

Ministry of Education and Sports

**Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project**

**Financial Statements
and
Independent Auditors' Report
For the year ended 31 December 2024**

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)**

ABBREVIATIONS and ACRONYMS

DESB	District Education and Sports Bureau
DOF	Department of Finance
DOP	Department of Personnel
DTE	Department of Teacher and Education
DOI	Department of Inspection
DECE	Department of Early Childhood Education
DGE	Department of General Education
DEQA	Department of Education Quality Assurance
ECU	ESDP Coordination Unit
GPE	Global Partnership for Education
ICT	Information and Communication Technology
IEC	Inclusive Education Center
IFEAD	Institute For Education Administration and Development
IDA	International Development Association
MoES	Ministry of Education and Sports
PESS	Provincial Education and Sports Service
VEDC	Village Education Development Committee
IFEAD	Institute For Education Administration and Development
RIES	Research Institute for Educational Sciences
LESMIS	Lao Education and Sports Management Information System

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)**

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Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)

Project information

Project	Lao PDR Global Partnership for Education III: Learning and Equity Acceleration Project (P173407)
Funding agencies	International Development Association (Grant No. TF B5180) International Development Association (Credit No. 6854-LA)
Duration	30 August 2021 to 31 May 2029
Project Director	Mr. Anoupheng Keovongsa (Deputy Director General, Department of Planning)
Registered office	Ministry of Education and Sports Lane Xang Avenue Vientiane Capital, Lao PDR
Auditors	KPMG Lao Co., Ltd. 10th Floor, Royal Square Office Building, Samsenthai Road, Nongduong Nua Village, Sikhotabong District, P.O.Box 6978, Vientiane, Lao PDR Tel +856 (21) 454240-7



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Education and Sports
Department of Planning

Statement of Management's Responsibilities

It is the responsibility of management to prepare financial statements of Lao PDR Global Partnership for Education III: Learning and Equity Acceleration Project ("the Project") for the year ended 31 December 2024, which are prepared in all material respect in accordance with the accounting policies as described in Note 2 to the financial statements. In preparing these financial statements, management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Maintain financial records and prepare the financial statements based on the accounting policies as described in Note 2 to the financial statements; and
- Prepare the financial statement on going concern basis under it is inappropriate to assume that the Project will continue operations in the foreseeable future.

Project Management of Lao PDR Global Partnership for Education III: Learning and Equity Acceleration Project is responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the balance sheet of the Project. Members of project management have a general responsibility for taking such steps as are reasonably available to them to safeguard the assets of the Project and to prevent and detect fraud and other irregularities.

Project Management confirms that the Project has complied with the above requirements in preparing the financial statements.

On behalf of the management



Deputy Director General
Department of Planning
Ministry of Education and Sports, Lao PDR
Date: 23 July 2025



for Director General
Department of Finance
Ministry of Education and Sports, Lao PDR
Date: 23 July 2025



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Independent Auditors' Report

To the Project management of the Lao PDR Global Partnership for Education III: Learning and Equity Acceleration Project

Opinion

We have audited the financial statements of Lao PDR Global Partnership for Education III: Learning and Equity Acceleration Project ("the Project"), which comprise the balance sheet as at 31 December 2024, statements of receipts and payments by activities, receipts and payments by category for the year then ended, and notes to the financial statements, comprising material accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the Project, the balance sheet as at 31 December 2024, and results of the Project for the year then ended are prepared, in all material respects in accordance with the accounting policies as described in Note 2.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standard) (IESBA Code) that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and use

We draw attention to Note 2 (a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Project management to report to donor. As a result, the financial statements may not be suitable for other purpose. Our report is intended solely for the Project management and donor, and should not be used by or distributed to other parties. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting and policies described in Note 2 to the financial statements, and for such internal control as management determines is 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, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern, and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so.



Auditors' Responsibilities for the Audit of the Financial Statements

Our 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Project to cease to continue as a going concern.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For and on behalf of ~~KPMG Lao Co., Ltd.~~




Yootapong Soontalanka
Statutory auditor
ID No.SA0053/2023
Vientiane Capital, Lao PDR
Date: 23 July 2025

Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Balance sheet

<i>In USD</i>	<i>Note</i>	31 December 2024				31 December 2023			
		Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Opening of fund balance		(1,334,067)	4,891,761	-	3,557,694	4,307,438	572,325	-	4,879,763
Excess (deficit) of receipts over payments		5,363,931	978,501	3,228,122	9,570,554	(5,641,505)	4,319,436	-	(1,322,069)
Fund balance at the end of the period		4,029,864	5,870,262	3,228,122	13,128,248	(1,334,067)	4,891,761	-	3,557,694
Represented by:									
Cash and cash equivalents	7	3,110,014	4,625,188	3,228,122	10,963,324	(1,997,315)	3,881,277	-	1,883,962
Advances	8	920,530	1,245,074	-	2,165,604	663,248	1,010,484	-	1,673,732
Payable to implementing unit		(680)	-	-	(680)	-	-	-	-
		4,029,864	5,870,262	3,228,122	13,128,248	(1,334,067)	4,891,761	-	3,557,694

The accompanying notes are an integral part of these financial statements.

