: A total of 189,189 teachers and institution heads were trained (pre-service, in-service, and continuous professional development, CPD) in Grades 6-12, not achieving the target of 500,000 (36 percent achieved). Trainees included: (a) those who received B. Ed. in public and private teacher training colleges; (b) those who received any in-service and CPD teacher trainings; and (c) those who received any training at the National Academy for Educational Management.
- Under **DLI 4** (improved teacher management and accountability): TST guidelines were approved
 (2020); the TST scheme, including implementation arrangement covering 6,000 institutions, was
 approved (2021); MoE approved the MPO rationalization plan and updated the MPO implementation
 guidelines (2021); the Developing Reading Habit (DRH) scheme was approved, and at least 50
 percent of SEDP institutions were implementing it (2021); and by the project's end, teacher
 (re)deployment was fully compliant with the MPO rationalization plan and updated guidelines.
- A total of 18,128,500 students benefited from direct interventions to enhance learning, exceeding the target of 13.5 million (134 percent achieved)

Of these beneficiaries, 11.2 million (or 62 percent) were female, exceeding the target of 54 percent female.

Results Area 2: Improved Equitable Access and Retention

The PforR improved equitable access and retention by tackling critical barriers: families' financial constraints, boys' and girls' negative attitudes, sexual harassment, poor reading habits, and inadequate school infrastructure.

- The PforR's support for school infrastructure development is reported by the ICR (p. 11) to have been limited, but critical, for improving access and retention. New construction policy guidelines were developed, and related training was provided under the project (**DLI 5**: improved school management and accountability) and are now used by MoE for all of its infrastructure investments. The guidelines prioritize needs-based selection of schools for development and contain provisions for quality standards, including: (a) ensuring defined student-teacher ratios; (b) establishing residential schools in certain districts; (c) ensuring disaster-resistant structures; and (d) supporting access to potable water and hygienic sanitary facilities. The PforR did not finance construction.
 - o *IRI*: From a baseline of 39 percent, the gross enrollment rate in higher secondary rose to 48 percent *slightly exceeding the target* of 47 percent (102 percent achieved).
 - Rates for girls also exceeded the target, rising from a baseline of 36 percent to an end-of-project rate of 49 percent, against a target of 45 percent (109 percent achievement). (Bangladesh Bureau of Education Information and Statistics [BANBEIS] 2022 report)
- Under **DLI 6** (improved grade retention and cycle completion): MoE approved the AGP and action plan, designed to enhance cycle completion for girls. Program interventions included the provision of separate girls' toilets and counseling and awareness raising. By the time of project completion, AGP was initiated in two selected divisions, and the Grade 10 retention rate of AGP beneficiaries reached 68 percent. In response to IEG's request for the baseline retention rate for AGP beneficiaries, the project team cited a baseline of 66 percent, referencing the data on page 22 of the ICR. However, that 66 percent baseline is for the retention rate of all girls in Grade 10 (reported on under outcomes), not just the girls benefiting from the AGP.
 - o In terms of the IRI measure, the initiation of AGP implementation in two divisions (Chittagong and Sylhet) fell short of the original target, which aimed for AGP implementation in all divisions, and fully achieved the revised target of two divisions (MoE report). The ICR does note (p. 11) that AGP activities related to implementation of a sexual harassment committee and awareness raising has begun in all divisions, and all secondary institutions now have active sexual harassment redress committees.
- Also under **DLI 6:** MoE approved the Harmonized Stipend Program in 2019, whose implementation
 was rolled out for Grades 6-12 in 2020. The Grade 10 retention rate of stipend beneficiaries reached
 70 percent by the project's end from a baseline of 62 percent.
 - In terms of the IRI measure, grants (stipends) to prevent dropout and promote cycle completion at each level of secondary (junior secondary, higher secondary) were provided to more than 18 million students by the project's end, far exceeding the formally revised target of four million. Of these recipients: 6.8 million (or 38 percent) were boys, and 11.2 million (or 62 percent) were girls.
- In addition, a new DLR was introduced in support of **DLI 6**, which rewarded the undertaking of outreach activities to promote grade retention, targeted to students' parents.

- The ICR (p. 11) also reports on the Growth Mindset Program, which was implemented among 2,220 adolescents, aimed at helping students view intellectual ability as something that can grow over time with effort and practice, rather than as an innate ability.
- Under **DLR 4**, the DRH Program was scaled up with a view to addressing poor reading habits, which were undermining students' success in school and their retention.
 - IRI: From a baseline of 11,982, by the project's end a total of 16,308 institutions were implementing the DRH program,
 - not achieving the original target of 30,000 (54 percent achievement) and
 - slightly exceeding the revised target of 15,000, under the first restructuring (109 percent achievement) (MoE report).

While its scale-up was delayed due to the pandemic, 4.5 million age-appropriate books were provided to schools, and five million students participated in the book reading program (ICR, p. 11).

Outcomes:

Results Area 1: Enhanced Quality of Education

- The share of students achieving grade level competency in Grade 8 and 10 in Bangla, English, and Math, disaggregated by gender, was *partially achieved*.
 - The share of students achieving grade level competency in Grade 8 was substantially achieved overall: highly achieved in Bangla and English, but negligibly achieved in Math (NASS results):
 - From a baseline of 54 percent (LASI 2015), 66.3 percent of Grade 8 students achieved grade level competency in Bangla, exceeding the target of 59 percent (112 percent achieved).
 - From a baseline of 49 percent (LASI 2015), 75 percent of Grade 8 students achieved grade level competency in English, *exceeding the target* of 54 percent (139 percent achieved).
 - From a baseline of 57 percent (LASI 2015), 28.6 percent of Grade 8 students achieved grade level competency in Math, *falling far short of the target* of 62 percent (46 percent achieved) and revealing a regression in progress from the baseline value. The decrease in Math is due to the 17 academic months of school closures in Bangladesh during COVID (modified NASS 2021-22 designed to estimate COVID-related learning losses for Bangla and Math).
 - Data were not disaggregated by gender, as intended during design.
 - In its June 7, 2024, email to IEG, the project team cited the findings in the ICR (Annex 9, p. 93) explaining why COVID only seemed to negatively affect Math competency (which declined from the baseline), and not Bangla and English competencies, which improved over the baseline. In short, Math is a subject that requires continuous practice. An overview of the global trend based on global research confirmed that learning loss for Math during the pandemic was significantly greater than that for languages. Evidence from India, Brazil, and Mexico indicates that the learning loss in Math during COVID was nearly double that in languages.

