Checklist: ESPIG & Accelerated Funding (Extensions/Revisions)

(form created May 2022)

ESPIG & Accelerated Funding (Extensions/Revisions) **Please note that changes to the variable part should be completed by a rerun of the QA matrix.**			
Grant Overview			
Country:	Comoros	**Brief description of the proposed revision** (include any relevant details to explain your answers, if necessary)	**Key Information for Senior Management** (brief description of main issues/opportunities)
Approved grant amount (US$):	$2,300,000	The ESPIG has already been extended/restructured twice (August 2020 and June 2021). Implementation has accelerated and now stands around 82% (spent or committed) as per the latest UNICEF financial statement. The Ministry of Education and UNICEF (GA) are requesting a five-month extension and proposing a restructuring mainly aiming to exhaust the remaining funds ($296,664) obtained by cancelling activities that have been at a standstill for an extended period. The reallocated funds would go to 8 activities (detailed below), mainly: covering extra cost of UNICEF international staff for project management, organizing a joint sector review, finalizing the distribution of school kits	With due consideration to the relative inefficiency of the ESPIG implementation so far and the high risk of not completing new activities in time, GARC recommends to fully approve 4 revised activities; partly approve 3; and reject one. With regards to the extension, GARC recommends to approve a three-month extension until 30 April 2023 that will allow to wrap up the program.
Grant Agent:	UNICEF		
Start date: *(based on the approval letter)*	5/22/2018		
Effective start date: *(of the program implementation)*	8/01/2018		
Original closing date: *(based on the approval letter)*	7/01/2021		
Proposed new closing date:	6/30/2023		
Utilization rate (according to David's table)	56%		
Utilization lag (according to David's table)	-36% (81%-89% as at December 2022 per UNICEF)		
Date of Submission:	Request submitted to GPE Secretariat: 1/16/2023 Request submitted to GARC: Click or tap to enter a date.		

				to vulnerable children, carrying out the program's final evaluation, and procuring school tables and benches.	
Yes	No	N/A	I. Implementation progress	**Additional Comments**	
☒	☐	☐	Has the write-up on the implementation progress been updated during the last 6 months based on an implementation report, portfolio review, or current request?	Grant Monitoring update submitted by GOO (with cluster lead for validation)	
☐	☒	☐	Are all activities reaching their planned beneficiaries (e.g. teacher training have targeted teachers been trained)?	Some activities have reached the beneficiaries since the previous restructuring in June 2021, such as teacher training support to pedagogical supervision, capacity building for key MoE staff, and provision of water tanks in schools. However key activities such as distance training and teachers training in ICT, or activities that are stalling since the beginning of the project in 2018 (support to school governance, EMIS, MoE financial management, support to children with disabilities) were not implemented. One of the core issues with the ESPIG is that a large share of the activities meant to reach beneficiaries are either not implemented or under implementation but not (yet) reaching children yet (e.g., school kits).	
☐	☐	☒	Have variable part targets with due dates in the past been reached, verified, and led to appropriate disbursement?		
☒	☒	☐	Can it be reasonably expected that outstanding activities and variable targets will be implemented by the (newly proposed) closing date resp. reached by their (newly proposed) target date?	Based on previous trends, there is a risk that the proposed procurement of tables/benches will not be implemented in time and might lead to new delays. It is a new activity that is not connected to any activities initially planned in the program. It is therefore not recommended to approve this activity. Other activities stand a fair chance to of being carried out within the three-month extension as per UNICEF. These are mainly (i) the distribution of school kits for vulnerable and disabled children ($16,000) for which the procurement process is very advanced (delivery expected by end March 2023), (ii) the program's final evaluation (within six months post closure), (iii)	