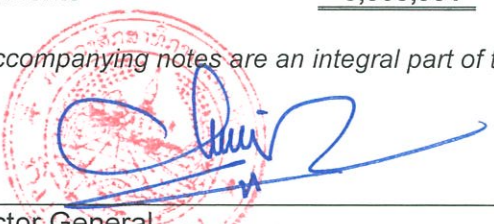
For 
 Director General
 Department of Planning
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025


for 
 Ms. Xuenchith SELINOKHAM
 Director General
 Department of Finance
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025

Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Statement of receipt and payments by activities

<i>In USD</i>	<i>Note</i>	31 December 2024				31 December 2023				Cumulative to date
		Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	
Receipts	3	9,547,439	3,994,650	3,250,000	16,792,089	88,170	4,737,256	-	4,825,426	29,281,972
Payments										
Prepared and motivated learners	4	1,518,532	244,577	-	1,763,109	2,530,163	-	-	2,530,163	4,500,845
Prepared and motivated teachers	5	-	2,771,572	21,878	2,793,450	-	417,820	-	417,820	3,749,667
Effective school governance for improving teaching and learning	6	2,660,703	-	-	2,660,703	3,200,325	-	-	3,200,325	7,898,911
Total payments		4,179,235	3,016,149	21,878	7,217,262	5,730,488	417,820	-	6,148,308	16,149,423
Loss (gain) on exchange rate		4,273	-	-	4,273	(813)	-	-	(813)	4,301
Excess (deficit) of receipts over payments		5,363,931	978,501	3,228,122	9,570,554	(5,641,505)	4,319,436	-	(1,322,069)	13,128,248

The accompanying notes are an integral part of these financial statements.

For 
 Director General
 Department of Planning
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025

for 
 Director General
 Department of Finance
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025

Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Statement of receipt and payments by category

<i>In USD</i>	<i>Note</i>	31 December 2024				31 December 2023				Cumulative to date
		Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	
Receipts	3	9,547,439	3,994,650	3,250,000	16,792,089	88,170	4,737,256	-	4,825,426	29,281,972
Payments										
Training and Workshops		1,205,941	2,541,358	-	3,747,299	1,121,521	389,036	-	1,510,557	5,513,075
Incremental Operating Costs		914,615	208,855	-	1,123,470	852,566	28,784	-	881,350	2,081,150
School Block Grants		612,101	-	-	612,101	1,390,955	-	-	1,390,955	3,826,011
School meal program		527,346	-	-	527,346	651,608	-	-	651,608	1,178,954
Consulting Services		496,642	29,953	-	526,595	280,922	-	-	280,922	910,130
Goods		346,412	-	-	346,412	416,272	-	-	416,272	1,179,878
Community Child Development Group (CCDG) Grants		76,178	235,983	-	312,161	1,016,644	-	-	1,016,644	1,438,347
Incentive for teachers		-	-	21,878	21,878	-	-	-	-	21,878
Total payments		4,179,235	3,016,149	21,878	7,217,262	5,730,488	417,820	-	6,148,308	16,149,423
Loss (gain) on exchange rate		4,273	-	-	4,273	(813)	-	-	(813)	4,301
Excess (deficit) of receipts over payments		5,363,931	978,501	3,228,122	9,570,554	(5,641,505)	4,319,436	-	(1,322,069)	13,128,248

The accompanying notes are an integral part of these financial statements.

For 
 Director General
 Department of Planning
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025
 Anoupheng KEC
 GSA


 For 
 Ms. Xuenchith SELINOKHAM
 Director General
 Department of Finance
 Ministry of Education and Sports, Lao PDR
 Date: 23 July 2025

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Notes to the financial statements
For the year ended 31 December 2024**

1. Project background

The Ministry of Education and Sports (MOES) is implementing the “GPE III Learning Equity Acceleration” Project (P173407) or the Project with financing support from the World Bank (WB) and the Global Partnership for Education (GPEIII).

The project will continue to build on the existing successful implementation arrangements under the Education for All-Fast Track Initiative and GPE II, with the overall implementation of the project resting with MOES. The project is extends the project's implementation period from 31 May 2027 to 31 May 2029, to consolidate and expand achievements in improving learning outcomes and strengthening education systems.

The Development Partner will be the lead implementing unit. Under the authority of MOES, the DP's ECU will coordinate all implementation activities for the project, guided by a Project Steering Committee and a technical interministerial body known as the Project Advisory Council, and supported by a Project Working Group. MOES is the executing agency of the project and has final responsibility for the successful implementation of the project according to administrative, financial, and engineering practices and social and environmental standards.