- No progress was measured on the share of students achieving grade level competency in Grade 10 in Bangla, English and Math. There were no baseline data included in the PAD. The intention was to use data from LASI 2017 as the baseline, when it became available, and the target was a 5 percent improvement over the baseline. Under the first restructuring, Grade 10 targets were dropped from the project, with a decision to focus only on Grade 8. Achievement against this original target is therefore assessed as *negligible*.
- Reading skills proficiency increased over the LASI 2017 baseline by 16.56 percent, exceeding the target of a 10 percent improvement (NASS 2019 and IVA report).
- The original PDO 2 indicator (TST monitoring system in place and operational in 60 percent of schools) was *not achieved*. The ICR (Table 2, p. 12) reported that this original PDO 2 indicator was 100 percent achieved. However, when this claim was questioned by IEG, the project team in its June 7, 2024 email reported this target as "partially achieved," noting that at the time of the fourth restructuring (six months before the closing date) the "TST monitoring system had not started and it would not be possible to have it in place for the (targeted) number of schools before closing." Instead, a number of activities listed in a redefinition of the PDO 2 indicator (developed and approved under the fourth restructuring) were achieved. Although still defined as an outcome indicator, these achievements are more appropriately defined as outputs.
 - TST guidelines, implementation plan, and scheme were approved. Virtual teacher training content was included in the online platform (MUKTOPATH), and a total of 3,000 teachers were trained on the virtual teacher training platform.

Results Area 2: Equitable Access and Retention Outcomes

- From a baseline of 69 percent, the Grade 10 retention rate (of those who started in Grade 6) rose to 72.56 percent, **substantially achieving the target** of 75 percent (97 percent achievement). The following disaggregated data show substantial achievement among girls and other disadvantaged students, culminating in significant gains in equity:
 - For girls, retention rates rose from a baseline of 66 percent to 73.14 percent, fully achieving the target of 73 percent.
 - For disadvantaged students, retention rates rose from a baseline of 62 percent to 70 percent, fully achieving the target of 70 percent. (BANBEIS 2022)
- From a baseline of 51 percent, the project set a target of 55 percent for Grade 12 retention rates, with sub-targets for girls and disadvantaged students. Under the first restructuring, Grade 12 targets were dropped from the project. Achievement against this original target is therefore assessed as **negligible.**

Rating Modest

OBJECTIVE 1 REVISION 1

Revised Objective Improve student outcomes in secondary education

Revised Rationale

The rationale for the restructured Objective 1 was the same as presented under the original objective, except for a reduction of the scope and ambition of student outcome indicators, with grade-level competency support and goals limited to Grade 8 students (and dropping Grade 10) and student retention support and goals limited to Grade 10 only (and dropping Grade 12).

Outputs and Intermediate Outcomes are essentially the same as those reported under the original objective, which already indicate full achievement of lowered coverage targets for (1) number of divisions in which AGP was implemented; and (2) number of institutions implementing the DRH program.

Outcomes are the same as those reported under the original objective, minus the negligibly achieved outcomes for grade-level competency in Grade 10 and for student retention in Grade 12. In light of the dropped Grades under PDO Indicator 1 and PDO Indicator 3, achievement under revised Objective 1 is rated Substantial.

Revised Rating

Substantial

OBJECTIVE 2

Objective

Improve the effectiveness of the secondary education system

Rationale

Results Area 3: Strengthened Governance and Management

The project sought to achieve Objective 2 primarily through the PforR's support of Results Area 3 (strengthened governance and management) and the TAF/IPF component, which aimed to strengthen implementation capacity and help deliver results. Sub-results (or intermediate outcomes) included: strengthened decentralized education management, supported by DLI 7 (institutional capacity strengthened) and DLI 8 (enhanced fiduciary management and data systems); strengthened EMIS and M&E, supported by DLI 8; strengthened sector-wide planning, management, coordination, and implementation (including fiduciary management and financing), supported by DLI 8; improved teacher management and accountability, supported by DLI 4; and improved school management and accountability, supported by DLI 5. Achievement of Objective 2 was originally to be measured by PDO 4 (share of school grants utilized as per compliance guidelines according to GMS data and verified by citizens feedback survey), but this was later amended to track a lower bar: reception of grant by schools and students, as per criteria, and verified by beneficiaries.

Outputs and intermediate outcomes:

Under DLI 7 (institutional capacity strengthened): MoE's secondary education budget for FY19/20 was
consistent with SEDP's program expenditure framework; the Ministry of Finance and MoE released
the funds for FY19/20, and for FY 20/21, inclusive of the advance, by the start of each quarter, based

on the allocations specified in the ADP and AOP. The DLI also incentivized the reduction of standalone projects in keeping with a sector-wide approach and the use of country systems.

