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ROYAL AUDIT AUTHORITY



Performance Audit Report on Implementation of Sustainable Development Goals-SDG 4 (Focused on Target 4.5-Gender Equality and Inclusion)

ཡུན་བརྟན་གོང་འཕེལ་གྱི་དམིགས་ཡུལ་ ༤་པ་ལག་ལེན་འཐབ་ཐངས་གྱི་
ལས་འབྲེལ་རྩིས་ཞིབ་སྒྲན་བྱ། (གཙོ་བོར་དམིགས་གཏད་ ༤.༥-པོ་མོ་འབྲ་མཉམ་དང་གྲངས་བརྟན་གས།)

September 2024

Disclaimer Note

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The review was confined to assessing the effectiveness of the programs initiated to achieve gender parity and inclusive education in Bhutan. The audit was based on the audit objectives and criteria determined in the audit plan and program prepared by the Royal Audit Authority and the findings are based on the information and data made available by relevant agencies.

This is also to certify that the auditors during the audit had neither yielded to pressure nor dispensed any favour or resorted to any unethical means that would be considered a violation of the Royal Audit Authority's Oath of Good Conduct, Ethics and Secrecy.



RAA/DPCA/PAD(PA-SDG 4)/2024-2025/2966

Dated: 25 September 2024

Hon'ble Secretary
Ministry of Education and Skills Development
Thimphu, Bhutan

Subject: Performance Audit Report on Implementation of Sustainable Development Goals SDG4 – focused on Target 4.5 (Gender Equality and Inclusion)

Dear Sir,

Enclosed herewith please find the Performance Audit Report on Implementation of Sustainable Development Goals SDG4 – focused on target 4.5 (Gender Equality and Inclusion), covering the period from 2018-2019 to 2020-2021. The Royal Audit Authority (RAA) conducted the audit under the mandate bestowed by the Constitution of the Kingdom of Bhutan and the Audit Act of Bhutan 2018. The audit was conducted as per the International Standards of Supreme Audit Institutions on performance auditing (ISSAI 3000) and RAA's Performance Audit Guidelines 2019.

The audit was conducted with the overall audit objective to assess the efficiency and effectiveness of gender and inclusive education with the following audit objectives:

- i. To assess the effectiveness of the programs initiated to achieve gender parity index set for all levels of education; and
- ii. To assess the effectiveness of the programs on equality and inclusive education.

The report contains shortcomings and deficiencies in Chapter 3 as well as recommendations that are desirable for improving efficiency and effectiveness in the implementation of inclusive education in Chapter 4.

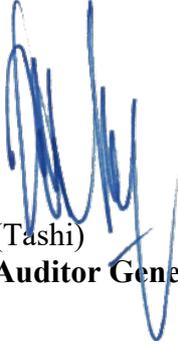
The RAA shared the draft report with the Department of School Education for factual confirmation of the findings, comments and feedback on the applicability and practicability of the audit recommendations.

In line with the Audit Act of Bhutan 2018, the audited agencies are required to submit a Management Action Plan (MAP) specifying the action plans and a signed Accountability Statement (AS) to implement the recommendations.

*Therefore, the RAA would like to request the Ministry to submit a MAP for the implementation of recommendations with a definite timeframe **on or before 14 October 2024** along with the signed AS (format attached in the report). In the event of non-submission, the RAA shall invariably fix the overall supervisory accountability on the head of the audited agency in line with Section 55(17) of the Audit Act of Bhutan 2018.*

The RAA will follow up on the implementation of the corrective actions and recommendations based on the MAP and AS. Failure to comply will result in taking appropriate actions, which may include suspending audit clearances to the official(s) accountable.

We take this opportunity to acknowledge the officials of the Ministry and school management for rendering necessary cooperation and support during the audit.



(Tashi)
Auditor General

Copy to:

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2. Chief Program Officer, ECCD and SEN Division, DSE, MoESD, Thimphu;
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*“Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder.”
- His Majesty the King Jigme Khesar Namgyel Wangchuck*

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TITLE SHEET

Title of the Report	Performance Audit Report on Implementation of Sustainable Development Goals SDG 4- focused on SDG 4.5. (Gender Equality and Inclusion)
AIN	PAD-2022-506
Audited Entity	MoESD, 13 Schools and Two special institutes, Draktsho Vocational Centre of Thimphu and East, Ability Bhutan Society, Disabled People's Organization of Bhutan
Audited Period	2018-2019 to 2020-2021
Audit Schedule	13 th May to 23 rd September 2022
Team Composition	Sangay Thinley, Deputy Chief Auditor Dophu Tshering, Audit Officer
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ACRONYMS AND ABBREVIATIONS	
ABS	Ability Bhutan Society
CSO	Civil Society Organization
C4D	Communication for Development
CS	Central School
DSE	Department of School Education
DPA	Department of Public Accounts
ECCD	Early Childhood Care and Education
ECR	Extended Classroom
FYP	Five Year Plan
GAEPT	Guidelines on Assessment, Examination, Promotion and Transition
GER	Gross Enrolment Ratio
GNHCS	Gross National Happiness Commission Secretariat
GPI	Gender Parity Index
HSS	Higher Secondary School
ISSAIs	International Standards for Supreme Audit Institutions
ICT	Information Communication Technology
MoE	Ministry of Education
MoESD	Ministry of Education and Skills Development
MoF	Ministry of Finance
MSS	Middle Secondary School
MoIT	Ministry of Infrastructure and Transport
MoWHS	Ministry of Works and Human Settlement
NGO	Non-Governmental Organization
NFE	Non-Formal Education
NKRAs	National Key Result Areas
ANER	Adjusted Net Primary Enrolment Rate
PHCB	Population Housing Census of Bhutan
PS	Primary School
PWD	Persons with disabilities
RAA	Royal Audit Authority
SEN	Special Education Needs
SDG	Sustainable Development Goals
SEnCo.	Special Education Needs Co-Ordinator
TVET	Technical and Vocational Education and Training

EXECUTIVE SUMMARY

The Royal Audit Authority (RAA) conducted the Performance Audit under the mandate bestowed by Article 25.1 of the Constitution of the Kingdom of Bhutan and Section 68 (b) and 69 of the Audit Act of Bhutan 2018. This audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) on performance auditing and RAA's Performance Audit Guidelines 2019.

The audit was conducted with an overall objective to assess the efficiency and effectiveness of the gender parity and inclusive education in the country, with the following objectives:

- 1. To assess the effectiveness of the programs initiated to achieve gender parity index set for all levels of education; and*
- iii. To assess the effectiveness of the programs on inclusive education.*

The RAA reviewed the plans and programs, budgeting, implementation of plans, monitoring and reporting in achieving gender parity and inclusive education in the country covering 13 schools in 10 Dzongkhags and two schools in Thromdes of Phuntsholing and Thimphu. The audit covered the period from financial years 2018-2019 to 2020-2021.

The RAA observed deficiencies and shortcomings of which, significant findings are briefly highlighted below in the order of the audit objectives:

a. On Gender Parity:

- i. The Education Blueprint 2014–2024 envisaged formulating strategic actions to gender equity in education. However, a strategic policy to enhance quality learning outcomes for girls and to provide girl-friendly boarding schools with gender-sensitive policies and facilities was not formulated as outlined in Wave 1 to Wave 3 from 2014 to 2024.*
- ii. The Gender Parity Index (GPI) across all education levels has shown fluctuations from 2018 to 2023. In ECCD, the GPI slightly decreased from 0.98 in 2018 to 0.94 in 2021, before rising to 1.0 in 2022. In primary education, the GPI dropped from 1.0 in 2018 to 0.96 in 2021, then increased to 1.0 in 2022, but fell again to 0.97 in 2023. In contrary, secondary education experienced a gradual increase in GPI over the five years from 2018 to 2022, although there was a decline in 2023. In 2023, the GPI for secondary education was 0.84, indicating a higher number of male students compared to female students in secondary education.*
- iii. The enrolment of girls in Early Childhood Care and Development (ECCD) slightly declined from 49.46% in 2018 to 49.02% in 2023. The enrolment in Extended Classrooms (ECR) also saw a decrease, dropping from 51.68% in 2018 to 50.64% in 2023. In primary education, the enrolment remained stable at 49%, with the exception of 2022, which experienced a minor rise to 50.02%. For secondary education, the trend was positive, with a consistent increase each year, starting at 51.09% in 2018 and reaching 53.11% in 2023.*

b. On Inclusive Education:

- iv. The erstwhile Gross National Happiness Commission Secretariat (GNHCS) shall serve as the lead agency to coordinate all disability-related policies, plans and programs until such lead agency is established. The Plan Monitoring and Coordination Division of the erstwhile Gross National Happiness Commission is responsible for the affairs of Persons with Disabilities (PWD). It has come up with an action plan for the Implementation and Monitoring Framework for National Policy for PWD. However, the Action Plans are yet to be implemented in its entirety as intended, thereby resulting in deferral of deliverables for the PWD.
- v. Similarly, the Ministry of Education to further augment the plans and programs derived from Article 7- Education of the policy for PWD and to spearhead quality inclusive education, developed a Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019. However, the Action Plans are not yet fully implemented as intended, thereby resulting in deferral of deliverables for the PWD.
- vi. The Ministry had selected inclusive schools based on the number of children with special needs enrolled or the population, grades offered in school for early identification and intervention with transition to higher grades within the same school or to nearby high schools, topography on which the school is located and access to paved road and health facilities. Despite such consideration, due to proximity and unavailability of facilities, inclusive schools could not cater to all the children with disabilities in the area.
- vii. The 10-year Road Map for Inclusive Education requires the development of formula-based budgeting to ensure equity in the distribution of budget to those special needs in the schools. However, the formula-based funding was not yet formulated (as of the date of the audit).
- viii. The Ministry, Dzongkhags and Thromdes have not budgeted separately to accelerate the SEN program after the selection of the school as an inclusive school. As a result, the schools in Dzongkhags and Thromdes could not improve their accessibility of infrastructure and educational materials to make them more friendly for children with disabilities.
- ix. As of July 2024, a total of 1253 students with disabilities in the country are receiving special education needs in 44 inclusive schools. On its comparison against a total of 1619 persons with disabilities (in the age group of 0-24) in the country as per PHCB 2017, only 77.39% of the persons with disabilities are enrolled in the schools with inclusive programs and CSOs across the country. Therefore, the remaining 22.61% of persons with disabilities are not enrolled or have not availed of the special education needs in the country.

- x. As of July 2024, there are 583 ECCD centres comprising 475 public ECCD centres, 41 private, 19 workplace-based, 11 mobile, 13 home-based, and 4 NGOs with a total of 13005 children in the country providing early childhood learning and development. These ECCD centres do not provide early childhood intervention to children with disabilities in the country. Early education and intervention were provided only upon admission in schools with inclusive programs across the country at the official entry age of 5 years.
- xi. There is a lack of adequate collaboration among agencies involved in inclusive education, and there was no horizontal and vertical coherence among the institutions involved in inclusive education.
- xii. The RAA reviewed adequacy of SEN teachers and availability of teaching-learning materials and noted that most of the inclusive schools do not have adequate teaching-learning materials. Additionally, there were limited SEN teachers in the country.
- xiii. Despite the need for medical services for children with disabilities on a regular basis, there is no collaboration between the Ministry of Health and the Ministry of Education to provide/avail such services in inclusive schools.
- xiv. Current transition practices in inclusive schools are generally categorized into class-to-class and school-to-school transition. The class-to-class transition is carried out systematically and as per the requirements of the guidelines and policies. However, there are practical difficulties when it comes to school-to-school transition; wherein the schools to which they are transferred upon completing the final/last grade from inclusive schools are usually located far away and lack SEN Programs particularly in terms of vocational programs.
- xv. While most of the inclusive schools have bus service facilities for transportation, the available transportation facilities do not meet the inclusive standards.
- xvi. The School Design Guidelines 2020 (Version 1) and Guidelines for Differently-Abled Friendly Construction of the erstwhile Ministry of Works and Human Settlement (MoWHS) prescribe processes and elements of designing inclusive infrastructures, however, at the implementation (construction) phase the guidance was not taken into account.
- xvii. The RAA noted that most of the inclusive schools that are mandated to provide and promote special need education do not have inclusive infrastructure to cater to students with disabilities. The school infrastructure which was built before the start of the SEN program does not meet the standards required for inclusiveness.
- xviii. There is no mechanism instituted to monitor and report on the assessment of the schools in terms of achievement of inclusive education. Besides the annual monitoring and

reporting of academic performance, other aspects such as infrastructure accessibility and feeding programs are not considered for monitoring purposes. Moreover, the reporting formats varied significantly between the monitoring teams. Also, there were no follow-up mechanisms to review the recommendations provided to the authorities.