The Project main objective is to improve learning outcomes in primary grades, and strengthen teacher practices, education sector equity and accountability in the Lao PDR. The Project activities are being implemented through the following 3 components:

Component 1: Prepared and Motivated Learners

Prepared and Motivated Learners: The objective of the component is to provide early learning opportunities for children ages 3–5 years to be prepared and motivated for entering primary education grade 1. Lao PDR has different modalities for delivering Early Childhood Education, depending on the age group, remoteness of the community, and availability of caregivers/teachers (footnote 8). The World Bank-financed ECE project piloted CCDGs in one set of villages with pre-primary classrooms, which cater to 3- and 4-year-olds, and multiage teaching (MAT) in another set of classrooms to help teachers manage children ages 3–5 years. GPE II financed the Reading Readiness Program (RRP) for 5-year-olds in select pre-primary schools. The impact evaluation results of these interventions have been promising. LEAP will scale these interventions.

Component 2: Prepared and Motivated Teachers

Prepared and Motivated Teachers: The objectives of this component are to (a) prepare and support teachers to perform better in class and (b) improve teacher management. Interventions under the first objective will support teachers in implementing the new primary school curriculum (Grades 1–3) developed by MOES in collaboration with Australia and EU (Basic Education Quality and Access in Lao PDR [BEQUAL]) and JICA. Under the second objective, interventions will support teacher allocation-related work initiated by the EU, which is due to close approximately when LEAP becomes effective. The second objective will also support building teacher intrinsic motivation through recognition of good performance.

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
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Notes to the financial statements
For the year ended 31 December 2024**

1. Project background (continued)

Component 3: Effective Governance for Improving Teaching and Learning

Effective Governance for Improving Teaching and Learning: The objectives of this component are to (a) strengthen school governance to facilitate better teaching and learning in pre-primary and primary schools in select districts, complementing interventions funded under Components 1 and 2 and (b) ensure better education decision-making nationwide through more and better use of data. Effective school governance is key to ensuring the overall achievement of project outcomes, proper implementation of project activities, and longer-term sustainability of interventions. The activities proposed in this component build on the MOES-UNICEF- World Bank framework on effective school governance: (a) assess schools, teachers, and student learning to identify those who are performing well and those needing additional support; (b) act to make schools work for all learners, and (c) align actors and policies to make the whole system work for learning.

2. Material accounting policies

The following significant accounting policies have been adopted by the project in the preparation of these financial statements:

(a) Basis of financial statements preparation

The financial statements are prepared in accordance with the accounting policies of the Project consist of the Balance sheet, statements of receipts and payments by activities, receipts and payments by category, which is expressed in United States Dollars ("USD"). The financial statements have, therefore, not been designed for those who are not familiar with the accounting policies of the Project.

The financial statements have been prepared in accordance with modified cash basis of accounting where except for cash advance. Under this basis of accounting, receipts are recognised when funds are received in cash rather than when earned and payments are recognised when made rather than when incurred. This is a comprehensive basis of accounting that is designed to meet the requirements of the Project and its donors; it is not designed to produce financial statements that are compatible with International Financial Reporting Standards or other prominent generally accepted accounting principles.

(b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and balances with banks.

(c) Foreign exchange

The Project maintains its accounting records in USD in accordance with the financial agreement. All cash is held in USD. Transactions in currencies other than USD during the period have been translated into USD at rates approximating those ruling at the transaction dates. All exchange differences are recorded in the statement of cash receipts and payments.

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Notes to the financial statements
For the year ended 31 December 2024**

2. Summary of significant accounting policies (continued)

(d) Accounting reporting period

The general financial accounting starts on 1 January and ends on 31 December.

(e) Comparison of budget and actual payments

The approved budget is developed on the same accounting basis, same classification basis and for the same period as for the financial statements.

(f) Receipt recognition

Fund receipt from funding agencies and administered by IDA is recognised as receipt when cash is credited to the project's designated account. The IDA may make direct payments, at the Project's request, directly to a third party for eligible expenditures.

(g) Payments recognition

Payments incurred in the framework of the Financing Agreement are recognised on the cash basis of accounting, i.e. when the payments are made.

The three components in the statement of cash receipts and payments are grouped into sub-categories of expenditures under the heading:

- Goods

Goods consists of office equipment, furniture, vehicles, computers and software. All purchases of goods are recorded as payments in the statement of cash receipt and payments upon acquisition as goods.

- Consultant services

Any entity or person that may provide or provides the services to the Project under the contract.

- Community Child Development Group (CCDG) Grants

A Community Child Development Group Grants in Kip made or to be made available by the Receipt through the relevant Provincial Education and Sports Services out of the proceeds of the Financing to a Village Education Development Committees (VEDC) to finance, in part, the reasonable cost of goods, works and services required for the carrying out of the corresponding CCDG sub-project.

**Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Notes to the financial statements
For the year ended 31 December 2024**

2. Material accounting policies (continued)

(g) Payments recognition (continued)

- Incremental operating costs

These consist of payment to cost of goods, consulting and non-consulting services required for the day-to-day implementation of the Project, incurred by the Project, including consumable materials, office supplies, utilities, communications services (including postage and handling, telephone and internet costs), publication services, translation services, operations and maintenance of project website, server, office equipment and vehicles, vehicle insurance, bank charges, support staff but excluding salaries, bonuses, fees and honoraria or equivalent payments of members of the Recipient's civil service.