- IRI: Progress was made on the harmonization of sector program implementation, as measured by the percentage reduction in stand-alone projects (also incentivized under DLI 7). By the project's end, the number of ongoing standalone projects was reduced from 13 in June 2017 to 4, or a 69 percent reduction, exceeding the target of a reduction by half.
- Under **DLI 8** (enhanced fiduciary management and data systems): an enhanced fiduciary system (Integrated Budgeting and Accounting System, IBAS++) was put in place, accompanied by the posting of qualified and adequate FM and procurement staff/posts in MoE, and the goal of at least 60 percent of goods and works packages in the annual procurement plan being processed through the e-GP portal was exceeded. These were agreed actions by MoE and development partners included in the updated procurement and financial management plan, based on the recommendations of the previous periodic fiduciary review.
 - IRI: Enhanced fiduciary and data monitoring has been *fully achieved*. IBAS++ is used nationally by all SEDP Drawing and Disbursement Officers. All non-international competitive bidding contracts are initiated and completed through e-GP. Data consistency and monitoring in DSHE has improved with support from the digital monitoring system and semi-annual monitoring report prepared by MoE's M&E wing (MoE report).
- Also under DLI 8: the EMIS system was enhanced, including the establishment of the school GMS, MPO management, and M&E reporting; and the EMIS system, including Digital Monitoring System, MPO management, and M&E reporting is fully operational. The project supported MoE's M&E wing to generate semi-annual monitoring reports, which helped improve the process of evidence-based decision-making (ICR, pp. 11-12). The GMS helped inform the selection of beneficiaries of school grants, stipends, and other financial assistance for beneficiaries.
- As a result of DLI 4 (teacher management and accountability), teacher [re]deployment payment became compliant with the MPO rationalization plan and updated guidelines. At project closing, over 31,000 institutions had an adequate number of teachers (per student-teacher norms), including for English, Math, and Science, exceeding the target of 20,000 (155 percent achieved) (BANBEIS 2022). The rationalization plan and updated guidelines delegated financial authority and responsibility for the monitoring of teachers to zonal education officers.
- Under **DLI 5** (improved school management and accountability), the development and implementation of a performance-based school grants scheme helped support and nurture decentralized sector management, incentivizing schools' actions around the PDO outcomes of quality, equitable access, and management. DLRs rewarded the approval of the grant scheme and grant manual, and MPO grants for institutions meeting minimum accountability requirements were released to at least 7,500 institutions, *fully achieving the target*. Under post-COVID additions to DLRs, DSHE and the Directorate of Madrasah Education (DME) also undertook measures in 2021 to ensure safe reopening of institutions. DLRs rewarded the virtual training of at least 5,000 teachers on school reopening, and the safe reopening of at least 35 percent of targeted institutions, which received training.

The IPF component was designed to support a Technical Assistance Facility, but the ICR does not report on its use or contributions in its Efficacy section. In Annex 1.C (p. 55), the ICR noted delays in planned support to the public financial management action plan. In Annex 8 (p. 90), the ICR's reporting on PAP Item 13 (effective implementation of the IPF/TAF) noted that a TA unit was established and operationalized, but delays and slow implementation during the first 18 months, followed by a series of lockdowns and school closures, further delayed implementation. However, the ICR does not fully report what was ultimately supported under the IPF/TAF or on outcomes of this support. The ICR's reporting (Annex 8, p.

91) on Item 18 of the PAP (effective implementation of public financial management action plan, including IBAS++ rollout, use of e-GP, adequate staffing of procurement and financing wing, internal audit, web-based accounting, etc.) noted that an architecture roadmap had been completed and that a TA firm under the IPF/TAF would be deployed for supporting implementation.

In an email of June 7, 2024, to IEG, the project team reported that the following activities were supported under the TAF/IPF component: the design, administration and analysis of the NASS, some important consultancies (financial management, training, scheme preparation), local workshops, and overseas knowledge exchange workshops, and support of the independent verification of results. The project team further noted in this email that, in retrospect, fuller utilization of this component would have supported implementation of the AGP, leading to an increase in the overall student retention rate (PDO indicator 3) and the implementation of the DRH program quality expansion, resulting in better grade level competency in core subjects (PDO indicator 1).

In the same June 7, 2024, email, the project team stated that the PAP was an effective instrument for strengthening capacity and backstopping project support, especially the DLIs. It noted that the PAP was designed in response to insights provided by the assessments undertaken during preparation, covering technical, financial, environmental, and social aspects and risks. It included essential activities and actions agreed with the government to support the achievement of objectives, with a specific focus on DLI achievement. In retrospect, the team noted that PAPs could be made more effective by limiting actions monitored to a reasonable number and by more regular updates and discussions.

Outcomes:

Project support, especially the choice of DLIs and DLRs and the rewarding of their performance, culminated in substantial building of sector governance and management capacity, which, in turn, contributed to substantial improvements in the effectiveness of secondary education. The following summary of achievements documented in the ICR provides evidence for the substantial rating of Objective 2:

- Decentralized education management was strengthened through the provision of MPO grants and stipends, disbursed to 86 percent of schools according to the approved grants manual. These grants accorded schools the responsibility and authority to use the funds in a locally appropriate way to achieve sector goals of quality, equitable access, and improved governance with appropriate accountabilities both to MoE and to communities. The decentralization of information to schools on their performance, accompanied by performance data for their divisions and regions, provided schools with perspective and guidance in setting their goals and assessing their own performance.
- Country systems and capacities for sector-wide planning, management, financing, coordination and
 implementation were also strengthened. Budgets became more consistent with multi-year sector-wide
 expenditure frameworks and agreed annual operational plans, and standalone projects were reduced,
 strengthening the program approach. Staffing, capacities, systems, and practices in procurement and
 financial management were strengthened, contributing to improved implementation
 efficiency. Quarterly flows of funds for program implementation were received in a timely fashion.
- The strengthening of the EMIS, and of M&E systems, capacities, and staffing, informed evidence-based management and decision-making, including priority setting, targeting, semi-annual programwide reviews, learning and adjustments, and MoE leadership.