				part of the JSR preparation (not the full delivery of the JSR), (iv) the extension of the UNICEF international staff in charge of program management, (v) salaries of MEN drivers, (vi) maintenance costs. These activities could be approved for the approved duration of the extension.
☐	☐	☒	If the current utilization rate is substantially behind, is there a reasonable explanation to accelerate the utilization rate?	Per UNICEF, the utilization/commitment rate is of 82% to date. After 4.5 years of implementation, and two extensions, the point with this grant is no longer to accelerate implementation, but to take measures that will allow for its closing in the best conditions.
☐	☒	☐	Have issues that caused the delay in implementation been resolved?	No. In spite of UNICEF's efforts to put in place joint planning and implementation mechanisms with the Ministry of Education, major communication issues with the authorities persist, and justification documents for expenses continue to suffer delays that impede implementation. UNICEF is still unable to make transfers to MEN due to the longstanding issue of missing justification documents. However, proposed remaining activities will be in the more direct control of UNICEF, and no further delays are expecting on the activities proposed for approval.
Yes	No	N/A	II. Budget (to be completed by budget reviewer)	
☒	☐	☐	Is there a change to the budget?	The total amount to be reprogrammed is $259,476 plus $37,188.80 which is amount being reimbursed from IIPE. Hence, this total is $296,664.80
☒	☐	☐	Are the proposed changes reasonable, including unit costs?	The major costs are: $69,710 for the final evaluation of the project. Although the costs were initially forecast as $8,000, these are the fees of the international cabinet that has been selected to do the study. This is deemed to be reasonable. Another cost is $60,000 for 5 months of the international staff (level P3) time (dedicated to the management, monitoring and technical support of the project). In terms of the actual costs of the staff over the last 18 months, it has been $15,000 a month, but the number of months shown is 5 months, because they are reducing the presence of the staff due to the limited number of reprogrammed activities and the overspend on that budget line

				till date. However, if the extension is for less than 5 months, then this would need to be revised down. Finally, there is the cost of $89,561 for the acquisition of benches. The cost provided in an earlier draft was $80,000 for 700 benches, which at $114 per bench, was deemed to be reasonable. Now, it needs to be ascertained if there will be more benches obtained or if the unit costs would be higher.
☐	☒	☐	Have implementation support costs (supervision fees, grant agent country office costs, and/or program implementation unit cost) been increased?	
☐	☐	☒	If so, are implementation support costs still considered to be reasonable?	
Yes	No	N/A	III. Relevance	
☐	☐	☒	Are program activities and VP strategies still relevant (in light of potentially changed circumstances, delayed implementation, other initiatives etc.)?	
☐	☐	☒	Are **new** activities (under the fixed part) sufficiently justified?	Out of the 8 proposed new or extended activities, some are well-justified, other are not well justified and/or present too high a risk as the grant approaches closure. The amounts below are the ones proposed by UNICEF in the revision note. See table with amounts to be approved by Secretariat in *Additional information* section. <u>Activities well-justified for approval, but that could be finalized within the next 3 months, instead of the 5 requested</u> 1. distribution of school kits for 29,000 vulnerable and disabled children: $16,000 2. covering additional expenses on international staff (UNICEF): $60,000 (4 months) – this expenditure should be reduced to the number of months approved for the extension. 3. increasing the budget of the program's final evaluation: $72,710 ($69,710 evaluation + $3,000 results sharing workshops) (from initial $8,000 budget) <u>Activities presenting risks or not well justified</u>

				4. preparation and organization of the joint sector review: $28 400 – preparatory activities could be pursued over the 3 next months, but the organization of the JSR may be delayed and should not determine the final date of closure of the grant. 5. salaries of two MEN drivers for five months: $4,000 6. procurement and distribution of school tables and benches: $89,561 – This proposed activity, although it would directly benefit children, is not well connected to other program activities and presents a high risk of further delays. 7. maintenance cost: $2,000 8. two joint MEN/UNICEF joint field missions per month until the June 2023: $14,000 this expenditure should be reduced to the number of months approved for the extension.
☐	☒	☐	Does the proposed change (under the fixed part) impact the theory of change underlying the program? ***Note: If yes, it should be considered to rerun the QA matrix.***	No change from previous revision
☐	☒	☐	Does the proposed change impact the number or type of beneficiaries?	No change from previous revision
☐	☐	☒	Does the proposed change adequately apply a gender lens to program design where relevant, including identifying key challenges and design of revised program activities from a gender equality perspective?	No change from previous revision.
☐	☐	☐	IV. Compliance	
☒	☐	☐	Is the proposed change adequately reflected in the results framework?	The only change to the results framework is the addition of an indicator related to the final evaluation of the program.
☐	☒	☐	Do the proposed new activities provide support to additional private education sector providers?	
Yes	No	N/A	V. Consultation and reporting	
☒	☐	☐	Has this request been consulted with the LEG and where active education cluster?	Request didn't receive any objection from the LEG

☐	☒	☐	Are there any outstanding/delayed implementation reports and/or audits? ***Note: For accelerated funding requests of less than 18 months, an implementation report needs to be submitted as part of an extension request.***	The implementation report was received in November 2022 but in terms of audit reports, UNICEF, as a UN agency, is not expected to submit audit reports to the secretariat.
☒	☐	☐	Has the previous implementation reports and audits been timely submitted?	Implementation report submitted in time (November 2022). Please see above on audit reports
☒	☐	☐	Did the previous implementation report include all required information on beneficiaries, global numbers, VP target achievement and ratings?	
The section meets GPE's extension/revision requirements: Yes ☐ No ☐				

