

**TERMS OF REFERENCE**

Section:	EDUCATION	Date:	05 August 2024
Title:	Risk & Financial Management Support for New Fund Modality, TREF, for the Lebanese Education Sector	Duty station:	Beirut
Reporting to:	Education Section	Contract type:	LTA
Duration:	2 years	Start date:	November 2024

Section	Content
<b>Background</b>	<p>According to the World Bank, the economic and financial crisis in Lebanon is among the worst the world has seen. The forthcoming parliamentary elections on 15 May 2022 is highly anticipated considering the systemic failures in governance. Moreover, the economic impact from Ukrainian conflict is exacerbating Lebanon’s situation, particularly its imports of oil, and wheat which is reliant on Russia and Ukraine. “The share of the Lebanese population under the national poverty line is estimated to have risen by 9.1 percentage points by the end of 2021. The real GDP is estimated to have declined by 10.5% in 2021, on the back of a 21.4% contraction in 2020 as policymakers have still not agreed on a plan to address the collapse of the country’s development model” (World Bank, 2022).</p> <p>Monetary and financial turmoil continue to drive crisis conditions, under a multiple exchange rate system. The sharp deterioration in the Lebanese lira continues to persist, depreciating by 90 percent against the US\$. This has resulted in the sharp decline of household purchasing power and increasing poverty rates across population groups. The 2021 Vulnerability Assessment of Syrian Refugees (VASyR) found that 90 per cent of the Syrian households are living in extreme poverty. In addition, around 36 per cent of Lebanese households are estimated to have fallen below the extreme poverty line in 2021.</p> <p>In addition, the economic crisis contributed to a gradual breakdown of public services such as health care, water, hygiene and sanitation (WASH), and education, further worsened by the fuel crisis, which began during the summer of 2021. It has largely impacted the country’s electricity supply since, with critical consequences for the health, water, transport, and telecommunication sectors. While the fuel crisis eased toward the end of 2021, this situation has stretched public finances and service delivery and exacerbated existing vulnerabilities, which will likely become protracted as households struggle to satisfy basic needs as subsidies of staple foods, commodities, and medical items are progressively removed.</p> <p>Over 1.2 million school-aged children (enrolled in public, private, semi-private, and UNRWA schools) were affected by COVID-19 related school closures mandated by the Ministry of Education and Higher Education (MEHE) and the Ministry of Public Health for the 2020/21 school year. An additional 50,000 children attending non-formal education suffered disruptions. The 2021 Vulnerability Assessment of Syrian Refugees in Lebanon found that only 11% of Syrian children aged 3 to 5 years and 53% of Syrian</p>

children aged 6 to 14 years were attending school. In the case of primary education, this represents a drop of 14% compared to the previous year. The most common reason reported for not attending school is cost and it is notable that as age increases the rate in the frequency of children missing school for work also increases.

The Beirut explosion of August 2020 had an impact on the infrastructure of schools and learning centers. Results of the rapid needs assessment conducted with the technical support of UNICEF and released by the MEHE indicate that 94 public, 132 private and 22 Technical and Vocational Education and Training (TVET) schools sustained minor to significant damage, affecting more than 100,000 children, of which around 40,000 children are in public schools.

The impact of the pandemic and economic crisis in Lebanon are likely to have long-lasting impacts on household coping mechanisms, that in turn have an impact on the family support provided to children. A survey released in 2021 by UNICEF, entitled “Lebanon: Children’s future on the line” indicates a worsening of the situation. Nine per cent of families residing in Lebanon sent their children to work, 15% stopped their children’s education and 60% had to buy food on credit or borrow money. The situation is worse for Syrian households as 22% sent their child to work, 35% stopped their education and 100% had to buy food on credit or borrow money. Lebanon is grappling with economic and financial meltdown, COVID-19, the disastrous impact of the Beirut Port explosions and continued impact of the Syrian crisis. In addition, political deadlock fuels popular protests and hampers meaningful reform and recovery efforts. In this context, the situation of ordinary people in Lebanon is worsening day by day.