 Improved systems and capacities for teacher management and accountability have culminated in more effective deployment and remuneration of qualified teachers, increasing the number of schools staffed according to norms; improved access of teachers to training; and improved systems for monitoring teachers' performance with a view to both improving their performance and holding them accountable.

Rating Substantial

OVERALL EFFICACY

Rationale

Overall efficacy in achieving the original PDO is rated as Modest. Achievement of original Objective 1 (improved student outcomes) was Modest, since (a) targeted outcomes for enhanced grade level competency were substantially achieved for Grade 8, and negligibly achieved for Grade 10; and (b) targeted outcomes for increased retention rates of students (as a share of those students in Grade 6) were substantially achieved for Grade 10, and negligibly achieved for Grade 12. This shortfall in the achievement of original targets is due to a narrowed focus on the lower grade, and an elimination of the higher grade, for each of these two original measures of student outcomes, introduced under the first restructuring in keeping with the adjustments made to the government's SEDP. Achievement of Objective 2 (improved effectiveness of the secondary education system) was Substantial. While the original outcome indicator on share of school grants utilized in line with compliance guidelines and verified by citizens' feedback was not fully measured, it was not (especially by itself) a deciding measure of improved effectiveness of the secondary education system. The project succeeded in achieving Results Area 3 (strengthened governance and management), which enabled the achievement of improved sector effectiveness. Strengthened capacities and systems achieved under the project enhanced sector-wide strategic planning, budgeting, management, M&E, and coordination of all actors contributing to the SEDP; strengthened the management and accountabilities of teachers and schools; and enabled the decentralization of secondary education management through the provision and local management of school grants. Rating the overall efficacy against the project's original outcomes and targets is difficult to consolidate into one rating, as each objective holds equal importance. With one objective modestly achieved and the other substantially achieved, but with key targets under the first objective negligibly achieved, overall efficacy under the original outcomes and targets is rated Modest.

Rating Modest Primary Reason
Low achievement

OVERALL EFFICACY REVISION 1

Revised Rationale

Efficacy in achieving the revised outcomes and targets under the first restructuring is rated as Substantial. Objective 1 was substantially achieved, with enhanced grade level competency substantially achieved for Grade 8, and increased retention rates of Grade 10 students (as a share of those students in

Grade 6) was also substantially achieved, along with other achievements (improved reading skills) contributing to student outcomes. Achievement of (unchanged) Objective 2 was Substantial.

In its June 7, 2024 email to IEG, the project team shared its perspectives on the project's attribution for the results achieved and on the counterfactual of no project. Under the sector-wide approach for the government's SEDP, development partners subscribed to a common program and results framework, a common DLI framework, and a common disbursement modality, all of which created momentum and synergy that led to the achievement of results. This approach reduced risks of duplication of efforts and improved donor coordination. The reform areas and donor support were carefully chosen to align with donors' comparative advantages.

The interventions supported by TSERO were directly linked to the plans and priorities of MoE. TSERO helped to ensure that the chosen reform areas got the attention, resources, and technical support needed, especially those that were not funded by domestic resources. Policy dialogue under TSERO helped expedite achievement of outcomes. Among significant interventions/policies that were implemented and initiated through TSERO were: the Harmonized Stipend Program, Adolescent Girls Program, virtual teacher training, national assessments, National Curriculum Policy Framework, MPO decentralization, and digital information system and performance data. All of these had substantial impact on secondary student outcomes, access, and effectiveness of the secondary education system. TSERO played an important role in continuing improvements to teaching and learning and keeping students engaged. Online access to information and training were immensely effective during the COVID period. The project team asserted that, without TSERO, none of the above would have been achieved.

Revised Rating Substantial

5. Outcome

Outcome Rating

	Achievement against Original Outcomes/Targets	Achievement against Revised Outcomes/Targets
Relevance of PDO		High
Relevance of DLIs		High
Efficacy		
Objective 1	Modest	Substantial
Objective 2	Substantial	Substantial
Outcome ratings	Moderately Unsatisfactory	Satisfactory
Numerical value of the outcome ratings	3	5
Disbursement	\$145.17 million	\$345.24 million

Share of disbursement	29.6%	70.4%
Weighted value of outcome	3 x 0.296 = 0.89	5 x .704 = 3.52
	4.4	
Final outcome rating		
	Moderately Satisfactory	

The *relevance of the PDO and the relevance of the DLIs are each rated High*. *Efficacy* in achieving *original Objective 1* is rated *Modest*, while *efficacy* in the achievement of (unchanged) Objective 2 is *Substantial*, culminating in an overall efficacy rating of *Modest*. These relevance and efficacy ratings translate into an *overall outcome* rating of *Moderately Unsatisfactory under the original PDO outcomes and targets*.

The high relevance of the PDO and the DLIs, coupled with substantial efficacy ratings for both Objectives 1 (as revised under the first restructuring) and 2 (which was unchanged), culminate in an **overall outcome** rating of **Satisfactory under the PDO outcomes and targets as revised during the first restructuring**.

Given that disbursements under the original PDO made up 30 percent of total disbursements and disbursements under the restructured PDO made up 70 percent of total disbursements, *the weighted outcome rating* for this project is 4.4, translating into a **Moderately Satisfactory** outcome rating, indicative of moderate shortcomings in the project's preparation, implementation, and achievement.