- School block grant

School block grant is a grant to be made available by the MoES out of the proceeds of the Financing to an eligible primary or pre-primary school or kindergarten to finance the reasonable costs of goods, minor works and non-consulting services required.

- Training and workshops

These consist of training, workshops, conferences, study tours, fellowships and scholarships programme be excluding (a) any cost provided through consulting services contract; and (b) salaries of officials of Project's civil service.

- School meal program grants

These consist of grants to a School meal program grants in KIP or to be made available by the recipient to finance, in part, the reasonable cost of food expenditure, cooking utensils and incentive for cooks required for the carrying out of the corresponding School meal program Sub-project.

- Incentive for teachers

These consist of incentive for 158 teachers (Improved teaching for students in early grade), on 28 Districts, 14 Provinces (Phongsaly, Luangnamtha, Oudomxay, Luangphrabang, Huaphan, Xayyaboury, Xiengkhuang, Borikhamxay, Khammuan, Savannakhet, Saravan, Xekong, Champasack and Attapue).

(i) Advances

Advances, for activities such as workshops, conferences, monitoring trips, are reimbursable to the Project until expensed by the Implementing Agencies ("IA"). Advances are recognized as expenditure after the advance has been liquidated and the expenses reports are approved. Advances are requested by IA from the Project through formal advance request forms.

Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Notes to the financial statements
For the year ended 31 December 2024

3. Receipts

<i>In USD</i>	31 December 2024				31 December 2023				Cumulative to date
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Total
IDA854-LA (C-00013)	5,004,540	-	-	5,004,540	-	-	-	-	5,004,540
IDA854-LA (C-00017)	4,542,899	-	-	4,542,899	-	-	-	-	4,542,899
TF-B5180 (G-00001)	-	-	3,250,000	3,250,000	-	-	-	-	3,250,000
TF-B5180 (G-00013)	-	2,834,977	-	2,834,977	-	-	-	-	2,834,977
TF-B5180 (G-00011)	-	1,159,673	-	1,159,673	-	-	-	-	1,159,673
TF-B5180 (G-00005)	-	-	-	-	-	4,737,256	-	4,737,256	4,737,256
IDA854-LA (C-00007A)	-	-	-	-	88,170	-	-	88,170	88,170
IDA854-LA (C-00001)	-	-	-	-	-	-	-	-	4,166,254
IDA854-LA (C-00002)	-	-	-	-	-	-	-	-	1,369,956
IDA854-LA (C-00005)	-	-	-	-	-	-	-	-	1,479,345
TF-B5180 (C-00001)	-	-	-	-	-	-	-	-	120,000
TF-B5180 (C-00002)	-	-	-	-	-	-	-	-	164,166
TF-B5180 (C-00003)	-	-	-	-	-	-	-	-	364,736
Total	9,547,439	3,994,650	3,250,000	16,792,089	88,170	4,737,256	-	4,825,426	29,281,972

Ministry of Education and Sports
Lao PDR Global Partnership for Education III:
Learning and Equity Acceleration Project (P173407)
Notes to the financial statements
For the year ended 31 December 2024

4. Prepared and motivated learners

<i>In USD</i>	31 December 2024				31 December 2023				Cumulative to date
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	
Training and workshops	566,168	8,594	-	574,762	737,722	-	-	737,722	1,384,503
School meal program	527,346	-	-	527,346	651,608	-	-	651,608	1,178,954
Community Child Development Group (CCDG) Grants	76,178	235,983	-	312,161	1,016,644	-	-	1,016,644	1,438,347
Goods	218,215	-	-	218,215	38,110	-	-	38,110	278,235
Incremental operating costs	130,625	-	-	130,625	86,079	-	-	86,079	220,806
	<u>1,518,532</u>	<u>244,577</u>	<u>-</u>	<u>1,763,109</u>	<u>2,530,163</u>	<u>-</u>	<u>-</u>	<u>2,530,163</u>	<u>4,500,845</u>

5. Prepared and motivated teachers

<i>In USD</i>	31 December 2024				31 December 2023				Cumulative to date
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	
Training and Workshops	-	2,532,764	-	2,532,764	-	389,036	-	389,036	3,064,913
Incremental operating costs	-	208,855	-	208,855	-	28,784	-	28,784	237,639
Consultant Services	-	29,953	-	29,953	-	-	-	-	29,953
Incentive for teachers	-	-	21,878	21,878	-	-	-	-	21,878
Goods	-	-	-	-	-	-	-	-	395,284
	<u>-</u>	<u>2,771,572</u>	<u>21,878</u>	<u>2,793,450</u>	<u>-</u>	<u>417,820</u>	<u>-</u>	<u>417,820</u>	<u>3,749,667</u>

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6. Effective school governance for improving teaching and learning

