



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
UGANDA COVID 19 EMERGENCY EDUCATION RESPONSE PROJECT (UCEERP) -  
MINISTRY OF EDUCATION AND SPORTS (GRANT NO. TF0B3597) FOR THE 9-  
MONTH PERIOD FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

**TABLE OF CONTENTS**

LIST OF ACRONYMS .....2

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA COVID 19 EMERGENCY EDUCATION RESPONSE PROJECT (UCEERP) - MINISTRY OF EDUCATION AND SPORTS (GRANT NO. TF0B3597) FOR THE 9- MONTH PERIOD FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2021 .....3

Opinion.....3

Basis for Opinion .....3

Key Audit Matter.....3

Implementation of the Approved budget.....4

Other Matter .....7

Printing and Distribution of Home Learning Materials .....7

Other Information .....8

Management Responsibilities for the Financial Statements .....8

Auditor’s Responsibilities for the Audit of the Financial Statements.....8

Other Reporting Responsibilities.....9

Report on the Audit of Compliance with Legislation ..... 10

Appendix 1: Implementation of Planned Out-puts/Activities..... 11

**LIST OF ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
CEERP	Covid-19 Emergency Education Response Project
GoU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
LGs	Local Governments
M	millions
MDAs	Ministries, Departments and Agencies
MOES	Ministry of Education and Sports
MOFPED	Ministry of Finance, Planning and Economic Development
NAA	National Audit Act, 2008
NCDC	National Curriculum Development Centre
PFMA	Public Finance Management Act, 2015
PFMR	Public Finance Management Regulations 2016
PS/ST	Permanent Secretary/Secretary to the Treasury
UGX	Uganda Shilling
USD	United States Dollars

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA COVID 19 EMERGENCY EDUCATION RESPONSE PROJECT (UCEERP) - MINISTRY OF EDUCATION AND SPORTS (GRANT NO. TF0B3597) FOR THE 9- MONTH PERIOD FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2021**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the accompanying financial statements of Uganda Covid-19 Emergency Education Response Project (UCEERP) which comprise the Statement of Financial Position as at 30<sup>th</sup> June 2021, the Statement of Receipts and Payments, the Statement of Budget performance together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of Covid-19 Emergency Education Response Project (UCEERP) for the 9- month period for the financial year ended 30<sup>th</sup> June 2021 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018, the Financing agreement, and the World Bank guidelines.

**Basis for Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Project in accordance with the Constitution of the Republic of Uganda, 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (Parts A and B) and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Key Audit Matter**

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined the matters described below to be key audit matters communicated in my report.

- **Implementation of the Approved budget**

On the 24<sup>th</sup> of April 2020, Parliament approved the annual budget for MDAs and LGs that contained the specific resource envelope allocated to each vote to implement agreed on outputs. Subsequently, the PS/ST issued a Budget Execution Circular that communicated the budget strategy, policy, and administrative issues to guide the budget implementation for the financial year 2020/2021.

I am aware that the Covid-19 Pandemic continues to significantly affect the implementation of several activities. Consequently, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic. It is against this background that the implementation of the budget was again considered a key audit area during the office-wide planning for the current audit year.

The objective of the Uganda COVID-19 Emergency Education Response Project is to support student learning in pre-primary, primary and lower secondary during school closures associated with the COVID-19 pandemic and ensure a safe reopening and student re-entry.

To achieve this objective, the Project management planned to implement a number of deliverables under various programmes. A review of the project budget and work plan revealed that the project had an approved budget of USD.14,700,000 of which USD.14,550,943 (99%) was released for the entire project period of 15 months (26<sup>th</sup> September to 31<sup>st</sup> December 2021). The table below shows a summary of the key outputs of the Project for the financial year 2020/21.

**Table showing key deliverables for UCEERP for the financial year 2020/2021**

Sn	Details	Actual (USD) "000"	Cumulative percentage share of the total expenditure
1	Sub-component 1.1: continuity and equitable learning	4,340,916	80%
2	Sub-component 1.2: Support the most vulnerable/disadvantaged group	335,005	87%
3	Sub-component 2.1: support safe re-opening, student re-entry and sustained progression in schools	91,300	88%
4	Sub-component 2.2: capacity building for resilience	47,388	89%
5	Strengthen the capacity of education institutions to respond to emergencies	133,809	92%
6	Conduct a study and develop a COVID 19 education recovery plan	247,449	96%
7	Component 3: project management, monitoring and evaluation	198,261	100%
	<b>Total</b>	<b>5,394,128</b>	