Based on the review and issues discussed in the report, the RAA provided six recommendations to facilitate authorities and agencies to put in appropriate measures and remedies in the country. The audit recommendations are:

- i. The Ministry should develop coherent plans and programs to implement Inclusive Education for all children and adolescents, including those with impairments and disabilities in the country.
- ii. The Ministry should strengthen collaboration mechanisms with the relevant agencies including MoH, Dzongkhags and CSOs in implementing inclusive education for persons with disabilities.
- iii. The Ministry should devise strategies to address human resource gaps and shortage of Teaching & Learning Materials in Special Education Need Programs.
- iv. The Ministry should conduct awareness and advocacy programs about children with disabilities.
- v. The Ministry should come up with a sustainable model for funding special needs education activities and enforce accessibility of infrastructures in Schools.
- vi. The Ministry should make schools and educational facilities (both physical and virtual) accessible by creating an enabling environment for students with disabilities.
- vii. The Ministry should formulate systematic transition plans and programs for students with disabilities to different levels of education.
- viii. The Ministry should establish monitoring mechanisms to regularly monitor and evaluate the implementation of plans and policies on inclusive education.

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CHAPTER 1: ABOUT THE AUDIT

1.1 Mandate

The Royal Audit Authority (RAA) conducted the “*Performance Audit on the Implementation of SDG 4- Quality Education*” as mandated by Article 25.1 of the Constitution of the Kingdom of Bhutan to audit and report on the economy, efficiency and effectiveness in the use of public resources.

Further, Chapter 5, Section 69 of the Audit Act of Bhutan 2018 stipulates “*The authority shall carry out performance, financial, compliance, special audit and any other form of audits that the Auditor General may consider appropriate*”.

1.2 Audit Standard

The audit was conducted in accordance with ISSAI 3000 and followed audit procedures as prescribed under the RAA’s Performance Audit Guidelines 2019 to maintain uniformity and consistency of approaches in auditing.

1.3 Audit objectives

The RAA conducted the ‘Performance audit on implementation of SDG 4- Quality Education with the following audit objectives:

- I. *To assess the effectiveness of the programs initiated to achieve gender parity index set for all levels of education; and*
- II. *To assess the effectiveness of the programs on quality and inclusive education.*

1.4 Audit Scope

The audit was aimed at assessing the plans and programs, budgeting, implementation and reporting in achieving gender parity and inclusive education (SEN) in the country covering 13 schools in 10 Dzongkhags and two schools in Thromdes of Phuntsholing and Thimphu.

The audit covered the period from financial years 2018-2019 to 2020-2021.

The audit covered agencies namely; Department of School Education (DSE), Ministry of Education (MoE), Ministry of Finance (MoF), erstwhile Gross National Happiness Commission (GNHC), Ability Bhutan Society (ABS), Draktsho Vocational Training Centre, 11 inclusive schools namely; Yangchen Gatshel Higher Secondary School (HSS), Drukgyel Primary School, Khuruthang MSS, Samtengang PS and HSS, Tshangkha CS (HSS), Tang CS (MSS), Autsho CS (MSS), Mongar MSS, Khaling LSS, Kamji CS (MSS), Two special institutes; Muenselling Institute, Khaling and Wangsel Institute for the Deaf, Paro and Two Thromdes namely; Changangkha MSS and Phuntsholing MSS.

1.5 Audit Approach

A combination of result-based and system-based approaches was used to assess the extent to which the systems and procedures are well designed or prepared to achieve gender parity and inclusive education (Schools with SEN programs).

1.6 Audit Methodology

The following methodologies were used for the audit:

- i. Reviewed legislations, underlying rules and regulations, and government policies that are directly related to education in the country, visited MoESD, MoF, erstwhile GNHC, ABS, Draktsho, 13 Inclusive Schools, two special institutes, and interviewed relevant officials to understand the inclusive education development and management in the country.
- ii. Visited inclusive schools to review planning documents, budget documents, student statistics, survey and design, and infrastructure, and to physically verify the structures of selected schools.
- iii. Activities carried out during the audit execution phase included:
 - a. Conducted interviews and discussions with key officials of the audited agencies;
 - b. Carried out a joint physical inspection of school infrastructures in 13 schools and two special institutes;
 - c. Carried out analysis of the financial records from the financial year 2018-2019 to 2020- 2021 obtained from MoF; and
 - d. Examined the planning, budgeting, implementation, monitoring and evaluation in terms of adherence to existing authorities and their adequacies.

CHAPTER 2: INTRODUCTION

2.1 Brief Background

Until the 1950s, the primary form of education in Bhutan predominantly revolved around monastic education. Except for a few schools in Haa and Bumthang established in 1913/1914, formal education was primarily provided through Buddhist monasteries. However, with the inception of the first Five Year Plan (FYP) in 1961, the formal education system started to expand, aiming to fulfil fundamental educational requirements and cultivate human resources essential for the socio-economic progress of the nation.

At present, the education system in Bhutan encompasses three main types: general education, monastic education, and non-formal education. The general education system holds the largest share and is widely recognized as a formal educational structure.

Bhutan also recognises the need to establish inclusive schools for children with disabilities. So, in 1973, the Muenselling Institute in Khaling, Trashigang was established as the first specialised school catering to children with visual impairment. Subsequently, in 2000, the Ministry of Education set up the Special Educational Needs unit. Additionally, in 2002 and 2003, an integrated school was piloted at Changangkha Lower Secondary School, and the Wangsel Institute, Paro. The Wangsel Institute was established to accommodate learners with hearing difficulties.

As of July 2024, a total of 1253 children with disabilities are enrolled in inclusive schools offering Special Educational Needs (SEN) programs, which include the two aforementioned special institutes. Overall, the country currently has 44 inclusive schools, including two special institutes.

2.1 Rationale for this audit

Education plays a crucial role in accelerating economic growth by creating a productive national workforce and advancing socio-economic development. Recognising this, the Royal Government has accorded high priority to education and ensured to allocate of around 10 percent of the total budget to education in all the FYPs.

SDG 4 –quality education has the most interconnectedness and integration with all other SDGs. In this context, the theme “Performance audit on SDG implementation (Goal 4 Quality Education)- focused on gender equality and inclusion” was identified as one of the Performance Audit topics of the RAA mainly to assess the effectiveness of the plans and program initiated to achieve gender parity index set for all levels of education and the effectiveness of improving quality and inclusive education program (SEN, deprived children).

Goal 4 contains 10 targets and 11 indicators, which include: completion rates of early childhood, primary, and secondary education; achievement of technical, vocational, and ICT skills; youth and adult literacy; knowledge and skills for sustainable development; provision of quality, inclusive facilities, learning environment, and teachers.

2.3 Linking SDG 4.5 Target with National Goals

Bhutan started the planned development system in 1961 and it follows the five-year planning framework which is coordinated by the erstwhile Gross National Happiness Commission (GNHC) at a national level. Currently, the country is in the process of implementing the 12th Five-Year Plan consisting of 17 National Key Result Areas (NKRAs). All the SDG targets and indicators are closely integrated into the national plans and programs with the aim to realise the achievement of SDG targets by 2030. Preliminary assessment of the 12th FYP NKRAs and Key Performance Indicators (KPIs) with the SDGs reveal a high degree of alignment. The 17 NKRAs are closely aligned to the SDGs and their targets and indicators are integrated into the 12th FYP.

NKRA 7 ‘Quality Education and Skills’, SDG goal 4 ‘Quality Education’ and ‘Education’ a long-term domain of GNH has always been a key priority in every plan period with efforts predating the first Five Year Plan (FYP). Recognising the importance of education in development, the Constitution mandates the State to provide free basic education to all. Bhutan has made rapid progress and is very close to achieving Universal Primary Education. As of 2018, the Adjusted Net Primary Enrolment Rate (ANER) stood at 96.8 percent, indicating that about 97 percent of 6-12-year-old children are attending primary education and other equivalent forms of structured learning. The Gross Enrolment Ratio (GER) for secondary education (Classes VII-XII) was estimated at 89.3 percent. The literacy rate increased from 59.5 percent in 2005 to 71.4 percent in 2017, an increase of 11.9 percentage points.

SDG 4 ‘Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all’ is aligned with NKRA 7 ‘Quality education and skills’, which aims to achieve excellence in student learning outcomes comparable to leading international standards while also reflecting the country’s rich culture and traditions. The NKRA will focus on transforming Bhutan’s Technical and Vocational Education and Training (TVET) system and position it as a mainstream career choice. Education and skills under this NKRA refer to early childhood care and development (ECCD), general education, TVET, tertiary education, and non-formal and continuing education. Ministry of Education is the lead agency for this NKRA.

For the 12th FYP implementation of NKRA 7, linked to SDG 4, the country intends to implement the following six programs:

- i. Improve quality and inclusive school education
- ii. Strengthen and expand vocational education in school
- iii. Enhance teacher development and support
- iv. Enhance equity and quality of Tertiary Education
- v. Improve the health and well-being of children and youth
- vi. Enhance adult literacy and lifelong learning

CHAPTER 3: AUDIT FINDINGS

This chapter on audit findings highlights the shortcomings and deficiencies where improvements are desirable. The chapter is divided into three parts viz. plans and programs, budgeting, and implementation.

A. PLANS AND PROGRAMS

The Five-Year plans of the country, which are guided by the development philosophy of GNH find a close resonance to the principles of SDGs, both aspiring to pursue a sustainable socio-economic development path. The 12th FYP's NKRA and KPIs with the SDGs showed that 16 NKRA are closely related to 16 of the 17 SDGs and about 100 targets and indicators of SDGs are integrated into NKRA and corresponding KPIs. The 12th Five-Year plan has also indicated that the Central and Local Governments shall identify SDGs relevant to their sector and integrate the relevant SDGs within the scope of NKRA/AKRA/LGKRA. The agencies and Local governments are also required to customise and contextualise relevant SDGs, targets and indicators during the 12th FYP program formulations.

Particularly to SDG 4, the erstwhile GNHC had linked SDG 4 with the NKRA 7 and GNH domain Education. The implementation of NKRA 7 is spearheaded by the Ministry of Education as the national lead agency that is responsible to formulate and implement the educational policies in the country.

In order to implement the NKRA 7 linked with SDG 4 in the 12th FYP, the Ministry of Education formulated the following six programs to be implemented as shown in Table 3.1:

Table 3.1: 12th FYP program and indicative cost for implementing NKRA 7

Sl. No.	Program	Indicative cost (Nu. in million)
1	Improve Quality and Inclusive Education	942.50
2	Improve Health and Wellbeing of Children and Youth	365.00
3	Enhance equitable and Quality tertiary education	1482.50
4	Enhance teacher Development and Support	910.00
5	Strengthen and expand Vocational education in Schools	250.00
6	Enhance Adult Literacy and Lifelong Learning	50.00
Total		4,000.00

The RAA reviewed the plans and programs related to gender equality and inclusion in education and noted the following shortcomings as discussed below:

3.1 Lack of long-term targets defined to improve gender parity

Gender equality is one of the indicators of 'inclusive culture', one of three dimensions in the standards, which state that schools are to create an environment that is welcoming and supportive of both boys and girls. The Education Blueprint 2014-2024 also underscores gender equity in education and envisages the development of strategic actions: "Develop a strategic

policy to enhance quality learning outcomes in girls”; and *“Provide girl-friendly boarding schools with gender-sensitive policies and facilities.”*

The Ministry was required to develop a strategic policy to enhance quality learning outcomes for girls and to provide girl-friendly boarding schools with gender-sensitive policies and facilities under Wave 1 of the Blueprint spanning from 2014-2017.

In Wave 2, which was from 2018-2020, the Ministry was required to implement the strategic policy to enhance quality learning outcomes of girls in the country and in Wave 3 from 2021-2024, the Ministry is required to assess the gender equity achievement at all the levels.

Nevertheless, the RAA noted that the Ministry has not formulated and implemented the strategic policy as required by the Education Blueprint 2014-2024 in order to achieve the vision.

Additionally, while reviewing the programs and activities in the FYPs, the RAA noted that programs and activities were gender-neutral or gender-blind because there is no gender-specific activities that target gender.

Further, the target was also not determined in the 12th FYP documents for the pre-primary to higher secondary schools but for the tertiary education, the target for gender was set till the plan end period. Even the gender parity target was not set for the 12th FYP although it is the responsibility of MoESD to spearhead and coordinate with LGs to achieve the collective objective and meet the gender parity target.

In the 12th FYP, “Improve quality and Inclusive education” is a National Key Result Area and it outlines 22 activities/indicators. However, there is very little information about education’s role in addressing social inequities and gender parity.

In order to measure the GPI, target SDG 4.5 in the national context is further divided into SDGI and then into national equivalent SDGI, then indicator for each SDGI and unit indicator. Table 3.2 shows the breakdown of target 4.5 in the national context:

Table 3.2: Breakdown of SDG target into National Equivalent SDGI to measure GPI				
Targets	Indicators	SDGI breakdown	National Equivalent SDGI	Indicator Unit
4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the	4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, Indigenous peoples and conflict-affected, as data become available) for all education	<i>4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, Indigenous people and conflict-affected, as data become available) for all education indicators on this list</i>	4.5.1 Gender Parity Index for Primary (PP-VI)	Ratio
			4.5.1 Gender Parity Index for Basic (PP-X)	Ratio
			4.5.1 Gender Parity Index for Secondary (VII-XII)	Ratio

vulnerable, including persons with disabilities, Indigenous people and children in vulnerable situations	indicators on this list that can be disaggregated	<i>that can be disaggregated</i>	4.5.1 Gender Parity Index for Tertiary within Bhutan	Ratio
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Although the SDG targets are linked to national targets to measure GPI, there are no linkages with the 12th FYP and the Annual Plans and the Gross Enrollment Rate (GER) and Net Enrollment Rate (NER) defined in the Education Blueprint document.