<i>In USD</i>	31 December 2024				31 December 2023				Cumulative to date
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	
Incremental operating costs	783,990	-	-	783,990	766,487	-	-	766,487	1,622,704
Training and workshops	639,774	-	-	639,774	383,799	-	-	383,799	1,063,660
School block grant	612,101	-	-	612,101	1,390,955	-	-	1,390,955	3,826,012
Consultant services	496,642	-	-	496,642	280,922	-	-	280,922	880,177
Goods	128,196	-	-	128,196	378,162	-	-	378,162	506,358
	<u>2,660,703</u>	<u>-</u>	<u>-</u>	<u>2,660,703</u>	<u>3,200,325</u>	<u>-</u>	<u>-</u>	<u>3,200,325</u>	<u>7,898,911</u>

7. Cash and cash equivalents

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Designated bank account	3,063,596	4,595,530	3,228,122	10,887,248	(2,083,478)	3,866,885	-	1,783,407
Cash in operating bank accounts	45,716	29,658	-	75,374	85,461	14,392	-	99,853
Total cash at banks	<u>3,109,312</u>	<u>4,625,188</u>	<u>3,228,122</u>	<u>10,962,622</u>	<u>(1,998,017)</u>	<u>3,881,277</u>	<u>-</u>	<u>1,883,260</u>
Cash on hand	702	-	-	702	702	-	-	702
Total	<u>3,110,014</u>	<u>4,625,188</u>	<u>3,228,122</u>	<u>10,963,324</u>	<u>(1,997,315)</u>	<u>3,881,277</u>	<u>-</u>	<u>1,883,962</u>

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8. Advances

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Department Teacher and Education (DTE), Ministry of Education and Sports	-	943,861	-	943,861	120,557	747,923	-	868,480
Department of Early Childhood Education (DECE), Ministry of Education and Sports	153,213	79,417	-	232,629	108,141	-	-	108,141
Department of General Education (DGE), Ministry of Education and Sports	179,238	-	-	179,238	79,811	-	-	79,811
The Lao PDR Education and Sports Management Information System	174,285	-	-	174,285	-	-	-	-
Education Coordination Unit (ECU), Ministry of Education and Sports	127,277	-	-	127,277	101,691	-	-	101,691
Department of Personnel (DOP), Ministry of education and sports	-	78,402	-	78,402	-	147,757	-	147,757
Department of Education Quality Assurance (DEQA), Ministry of education and sports	62,380	-	-	62,380	14,223	-	-	14,223
Research Institute of Educational Science (RIES), Ministry of Education and Sports	41,615	20,325	-	61,940	130,385	-	-	130,385
Information and Communication Technology (ICT), Ministry and Education and Sports	29,602	-	-	29,602	80,128	-	-	80,128
Department of IFEAD	25,054	-	-	25,054	-	-	-	-
Department of Finance (DOF), Ministry of Education and Sports	23,996	-	-	23,996	5,448	-	-	5,448
Department of inspection (DOI), Ministry of Education and Sports	11,835	-	-	11,835	16,112	-	-	16,112

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For the year ended 31 December 2024

8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Inclusive Education Center (IEC), Ministry of Education and Sports	10,438	-	-	10,438	3,886	-	-	3,886
Provincial Education and Sports, Bokeo Province (Meung)	453	3,352	-	3,805	-	3,632	-	3,632
Provincial Education and Sports, Khammouan Province (Mahaxay)	453	3,352	-	3,805	-	3,438	-	3,438
Provincial Education and Sports, Houaphanh Province (Huameuang)	453	3,352	-	3,805	-	3,632	-	3,632
Provincial Education and Sports, Xayyabouly Province (Saysathane)	453	3,352	-	3,805	-	3,680	-	3,680
Provincial Education and Sports, Houaphanh Province (Xamtay)	453	3,307	-	3,760	-	3,487	-	3,487
Provincial Education and Sports, Oudomxay Province (Nga)	453	3,307	-	3,760	-	3,584	-	3,584
Provincial Education and Sports, Champasak Province (Bachiangchaleunsook)	453	3,307	-	3,760	-	3,535	-	3,535
Provincial Education and Sports, Luangnamtha Province (Long)	453	3,261	-	3,715	1,593	3,487	-	5,079
Provincial Education and Sports, Oudomxay Province (Pakbeng)	453	3,261	-	3,715	-	3,487	-	3,487
Provincial Education and Sports, Luangprabang Province (Pak Ou)	453	3,261	-	3,715	-	3,438	-	3,438
Provincial Education and Sports, Houaphanh Province (Kuan)	453	3,261	-	3,715	-	3,487	-	3,487
Provincial Education and Sports, Khammouan Province (Xaybuathong)	453	3,261	-	3,715	-	3,535	-	3,535