The Project planned to achieve the deliverables through implementation of 16 outputs. I assessed all the 16 out-puts worth USD.14.7M representing 100% of the total Project budget for review and below are the findings;

From the procedures undertaken, I noted the following:

No	Observation	Recommendation																		
1.1	<p><b><u>Performance of World Bank Receipts</u></b></p> <p>The Project budgeted to receive USD.14.7M (entire project Amount) out of which USD.14.55M was released, representing 99% of the budget.</p>																			
1.2	<p><b><u>Absorption of funds</u></b></p> <p>Out of the total funds received during the financial year under review of USD.14,550,943, USD.5,394,128 was spent by the Project resulting into an unspent balance of USD.9,156,815 representing an absorption level of 37%. The unspent balance remained on the project Account in Bank of Uganda. Refer to the table below;</p> <table border="1" data-bbox="363 904 1166 1061"> <thead> <tr> <th colspan="6">Year 2019/20</th> </tr> <tr> <th>APP EST (A) (UGX billions)</th> <th>RELEASE (B) (UGX billions)</th> <th>Expenditure (C) (UGX billions)</th> <th>Unspent (B-C) (UGX billions)</th> <th colspan="2">% absorption</th> </tr> </thead> <tbody> <tr> <td>14.55</td> <td>14.55</td> <td>5.39</td> <td>9.16</td> <td colspan="2">37%</td> </tr> </tbody> </table> <p>The under absorbed funds were meant for activities that were not fully implemented by the end of the financial year, and these include;</p> <ol style="list-style-type: none"> <li>1. Support safe re-opening of Schools (Schools grant to Public Primary Schools;</li> <li>2. Support safe re-opening of Schools (Schools grant to Public Secondary Schools.</li> </ol> <p>The failure to fully absorb the funds was attributed to disruptions by the lock down occasioned by the Covid-19 pandemic.</p> <p>Failure to utilise all the available funds leads to failure to achieve the intended objectives for which the Project was set up.</p> <p>The Accounting Officer explained that the un utilized funds were meant for home study materials and school grants to prepare for safe reopening and student re-entry, which by end of the financial year had not taken place.</p>	Year 2019/20						APP EST (A) (UGX billions)	RELEASE (B) (UGX billions)	Expenditure (C) (UGX billions)	Unspent (B-C) (UGX billions)	% absorption		14.55	14.55	5.39	9.16	37%		<p>I advised the Accounting Officer to ensure that all funds availed are absorbed when the schools re-open.</p>
Year 2019/20																				
APP EST (A) (UGX billions)	RELEASE (B) (UGX billions)	Expenditure (C) (UGX billions)	Unspent (B-C) (UGX billions)	% absorption																
14.55	14.55	5.39	9.16	37%																
1.4	<p><b><u>Quantification of outputs/activities</u></b></p> <p>Section 13 (15, b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work plans, outputs, targets and performance indicators of the work plans. Regulation 11 (3) of PFMR 2016 requires that a vote prepares a work plan that indicates the outputs of the vote for the</p>	<p>I commended the Accounting Officer and management for</p>																		

	<p>financial year; the indicators to be used to gauge the performance of the outputs and funds allocated to each activity.</p> <p>To assess the performance of an output, all activities supporting the output must be quantified.</p> <p>I reviewed the extent of quantification of outputs and activities for a sample of sixteen (16) outputs with a total of sixty four (64) activities and expenditure of USD.5.4M and noted that all the sixteen (16) outputs with a total of sixty four (64) activities and expenditure of USD.5.4M were fully quantified. That is, all the sixty four (64) activities (100%) within these outputs were clearly quantified to enable assessment of performance.</p>	<p>the good practice.</p>
<p><b>1.5</b></p>	<p><b><u>Implementation of Quantified outputs</u></b></p> <p>I assessed the implementation of sixteen (16) outputs that were fully quantified with a total of sixty four (64) activities worth USD.5.4M and noted that:</p> <ul style="list-style-type: none"> <li>• Fifteen (15) outputs with a total of forty five (45) activities worth USD.4.1M were fully implemented. The entity implemented all the forty five (45) activities (100%) within these outputs.</li> <li>• One (1) output with a total of nineteen (19) activities worth USD.0.287M was partially implemented. Out of nineteen (19) activities, the entity fully implemented twelve (12) activities (63%), the entity partially implemented four (4) activities (21%), while three (3) activities (16%) remained unimplemented.</li> </ul> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the Project did not implement the following planned activities despite having received the required funds;</p> <ol style="list-style-type: none"> <li>1. Establishment of a Printery for the NCDC;</li> <li>2. Procurement of sign language pamphlets and</li> <li>3. Procurement of Classmates</li> </ol> <p><b>Appendix 1</b> refers.</p> <p>The Accounting Officer explained that the Project agreed on two activities to be dropped since they were found too expensive, that the budget was exceeded. It was further explained that the User department was requested to review the requirements to fit within the available resource envelope.</p>	<p>I advised the Ministry management to identify alternative sources of funds to ensure delivery of all the outstanding activities and ultimately achieve all the planned project objectives.</p>