Furthermore, the Bhutan Education Blueprint 2014-2024 addresses education for children with disabilities, with an emphasis on expanding special education. Inclusive education is not explicitly defined in the Blueprint to establish an inclusive and equitable education system as the overall aspiration of the sector plan.

The lack of targets to improve gender equality in schools may create disproportionate impacts on both girls and boys and this could result in social and economic disparities in society.

3.2 Non-implementation of plans to promote Inclusive Education

i. National Policy for Persons with Disabilities 2019

The erstwhile GNHCS developed the National Policy for Persons with Disabilities (NPPWD) in 2019 and it holistically considers the inclusion of disability perspective in all areas of development, and inclusion of persons with disabilities in development processes, emphasizing the need for inclusion of persons with disabilities and their needs in any plan, policy and programs design, implementation, monitoring and evaluation.

As per the NPPWD 2019, the erstwhile GNHCS shall serve as the lead agency to coordinate all disability-related policies, plans and programs until such lead agency is established. The Plan Monitoring and Coordination Division then looked after the affairs of persons with disabilities.

An action plan for Implementation and Monitoring Framework for the National Policy for Persons with Disabilities was developed in 20 different areas derived from the policy and these areas are further delegated to the lead agency and collaborating agencies for appropriate interventions. For the education-related policy intervention, the implementation was assigned to MoESD as the lead agency. However, the RAA noted that the action plans are not yet fully implemented as intended, thereby resulting in deferral of deliverables for persons with disabilities.

ii. Ten-Year Road Map for Inclusive and Special Education in Bhutan

MoESD, to further augment the plans and programs derived from article 7- Education of the NPPWD 2019, has come up with a Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019. The Ten-Year Road Map aims to systematically address gaps in disability-

inclusive education and a dedicated action plan that sets out the long-term direction for inclusive and special education in Bhutan. Consisting of 30 broad goals, the road map is designed to address multiple dimensions affecting access to quality and efficiency of disability-inclusive education programs. It sets out a clear direction starting from the provision of early interventions to school-based education and transition into post-school life for children with disabilities. Nevertheless, it was noted that action plans are not yet fully implemented as planned in the road map.

Based on the review of data submitted by ECCD & SEN Division, MoESD in relation to plans and programs in the Ten-Year Road Map, the implementation status is presented in Table 3.3.

Broad Goals	Actions	Sub Actions	Status of Implementation
30 broad Goals	62 Actions	15 Sub Actions	Completed
		82 Sub Actions	On-going
		98 Sub Actions	Planned for next year/ not started

Further, the Guidelines on Assessment, Examination, Promotion and Transition (GAEPT) for Children with Disabilities 2018 provide strategies for improving inclusive pedagogy and learner-centred assessment in the classroom including how the students with disabilities have to be prepared for life beyond the comforts of an inclusive program. The revised guidelines 2024 has been circulated to schools for implementation.

Non-implementations of plans and programs to promote inclusiveness in schools will result in not achieving the intent of the National Policy and other strategies for inclusion in education, which in turn, will have far-reaching implications on the students with disabilities such as feeling marginalised, excluded, or discriminated against.

3.3 Identification and accessibility of inclusive school proximity

As of July 2024, a total of 1253 children were enrolled in inclusive schools, including the two special institutes. There are 44 schools including 2 special institutes to cater to students with disabilities. The schools identified as inclusive schools in each dzongkhag are given in Table 3.4:

Sl. No.	Name of the Dzongkhag/Thromde	Name of the School/Institute	Inclusive Schools/Special Institutes
1	Bumthang	Tang CS (MSS)	Inclusive School
2	Chhukha	Kamji CS (MSS)	Inclusive School
3	Dagana	Gesarling CS (HSS)	Inclusive School
4	Gasa	Bjishong CS (HSS)	Inclusive School
5	Gelephu Thromde	Gelephu LSS	Inclusive School
6		Gelephu HSS	Inclusive School
7	Haa	Tshaphel LSS	Inclusive School
8	Lhuentse	Autsho CS (MSS)	Inclusive School
9	Mongar	Mongar MSS	Inclusive School
10		Mongar HSS	Inclusive School

11	Paro	Wangsel Institute (SI)	Special Institute
12		Drukgyel LSS	Inclusive School
13		Drukgyel HSS	Inclusive School
14	Pemagatshel	Gonpasingma LSS	Inclusive School
15	Phuentsholing Thromde	Phuentsholing MSS	Inclusive School
16	Punakha	Khuruthang MSS	Inclusive School
17	Samdrup Jongkhar	Gomdar CS (HSS)	Inclusive School
18	Samdrup Jongkhar Thromde	Samdrup Jongkhar PS	Inclusive School
19	Samtse	Tendruk CS (HSS)	Inclusive School
20	Sarpang	Norbuling CS (HSS)	Inclusive School
21	Thimphu Dzongkhag	Yangchen Gatshel MSS	Inclusive School
22	Thimphu Thromde	Changangkha MSS	Inclusive School
23	Trashigang	Muenselling Institute (SI)	Special Institute
24		Khaling LSS	Inclusive School
25		Jigme Sherubling HSS	Inclusive School
26	Trashiyangtse	Tsenkharla CS (HSS)	Inclusive School
27	Trongsa	Tshangkha CS (HSS)	Inclusive School
28	Tsirang	Damphu MSS	Inclusive School
29	Wangdue Phodrang	Samtengang PS	Inclusive School
30		Samtengang HSS	Inclusive School
31	Zhemgang	Zhemgang PS	Inclusive School
32		Zhemgang HSS	Inclusive School

While selecting the inclusive schools, the Ministry had considered the following:

- The number of children with special needs enrolled or the population,
- Grades offered in school for early identification and intervention with transition to higher grades within the same school or to nearby high schools;
- Geographical location of the schools;
- Boarding facilities; and
- Access to paved roads and health facilities.

Despite such considerations, due to geographical locations and unavailability of facilities in the selected schools, the Ministry could not cater to all the children with disabilities. With just one inclusive school in the entire Dzongkhag, it is difficult to fulfil the needs of all the children with disabilities for whom the inclusive school is supposed to cater. The RAA also noted that there are some children with disabilities to whom the services are not provided. It was either due to parent's reluctance to take up the SEN program or in some cases due to problems arising from the proximity of inclusive schools from their residing places.

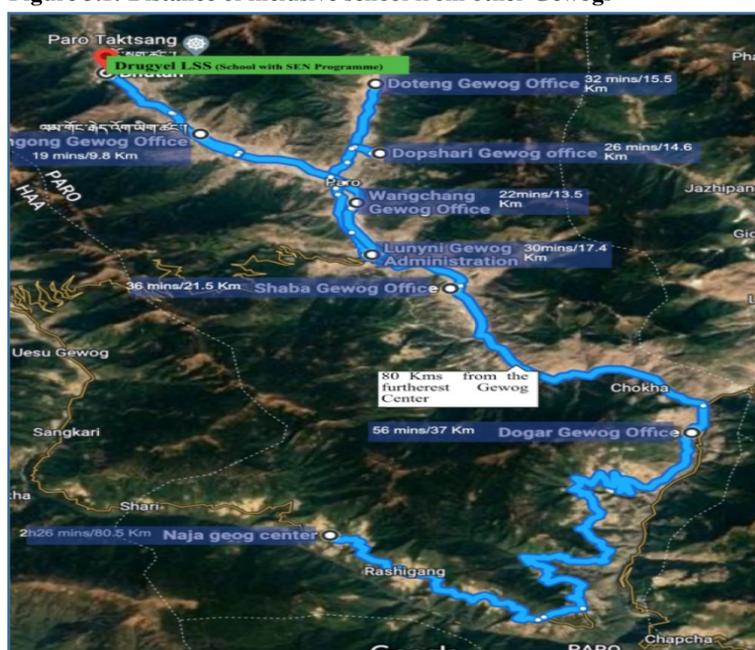
For instance, Chukha Dzongkhag has Kamji Central School (MMS) recognised as an inclusive school to cater to children with disabilities in 2014 by the Ministry. Catering to children with disabilities from other gewogs such as Chapcha, Getana, Bongo, Meatakha, and Dungna under Chukha Dzongkhag would be very difficult due to its proximity and also because of the inaccessibility of the school infrastructure and unavailability of healthcare services nearby the school.

Although the availability of boarding facilities was one of the selection criteria during the selection and identification of inclusive schools, there are a few inclusive schools which do not have such facilities. The inclusive schools without boarding facilities are detailed in Table 3.5.

Sl. No.	Name of the Dzongkhag/Thromde	Name of the School/Institute
1	Mongar	Mongar MSS
2	Paro	Drukgyel LSS
3	Phuentsholing Thromde	Phuentsholing MSS
4	Punakha	Khuruthang MSS
5	Thimphu Thromde	Changangkha MSS
6	Trashigang	Khaling LSS
7	Wangdue Phodrang	Samtengang PS

For instance, Drugyel LSS is identified as an inclusive school to cater education to students with disabilities in the vicinity of the Paro Dzongkhag including Gewogs. It can be seen from Figure 3.1 that the school is located 80 Kms away from the furthest Gewog of Naja and the nearest Gewog i.e. Lamgong is almost 10 Kms away from the school.

Figure 3.1: Distance of inclusive school from other Gewogs



The selection of inclusive schools was carried out without considering the locations and inclusive infrastructure such as accessibility to academic buildings, footpaths, toilets etc., in the schools as most of the school infrastructure were created for the general students. Such factors discourage the enrollment of children with disabilities in these selected inclusive schools, which impedes achieving the objective of establishing inclusive schools.

B. BUDGETING

In the 12th FYP, the Ministry focused on addressing the quality and inclusiveness of education, including improving the health and well-being of children, enhancing equitable and quality tertiary education, enhancing the professional development of teachers, strengthening vocational education in schools and enhancing adult literacy and lifelong learning. Over the period from FY 2018-2019 to 2020-2021, a total of Nu. 2,308.45 million was spent on education in the country.

The review of the budgeting components with regard to gender equality and inclusion noted the following:

3.3 Lack of formula-based funding in the allocation of budget

The Ten-Year Road Map for inclusive education requires the development of formula-based budgeting to ensure equity in the distribution of budget to those with special needs in the schools for implementing inclusive needs of the children. However, the formula-based funding was not yet formulated by the Ministry, Dzongkhags, and Thromdes in consultations with the Ministry of Finance. The RAA also noted that the development of formula-based funding for inclusive and special education which was initially planned in the 1st phase (2019-2021) was deferred to the next phase (2022-2025).

Although the Standards for Inclusive Education 2017 require schools to put in place a policy on planning and budgeting for inclusion that addresses the individual needs of students, it was noted that the Ministry and the Dzongkhags do not have the practice of proposing budget based on the needs of the special students.

A lack of formula-based funding in the allocation of the budget has resulted in apportioning the budget without consideration of the special needs or institutes/schools.

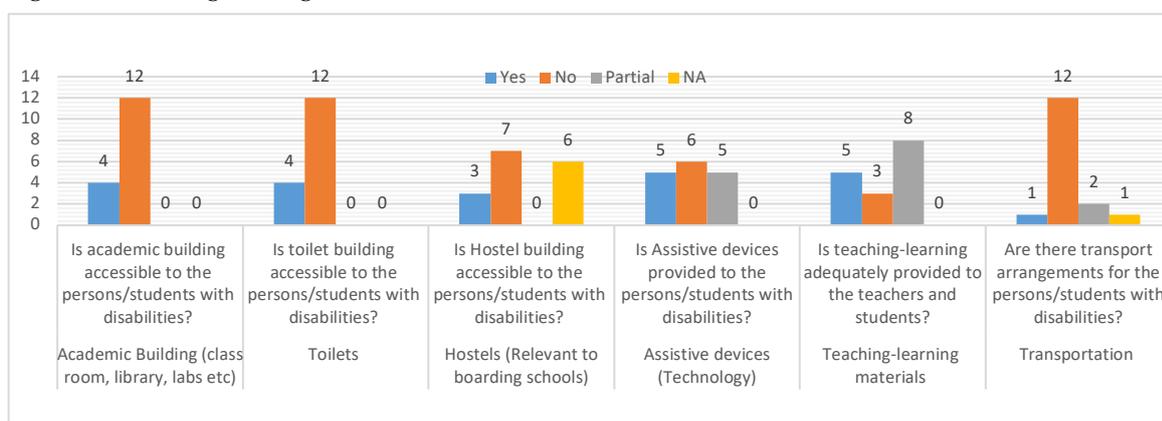
3.4 Lack of provision of inclusive budget

The RAA, while reviewing the budget provisions, noted that the Ministry had not budgeted to kick start the SEN programs after the selection of inclusive schools. Although maintenance and retrofitting of the old structures with the accessibility features were stated in the Ten-Year Roadmap and the guidelines (School design guidelines and Guideline for differently-abled friendly construction of the erstwhile MoWHS), inclusive schools were either not accessible or partially accessible as depicted in Figure 3.2 mainly due of lack of budget for such facilities.