Outcome Rating
Moderately Satisfactory

6. Risk to Development Outcome

In January 2024, general elections took place, and a new cabinet was appointed. The ICR mentioned this change of government as a potential political risk, too early to assess at the time of the publication of the ICR (also in January 2024). The ICR assessed that any impact from these elections was likely to be modest, as any government would be likely to continue to assign priority to the PDOs and use evidence of successful interventions to pursue those objectives. Indeed, in its June 19, 2024 email to IEG, the Bank's team noted that there was no change in government or in the bureaucratic leadership. The deputy minister was retained and promoted to the rank of a full minister post-election, lowering the risk to development outcome and enabling continued progress. Funding for education was not seen as likely to fall further, since it was already at low levels. Prospects for continued support and sustainability of development outcomes were considered to be strong, given: the government's approval of its follow-on sector-wide program (SEP 2023-2028) and the continued priority it accords to (i) improvements in quality, access, and retention in secondary education, while tackling dropouts and learning losses due to the pandemic, (ii) continued system strengthening and reforms in key areas; and (iii) the scaling up of programs that have proven to be successful. A follow-on Bank-financed PforR operation is currently under implementation, providing \$300 million in financing and technical assistance for continued support of secondary level education priorities, and the further strengthening of country systems and capacities for sector-wide management and fiduciary capacity.

7. Assessment of Bank Performance

a. Quality-at-Entry

M&E design was sound, with a clearly stated PDO. The project's results framework and DLI matrix were fully aligned with the three Results Areas in the government's SEDP and the PDO. Most outcome indicators and all the DLIs provided reliable measures, along with guidance and incentives, towards the reform of secondary education systems, as envisaged by the government and supported under the project (see Section 8a).

TSERO responded directly to the government's request for support to its SEDP, was aligned with the Bank's CPF at the time of approval, and built on over two decades of the Bank's partnership with the government in supporting its education system. It was designed to expand successful programs to the national scale, including: the pioneering of secondary school stipends programs for girls, books, facilitators, and technical skills to enhance reading habits and skills; provision of additional teachers in English, Math, and Science; and performance-based incentives/grants to students, teachers, and schools. Its design was consistent with recommendations of analytical work, such as the Education Sector Review, "Seeding Fertile Ground: Education that Works for Bangladesh (2013)," and the strategic goals in a draft Bangladesh Education Strategy Note (2016). A key lesson emanating from this work was that good policies had faltered during implementation because of inadequate incentives, resources, and accountability. This lesson informed the choice of the PforR instrument and the introduction of the grants management scheme to strengthen system effectiveness.

Institutional arrangements relied on government systems for implementation, oversight, FM, procurement, environmental and social safeguards, M&E, and reporting arrangements, an approach that had proven successful under previous Bank-financed operations in the sector. MoE's DSHE was the Executing Agency, with overall responsibility for policy guidance, coordination, and implementation oversight. A Program Coordination Unit (PCU) was established under DSHE with representatives from the Technical Education and Madrasah Divisions. DME was the implementing agency for activities targeted to Madrasahs, but DSHE was responsible for providing fiduciary mechanisms for funds flow for DME activities. These arrangements also provided a focus for intensive capacity building.

The project's overall risk was assessed as Substantial at the project's outset. Mitigation measures were identified through assessments of technical aspects of the project and of fiduciary and environmental and social systems, all undertaken at appraisal. The fiduciary risk was assessed to be High, with all other risks assessed as Substantial. Main risks included: political and governance risks related to the upcoming (2019) elections; the pilot use of the non-developmental budget; limited DHSE capacity for FM and for managing and coordinating with multiple actors and stakeholders; and the transition from project- to program-based implementation. Risks were to be mitigated by: (a) DLI-based financing to focus on results in outcomes, processes, and reforms; (b) design of the PAP, based on above-cited assessments (technical, fiduciary, environmental and social) and the risk analysis; (c) capacity building interventions for implementing and monitoring agencies at central, district, upazila, and school levels under the TAF; and (d) sustained policy dialogue and technical and implementation support from the Bank and development partners.

There were two moderate shortcomings. First, the Bank's appraisal failed to consider the risk of delays in government approval of the SEDP and of possible adjustments to the SEDP during the approval process, which delayed effectiveness and implementation for almost two years. Second, even with delays in government approval of the SEDP, steps in ensuring readiness for implementation were not fully completed, contributing to delays in early implementation. In its June 7, 2024, email to IEG, the project team noted that it took three additional months after government approval of SEDP to meet two effectiveness conditions: (1) signature of the DLI verification agreement between MoE and the IVA; and (2) the effectiveness of the GFF co-financing Grant Agreement.

Quality-at-Entry Rating Moderately Satisfactory

b. Quality of supervision

The supervision team faced formidable challenges in the launch and early implementation years of this operation. Effectiveness and launch were substantially delayed, with government approval of SEDP slipping by 15 months between the planned (May 2017) and actual dates (August 2018). The approved SEDP reduced its original focus and outcome targets to include only the lower grades (retaining Grade 8 and dropping Grade 10 for learning; retaining Grade 10 and dropping Grade 12 for retention objectives). An 18-month delay in the start of activities led to cascading delays in DLR achievements, causing an almost immediate need for a first restructuring, which the Bank team undertook one year into the operation. Long delays in filling key PCU positions with qualified staff further undermined implementation, with COVID-19 lockdowns further slowing the contracting process. The Bank team undertook periodic missions throughout the project period (an average of almost twice a year) and made an effort to collaborate with other development partners to ensure effective impact of interventions supported by the PforR operation. The team was proactive in its provision of technical assistance to the PCU and implementing agencies to fill the implementation gap caused by hiring delays. The team undertook two additional comprehensive restructuring exercises to ensure its continued relevance, one supporting the government's education sector response to the COVID-19 pandemic, and the other adjusting the operation's monitoring framework based on the December 2021 mid-term review findings. These restructurings also drew on analytical evidence produced jointly with the government, which justified the inclusion of interventions with demonstrated impacts (e.g. AGP and online teacher training). When COVID-19 prevented face-to-face and on-the ground visits, the Bank continued to work virtually: the mid-term review, along with a significant amount of implementation support, was provided virtually, when travel was not an option. The ten Implementation Status Reports (ISRs) issued during the life of the project were reported to be timely, comprehensive, and candid.

