

RACI TABLE FOR YEAR 0 (PRIOR RESULTS)								
Assessment	Period Covered	ECs/DLRs	ECs/DLRs Description	Dateline	Responsibility person	Expected Earnings	Timing of assessment (indicative)	Timing of disbursement (indicative)
1	Year 0 (partial 2025)	EC-1,	FY25 state budget, prepared under national Chart of Accounts, approved by the State Assembly.	published online by January 31, 2025	DG/CEO BEPC Dir. Budget DO BEPC		June – August 2025	September 2025
2	Year 0 (partial 2025)	EC-2	FY24 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly	published by July 31, 2025.	Auditor General		June – August 2025	September 2026
A	Year 0 (partial 2025)	DLRs: 1.1	1.1. UBEC guidelines revised to: (i) enhance states' access approval and reporting process including publication of releases; (ii) set rules for managing un-accessed funds	Published by March 31 st , 2025	Commissioner Education Chairman SUBEB DO-EDU		June – August 2025	September 2027
B	Year 0 (partial 2025)	DLRs: 2.1	2.1 State adopts comprehensive guidelines for preparation and submission of consolidated workplan for state basic education budget	Published by March 31 st , 2025	Commissioner Education Chairman SUBEB DO-EDU		June – August 2025	September 2028
C	Year 0 (partial 2025)	DLRs: 2.2	2.2 State adopts comprehensive guidelines for	Published by March 31 st , 2025	Commissioner Health		June – August 2025	

			preparation and submission of consolidated workplan for state primary health care budget		ES PHCB DO- PHC			
D	Year 0 (partial 2025)	DLRs: 2.3,	2.3 Local governments adopt harmonized budget guidelines/chart of accounts	Published by March 31 st , 2025	DG/CEO BEPC SA BLGCA DO BEPC Dir. Budget DO BLGCA		June – August 2025	
E	Year 0 (partial 2025)	DLRs: 4.1	4.1 Participating state publishes FY25 citizen budget for basic education and primary health	Published by 28 February 2025	DG/CEO BEPC DO-BEPC/H-GOV Dir. Budget		June – August 2025	
F	Year 0 (partial 2025)	DLRs: 5.1,	5.1 (i) Baseline exercise mapping the number and duty stations of basic education teachers across the Participating state and (ii) a multi-year costed teacher recruitment and deployment plan to address the staffing gap completed and published	Published by March 31 st , 2025	Commissioner Education Chairman SUBEB DO-EDU		June – August 2025	

G	Year 0 (partial 2025)	DLRs: 5.2,	5.2 (i) Baseline exercise mapping number and duty stations of PHC workers in the Participating State and (ii) multi-year costed PHC worker recruitment plan to address staffing gap completed and published	Published by March 31 st , 2025	Commissioner Health ES PHCB DO- PHC		June August 2025	—	
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NB: Revert to HOPE manual and protocols to verify detailed information required to assist in producing Disbursement Linked Results(DLRs)