Please provide additional comments/details including discussion summary from the meeting (if held):

(1) Revised/extended activities and amounts for approval/refusal

With reference to the well justified or not well justified/risky activities (above), it is suggested to approve the revised requested activities except one and to allow UNICEF to make as much progress as possible on these by 30 April 2023 (three-month extension). See detail of approved and rejected activities:

Approved activities to be implemented by 30 April 2023

1. Preparation of a joint sector review: $28,000
2. Increased budget for the program's final evaluation: $72,710
3. Distribution of school kits: $16,000
4. Salaries of two Ministry of Education (MEN) drivers: $4,000
5. Extension of international staff (UNICEF), 3 months: $45,000
6. Maintenance cost: $2,000
7. Joint MEN/UNICEF field missions (2/month until the June 2023): $14,000 (amount to be prorated to 3 months)

Activity not approved

8. Procurement and distribution of school tables and benches: $89,561

This activity is not approved because of its lack of articulation with the rest of the program, and the associated risk of delays due to trends observed in Comoros and prevailing global supply chain difficulties.

(2) Approval of overspending on UNICEF international staff budget

The revision request proposes an extension of the UNICEF international staff in charge of program management ($15,000/month). This is dealt with in point (1) above.

The revision also implicitly includes the approval of overspending on this budget line (Component 4. Project management and institutional support). The initial approved amount was of $63,000; the actual spent amount as of December 2022 was of $286,113 (+ $223,113). This overspending was not explicitly mentioned in the narrative of November progress report but did appear in the corresponding financial reporting. As per discussion with the UNICEF Head of Education in Comoros, the explanation is that, considering the multiple implementation difficulties faced (including the chronically uneasy and time-consuming interactions with the Ministry of Education), UNICEF had to hire a full-time international staff dedicated to management of the program at a higher seniority level than what was covered in the initial budget. The Ministry of Education had originally agreed to a more junior staff (hence the initial low budget), which in practice, was not possible for UNICEF if adequate project management was to be achieved.
The country team's recommendation is to (i) approve the revision with the overspending as it was a critical means of work for the GA, and (ii) to approve the extension of the international staff cost ($15,000/month) for the duration of the approved extension.

To be completed by Grant Operations Officer:

The Request: The government and the grant agent (UNICEF) are requesting a five-month extension (third extension) until 30 June 2023 and the revision/creation of eight activities.

DECISION

The GPE Secretariat has no objection to a final three-month extension of the Comoros Education sector program implementation grant (ESPIG) (instead of the 5 months initially requested) from 1 February 2023 to 30 April 2023, thus bringing the overall implementation period to 56 months.

The procurement of 700 school tables and benches proposed as a new activity is not approved. This activity, besides not being fully articulated with the program, would come too close to grant closure, thus presenting risks of further delays due inter alia to prevailing global supply chain difficulties.

Other activities can be pursued in the limit of 3 months, and amounts allocated to these activities should be adjusted based on what is needed over the next 3 months. Payments of salaries in particular should be prorated by the revised duration of the extension compared to what was requested. Unused funds will have to be returned to GPE after closure of the grant.

The GPE Secretariat also urges the government of Comoros and the grant agent to take all the necessary measures to ensure that the remaining activities are completed by the new closing date as no further extension will be granted. Unspent funds will have to be refunded to GPE. The Secretariat expects a completion report within six months after the closing of the grant i.e. by, 30 September.

The Secretariat reiterates its concern regarding the failure to regularize unaccounted for expenditures to date, in the amount of approximately US$230,000 (for the ESPIG/PTEUC and the accelerated financing of the COVID-19 response). The Secretariat would like to

draw once again the attention of the Comorian authorities to the fact that failure to regularize the situation could block the granting of new GPE funding to the Union of the Comoros.

Checklist Completed by:

Grant Operations Officer: Dorian Gay 1/25/2023

Country Lead/Education Specialist: Blandine Ledoux, Christophe Deconinck 1/25/2023

Reviewed by:

Finance Reviewer (if applicable): Ehae Longe 1/25/2023

CEP Regional Manager: Tahinaharinoro Razafindramary 1/27/2023 Click or tap to enter a date.

GARC Chair 1/27/2023

Approved By: Padraig Power and Jo Bourne 1/30/2023