For instance, the construction of the Boys and Girls Hostel and the 6 units of classroom blocks of Yangchengatshel Higher Secondary School lacks consideration of inclusive aspects in design as well as budgeting. Similarly, with the construction of a 6-unit classroom at Samtengang Central School, the inclusiveness aspects and features were not considered at the time of budgeting.

Additionally, most of the inclusive schools do not have enough Teaching and Learning Materials due to budget constraints.

Figure 3.2: Teaching-learning materials



Without budgeting for facilities in inclusive schools, accessibility and teaching materials in such schools cannot be either improved or provided, which will deprive the students with disabilities of having inclusive facilities.

C: IMPLEMENTATION

The school-based education structure in Bhutan comprises 11 years of free basic education from classes PP to X. From 2019, with the initiative of the government, all class X passed students are provided scholarships to pursue their education in class XI in government and Private schools. Thus, the general education structure comprises seven years of primary education (PP-VI), and six years of secondary education (VII-XII). In 2020, due to policy shifts, the right age for enrolment in the first year of primary education has been reduced from 6 years to 5 years old. After completing class XII, students can either continue their studies at the tertiary institutes within the country for a diploma or bachelor's degree or enter the job market.

3.5 Access to education and achievement in terms of gender equality

Table 3.6 shows girls enrolled as a percentage of total enrolment by level of education (Early Childcare Development (ECCD), Extended Classrooms (ECR), primary, and secondary education) from 2018 to 2021. As depicted, the enrolment of girls in ECCD slightly declined from 49.46% in 2018 to 49.02% in 2023. The enrolment in ECR also saw a decrease, dropping from 51.68% in 2018 to 50.64% in 2023. In primary education, the enrolment remained stable at 49%, with the exception of 2022, which experienced a minor rise to 50.02%. For secondary education, the trend was positive, with a consistent increase each year, starting at 51.09% in 2018 and reaching 53.11% in 2023.

Table 3.6: Girls enrolled as a percentage of total enrolment by level of education (ECCD, ECR, Primary, and secondary education from 2018 to 2021)

Year	ECCD				ECR				Primary (PP-VI)				Secondary (VII-XII)			
	Female	Male	Total	(%)	Female	Male	Total	(%)	Female	Male	Total	(%)	Female	Male	Total	(%)
2018	4204	4295	8499	49.46	906	847	1753	51.68	18724	19257	37981	49.30	65072	62302	127374	51.09
2019	4302	4441	8743	49.21	795	777	1572	50.57	19918	20164	40082	49.83	63964	61035	124999	51.17
2020	3936	4090	8026	49.04	915	817	1732	52.83	46716	47449	94165	49.61	40335	36306	76641	52.63
2021	5194	5468	10662	48.72	868	808	1676	51.79	46296	46325	92621	49.98	40043	35660	75703	52.89
2022	5314	5558	10872	48.88	655	648	1303	50.27	45371	45340	90711	50.02	38075	33750	71825	53.01
2023	6378	6634	13012	49.02	516	503	1019	50.64	44419	44447	88866	49.98	35202	31079	66281	53.11

Source: Annual Education Statistics, MoESD

The Gender Parity Index (GPI) is an index designed to measure the relative access of males and females to education calculated from the Gross Enrolment Ratio (GER). In simpler terms, the GPI is used to measure the gender disparity in education. The index was given by UNESCO. A GPI value of 1 indicates equality between males and females in the case of access to education while a GPI value of less than 1 indicates inequality in access to education. The Figures 3.3, 3.4, and 3.5 below show the Gender Parity Index (GPI) in ECCD, primary and secondary education.

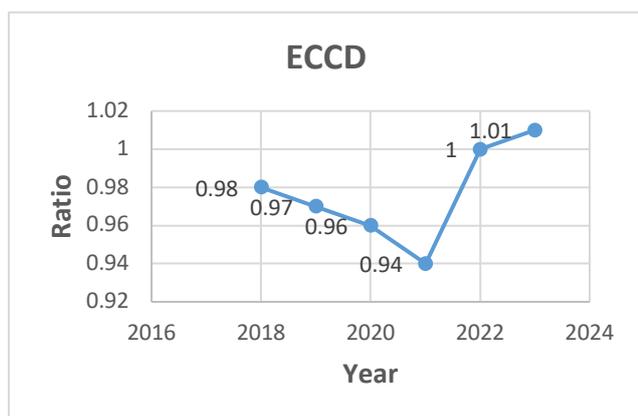


Figure 3.3: Gender Parity in ECCD

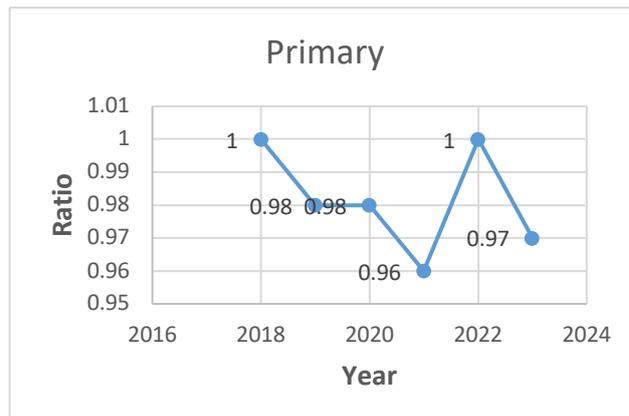


Figure 3.4: Gender Parity in Primary Education

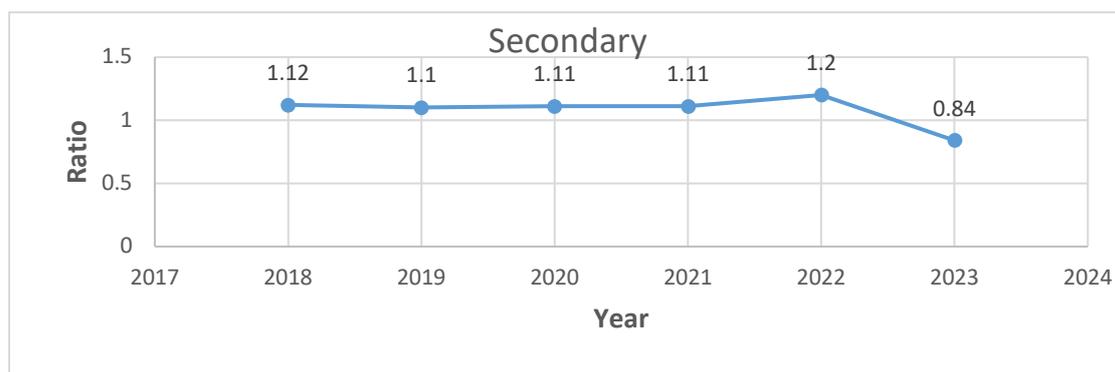


Figure 3.5: Gender Parity in Secondary Education

The Gender Parity Index (GPI) across all education levels has shown fluctuations from 2018 to 2023, as seen in Figures 3.3, 3.4, and 3.5. In ECCD, the GPI slightly decreased from 0.98 in 2018 to 0.94 in 2021, before rising to 1.0 in 2022. In primary education, the GPI dropped from 1.0 in 2018 to 0.96 in 2021, then increased to 1.0 in 2022, but fell again to 0.97 in 2023. In contrary, secondary education experienced a gradual increase in GPI over the five years from 2018 to 2022, although there was a decline in 2023. In 2023, the GPI for secondary education was 0.84, indicating a higher number of male students compared to female students in secondary education.

3.6 Inadequacies in the implementation of quality and inclusive education program

At present, the country provides a SEN program within a regular classroom in specialised institutes including vocational training for children with disabilities. The mainstreaming of children with disabilities in general schools, as mandated by policies, is implemented through the SEN program. As of July 2024, a total of 1253 children were enrolled in 44 inclusive

schools, including the two special institutes of Muenseling at Khaling, Trashigang and Wangsel in Drukgyel, Paro. The audit team visited 16 schools offering SEN programs, including two special institutes and one CSO vocational institute.

During the field visits, the RAA noted the following inadequacies in the implementation of quality and inclusive education programs as explained below:

3.6.1 Enrollment of children with disabilities in schools

The Population and Housing Census of Bhutan (PHCB), 2017 reported the prevalence rate for disability in Bhutan for 2017 as 2.1%, which corresponds to 15,567 persons. Out of the 15,567 persons, 8,111 are females and 7,456 are males. There are 3,055 persons in urban areas and 12,512 in rural areas.

Bifurcating the disabilities by age group, area and gender as per the PHCB, 2017, there is a total of 1619 persons with disabilities falling under age 0-24 as shown in table 3.7.

Age group	Urban			Rural			Total Both Areas
	Male	Female	Total	Male	Female	Total	
0-4	8	10	18	20	20	40	58
5-9	58	57	115	117	83	200	315
10-14	73	51	124	126	116	242	366
15-19	74	70	144	142	157	299	443
20-24	70	75	145	133	159	292	437
Total							1619

Source: PHCB, 2017, National Statistics Bureau

The records of ECCD and SEN revealed that there are 1253 students which constitutes 645 males and 608 females with various types of disabilities enrolled in inclusive schools across the country for the academic year 2022. The admissions of students with disabilities in Civil Society Organisations like Dratsho Vocational Centre in East and Thimphu have a total of 114 students enrolled for the academic year 2022. A total of 1040 students with disabilities in the country are receiving special education needs.

On comparison of PHCB 2017 statistics, out of 1619 persons with disabilities in the age group of 0-24, only 64.23% of students (1040 students) are enrolled in inclusive schools and CSOs across the country. Therefore, the rest 579 (proportion of 35.76% of persons with disabilities) are out of the special education programs in the country.

Not providing special programs to all children with disabilities indicate educational inequity which will lead to an education gap between children with disabilities and their peers.

3.6.2 Lack of access to Early Childhood intervention in the Early Childhood Care and Development (ECCD) Centres

ECCD centres serve as entry points for identifying and detecting those at risk and those who have disabilities. As of July 2024, there are 583 ECCD centres comprising 475 public ECCD centres, 61 private, 19 workplace-based, 11 mobile ECCD, 13 home-based, and 4 NGOs with a total of 13,005 children in the country providing early childhood learning and development. The various ECCD centres do not provide access to early childhood intervention to children with disabilities in the country. Access to early education and intervention was only limited to admission in inclusive schools at the official entry age of 5 years.

The ECCD centres in the Dzongkhags do not provide access to children with disabilities as most of the infrastructure is not accessible, and the ECCD centres are mostly retrofitted in the Outreach Clinics of the Health.

Ability Bhutan Society (ABS) has been providing early child intervention, particularly to children with disabilities since 2012. ABS had provided over 300 children with various services in Thimphu and transitioned about 70 children to schools and ECCD centres from there. ABS provides three types of services to children with disabilities namely center-based, home-based, and school-based services in the vicinity of Thimphu.

Without early childcare intervention, children with disabilities might experience delays in their cognitive, physical, communication, and social-emotional development, which will inhibit them from becoming independent in performing daily tasks.

3.6.3 Awareness program on children with disabilities

Article 7.2.1 of the National Policy for Persons with Disabilities 2019 states that “*MoESD shall conduct awareness and sensitisation programs to all teachers, students, families and the community on working with children with disabilities and their diverse needs, focusing on inclusive values and principles, not just knowledge and skills, to minimize attitudinal barriers for persons with disabilities*”.

Further, the ECCD & SEN Division under MoESD developed a Communication for Development (C4D) strategy based on the existing research on the current knowledge, attitudes, and practices of Bhutanese society regarding children with disabilities as stated in the Ten-Year Roadmap for Inclusive and Special Education in Bhutan 2019. The RAA also learnt that the Ministry has developed inclusive language books and video clips.

It was noted from the Special Education teachers in inclusive schools that there is limited knowledge of disability among parents and families. Parents generally regard disabilities either as genetic or medical conditions, or a result of an accident or karma. This has aggravated the number of children with disabilities dropping out of school or parents taking their children from schools to reduce their financial and other burdens.

There is also a lack of knowledge and awareness on the needs of children with disabilities among general professional groups, and are only limited to those providing disability-related services. The Ministry, as per the Ten-Year Roadmap for Inclusive and Special Education in Bhutan 2019, is required to develop and maintain a webpage containing information about inclusive schools, information on accessing educational supports in ECCDs, schools and after-

school, and copies of standards, guidelines and policies relating to inclusive and special education in Bhutan. However, no such webpage has been developed as of the date of the audit.

Conducting awareness programs on children with disabilities is essential to promote understanding, empathy, and inclusivity in society. Without proper awareness, children with disabilities may be stigmatised, discriminated against, ridiculed, or marginalised by their peers due to a lack of understanding. The absence of awareness programs can also contribute to an unsafe and hostile environment where children with disabilities will be vulnerable to harassment and bullying.