**Other Matter**

I consider it necessary to communicate the following matter other than those presented or disclosed in the financial statements.

- **Printing and Distribution of Home Learning Materials**

On the 22/12/2020, the Ministry of Education (MOES) contracted three (3) firms to provide printing and distribution of learning materials at a total contract amount of UGX.21,240,963,014 as summarized in the table below:

	Contract Reference	Description	Contract Amount (UGX)
1	MOES/SUPLS/20-21/00121	Printing and distribution of learning materials in Central Uganda region-1,708,704 copies	7,104,630,459
2	MOES/SUPLS/20-21/00120	Printing and distribution of learning materials in Northern and Western 2,122,222 copies	7,962,140,272
3	MOES/SUPLS/20-21/00121	Printing and distribution of learning materials in Eastern Region(1,604,398	6,174,192,283
	<b>Total</b>		<b>21,240,963,014</b>

However, a review of the implementation of the contract for the supply and distribution of home study materials revealed that, whereas the study materials were planned to be delivered at the respective beneficiary schools, there was no evidence collected by the Ministry confirming receipt of books by learners from their respective Head teachers despite learners being the ultimate intended beneficiaries of the home study materials.

There is a risk that the reading materials may not have benefited the learners during the intended period which translates into the failure to achieve the project targeted objectives.

Management explained that according to the Circular number 07/2021 issued on the 15<sup>th</sup> of February, 2021, the Head teachers were instructed to make and keep a record of the learners that had received the home study materials in their respective schools. It was further explained that through different virtual meetings with the District Education Officers, constant reminders were made by the Ministry to follow up Head teachers in their respective districts to ensure that learners received the home study learning materials.

I advised the Ministry management to liaise with the District Education Officers to ensure that the home study materials are fully accounted for to ensure value for the money spent.



### **Other Information**

The Accounting Officer of the project is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

### **Management Responsibilities for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Project.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Project's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

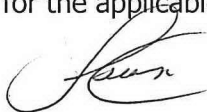
In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and

information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

**Report on the Audit of Compliance with Legislation**

In accordance with Section 13 of the NAA 2008, I have a responsibility to report material findings on the compliance of the Project with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

I have determined that there are no material findings in respect of the compliance criteria for the applicable subject matters.



John F.S. Muwanga  
**AUDITOR GENERAL**

12<sup>th</sup> January, 2022

## Appendix 1: Implementation of Planned Out-puts/Activities

Programme/Project	Output	Activities	Are there clear targets and performance indicators to measure progress (Yes/No) If no give reasons	Planned Target for the Financial Year	Budgeted amount (USD) "000"	Amount released (USD) "000"	Amount spent (USD) "000"	Achieved Target by Financial year end @ annual performance report	Variance	Audit conclusion Fully, partially, or Not Implemented
<b>COMPONENT 1: ENSURE LEARNING DURING SCHOOL COSURE AND PREPARE FOR SCHOOL RE-OPENING</b>	Design and self-study materials	Facilitation of Resource Persons to plan and sequence the lessons	Yes	5			-	5	-	Fully Implemented
		Facilitation of External Writers to plan and sequence the lessons	Yes	130	20,745	20,744.68	40,169	130	-	Fully Implemented
		Facilitation of (3) Drivers and (4) secretary to support the planning and sequence of lesson plans	Yes	7	717	716.76	-	7	-	Fully Implemented
		Provision of Meals for Participants during the planning meetings and sequencing lesson plans	Yes	142	8,497	8,497.34	-	142	-	Fully Implemented
		Facilitation of resource persons for 15 days to supervise the development the materials for all subject syllabuses from P.1 - S.6)	Yes	10	4,787	4,787.23	23,467	10	-	Fully Implemented
		Facilitation of participants to develop the materials	Yes	150	71,809	71,808.51	76,449	150	-	Fully Implemented
		Facilitation of Drivers (3) and Secretaries(4) to support the development of the materials	Yes	7	1,536	1,535.90	1,348	7	-	Fully Implemented
		Provision of Meals for Participants during the development of the materials	Yes	150	26,928	26,928.19	29,505	150	-	Fully Implemented
		Facilitation of External proof-readers to proofread the materials	Yes	10	3,191	3,191.49	2,448	10	-	Fully Implemented
		Facilitation for External copy editors to edit the materials	Yes	10	3,191	3,191.49	5,236	10	-	Fully Implemented
Facilitation of External script editors to style the materials	Yes	10	3,191	3,191.49	-	10	-	Fully Implemented		