Children across Lebanon are the worst hit. With no end in sight to the devastating crisis, their health and safety are at risk and their very future is at stake. Across Lebanon’s population, every group is affected, Lebanese, Syrians and Palestinians. The compounding crises affect just about every aspect of children’s lives, including education, nutrition and mental health. Eighty per cent of children in Lebanon are worse off than they were at the beginning of 2020, according to the Child-Focused Rapid Assessment (CFRA)<sup>1</sup> conducted by UNICEF in April 2021.

### **Transition and Resilience Education Fund (TREF)**

UNICEF and MEHE, with the financial support from donors, have set up a new aid modality called Transition and Resilience Education Fund (TREF). TREF is established in two phases, with phase 1 focusing primarily on attendance fee subsidies (i.e. HR costs, funds to schools) for vulnerable children in primary education and priority interventions and policy/program development support to the Ministry of Education & Higher Education (MEHE) to address the deep education crisis. Phase 2 will expand funding coverage across all pillars and priority programs of the 5-year plan with additional funding to be mobilized. TREF acts as a development catalyst for MEHE to manage the deep economic crisis through good governance, improve on data quality and reporting, institute predictable quarterly payments to teachers and schools with strong risk assurances, and strengthen joint planning and programmatic decision making. TREF enables MEHE to provide higher levels of accountability and transparency toward international donors than in the past years.

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<sup>1</sup> <https://www.unicef.org/lebanon/media/6541/file>

The principles of the new aid modality call for a resilient and effective financial management system with high standards of risk management and proper financial reporting mechanisms in place. The TP will work closely with the relevant data & finance staff of MEHE through a hybrid management set-up as depicted further below in *Figure 1*.

The role of the Third-Party firm will ensure (a) higher levels of predictability, regularity and speed of payments to beneficiaries, (b) transparent financial reporting and file management, and (c) gradual capacity built for the external fund management function at MEHE.

TREF includes a significant focus on applying assurance and risk management mechanisms to improve transparency and accountability of programme interventions, increase efficiency of payments and results. Specifically, key general principles and objectives to improve assurances and risk management include:

- Implementing annually agreed upon priority programs and outputs in the 5-year plan (which replaces the former RACE II as the program)
- Payments executed outside of government systems by UNICEF with MEHE providing the payment details and the payment requests for these payments.
- Assistance to build up of financial management capacities and functions within MEHE to gradually transfer functions back to the government based on agreed upon performance benchmarks.
- Implementation Support Team (IST) that supports official functions in MEHE to implement TREF requirements and ensure a networked technical assistance is provided by all agencies to support the implementation of the 5-year plan
- Basic data and reporting requirements (quarterly attendance reports for students and teachers etc.) as the pre-requisite for disbursement
- New Costing model (only for enrolment fees in primary education) that is adjusted for inflation and currency exchange rate fluctuations to protect the value of the USD contribution and provide MEHE with a guaranteed minimum amount not vulnerable to market forces.
- Governance Structure that is inclusive of relevant stakeholders and responds to implementation challenges without delay.

The TREF offers two funding windows with various programs under each:

(I) Funding Window 1: Supporting and Upgrading Public Education System (through the Ministry of Education)

(II) Funding Window 2: Supporting Out of School Children through the School Bridging- Dirasa Programme (Complementary Interventions through Non-Public Institutions)

The first funding window allocates funding to specific agreed upon program result areas of the 5-year sector plan, for example student attendance support subsidies, supplies, and school rehabilitation and construction with regards to access goals, as well as HR development, school support systems (supervisors and counsellors), and digital teaching skills concerning quality goals.