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Attapue Province (Sanxay)	453	3,261	-	3,715	-	3,530	-	3,530
Provincial Education and Sports, Attapue Province (Phouvong)	453	3,261	-	3,715	-	3,579	-	3,579
Provincial Education and Sports, Vientiane Capital Province (Sangthong)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Oudomxay Province (Houne)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Luangprabang Province (Phonthong)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Khammouan Province (Nhommalath)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Khammouan Province (Nakai)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Bolikhamxay Province (Xaychamphon)	453	3,216	-	3,669	-	3,535	-	3,535
Provincial Education and Sports, Champasak Province (Sukhuma)	453	3,216	-	3,669	-	3,438	-	3,438
Provincial Education and Sports, Champasak Province (Moolapamok)	453	3,216	-	3,669	-	3,487	-	3,487
Provincial Education and Sports, Attapue Province (Sanamxay)	453	3,216	-	3,669	-	3,385	-	3,385
Provincial Education and Sports, Vientiane Province (Feuang)	453	3,171	-	3,624	-	-	-	-
Provincial Education and Sports, Khammouan Province (Bualapha)	453	3,171	-	3,624	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Saravanh Province (Ta oi)	453	3,171	-	3,624	-	-	-	-
Provincial Education and Sports, Saravanh Province (Lao ngarm)	453	3,171	-	3,624	-	-	-	-
Provincial Education and Sports, Xiengkhuang Province (Nonghed)	-	3,261	-	3,261	-	3,438	-	3,438
Provincial Education and Sports, Sekong Province (Kaleum)	-	3,261	-	3,261	-	3,390	-	3,390
Provincial Education and Sports, Sekong Province (Dakcheung)	-	3,261	-	3,261	-	3,487	-	3,487
Provincial Education and Sports, Xaisomboun Province (Longchaeng)	-	3,261	-	3,261	-	3,390	-	3,390
Provincial Education and Sports, Saravanh Province (Lakhongpheng)	-	3,216	-	3,216	-	-	-	-
Provincial Education and Sports, Saravanh Province (Lamam)	-	3,171	-	3,171	-	3,390	-	3,390
Provincial Education and Sports, Savahnakheth Province (Phine)	-	3,171	-	3,171	-	-	-	-
Provincial Education and Sports, Saravanh Province (Ta oi)	453	3,171	-	3,624	-	-	-	-
Provincial Education and Sports, Saravanh Province (Lao ngarm)	453	3,171	-	3,624	-	-	-	-
Provincial Education and Sports, Xiengkhuang Province (Nonghed)	-	3,261	-	3,261	-	3,438	-	3,438
Provincial Education and Sports, Sekong Province (Kaleum)	-	3,261	-	3,261	-	3,390	-	3,390

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Sekong Province (Dakcheung)	-	3,261	-	3,261	-	3,487	-	3,487
Provincial Education and Sports, Xaisomboun Province (Longchaeng)	-	3,261	-	3,261	-	3,390	-	3,390
Provincial Education and Sports, Saravanh Province (Lakhongpheng)	-	3,216	-	3,216	-	-	-	-
Provincial Education and Sports, Saravanh Province (Lamam)	-	3,171	-	3,171	-	3,390	-	3,390
Provincial Education and Sports, Savahnakhet Province (Phine)	-	3,171	-	3,171	-	-	-	-
Provincial Education and Sports, Savahnakhet Province (Sepone)	-	3,171	-	3,171	-	3,390	-	3,390
Provincial Education and Sports, Savahnakhet Province (Nong)	-	3,171	-	3,171	-	-	-	-
Provincial Education and Sports, Savahnakhet Province (Xonnabouly)	-	3,171	-	3,171	-	3,390	-	3,390
Provincial Education and Sports, Savahnakhet Province (Phalanxay)	-	3,171	-	3,171	-	3,390	-	3,390
Provincial Education and Sports, Houaphanh Province	2,917	-	-	2,917	-	-	-	-
Provincial Education and Sports, Khammouan Province	2,730	-	-	2,730	-	-	-	-
Provincial Education and Sports, Luangphabang Province	2,720	-	-	2,720	-	-	-	-
Provincial Education and Sports, Champasak Province	2,625	-	-	2,625	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Xayyabouly Province	2,493	-	-	2,493	-	-	-	-
Provincial Education and Sports, Vientiane Province	2,493	-	-	2,493	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province	2,024	-	-	2,024	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province	1,982	-	-	1,982	-	-	-	-
Provincial Education and Sports, Saravanh Province	1,813	-	-	1,813	-	-	-	-
Provincial Education and Sports, Oudomxay Province	1,587	-	-	1,587	-	-	-	-
Provincial Education and Sports, Xaisomboun Province	1,484	-	-	1,484	-	-	-	-
Provincial Education and Sports, Luangnamtha Province	1,462	-	-	1,462	1,274	-	-	1,274
Provincial Education and Sports, Bokeo Province	1,133	-	-	1,133	-	-	-	-
Provincial Education and Sports, Attapue Province	1,133	-	-	1,133	-	-	-	-
Provincial Education and Sports, Xaisomboun Province (Thathom)	907	-	-	907	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Chanthabouly)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Sikhotabong)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Vientiane Capital Province (Saisetha)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Sisattanak)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Nasaithong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Saithany)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Hadsaifong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Capital Province (Pakngum)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangnamtha Province (Namtha)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangnamtha Province (Sing)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangnamtha Province (Viengphoukha)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangnamtha Province (Nalae)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Oudomxay Province (Xay)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Oudomxay Province (La)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Oudomxay Province (Namor)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (TF)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Oudomxay Province (Beng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Houaixai)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Tonpheung)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Phaoudom)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Paktha)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Luangprabang)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Xiengngeun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Oudomxay Province (Namor)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Oudomxay Province (Beng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Houaixai)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Tonpheung)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Phaoudom)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bokeo Province (Paktha)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Luangphabang Province (Luangprabang)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Xiengngeun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Nan)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Nambak)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Ngoy)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Pakseng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Phonxay)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Chomphet)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Viengkham)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Luangphabang Province (Phoukoun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Samnuea)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Xiengkhor)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Hiem)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Houaphanh Province (Viengxay)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Sop Bao)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Add)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Houaphanh Province (Son)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Xayyabouly)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Khob)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Hongsa)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Ngeun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (XiengHon)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Phieng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Paklay)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Boten)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xayyabouly Province (Thongmixay)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Vientiane Province (Phonhong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Thoulakhom)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (KeoOudom)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Kasi)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Vangvieng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Sanakham)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Med)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Viengkham)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Hinherb)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Vientiane Province (Muen)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province (Paksan)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province (Thaphabath)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province (Pakkading)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Bolikhamxay Province (Bolikhann)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province (Khamkeut)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Bolikhamxay Province (Viengthong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Khammouan Province (Thakhek)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Khammouan Province (Nongbok)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Khammouan Province (Hinboun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Khammouan Province (Sebangfai)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Khammouan Province (Khounkham)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Saravanh)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Toomlarn)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Nakhonepheng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Vapy)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Kongsedone)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	Credit No. 6854-LA (IDA)	31 December 2024		Total	Credit No. 6854-LA (IDA)	31 December 2023		Total
		Grant No. B5180 (FP)	Grant No. B5180 (VP)			Grant No. B5180 (FP)	Grant No. B5180 (VP)	
Provincial Education and Sports, Saravanh Province (Samouy)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Pakse)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Sanasomboun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Toomlarn)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Nakhonepheng)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Vapy)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Kongsedone)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Saravanh Province (Samouy)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Pakse)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Sanasomboun)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Paksong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Pathoomphone)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Phonthong)	453	-	-	453	-	-	-	-