3.6.4 Inadequate horizontal and vertical coherence among the institutions involved in Inclusive Education

MoESD has realised that the success of the inclusive and special education roadmap relies on the coordination and collaboration of a number of agencies within the Royal Government of Bhutan (RGoB), as well as CSOs working with children with disabilities and the Disabled People's Organisations (DPOs). Thus, the Ministry envisioned establishing a coordination committee that will be responsible for overseeing education initiatives from a disability and inclusion perspective, managing the implementation and monitoring of this roadmap, and collaborating with the overall lead agency for disability. However, such coordination and collaboration are yet to be realised. Agencies involved in inclusive education are found to be working in silos and there was limited horizontal and vertical coherence among the institutions involved in inclusive education.

Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019 states that the Dzongkhag/Thromde Education offices will ensure that SEN services are provided to all children with disabilities in their respective Dzongkhags and Thromdes with the technical support from inclusive schools. However, upon discussion with the head of the stakeholders (Dzongkhag Education Officers, Principals, and SEN Coordinators) involved in inclusive education, it was noted that there is no consultation among the relevant stakeholders. The schools that are identified as inclusive schools within the Dzongkhags or Thromdes hardly communicate with the Dzongkhag or Thromde Administrations although the role of Dzongkhags and Thromdes is clearly emphasised in the Ten-Year Road Map.

An interview with the SEN coordinators also revealed that there is a lack of coordination between the Ministry of Health and inclusive schools in availing the necessary health services for the students enrolled in SEN programs. It is recognised in the plans and program documents that the MoESD and Ministry of Health are required to develop ongoing support for schools enrolling children with disabilities so that children can receive appropriate health services in their schools based on their individual needs. However, such support and collaboration were hardly present in inclusive schools.

The Ministry stated that health professionals such as Occupational Therapists, Audiologists, Speech and Language Pathologists, Physiotherapists, ENT, and Ophthalmologists are periodically engaged in the schools for physical examination and assessments.

Collaborative efforts often allow for a more holistic and comprehensive approach to addressing the needs and challenges of children with disabilities. The absence of such an approach will result in duplication of efforts, fragmented services, inconsistency, and confusion leading to not addressing the needs of students with disabilities.

3.6.5 SEN Program not mainstreamed into the General Program/Students

SEN program is not mainstreamed into general classes but rather runs as an isolated program, wherein children with disabilities are taught and made to spend most of their time in a separate dedicated SEN block or a classroom within the school. Such students could only spend a few hours a day with other general students/programs. Therefore, the inclusiveness is limited to having just a few hours of classes with the general classes/students. It was learnt from the Ministry that the learning programs for learners are designed based on their abilities, interests and scope of learning.

Inclusive schools have categorised children with disabilities based on the severity of their disabilities and based on which the necessary accommodations and modifications are provided. Those falling under the severe category are generally limited to learning life skills and certain functional classes and are found impeded by limited resources.

Admission to inclusive schools is still conditional on a child's degree of disability, and the institutes only cater to children with specific disabilities based on resource availability and accessibility.

3.6.6 Inadequate Teaching Learning Materials (TLMs)

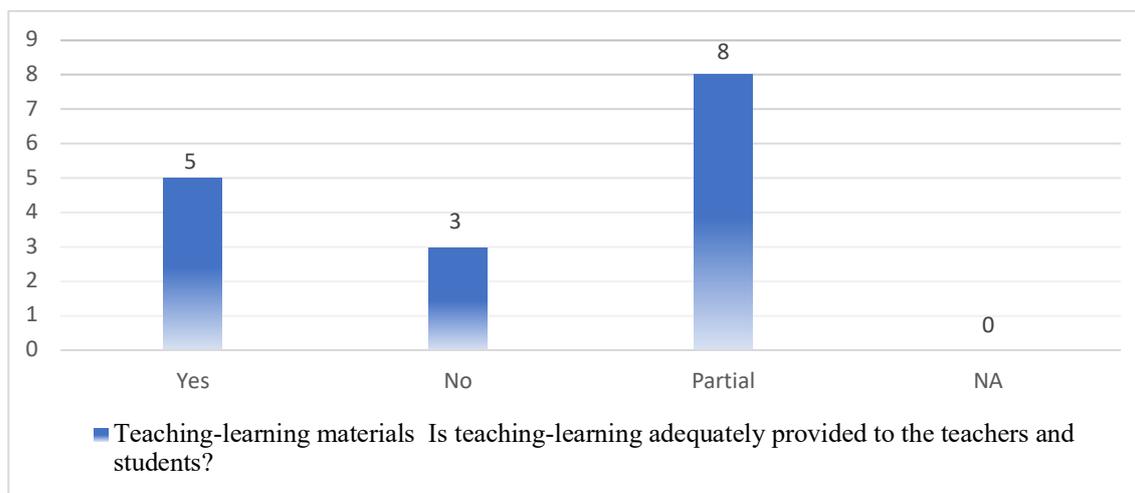
Article 7.1.3 of the National Policy for Persons with Disabilities 2019 states that *“the MoESD shall ensure Teaching and Learning to be designed to meet the individual needs of all students, including adaptations, accommodations and modification to learning activities, resources and materials. Additional resources shall be made available to meet the student's needs”*.

It is necessary that the students with physical, sensory, intellectual, social or language disabilities have their teaching and learning materials changed or adapted as necessary to overcome their barriers to learning. Moreover, the teachers are responsible for these adaptations for the teaching and learning in their lessons where possible or coordinate with school leadership. Thus, the need to provide adequate Teaching and Learning Materials (TLMs) is also mentioned in Bhutan Education Blueprint 2014-2024 as well as in the Draft National Education Policy 2019.

On the contrary, many schools have shortages of TLMs for children with disabilities. It was also learnt that the development of Individual Education Plans (IEP) for those children with disabilities is in place and the use of adapted teaching and learning materials is recorded in IEPs, where relevant. However, while the individual needs are identified in the IEP, it is not catered to, mainly due to resource constraints. Moreover, there is no identified responsible agency to take forward the issue and ensure that appropriate materials are sought and the individual needs are catered to as per the IEP.

On analysis of tools on teaching-learning materials, the RAA noted that of the schools visited, most do not have adequate teaching-learning materials as shown in Figure 3.6.

Figure 3.6: Teaching learning materials



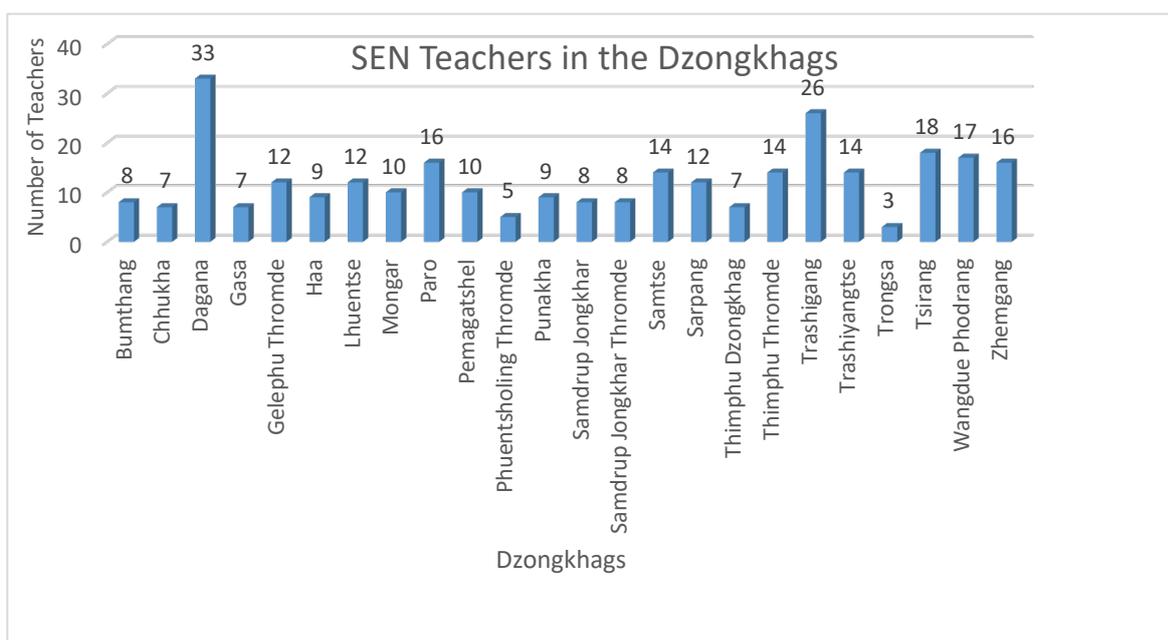
Records of the Ministry showed that the Education in Emergency (EIE) has provided 748 Tablets to inclusive schools and special institutes as most of the learnings were delivered in a virtual setting and online (especially during pandemic times). Students with visual impairments who rely on Braille and audio/speech-related products are being provided with smartphones with good storage. However, these students, with special needs without immediate educational support to adapt to their needs, find it hard to access online learning. Currently, these initiatives were undertaken by the Ministry besides the provision of a few ICT devices when it comes to the provision of assistive devices.

In the absence of adequate teaching learning materials in inclusive schools, both teachers and children with disabilities are handicapped to provide and receive benefits from such programs.

3.6.7 Gaps in SEN Human Resources

As of July 2022, the Ministry has 295 Special Education Teachers (including those who are in the SEN TRE/SEN team/who attended SEN-related workshops/trainings only), providing SEN services to approximately 926 students with disabilities in the country. Figure 3.7 shows the distribution of SEN human resources across the Dzongkhags.

Figure 3.7: Total of SEN teachers in 20 Dzongkhags



The RAA, upon the analysis of the teacher-student ratio for Changangkha MSS and Monggar MSS, observed constraints in SEN human resources in inclusive school as presented in Table 3.8. The teacher-student ratio as per SEN TRE is 2:1 for severe disabilities, 5:1 for moderate disabilities, and 7:1 for mild disabilities showing a huge gap in SEN teachers.

Table 3.8: GAP between TRE and current teacher

Level of severity of children	Approved Ratio	Changangkha MSS		Monggar MSS	
		Total Number of Students	Requirement of teachers	Total Number of Students	Requirement of teachers
Mild	1:07	42	6	13	2
Moderate	1:05	39	8	9	2
Severe	1:03	20	7	21	7
Total		101	20	43	11
Existing Teacher			14		4
Current Gap			6		7

Further, the RAA, during its visits to the 15 inclusive schools, also observed that none of the schools had trained vocational teachers to cater to the vocational teachings to the students with disabilities.

With a high teacher-student ratio, personal attention and support required cannot be ensured for the well-being of the students with disabilities.

3.6.8 Lack of medical support within Schools Enrolling children with disabilities

Despite the need for medical services for children with disabilities on a regular basis, there is no collaboration between the Ministry of Health and the Ministry of Education in regard to such services to be provided in inclusive schools.

The necessary health services were availed from the hospital within the vicinity, provided the hospitals have the required facilities, otherwise, the services with all the facilities were only available in Jigme Dorji Wangchuk Referral Hospital in Thimphu. Thus, such services are beyond the reach of those students with disabilities particularly in the East.

For instance, Changangkha Middle Secondary School, Thimphu, had a total of 979 students in the academic year 2022, comprising 878 General students and 101 students with disabilities. About 10.3% of the total students are with various types of disabilities enrolled in the schools receiving SEN education. The types of disabilities are presented in Figure 3.8.

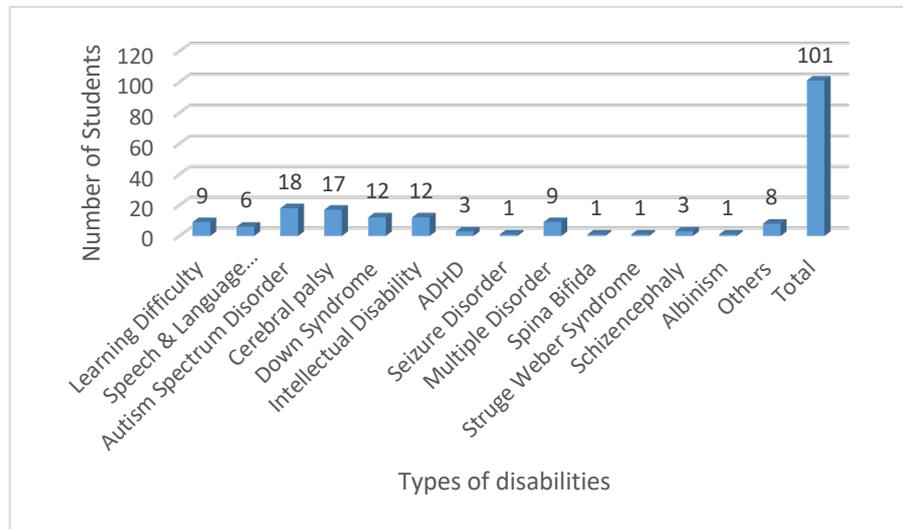


Figure 3.8: Types of disabilities enrolled in CMSS, Thimphu

Apart from education intervention, children with different types of disabilities require different medical interventions for the betterment of their lives. The disabilities range from mild-moderate to moderate-severe and severe, which require medical interventions frequently. The frequency of the medical interventions received by the students cannot be ascertained although it was stated that the students avail the medical services from the medical professionals. It was also stated that the lack of professionals in the schools or getting health professionals from the MoH impeded providing timely medical intervention to those students who require the interventions.