materials		Yes	4	1,277	1,276.60	13,421	4	-	Fully Implemented
	Final styling of the self-study materials	Yes	4	1,277	1,276.60	13,421	4	-	Fully Implemented
	Provision of Meals refund for 14 persons for 10 days	Yes	14	1,117	1,117.02	-	14	-	Fully Implemented
Fine tuning and Finalization of Materials	Facilitation of Resources to fine tune and finalize the materials	Yes	10	1,596	1,595.74	4,945	10	-	Fully Implemented
Transport, Stationery, Airtime and Internet Data for the entire Process	Fuel/Lubricant for NCDC Vehicles to support the entire material development process	Yes	2	1,330	1,329.79	1,318	2	-	Fully Implemented
	Provision of Stationery materials photocopying and printing services for the entire process	Yes	1	5,572	5,572.34	5,973	1	-	Fully Implemented
	Provision of airtime and internet data to facilitate the coordination of the entire process	Yes	1	266	265.96	299	1	-	Fully Implemented
Printing and Distribution of Self-Study Materials for 12.6 million learners in all regions of Uganda	Printing and Distribution of Self-Study Materials for 12.6 million learners in all regions of Uganda	Yes	5,430,527	6,082,060	6,082,060.00	4,086,180	5,430,527	-	Fully Implemented
Presentation of lessons on Radio and Television	Procure airtime on radio and TV stations to air lessons to support learning	Yes	16	246,020	246,020.00	-	22	6	Fully Implemented
	Transport teachers from homes to radio stations and back to their homes	Yes	-	36,383	36,382.98	-	-	-	Fully Implemented
	Facilitation for teachers to prepare and deliver lessons on radio	Yes	-	432,738	432,737.53	50,160	-	-	Fully Implemented
Procurement of Printery Equipment for the NCDC	Establishment of a Printery for the NCDC	Yes	-	-	-	-	-	-	Not Implemented
Translation to E- Learning Materials	Design and production of revisional self-study Materials (P.1 - P.7 & S.1 - S.4 for all subjects)	Yes	26	12,447	12,446.81	4,662	26	-	Fully Implemented
	Meals during the Design and production of revisional self-study	Yes	26	311	311.17	-	26	-	Fully Implemented

Production and Customizing of Content for SNE & Electronic Media	Materials (P.1 - P.7 & S.1 - S.4 for all subjects)																	
	Translating lessons into radio and TV programmes	Yes		55,599	55,599.00		4,917											Fully Implemented
	Design, write and produce learning materials for pre-primary schools	Yes	15,000	150,300	150,300.00	38,294		15,000										Fully Implemented
	Facilitation for resource persons (3) for 10 days	Yes	3	287	287.23	-		3										Fully Implemented
	Facilitation for Illustrators (10), Animators (6), Braille Specialist (10) for 10 days	Yes	26	8,298	8,297.87	2,920		26										Fully Implemented
	Facilitation for Website designers (4), e-learning content developer (4), for 10 days	Yes	8	2,553	2,553.19	4,690		8										Fully Implemented
	Facilitation for facilitators (4) for 10 days	Yes	4	1,277	1,276.60	1,425		4										Fully Implemented
	Provision of Meals for 43 Participants	Yes	41	4,907	4,906.91	-		41										Fully Implemented
	Hire of 4 Condenser and 4 pairs label microphones and 4 sound recorders	Yes	4	2,128	2,127.66	-		4										Fully Implemented
	Hire of Multimedia processing Computers	Yes	4	1,064	1,063.83	-		4										Fully Implemented
	Customising Learning Mgt System on the website	Yes	1	1,330	1,329.79	278,096		1										Fully Implemented
	Online hosting space expansion	Yes	1	1,596	1,595.74	-		1										Fully Implemented
	Support to Special Needs Learners (SNE) by providing braille machines	Yes	200	186,170	186,170.21	-		200										Fully Implemented
	Procure Data Cards (SD)	Yes	500	3,989	3,989.36	-		154										Partially Implemented
	Procure Embossing paper	Yes	30	28	27.93	-		37										Fully Implemented
	Procure Braille paper	Yes	150	3,989	3,989.36	-		90										Partially Implemented
	Procure Binding comb	Yes	100	1,330	1,329.79	-		-										Not Implemented
Procure MP-3 Players	Yes	600	12,766	12,765.96	-		100										Partially Implemented	
Procure Sign Language Manuals	Yes	500	13,298	13,297.87	-		137										Partially Implemented	
Procure sign language pamphlets	Yes	2,000	2,660	2,659.57	-		-										Not Implemented	
Procure Classmates	Yes	200	26,596	26,595.74	-		-										Not Implemented	
Procure victor readers	Yes	200	26,596	26,595.74	-		77										Fully Implemented	