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8. Advances (Continues)

<i>In USD</i>	31 December 2024				31 December 2023			
	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total	Credit No. 6854-LA (IDA)	Grant No. B5180 (FP)	Grant No. B5180 (VP)	Total
Provincial Education and Sports, Champasak Province (Champasak)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Champasak Province (Khong)	453	-	-	453	-	3,390	-	3,390
Provincial Education and Sports, Attapue Province (Saysetha)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Attapue Province (Samakhixay)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xaisomboun Province (Anouvong)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xaisomboun Province (Longxan)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xaisomboun Province (Hom)	453	-	-	453	-	-	-	-
Provincial Education and Sports, Xiengkhuang Province	446	-	-	453	-	-	-	-
Provincial Education and Sports, Savannakhet Province	420	-	-	453	-	-	-	-
Provincial Education and Sports, Phongsaly Province (Samphan)	-	-	-	453	-	3,584	-	3,584
	<u>920.530</u>	<u>1,245,074</u>	<u>-</u>	<u>2,165,604</u>	<u>663,248</u>	<u>1,010,484</u>	<u>-</u>	<u>1,673,732</u>

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(Appendix)

	Project Activities by Component	Actual					Budget (Not audited)					Variance (Not audited)			Project Document	
		1 January to 31 Dec 2024					1 January to 31 Dec 2024									
		Credit No. 6854-LA (IDA)	Grant No. B5180 (TF)	Grant No. B5180 (VP)	Total	Cumulative to date	Credit No. 6854-LA (IDA)	Grant No. B5180 (TF)	Grant No. B5180 (VP)	1 January to 31 December 2024	Cumulative to date	1 January to 31 Dec 2024	Cumulative to date	%	Total budget	Remaining budget as at 31 Dec 2024
1	Prepared and Motivated Learners															
1.1	Child Community Development Groups (CCDG)	476,163	244,577	-	720,740	2,096,728	287,585	639,742	-	927,327	3,024,056	206,587	1,237,985	41%	4,907,243	2,810,514
1.2	Monitoring shelter	7,489	-	-	7,489	7,489	-	-	-	-	7,489	(7,489)	(7,489)	-100%	-	(7,489)
1.3	Multiage Teaching	159,741	-	-	159,741	319,968	182,498	168,492	-	350,990	670,965	191,249	718,832	107%	1,030,350	710,382
1.4	Development of Play-Based Contents and Activities for Three-and-Four Years Old	-	-	-	-	-	145,257	-	-	145,257	145,257	145,257	205,871	142%	80,000	80,000
1.5	Reading Readiness Program	225,510	-	-	225,510	673,660	91,014	563,111	-	654,125	1,327,785	428,615	908,486	68%	2,360,910	1,687,250
1.6	Childhood Disability Screening	60,237	-	-	60,237	162,000	221,826	-	-	221,826	383,825	161,589	316,387	82%	593,610	431,611
1.7	School Meal	589,392	-	-	589,392	1,241,000	792,672	-	-	792,672	2,033,672	203,280	417,966	21%	2,999,990	1,758,990
	Sub-total (Note 4)	1,518,532	244,577	-	1,763,109	4,500,845	1,720,852	1,371,345	-	3,092,197	7,593,055	1,329,088	3,798,045	50%	11,972,103	7,471,258
2	Prepared and Motivated Teachers															
2.1	Improving the Quality of Teacher Professional Development	-	2,532,764	-	2,532,764	3,190,247	-	6,190,604	-	6,190,604	9,380,851	3,657,840	9,656,202	103%	10,484,989	7,294,742
2.2	Improving Teacher Management	-	208,808	21,878	260,686	599,420	-	430,016	-	430,016	989,436	169,330	708,354	72%	2,770,000	2,210,580
	Sub-total (Note 5)	-	2,771,572	21,878	2,793,450	3,749,667	-	6,620,620	-	6,620,620	10,370,287	3,827,170	10,364,556	100%	13,254,989	9,505,322