Currently, the inclusive schools use Rapid Neuro Developmental Assessment (RNDA) as an assessment tool designed to detect the functional status of a child across many neurodevelopmental domains. It is administered in schools to obtain a better understanding of a child's difficulties, and to accordingly inform strategies and interventions in their education and health. *For instance*, if a child is detected with health problems including disabilities, then the child is referred to a higher medical center for further evaluation and management or treatment.

Therapy interventions for those children detected with health problems including disabilities enrolled in the inclusive schools are limited to the initiative of the school management/SEN team. Most of the inclusive schools expressed the need for Physiotherapy for children with disabilities, however, such services are not available in the schools or nearby BHUs. Students land up with just a general health checkup once a year initiated by the school.

In order to avail medical intervention and services, the inclusive schools have to avail services from the nearby hospitals and other referral hospitals, as shown in Table 3.9.

Sl. No.	School	Hospitals	Referral Hospitals
1	Changangkha MSS		JDWNRH
2	Yangchen Gatshel		JDWNRH
3	Paro Drukgyel PS	Paro Hospital	JDWNRH
4	Wangsel Institute for Deaf	Paro Hospital	JDWNRH
5	Kuruthang MSS	Punakha Hospital	JDWNRH
6	Samtengang PS and CS	Wangdue Hospital	JDWNRH
7	Tshangkha CS	Trongsa Hospital	JDWNRH
8	Tang CS	Wangdicholing Hospital	JDWNRH/Monggar
9	Autsho CS	Lhuntse Hospital	Monggar Referral
10	Monggar MSS		Monggar Referral
11	Khaling LSS	Khaling BHU	Trashigang/Monggar/Wamrong
12	Muenselling	Khaling BHU	Trashigang/Monggar/Wamrong
13	Phuntsholing MSS	Phuntsholing Hospital	JDWNRH
14	Kamji CS	Phuntsholing Hospital	JDWNRH

3.6.9 No seamless transition

Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019 recognises the need for access to further education including tertiary education and vocational education to be made equitable based on merit; indicating that considerations need to be made for students with disabilities ensuring that their disabilities or gaps in the education system do not become a barrier to further education.

Further, the Guideline on Assessment, Examination, Promotion and Transition for Students with Disabilities also mentions that *“the transition plan for leaving school is a process for helping students with disabilities and their families to think about their life after school. The transition plan process includes identifying goals and targets for post-school success and planning and developing school experiences to help students gain the skills and connections needed to achieve these goals”*.

It necessitates that the children with disabilities who have shown an aptitude in vocational clubs within their schools will be able to apply for entrance into the appropriate TVET programs around the country. Accordingly, based on the needs and abilities of the students with special educational needs, TVET learning shall be facilitated through appropriate accommodations and Extended Learning Time if necessary.

The RAA reviewed the transition plan for children with disabilities into higher and vocational education, and noted the following:

- i. There is a lack of transition plans although it was mentioned in the Guideline on Assessment, Examination, Promotion and Transition for Students with Disabilities 2018 on how the plans and programs should be developed for the transition of the children with disabilities.

- ii. The current practices in the inclusive schools have only class-to-class and school-to-school transitions but do not have complete seamless transitions to vocational institutes although NPPWD requires the government to make reasonable accommodations to increase access to early education, school, vocational, tertiary and lifelong education through inclusive admissions policies, inclusive approaches and SEN programs.
- iii. There are practical difficulties when it comes to school-to-school transition wherein the schools to which they are transferred upon completing the final/last level from the inclusive, are usually located far away and lack programs that cater to their special needs.
- iv. The Guideline on Assessment, Examination, Promotion and Transition for Students with Disabilities states that *“In school-to-school transition, the school will arrange a physical visit to the new school, in coordination with the student’s parents where applicable, to orient the student on the new school environment, meet with new teachers, and ensure plans are in place for receiving and supporting the student”*. Nevertheless, such practices are limited to the availability of the next grade within the SEN program. Moreover, it is based on the discretion of the receiving school and the availability of the SEN program rather than being a continuous systematic process.
- v. Transition to TVET is also very difficult as it is not inclusive for children with disabilities. Currently, TVET institutes require children with disabilities to take up the same general academic subjects along with a vocational skill as the optional subject. Children with moderate to severe learning disabilities have difficulties in taking up the same academic general subjects, making them ineligible for admission to any of the TVET institutes. Additionally, there is no proper system of transition for children with disabilities who wish to go for further training in vocational institutions.
- vi. Mostly, the transition from inclusive schools to Vocational Training Centres is to Zorig Chusum, Draktsho East and Draktsho Thimphu (CSOs). The RAA learned that there is no memorandum of understanding drawn between the Ministry, vocational centres and the CSOs to transit the children with disabilities from inclusive schools to these institutes.

The absence of seamless transition plans or procedures for students with disabilities to higher or vocational education is hampering such students from pursuing higher education or vocational options effectively. These students also might miss out on opportunities to explore potential career paths and develop necessary skills that enhance their readiness to engage in society.

3.6.10 Inadequate Vocational and Functional Services

Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019 states that *“ECCD & SEN Division will develop plans for expanding school-based vocational training programs to schools with Special Education programs and will build the capacity of current school-*

based vocational training programs to include children with disabilities”. Further, the Guideline on Assessment, Examination, Promotion and Transition for Students with Disabilities mentions that *the students with disabilities may choose to participate in the TVET program along with general students, however, there will also be the option for students to learn from the Selective and Functional Learning Program – the students can focus their studies on the TVET elective subject along with functional learning.* The same was also highlighted in the National Policy for Persons with Disabilities 2019.

Despite these requirements and guidelines to guide the implementation, the stage of vocational and functional classes is still rudimentary and thus cannot be categorised as imparting vocational and functional education. There are no facilities necessary for vocational and functional education and more so there are no qualified vocational instructors available for the children with disabilities. In addition, the MoESD has a curriculum for vocational education for classes IV-VI only, and there is no curriculum for vocational education for classes VII and above.

The most common vocational education currently available in inclusive schools are cooking class, audio-visual class, painting class, and knitting class. However, the equipment necessary for these classes is mostly donated and/or customised locally by the parents and/or teachers in the school.

Most of the inclusive schools visited by the RAA noted their keenness in giving vocational education such as in painting, tailoring, carpentering, and carving to children with disabilities. However, despite the availability of the required equipment, the schools could not provide these services as they lacked accessible rooms and qualified vocational instructors. The lists of vocational education available in the schools visited are shown in Table 3.10:

Table 3.10: List of vocational education

School Name		vocational instructor
Drugyel LSS	No Vocational education	Nil
Samtengang HSS	No Vocational education	Nil
Samtengang PS	No Vocational education	Nil
Tang CS	No Vocational education	Nil
Mongar MSS	The school started with cooking class, audio-visual class, hairdressing class, and knitting class as per the availability of expertise and interest of teachers who had volunteered to take these classes, including tailoring, carpentry, house wiring, painting, weaving, knitting and baking/cooking. They have received additional and other necessary equipment for these classes from the SEN Division (MoESD), Mongar Dzongkhag, Bhutan Foundation, and SELWA. The school used the learning outcomes from Perkins International’s Total Life Curriculum (TLC) given to us by the Bhutan Foundation.	Nil
Kamji CS	No Vocational education	Nil
Changangkha MSS	The school undertakes vocational education in the school for children with disabilities. However, the school do not have an instructor for giving vocational training.	Nil

The lack of qualified vocational instructors has impeded the imparting of proper vocational education to children with disabilities. In some inclusive schools, the materials could not be utilised as shown in Figure 3.9:

Figure 3.9: Underutilization of vocational materials



Inadequate vocational education in inclusive schools will not help in developing children with disabilities with practical skills, knowledge, and opportunities necessary to lead independent and productive lives.

3.7 Transportation

The National Policy for Persons with Disabilities 2019 has recognised the need for accessible transport as critical for persons with disabilities so as to participate fully in community life, education, employment and the economy. Besides it can also have a significant impact on the quality of life. However, public transport in Bhutan is highlighted as the major barrier to the inclusion of persons with disabilities. Currently, there is also a lack of accessible transportation in inclusive schools. The RAA noted that most inclusive schools have a general bus for transportation that does not meet the standard to cater to students with disabilities.

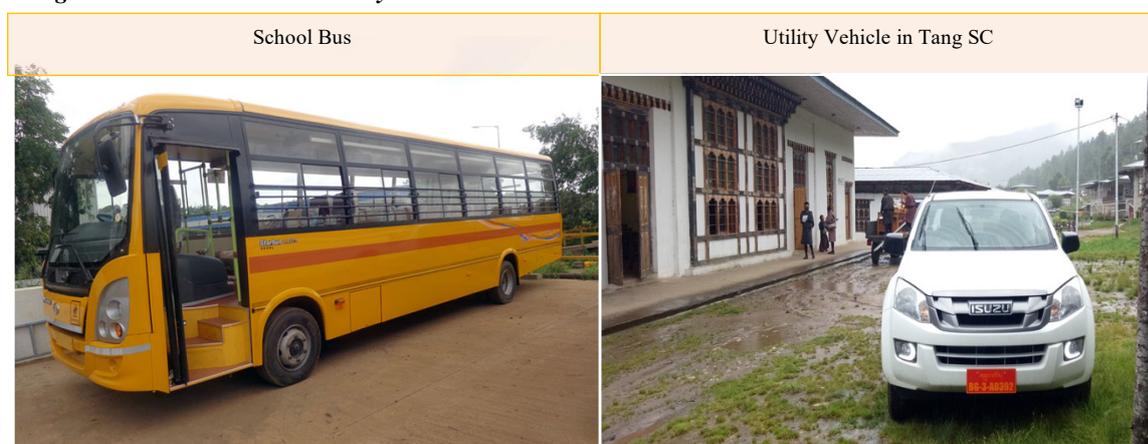
It was also learnt that the transportation of students with disabilities must depend on the Special Education teachers who arrange the transportation or accommodate them in their vehicle. As per the Ten-Year Road Map, the ECCD & SEN Division of the Ministry is entrusted with the procurement of an accessible bus for each inclusive school within the 12th and 13th FYP. The RAA reviewed the overall expenditure made towards the purchase of school buses from 2019 to 2021 in various schools and the list of procurement of buses and utility vehicles is shown in Table 3.11:

Financial Year	Dzongkhag	School	Particulars	Amount (millions)
2020-2021	Bumthang	Tang central school	Procurement of utility vehicle for tang CS	1.1
2020-2021	Gasa	Bjishong central school	Purchase of school bus	1.5
2019-2020	Chhukha	Chapcha Middle Secondary School (autonomous school)	Replacement of school bus for Chapcha school	1.4
2019-2020	Paro	Shari HSS	Procurement of a new school bus at Shari HSS	1.4

2019-2020	Punakha	Tashidingkha central school	Procurement of school bus	1.5
2019-2020	Punakha	Dashiding higher secondary school (autonomous school)	Procurement of school bus	1.7
2019-2020	Bumthang	Ura central school	Procurement of school bus	1.9
2019-2020	Sarpang	Construction/maintenance of infrastructure for Pelrithang MSS	Replacement of school bus	1.4
2019-2020	Sarpang	Construction/maintenance of infrastructure for Dekiling MSS	Procurement of school bus	1.4
2019-2020	Trongsa	Samcholing Middle Secondary School	Purchase of school bus for Samcholing MSS	1.8
2019-2020	Trashigang	Gongthung (autonomous school)	Procurement of school bus	2.0
2019-2020	Trashigang	Rangjung central school	Procurement of school bus	1.5
2019-2020	Trashigang	Trashitse higher secondary school (Autonomous)	Procurement of school bus for Trashitse HSS	2.0
2019-2020	Trashigang	Jampeling central school	Purchase of school bus at Jampeylling CS	1.4

From 2019 to 2021, the Ministry procured 14 vehicles but none of these vehicles were inclusive and accessible to students with disabilities as shown in Figure 3.10. Moreover, the only inclusive school that had procured a utility vehicle is also found to be non-inclusive and accessible.

Figure 3.10: School Bus and Utility Vehicles in Inclusive Schools



Not having accessible and inclusive transportation is depriving students with disabilities to use transport services in the schools.

3.8 Accessibility of School Infrastructure

The National Policy for Persons with Disabilities 2019 stipulates *removing environmental and informational barriers to education through the provision of home-to-learning place accessibility, accessible infrastructure, accessible learning spaces and incorporating universal designs in new educational infrastructure (7.1.1. and 7.1.2).*

Furthermore, the School Design Guidelines 2020 (Version 1) provides designs to align constructions, operations and maintenance of schools to provide safer, sustainable, inclusive,

maintainable, affordable and appropriate teaching and learning environments. The Guideline for Differently-abled Friendly Construction issued by the erstwhile Ministry of Works and Human Settlement also requires the consideration of the needs of the differently-abled person in society by facilitating the adoption of obstruction-free, accessible, and usable spaces in the built environment.