<b>COMPONENT 2: SUPPORT SAFE RE-OPENING, STUDENT RE- ENTRY AND CAPACITY BUILDING FOR RESILIENCE</b>	Sub-Component 2.1: Support safe re-opening, student re-entry and sustained progression in schools	Develop messages and materials for re-opening of education institutions	Yes	-	266	265.96	-	-	-	Fully Implemented
		Disseminate messages on re-opening of Education Institutions	Yes	-	2,660	2,659.57	-	-	-	Fully Implemented
		Sensitization of parents, students, and communities around the Education Institutions used as Isolation Centres for COVID-19	Yes	32	8,511	8,510.64	-	32	-	Fully Implemented
	Monitoring by DES and Local Government to ensure compliance with the Standard Operating Procedures for re-opening of Education Institutions as communicated by government.	Provide school grants to implement the water sanitation and hygiene to all registered public Primary Schools.	Yes	136	89,761	89,760.64	91,300	136	-	Fully Implemented
		Provide school grants to implement the water sanitation and hygiene to all registered public lower secondary Schools.	Yes	12,472	4,978,800	4,978,800.00	-	12,472	-	Fully Implemented
		Procurement of a service van for the Ministry's Communication/Press Team	Yes	1	45,213	45,212.77	-	1	-	Fully Implemented
	Strengthening communication of the impact of the education sector	Support to teachers in the use of E-learning	Yes	1	594,605	594,604.79	47,388	1	-	Fully Implemented
		Strengthen the capacity of Education Institutions to respond to Emergencies	Yes	356	9,468	9,468.09	-	1,410	1,054	Fully Implemented
		Training of Head teachers on emergency response preparedness and psycho-social support	Yes	14,353	133,605	133,605.05	133,809	14353	-	Fully Implemented
	Conduct a study and develop a COVID 19 Education	Conduct a rapid assessment on the effects of Covid-19 on Basic and Secondary Education	Yes	1	247,449	247,449.00	247,449	1	-	Fully Implemented
		Develop and Disseminate	Yes	-	-	2,659.57	-	0	-	Fully Implemented

COMPONENT 3: PROJECT MANAGEMENT, MONITORING and EVALUATION	Recovery Plan	the Education Recovery Plan/Guidelines	Yes	-	2,660	165,168.00	72,858	5	-	Fully Implemented
	Project Management	Consultancy fees for Project Staff (Project Coordinator, M&E Specialist, Procurement Specialist, Social safeguard Specialist)	Yes	5	165,168	165,168.00	72,858	5	-	Fully Implemented
		Office Equipment such as laptops and other small equipment	Yes	7	9,309	9,308.51	9,209	7	-	Fully Implemented
		Project Operations Costs Including stationery	Yes	1	95,745	95,745.00	50,506		-	Fully Implemented
		Stationery	Yes	1	25,000	25,000.00	-		-	Fully Implemented
		Imprest, fuel, Data etc	Yes	1	60,665	60,665.00	-		-	Fully Implemented
		Maintenance of equipment	Yes	1	10,080	10,080.00	-		-	Fully Implemented
		Quarterly Monitoring and Evaluations	Yes	4	81,116	81,116.38	65,688	4	-	Fully Implemented
	<b>TOTAL</b>				<b>14,794,947</b>	<b>14,794,947</b>	<b>5,394,128</b>			