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(Appendix)

	Project Activities by Component	Actual					Budget (Not audited)					Variance (Not audited)			Project Document	
		1 January to 31 Dec 2024				Cumulative to date	1 January to 31 Dec 2024				Cumulative to date	1 January to 31 Dec 2024			Total budget	Remaining budget as at 31 Dec 2024
		Credit No. 6854-LA (IDA)	Grant No. B5180 (TF)	Grant No. B5180 (VP)	Total		Credit No. 6854-LA (IDA)	Grant No. B5180 (TF)	Grant No. B5180 (VP)	1 January to 31 December 2024		1 January to 31 Dec 2024	Cumulative to date	%		
3	Effective School Governance for Improving Teaching and Learning															
3.1	Effective School Governance	783,990	-	-	783,990	4,085,662	2,636,468	-	-	2,636,468	6,722,130	1,852,478	4,384,919	65%	14,627,265	10,541,603
3.2	Project Management and Monitoring and Evaluation	1,876,713	-	-	1,876,713	3,813,249	2,940,273	-	-	2,940,273	6,753,522	1,063,560	806,319	12%	5,810,000	1,996,751
	Sub-total (note 6)	2,660,703	-	-	2,660,703	7,898,911	5,576,741	-	-	5,576,741	13,475,652	2,916,038	5,191,238	39%	20,437,265	12,538,354
	Total	4,179,235	3,016,149	21,878	7,217,262	16,149,423	7,297,593	7,991,978	-	15,289,558	31,438,981	8,072,296	19,353,826	62%	45,664,357	29,514,934

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(Appendix)

Analysis of variances between actual and budget expenditures

All activities implemented were based on the World Bank approval. For Annual Operational Plan (AOP) 2024 the World Bank approval is USD15,289,558 (48%) equivalent to USD 7,297,593 under Credit No. 6854-LA (IDA) and (52%) equivalent to USD 7,991,965 under Grant No. TF B5180.

The actual expenditure is USD 7,217,262 (58% equivalent to USD 4,179,235 under Credit No. 6854-LA IDA and 42% equivalent to USD 3,038,027 under Grant No. TF B5180).

Component 1: The variance is USD 1,329,088 due to 2 activities of CCDG, 4 Activities of MAT, 10 Activities of RIES/Play-Based, 14 Activities of RIES/RRP, 15 Activities of CDS and 3 Activities of NSMP not yet implementation in this period and move to implementation on 2025.

The actual expenditure of it was the clearance from CCDG, CCDG Shelter, MAT, CDS, RRP and NSMP such as: Purchasing of fresh food for target villages/schools, purchasing of Playground, training, workshop and monitoring and other expenditures.

Component 2: The total actual expenditure higher than compared to the other two components, the budget for this component is USD 6,620,620 and the actual expenditure was USD 2,793,450 and the variance is USD 3,827,170 due to 7 activities of DTE and 2 activities of DOP not yet implementation in this year and some activities implementation in this period but not yet liquidated.

The actual expenditure of it was the clearance from DTE and DOP such as: Provide Incentive budget for 39 target districts, 18 Province, training, workshop, monitoring and other expenditures.

Component 3: The variance is USD 2,916,038 due to 6 Activities of DEQA/SBM, 14 activities of DGE/SBM, 3 activities of IFEAD/SBM, 10 activities of DOF, 7 activities of DOI, 9 activities of ESSC/LES MIS, 10 activities of RIES. And also 16 activities of ECU not yet implementation in this period and move to implementation on 2025.

The actual expenditure of it was the clearance from DOF, DOI, ICT, DGE and ECU such as: School block grants (SBGs) annual payment 2024-2025 for 40 Districts, 18 provinces and operating cost, 2,507 school, including primary schools and kindergartens and expected total beneficiaries are 383,553 students, training, workshop, monitoring, consultant, operating cost and other expenditures.