The supervision team's work and efforts had a strong focus on results. The team's attention to the evaluation of programs supported under the operation and on the assessment of COVID-19's impact on learning losses is noted in the ICR (p. 18) to be commendable. The team worked in partnership with other institutions and universities and obtained funding for surveys and evaluations that helped evaluate results and strengthen in-country evaluation capacity. These studies guided restructuring and were instrumental in the design of the follow-on PforR. Over and above the use of these studies, the transition to this new project was seamless, given that the same TSERO supervision team was responsible for the follow-on project's design and implementation.

Quality of Supervision Rating Satisfactory

Overall Bank Performance Rating Moderately Satisfactory

8. M&E Design, Implementation, & Utilization

a. M&E Design

The theory of change was sound and well reflected in the results framework. Both were fully aligned with the SEDP's three results areas, also supported by the project: enhanced quality of education; equitable access and retention; and strengthened governance and management. These results areas, in turn, were well supported by a set of eight DLIs (and accompanying DLRs), which were clearly defined and measurable, and targeted at the most critical reforms. The PDO was clearly stated and a plausible outcome of achievement of the three results areas and the DLIs. The four original outcome indicators encompassed the two objectives of the PDO statement as well as the three results areas. Together with intermediate results indicators and DLIs/DLR measures, they covered the key expected outcomes: student outcomes (learning, access, retention) and improved system effectiveness (improved institutional capacity and enhanced fiduciary systems). The four original PDO indicators were clear and measurable. Verification protocols for all DLI/DLRs were established at appraisal, and compliance with DLRs was to be verified by an IVA commissioned by MoE before submission to the World Bank. A PAP, developed and agreed between the government and development partners including the Bank, and fully in sync with the DLIs/DLRs, was used as yet another tool to track key steps in the move towards sector reform.

M&E arrangements built upon experience acquired under the Secondary Education Quality and Access Enhancement Operation, as well as earlier Bank-financed operations, all supporting improved reliability, adequacy, and timeliness of results monitoring and reporting. The M&E wing of DSHE, responsible for project (and SEDP) M&E, was fully staffed and integrated into DSHE's M&E system. Its software and hardware capacity, as well as the data management scope of the web-based EMIS, had been expanded to cover all institutions and interventions. Moreover, the project (along with SEDP) was designed to provide continued support to improve MoE's M&E system and institutional capacity. In particular, several DLRs under DLI 8 incentivized actions to further improve the EMIS. In addition, the project supported the strengthening and reform of learning assessments, including the production of two planned NASS and other relevant studies.

In its June 7, 2024, email to IEG, the project team confirmed the quality of the data and evidence generated under this M&E arrangement. The capacity and data management scope of the web-based EMIS was expanded to cover all institutions and interventions. TSERO provided continued support to improve the M&E system and capacity. Several DLRs under DLI 8 (enhanced fiduciary management and data systems) incentivized further improvement of the EMIS, which, in turn, provided quality data that supported implementation and decision-making at the policy level. The digital monitoring system was used during the COVID period to track attendance of students and teachers in remote learning and provided useful data for evidence-based decisions during COVID. The project team also noted that the DLI verification protocol was meticulously designed to provide a sound basis for assessing performance. The

protocol was characterized by its clarity, technical robustness, and credibility, ensuring that DLIs were verified through a transparent and reliable process. DLI protocols were revised during restructuring to improve clarity, as needed, without changing the substance or intention of the DLIs.

b. M&E Implementation

The World Bank assessed M&E performance as Satisfactory throughout implementation. DSHE's M&E wing provided routine monitoring data to MoE and the World Bank, including updates on government commitments under the PAP, which were reviewed and discussed with development partners during semi-annual meetings on SEDP oversight. The first, second, and fourth restructurings adjusted the results framework to reflect changes in the SEDP, data availability, and implementation progress. The DLI/DLR matrix was also modified, as a consequence, to ensure their continued harmonization with the restructured results framework. The Ministry of Planning's Implementation Monitoring and Evaluation Division carried out verification of compliance with DLIs/DLRs. The second of two NASS exercises planned under the project was intended to provide an important measure of student outcomes (PDO Indicator 1), but its undertaking came at a time of school closures and lockdowns, which were having a negative impact on learning despite the government's efforts to mitigate them. The NASS 21-22 design was thus modified to enable the assessment of COVID-related learning losses. Additional studies were carried out in the final years of implementation to provide end-of-project evaluative information, notably: (a) a student outreach intervention to collect feedback on the growth mindset and girls rising programs; (b) a nationally representative teacher survey; and (c) a randomized evaluation of an online teacher training program for Grade 6 teachers during COVID-19 school closures.

While strong overall, there were some shortcomings in M&E implementation. Data on Grade 8 students' competency were not disaggregated by gender, as specified in the M&E plan. In addition, revisions of two outcome indicators under the fourth restructuring — PDO 2 (on TST monitoring) and 4 (on school grants provision) — were not clearly articulated and so did not provide good measures, respectively, of RA 1/Objective 1 and RA 3/Objective 2. Moreover, the difference between original and modified indicators was not entirely clear, nor was the ICR systematic in reporting on each of these two PDOs against their original and revised intents. Revised PDO indicators seemed to be pitched more to output or intermediate outcome levels, rather than to the outcome level. Nevertheless, project M&E delivered sufficient evidence to assess project performance and outcomes.

c. M&E Utilization

Under a PforR design, strong M&E, including independent verification, was essential to trigger disbursements against DLRs. Monitoring provided the necessary data to adjust the results framework and DLI matrix to reflect changes in government priorities during implementation (for example, dropping higher grades and focusing project efforts and outcomes on lower grades, for both grade competency and retention), as well as unexpected challenges, especially those precipitated by the COVID-19 pandemic. In addition, the modified NASS 2021-2022 was critical in informing the preparation of the government's Secondary Education Program 2023-2025, currently supported by the follow-on Bank-financed Learning Acceleration in Secondary Education Operation, providing continuity in the support of priorities supported under the PforR and in addressing COVID-related learning losses. M&E data were shared with stakeholders within the government at various levels of the system, and with development partners, and were discussed and reviewed in semi-annual reviews of program

performance. Schools received data on their own performance and on the performance of their districts and regions, which: (a) provided perspective on their performance as compared to others, (b) strengthened their accountabilities to MoE and to communities they served, and (c) informed evidence-based management and decision-making for improving their performance.