In regard to accessibility of the school infrastructure, the RAA noted the following:

3.8.1 Constructions of school infrastructure not as per the guidelines

Although the guidelines prescribe processes and elements of designing the school infrastructure, however, during the construction of the school infrastructure, the guidelines were not taken into account resulting in construction of infrastructure being inaccessible to students with disabilities.

The instances of academic blocks, toilets and school surroundings that were observed as not inclusive are presented in the image below:

- i. Yangchen Gatshel Higher Secondary School under Thimphu Dzongkhag is one of the inclusive schools catering to a total of 39 students as of 2022.

The Thimphu Dzongkhag constructed a Science Laboratory and one unit classroom in the school under the GOI project in the year 2019 to 2021.

The RAA noted that the structures were not accessible to students with disabilities as access to the blocks was not incorporated in the building during the designing and construction phases as required by the guidelines.

Although the ground floor was made accessible with kerb PCC, the first floor of the building is still not accessible to students with disabilities as shown in Figure 3.11.

Figure 3.11: Science Lab and Six Unit Classroom at Yangchen Gatshel HSS



Figure 3.12: Boys hostel at Gatshel HSS



- ii. Two storied boys' hostel constructed at Yangchen Gatshel School was also not accessible to students with disabilities from the approach road of the school and the first floor. Students with disabilities will have difficulty accessing the facilities due to the high-end staircases as shown in Figure 3.13. The Six Unit classroom constructed at Samtengang Central School under the Dzongkhag Administration, Wangduephodrang lacked inclusiveness in the plan, drawing, design and construction as can be seen in Figures 3.13 and 3.14.
- iii. The ongoing construction of boys' and girls' toilets at Samtengang Central School under the Dzongkhag Administration, Wangduephodrang incorporated the aspects of

Figure 3.13: Architectural Front Elevation of Six Unit Classroom

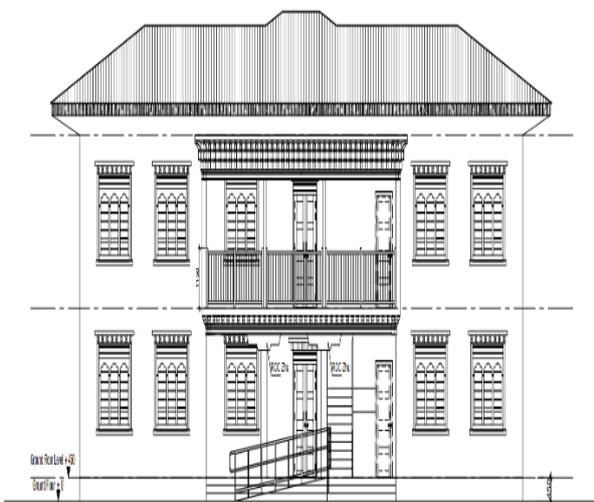


Figure 3.14: Inaccessible ramps constructed after the drainage, no ramps to access the first floor of the building



inclusiveness in the structure as shown in Figures 3.15 and 3.16. However, access to the toilet from the external surroundings (ramp or footpath) is not considered as the academic blocks are almost 200-300 meters away from the toilets.

Figure 3.15: Architectural drawings of toilet

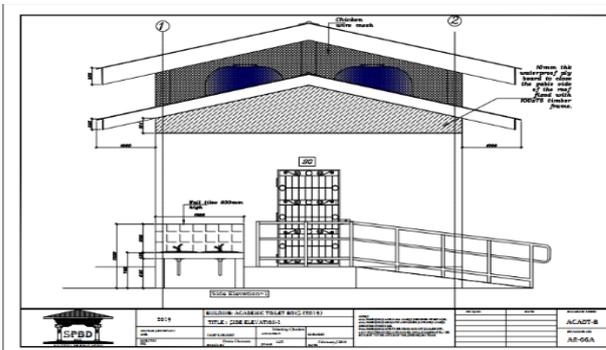
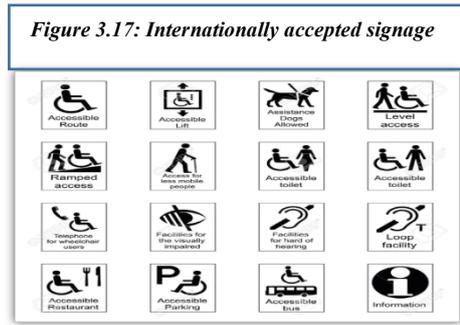


Figure 3.16: Construction of toilet without access by ramp or footpath



iv. Signage is a graphic display of information to communicate a message. Signage plays an important role in providing guidance on directions, warnings, and notice boards. The internationally accepted signage for persons with disabilities is given in Figure 3.17. However, the RAA, during its visits to the 13 schools and 2 special institutes, noted that there were no signages installed in the schools and institutes, as shown in Figure 3.18.



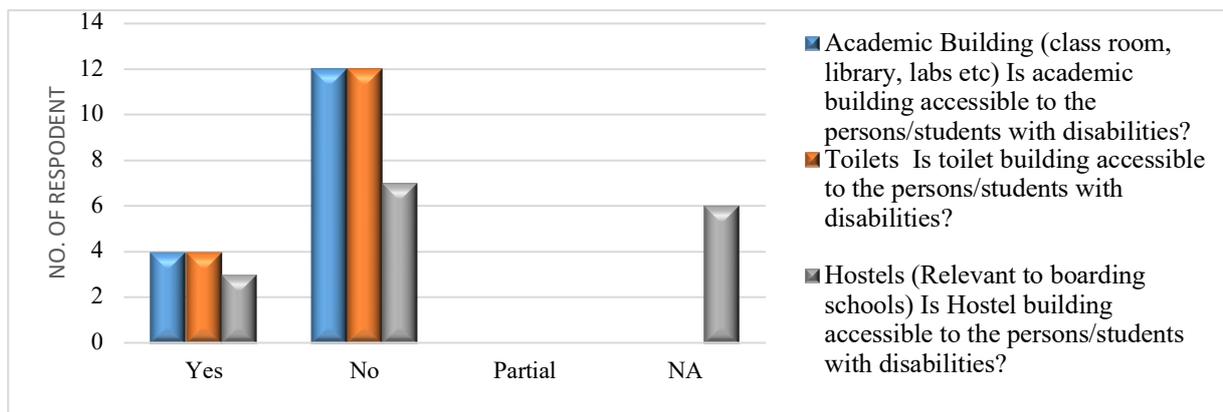
3.8.2 Lack of accessible infrastructure

Article 7 of the draft National Education Policy 2019 states that “Schools shall have standard physical facilities, including classrooms, libraries, counselling rooms, functioning water and sanitation facilities, sporting facilities and administrative facilities. Such facilities shall be accessible, safe, enhance effective teaching and learning, enhance the growth and development of students and consider age, gender, disability and climatic conditions”.

The Standards for Inclusive Education 2017 state that “schools must create the most accessible environment for every child, including access to the school from home, school infrastructure and classroom environment as well as consider the diverse safety and evacuation needs of all students.”

Despite these provisions, during the field visit to the inclusive schools, the RAA noted that most of the inclusive schools do not have inclusive accessible infrastructure. Further, the existing infrastructure built prior to the start of the SEN program does not meet the standards required for inclusiveness in terms of accessible infrastructure. The instances of inaccessible infrastructure noted during field visits as shown in Figure 3.19:

Figure 3.19: Inaccessible infrastructure



Additionally, academic blocks, hostels, dining halls, labs, and toilets are found not accessible to the students with disabilities, as shown in Figure 3.20 and Figure 3.21.

Figure 3.20: Academic and SEN blocks not friendly and freely accessible to students with disabilities

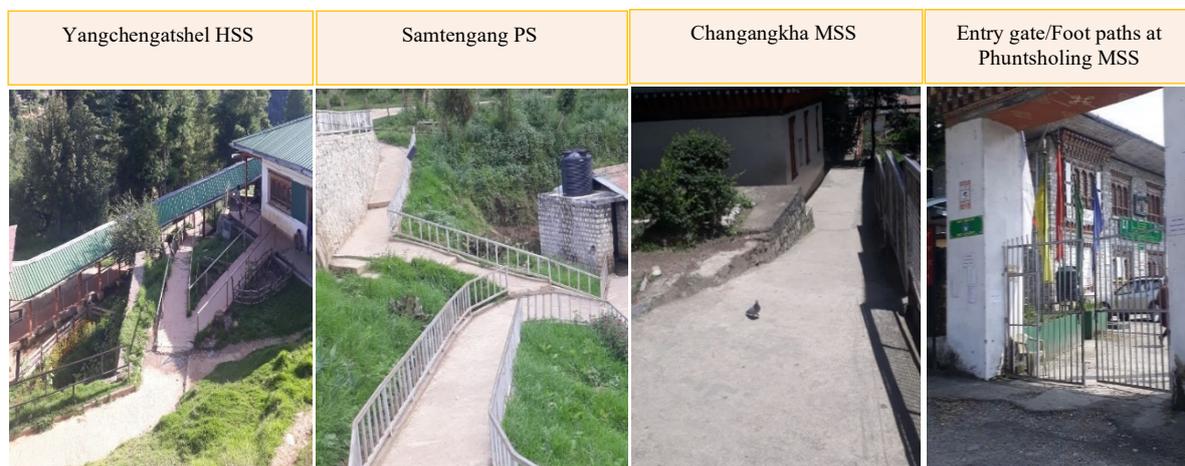


Figure 3.21: Facilities like hostels, dining hall, toilets, lap etc., not friendly and freely accessible to students with disabilities



The footpaths are not as per the required standards to be used by students with disabilities. As seen from Figure 3.22, most of the footpaths are steep, and steps/potholes are found which pose a risk of injuries to the students with disabilities.

Figure 3.22: Foot paths not friendly and freely accessible to students with disabilities



The mechanism or procedures are not in place to ensure compliance with policies and guidelines while designing or constructing new school infrastructures or modifying the existing infrastructure and facilities. It was found out that most inclusive schools have no major retrofitting nor a minor retrofitting done to the existing infrastructures to enhance the accessibility to the students with disabilities. Moreover, new constructions have failed to consider the provisions of accessibility during the planning and budgeting phase. A case is illustrated in the Figure 3.23.

Figure 3.23: Retrofitting of existing/old building into SEN block

Tang Central School under Dzongkhag Administration, Bumthang was introduced as an inclusive school in academic year 2019 with a total of 10 students with disabilities in the academic year 2022. The school has old traditional building housed as SEN block in the school campus.

In the financial year 2019-2020, the Dzongkhag Administration, Bumthang had approved budget of Nu. 1.2 million and incurred an expenditure of Nu. 0.451 million on retrofitting/maintenance of the old structure to convert into SEN block for students with disabilities.

During the field visit to the school, the RAA noted the following inadequacies:

- ✚ No footpath considered from approach road to the school gate
- ✚ Approach steps to the building not made accessible
- ✚ Toilets in the building were not accessible due to high raiser door
- ✚ All rooms not accessible due to high raiser entry door

Such instances would have been avoided if the inclusive aspects had been carefully considered during the planning and budgeting to make the existing infrastructures and related facilities accessible for the students with disabilities.

As indicated in the above images, academic blocks and designated SEN blocks, other infrastructure, facilities and amenities within the school campus are not inclusive and accessible for students with disabilities. Due to inaccessible infrastructure and facilities, students with disabilities are facing difficulties in meeting their daily needs creating disparity in opportunities and experiences compared to their peers. This undermines the abilities of students with disabilities to participate in school life and impedes the development of an inclusive and supportive culture within the school environment.

D: MONITORING AND REPORTING

Monitoring and reporting are one of the important aspects of the implementation of the plans and programs. Institutions of such robust mechanisms and systems should be in place to track the progress of the plans and activities. On review of the monitoring and reporting, the RAA noted the following:

3.9 Inadequacies in monitoring and reporting

The Education Monitoring Division (EMD) under the Department of School Education (DSE) monitors the overall implementation of educational programs as per the education policy and directives; assesses the adequacy of facilities in the schools; evaluates the overall performance of the education system; and provide onsite professional support to schools in the design and delivery of educational programs. The monitoring reports along with recommendations are submitted to the department and schools for implementation and for the improvement of the programs. EMD also follows up on its monitoring recommendations with the schools/divisions and tracks implementation statuses.