M&E Quality Rating Substantial

9. Other Issues

a. Safeguards

In support of the PforR's use of country systems, an assessment of environmental and social safeguards capacity was undertaken during design, which helped identify needed capacity strengthening to be supported under this operation. Annex 6 of the PAD provides an overview of the assessment results, including the adequacy of the systems for the purposes of the PforR, and capacity gaps that would be addressed with project support, especially staffing, financing, and sufficient capacities for environmental aspects, and the need for improved inclusion and stakeholder participation for social safeguards aspects.

The PAP included three actions to address environmental safeguards systems gaps: (1) approval of a maintenance policy for school infrastructure (including sanitation facilities and classrooms) and an updated operational plan to integrate the Environmental Management Framework (EMF) and Environmental Assessment and Risk Framework (EARF); (2) maintenance of hygiene, latrine, sanitation facilities, and tube wells incorporated as compliance criteria for school sanitation facility grants; and (3) adequate resources for effective implementation of social and environmental safeguards systems under the project.

The ICR does not explicitly state whether the government complied with environmental and social safeguards. The ICR (p. 17) reports that the ratings for environmental safeguards were downgraded during implementation to Moderately Unsatisfactory in late 2020 and remained at that level for about two years, In its June 19, 2024 email to IEG, the Bank's team noted that the Moderately Unsatisfactory ratings were due to the delayed hiring of an environmental safeguard specialist and the pending approval of a school maintenance policy. Both tasks were prerequisites for the start of any construction work. However, GoB confirmed in 2022 that no construction would take place in SEDP (i.e., during the project's life). GoB agreed to adapt the existing national guidelines of the Public Works Department, which include the maintenance policy for schools. The June 19, 2024 email also noted that GoB decided to replace the environmental safeguard specialist position with a dedicated permanent staff from the civil service, who possessed adequate knowledge and expertise. This decision was also made to build more ownership and sustainability on this front. The Bank's team further noted that the the dedicated focal person from the mainstream PIU officials, who took on this position, superbly handled project activities during this interim period, ensuring periodic reporting on both environmental compliance and gender-based violence issues. With the satisfactory resolution of these issues, the E&S ratings were upgraded to satisfactory.

Risks associated with stakeholders' involvement were rated Substantial at appraisal, given the complexities and challenges involved with the large number of actors and stakeholders in the SEDP. Adequate budgets and staffing were recommended to mitigate these risks. The decentralization of responsibilities, including DLI/DLR implementation, school grants, school accountabilities,, the sector-wide approach, which oversees

and coordinates all actors and stakeholders around a single program (SEDP) and the financing of coordination and oversight activities all enabled MoE's coordination of sector actors and stakeholders.

b. Fiduciary Compliance

FM risk was rated High and procurement risk was rated Substantial at appraisal. Assessments revealed inadequate fiduciary management capacity of DSHE to deal with weak internal control and reporting; the challenging nature of the PforR operation supporting a large number of beneficiaries; and delays in resolving audit issues. Fiduciary tasks for most development activities had been handled by standalone projects. While DSHE had established a designated wing for procurement and FM, the wing had yet to be regularized and was inexperienced.

The ICR reports that the only fiduciary issues during implementation were delays in recruiting an FM specialist to the PCU and delays in procurement support under the IPF component, due to COVID-related challenges. A full-time focal person from the government's central staff supported FM functions and, in addition, a dedicated senior FM specialist was hired by the PCU to enhance coordination and support fiduciary management. That specialist, however, was not consistently present throughout the life of the operation. Procurement and FM actions in the PAP were implemented effectively, including the introduction of e-GP for procurement of goods under national competitive bidding procedures, and the rolling out of IBAS++. In its June 19, 2024 email to IEG, the Bank's team confirmed that the project complied with the fiduciary policy of the Bank. It was consistently rated satisfactory throughout project implementation..

c. Unintended impacts (Positive or Negative)

The COVID-19 pandemic was a massive external shock, beyond the control of the TSERO, and led to a sharp increase in learning inequality, with the poorest students losing 50 percent more learning than affluent students, as documented in a study financed by the operation. During the COVID-19 school closures, 3.9 million poor students received financial support as stipends, which was useful for learning continuity.

d. Other

10. Ratings			
Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Satisfactory	Moderately Satisfactory	
Bank Performance	Satisfactory	Moderately Satisfactory	Moderate shortcomings in Quality at Entry. Even with

			delays in government approval of the SEDP, steps to ensure readiness for implementation were not fully completed, contributing to delays in effectiveness and early implementation.
Quality of M&E	High	Substantial	Moderate shortcomings in M&E implementation (revised indicators for measuring Objective 2 and no disaggregation by gender of grade competency measure). Nevertheless, M&E as designed and implemented was generally sufficient to assess the achievement of objectives.
Quality of ICR		Substantial	

11. Lessons

The following lessons are a subset of the lessons presented in the ICR, some slightly reworded by IEG:

Securing the World Bank's approval of a PforR operation prior to government approval of the sector-wide program it is designed to support can risk delays in that operation's effectiveness date, launch, and implementation and changes to the sector-wide program during the approval process that are not captured in the PforR. In the case of this operation, MoE approved the SEDP before project negotiations, and the World Bank's Board approved the PforR in December 2017. While slated for May 2017, government approval of the SEDP (by the Ministry of Finance/Prime Minister's office) was achieved 15 months later, in August 2018. Country practice in Bangladesh dictated that SEDP approval could only be obtained once financing was secured. This risk was difficult to mitigate, especially late policy changes introduced under the SEDP during the government approval process. Nevertheless, experience under this project revealed that the preparation team could have seized opportunities to accelerate project launch and early implementation while awaiting effectiveness, especially the utilization of that time to prepare terms of reference and other critical path activities to improve readiness for implementation.

Successive changes to an operation's indicators, especially when underpinned by strong analytical work, are an effective way of ensuring continuing relevance in response to changes in the government program and implementation challenges, including exogenous events. The PDO (to improve student outcomes in secondary education and effectiveness of the secondary education system) was both broadly stated and clear. The outcome and intermediate results indicators and DLIs, all structured around the operation's three Results Areas, provided more precision on what the PDO sought to achieve. Adjustments to the outcome and intermediate outcome indicators and DLI matrix introduced during restructurings reflected adjustments made to the SEDP during the approval process, supported government actions and priorities in their

response to the COVID-19 pandemic, and were informed by evidence generated through studies and pilots undertaken under the project.

Exogenous events that are likely to have a significant impact on a program's intended outcomes can challenge the measurement of an operation's outcome. Proactive design and implementation of assessments of the impact of exogenous events on an operation's intended outcome can provide more insight and perspective on the project's contribution and counterfactual. The SEDP and the PforR made good progress in the early years towards improved learning outcomes, comparing NASS 2019 scores to those of the (baseline) LASI 2017 (although attribution was only partial, given the timing). Initially there was every reason to expect that this trend would continue under the SEDP and with PforR support. Then, with the onset of COVID-19, extended school closures and other disruptions caused by the pandemic were clearly having a significant adverse impact on learning outcomes. The modified NASS 2021-2022 and other analytical work supported under the TSERO attempted to document the impact of pandemic-related closures on learning outcomes, based on pre-COVID trends in learning outcomes. This helped inform the final evaluation of the PforR.

12. Assessment Recommended?

No

13. Comments on Quality of ICR

Quality of Evidence was strong. Evidence on project performance and outcomes was based on the reporting of data on the project outcome and intermediate outcome indicators, drawn from an improved EMIS, and formal assessments and studies, all well cited. Annexes were detailed and thorough in tracking performance against original and revised indicators, targets, and deadlines, and original and revised DLIs and DLRs and related deadlines. Reporting and data on the latter were validated by an independent verification agency, whose opinion was needed to trigger disbursements against DLRs achieved. Two minor shortcomings were that (a) endline data on Grade 8 competency were not disaggregated by gender; and (b) evidence on PDOs 2 (system for monitoring teachers time spent on teaching) and 4 (distribution/proper utilization of grants/stipends) was not entirely clear or consistent across various parts of ICR. Nevertheless, these shortcomings did not seriously undermine the assessment of Objectives 1 or 2, given other critical and robust evidence on the achievement of both objectives provided in the ICR.

Quality of Analysis was strong overall. The organization of the annexes informed and facilitated good use of the evidence, documented the links between the PDO, results framework, and DLIs/DLRs, and informed the narrative of their evolutions and adjustments through the multiple restructurings. The narrative in the efficacy section was well-articulated and concise, and clearly linked to the evidence as detailed in the annexes.

There was, however, one shortcoming. The ICR did not assess in its efficacy section the planned versus actual contributions and outcomes of the US\$20 million IPF component; neither did it present or analyze in this section why only 29 percent of the funds under this component were actually disbursed.

Quality of Lessons was sound overall. Lessons were based on evidence and analysis contained in the ICR and were drawn from specific experiences and findings for the project, which are relevant for those undertaking other PforRs, especially those in the education sector, with one possible exception. The ICR's lesson on the IPF component and its utility in providing technical assistance for capacity strengthening, complementary to the PforR, was not fully grounded in the ICR's narrative, as the use and achievements of the IPF were not assessed in the efficacy section. This lesson mentioned that the planned size of the IPF component might have been unnecessarily ambitious. On the other hand, it also states that the fuller use of IPF resources might have reduced the underachievement of some indicators. However, in the absence of an assessment of the efficacy of the IPF, the contributions and shortcomings of this component are not clear. As such, this lesson does not provide sufficiently clear guidance to other teams contemplating a similar coupling of IPF with PforR instruments.

Results Orientation of the ICR was strong. The discussion of efficacy in the main text was systematically organized around the project's objectives, Results Areas, results framework and DLIs, substantiated by detailed annexes that laid out, respectively, (i) the results framework (PDO and intermediate outcome indicators), (ii) DLIs and DLRs, and (iii) the PAP. Moreover, for each of these elements of the project logic, the ICR provided detailed matrices documenting adjustments in definitions, the adding/dropping of actions and indicators, and changes to the timeline, all itemized around the five restructurings. These annexes were essential for backstopping and ensuring a clear and succinct focus of the ICR on results.

Internal Consistency/Adherence to Guidelines. Overall, the ICR was generally consistent across its various sections and adhered to guidelines. However, the ICR's Program Expenditure Summary (Annex 3, p. 61) is unclear. Organized around sources of financing, (a) it does not provide a breakdown of actual costs by component; and (b) it seems to provide inconsistent information, showing full use of the US\$10 million Global Financing Facility in one column, and yet a 29.6 percent rate of actual use of the GFF as a percentage of the appraisal plans, in another column. This leaves little information on the actual cost of the IPF and the extent to which it was financed by the IDA allocation and the GFF, each slated to contribute US\$10 million at the project's outset. The ICR did not explicitly report on the project's compliance with the Bank's safeguards and fiduciary policies.

a. Quality of ICR Rating Substantial