Figure 3.24: Sample of work plan of EMD

Division Success Indicators	Activities	Strategy	Timeline for Activity	Responsible Officer	Remarks
Annual School Performance Report published	*Publish the final SPMS impact study report	*Individual EMOs write the analysis	1 st week of April 2021	All EMOs	
Girls scoring >=60 in stem subjects in BCSE Examinations	*Carry out result analysis of classes X (overall) students, class X girls and boys separately.	*Collect, verify and analyse student results *Identify schools that require support	March 2021	Focal EMOs	Rajan Kr. Kafley
Students scoring at least 60% in all four subjects (English, Dzongkha, Mathematics & Science) in class VI	*Analyse student failure trend for the past three years (2017-2019). *Visit schools and provide onsite intervention programmes to improve curriculum delivery and enhance leadership & management.	*Plan content for onsite intervention including performance analysis of the school *Identify schools that have not achieved 90% on GNH index (SPMS)	January 2021	All EMOs	
Students scoring minimum marks of 60% each in English, Dzongkha, Mathematics & Science in BCSE examinations	*Review curriculum and its implementation at the school level		March 2021	Focal EMO	Rajan Kr. Kafley
Schools scoring above 90% on GNH index			February 2021	All EMOs	
SPMS revised (Implement revised SPMS w.e.f 2022 academic year) proposed	*Revise SPMS based on impact study recommendations	*Identify specific tasks for SPMS review *Carry out consultation *Form task force *Get revised SPMS endorsed by the HRC *Orient implementers	March 2021	All EMOs	
	*Revise SPMS to suit COVID-19 for 2020 academic year	*Revise indicators & rubrics by EMOs *Consult from DEOs/TEOs *Pre-test the revised tool *Present the new tool to HRC for endorsement *Apprise RCSC on the tool *Orient DEOs/TEOs on implementation of the new tool		All EMOs	

The annual plans and programs of the EMD focus on school performance measurement and general mainstream education as shown in Figure 3.24. As per the EMD mandate, EMD is responsible for monitoring and reporting on the overall schools in the country including the special education needs. However, there is a lack of monitoring and reporting on the special education needs.

The RAA also noted that there are no action-taken reports by the Ministry or Schools/Divisions on the monitoring reports submitted by the EMD. Further, the monitoring reports of EMD were not consistent within the Division - it differed from team to team. The varying forms of reporting in the Divisions are as represented in Figure 3.25.

meeting on the Formation of Steering Committee for Inclusive and Special Education conducted on 29th November 2019.

Also, a Technical Working Group (TWG) was formed as a lower-level working group for the implementation of the roadmap to provide strategic direction and leadership to ensure that the key objectives stated in the Ten-Year Roadmap are achieved. However, the RAA noted that both the Steering Committee and TWG had not performed any responsibilities as required by the Roadmap since its formation because there are neither records of meetings conducted nor reports for the implementation status of activities or initiatives of the Roadmap.

The Ministry, during the Exit Meeting, mentioned that TWG meets annually to review the implementation of activities for children with disabilities. However, they did not provide or share any minutes or record of discussions to the RAA as evidence of such discussions.

3.7 Monitoring and reporting at the national level

The National Policy for Persons with Disabilities 2019, section 24-Monitoring and Evaluation stipulates the following:

24.1.1 The monitoring and evaluation of the policy will be based on the implementation of the action plan developed by the lead agency.

24.1.2 The lead agency shall conduct periodic monitoring and evaluation of plans, programs, and policies related to persons with disabilities.

24.1.3 Sectors shall conduct periodic monitoring and evaluation of their plans, programs and activities related to persons with disabilities.

24.1.4 Sectors shall periodically report on the progress of the implementation of programs and activities based on the Annual Performance Agreement.

The erstwhile Gross National Happiness Commission (GNHC) was the lead agency responsible for monitoring the implementation of plans and programs at the national level for persons with disabilities. The agency has gathered the progress reports on the National Action Plans formulated as per the policy for persons with disabilities. However, it has not monitored and evaluated the performance and achievement of the plans and programs of the implementing agencies.

CHAPTER 4: AUDIT RECOMMENDATION

Based on the audit findings, the RAA has developed the following recommendations with an aim to address areas where issues were identified and to guide the management to correct the deficiencies and problems. It also highlights some areas for authorities to consider in order to address a range of issues confronting quality of inclusive education in the country. The Ministry of Education & Skills Development may review the relevancy and appropriateness of these recommendations for implementation and also note that there may be better alternatives to address the shortcomings. As such, the recommendations are not intended to restrict the ability of policy and decision-makers in their decision-making or to select better alternatives to address the findings in this report.

The recommendations are as discussed below:

4.1 MoESD should develop coherent plans and programs to implement inclusive education for all children including those with disabilities in the country

The Article 7-Education of the policy for persons with disabilities highlights the importance of inclusive education and offers platforms for education to persons with disabilities. The Ministry has come up with a Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019, which is under the process of implementation focusing solely on special needs education. The Bhutan Education Blueprint 2014-2024 addresses education for children with disabilities, with an emphasis on expanding special education.

As of July 2024, a total of 1253 children with disabilities were enrolled in inclusive schools, including the two Special institutes. There are 44 Schools including 2 special institutes imparting special needs education to children with disabilities.

Strategic and coherent plans and programs would guide the establishment of inclusive education and provide an integrated and cohesive approach to setting up inclusive education as per the envisaged goals and aspirations of the education policy.

The Ministry, as a lead agency in spearheading the implementation of education policies and plans in the country, should formulate coherent plans and programs to cater to different types of students in the country.

4.2 MoESD should strengthen the collaboration mechanism with the relevant agencies; MoH, Dzongkhags and CSOs in implementing inclusive education for children with disabilities

The success of the inclusive and special education roadmap relies on the coordination and collaboration of a number of agencies within the Royal Government of Bhutan (RGoB), as well as CSOs working with children with disabilities. Thus, it was envisioned in the roadmap to establish a coordination committee that will be responsible for overseeing education initiatives from a disability and inclusion perspective, and for managing the implementation and monitoring of this roadmap.

Therefore, MoESD should strengthen its coordination and collaboration with the following relevant agencies involved in inclusive education.

i. Royal Government of Bhutan

MoESD should coordinate with RGoB while formulating disability-related policies, national plans and programs for education in order to ensure that those policies and plans include children with disabilities.

ii. Ministry of Health

Apart from education intervention, students with different types of disabilities require different medical interventions for the betterment of their lives. The disabilities in students range from mild-moderate, to moderate-severe and severe; which require medical interventions from time to time. Medical interventions for those children with disabilities with medical problems in inclusive schools are limited to the initiative of the school management/ special education team and are usually limited to general health checkups.

Therefore, the MoESD should collaborate with the Ministry of Health to facilitate medical interventions and services for students with special needs.

iii. Dzongkhag Education Sector and Thromdes

The Dzongkhag Education Sectors and Thromdes at the local government are equally involved in the implementation of education plans and programs. In order to achieve the desired goals and aspirations, the MoESD should collaborate with the Dzongkhag Education Sector and Thromdes to:

- a) Prepare inclusive education plans for the Dzongkhag and Thromdes;
- b) Implement these inclusive educational plans and policies; and
- c) Initiate and consolidate planning for school development programs such as the School Master Plan reflecting both short and long-term plans.

iv. CSOs involved in inclusive education

MoESD should collaborate with CSOs involved in inclusive educational services to ensure that children with disabilities in Bhutan are provided with quality opportunities for developing skills for life and vocation, for becoming self-reliant, making a living and leading a contented life by overcoming barriers created by gender or other differences.

Additionally, collaboration can extend to creating awareness and advocating for the inclusion of persons living with diverse abilities in the country. CSOs usually complement and supplement the government's efforts by covering areas and issues (at the grassroots level) where the reach of the government is limited. Therefore, collaboration with the CSOs involved in inclusive education is paramount to ensure quality education for those with special needs.

4.3 MoESD should devise strategies to address Human Resource gaps and the shortage of Teaching & Learning Materials (TLM) in Special Education Need Programs

The RAA noted an inadequate number of SEN teachers, including vocational instructors, in inclusive schools. These educators are essential for providing SEN services to children with disabilities. Additionally, these schools also lack teaching and learning materials. Without adequate number of SEN teachers and proper educational resources, both the schools and children with disabilities will be unable to fully deliver or benefit from SEN programs.

Thus, the Ministry is recommended to devise strategies to address the current human resource gaps in SEN programs. More so, the Ministry should also ensure providing proper teaching and learning materials in inclusive schools to support effective education for children with disabilities.

4.4 MoESD should conduct awareness and advocacy programs about children with disabilities

During the audit, the RAA noted that there is a lack of knowledge and awareness on children with disabilities among students, parents and communities. This situation may lead to stigmatisation, discrimination, and marginalisation to children with disabilities by their peers in the schools, creating an unsafe environment for them in schools.

Therefore, the Ministry needs to conduct awareness and advocacy programs in schools and communities to promote understanding of children with disabilities and their specific needs.

4.5 MoESD should come up with a sustainable model for funding special needs education activities

The 10-year road map for inclusive education requires the development of formula-based budgeting to ensure equity in the distribution of budget to those with special needs in the schools. Further, the Standards for Inclusive Education 2017 require schools to put in place a policy on planning and budgeting for inclusiveness that addresses the individual needs of students.

The Ministry and the Local Governments (Dzongkhags and Thromdes), therefore, should come up with a sustainable model of funding to ensure proper budgeting based on the needs of students with disabilities.

4.6 MoESD should make schools and educational facilities including infrastructure (both physical and virtual) accessible to students with disabilities

Inclusive school development in all areas of the school environment and designing all infrastructural, architectural and educational fields according to the universal design approach is vital to ensure comprehensive accessibility for all children, including those with impairments and disabilities.

It is essential that students with disabilities can access all school buildings and other educational and recreational facilities, including classrooms, common rooms, libraries, dining areas, toilets and playgrounds. Universal Design, a set of principles that can be applied in the

construction or refurbishment of buildings should be used as a guide for improving school accessibility as well as analysing the current situation in schools.

Therefore, the Ministry should ensure the enforcement of the School Design Guidelines 2020 (Version 1) and the Guidelines for Differently-Abled Friendly Construction of the erstwhile MoWHS in the construction and/or refurbishment of the school infrastructure so that school infrastructure is inclusive.

4.7 MoESD should formulate systematic transition plans and programs for students with disabilities to different levels of education

Ten-Year Road Map for Inclusive and Special Education in Bhutan 2019 recognises the need for access to further education including tertiary education and vocational education to be made equitable based on merit, and thus there is a need for considerations to be made for students with disabilities to ensure that their disability or gaps in the education system do not become a barrier to further education. The Guideline on Assessment, Examination, Promotion and Transition for Students with Disabilities stipulates that *“the transition plan for leaving school is a process for helping students with disabilities and their families to think about their life after school. The transition plan process includes identifying goals and targets for post-school success and planning and developing school experiences to help students gain the skills and connections needed to achieve these goals”*.

While the class-to-class transition is carried out systematically, issues in school-to-school transition were noted since most of the higher-grade schools in the country do not cater to students with special needs. Moreover, there are no inclusive admission policies and inclusive approaches when it comes to TVET institutes in the country.

Therefore, the Ministry, in collaboration with the relevant agencies, should come up with transition plans and programs for students with disabilities at different levels of education to ensure equitable opportunities.

4.8 MoESD should establish monitoring mechanisms to regularly monitor and evaluate the implementation of policies and plans on inclusive education

The existing monitoring and reporting in the education system do not oversee the implementations of the plans and programs to ensure that the resources spent on inclusive education have been achieved as envisaged.

Therefore, MoESD should ensure that there is a mechanism in place to regularly monitor and evaluate the implementation of policies and plans on inclusive education.

CHAPTER 5: AUDIT CONCLUSION

The RAA conducted this audit to assess the plans and programs, budgeting, implementation and reporting of gender parity, quality and inclusive education in the country and to recommend measures for improvement based on issues identified.

The Bhutan Education Blueprint 2014-2024 recognizes education as a prerequisite for the social, economic, political, cultural, intellectual and environmental development of the country to give it a distinct identity as a small, peaceful, progressive and happy nation. The National Education Policy 2019 aims to enhance easy access, quality and equity in education to create a strong foundation that aligns with the country's unique values, traditions, and culture.

Ten-Year Roadmap for Inclusive and Special Education in Bhutan 2019 is a roadmap intended to provide guidance to Bhutan's Ministry of Education in the development of inclusive and special education for children with disabilities. However, the implementation of the plans and programs is still in the stage of execution.

The "Standards for Inclusive Education" is a tool to help Bhutanese schools become more inclusive for all children. The standards are intended to guide schools in their reflection, planning, and actions towards inclusion. The "Standards for Inclusive Education" is divided into three key dimensions; Inclusive Culture, Inclusive Policy, and Inclusive Practice.

Guidelines on Assessment, Examination, Promotion and Transition for Students with Disabilities, 2018 aims to address the needs of all of these students and to provide teachers and schools with processes to ensure that all students with disabilities receive equitable assessment and examination, as well as appropriate promotion and transition.

The RAA has developed recommendations based on the issues noted during the review to facilitate authorities and agencies to put in appropriate measures and remedies for improvement in the overall quality and inclusive education in the country. The RAA expects that the relevant authorities and agencies would act on the information, findings and recommendations contained in the report in formulating appropriate strategies, effective decision making and instituting/strengthening systems and processes to achieve the common goal of addressing inclusive education in the country.



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