	<p>The second funding window covers multiple flexible pathways with the portfolio of programs to offer quality learning opportunities to out of school and out of learning children through school bridging Dirasa programme and other learning programs currently being designed with the goal to reach as many children as possible to either attract them into or back to education. Under Dirasa programme the funds are allocated to schools through direct bank transfer to school account, post agreement with MEHE and signature of MOU with the schools through UNICEF partners.</p> <p>The precise set-up with two funding windows and the fund flow steps are described in Annex I.</p>
<p><b>Purpose and Objectives</b></p>	<p>While MEHE will prepare the program budgets and payment requests with all payment details, UNICEF will execute payments directly to beneficiaries through existing and authorized financial service providers. The TP will perform ex ante and ex post due diligence and verification actions. Also, the TP will conduct capacity building activities for the central, regional and school-level financial management function and more specifically support schools in issuing regular school-level financial reports. The IST, which reports to the DGE, will support MEHE staff in meeting TREF requirements and translate them into internal MEHE procedures.</p> <p>For the second funding window, UNICEF executes payments directly to beneficiaries (i.e. around 200 private school accounts). The payment items consist of lump sum to each school including enrolments, and support cost for operational and administration.</p> <p>The key responsibility of the Third Party is to implement the relevant procedures of the Operational Handbook<sup>2</sup> of TREF in accordance with the UNICEF-MEHE Agreement and the Bilateral Agreements between UNICEF and the Contributing Partners. The responsibilities apply to both TREF funding windows.</p> <p>UNICEF will be responsible for oversight of the program and processing of payments to beneficiaries in line with donor conditions while the company’s responsibility will be to review and verify data and financial management in line with the details in this TOR and perform capacity development interventions at central and school level.</p> <p>UNICEF education section chief will be responsible for the overall management of the program while the TP will be working directly under the supervision of the education manager.</p>
<p><b>Scope of work</b></p>	<p>The Third Party (TP) risk &amp; financial management firm will be responsible for performing pre- and post-due diligence steps, ensuring timely and high-quality financial reporting, and building capacity for MEHE at central and school-level. UNICEF seeks the services of a Third Party that performs a risk management and due diligence function for the TREF aid modality</p>
<p><b>Stakeholders</b></p>	<p>The Third Party will work closely with the Implementation Support Team, especially the Senior Finance Manager and M&amp;E function of MEHE, UNICEF Education and Finance Team, and members of the Education Support Team</p>
<p><b>Reference List</b></p>	<ul style="list-style-type: none"> <li>• TREF Operational Handbook &amp; Annexes</li> </ul>

<sup>2</sup> The Operational Handbook will be presented and shared during the pre-bid meeting phase.

<b>Deliverables and Schedules</b>	Tasks	Deliverables	Expected working time
	<p>1. Perform pre-payment data verification steps, especially the review and verification of data via verification visits. The verification includes three-way verification and matching of payment related data from MEHE (central level) with SIMS (School Information Management System) data at school and logbook hours recorded by each teacher.</p> <p>The Third Party performs verification visits to sample 10% schools where they verify all data at school level and perform the real-time verification for regular contractual teacher’s/supervisors/principals/counsellors’ salary payment. Then, when MEHE attendance data is shared, the Third Party performs a verification of the data collected at school level with the shared lists in the form of a desk review. In this way, verification can take place every month, with one third of the initial 10% sample being verified during each visit.</p> <p>As part of the pre-payment verification, the third party to visit sample classrooms to do a real time verification of the presence of teachers in the classroom. In addition, the third-party company to interview sample teachers in the school at the principal’s office and check their identity to verify their physical existence.</p>	<p>Provide data verification report on verified teacher data to UNICEF and MEHE for processing payments including the raw data of the verification exercise.</p> <p>The report should clearly indicate the result of the interview and real time classroom observation confirming physical presence of the sampled teachers.</p>	<p>5 days after receipt of the payment data from MEHE. The onsite verification will be done monthly.</p>

<p>2. Perform Student real time verification. Pre-Verification of eligible student Enrolment Data with 10 % sampling or as agreed with UNICEF; initial part of verification is if child is enrolled and attends eligible grade.</p> <p>TP will also review the absenteeism data received through the SIMS, will retrieve a sample of this data for first and second shift public schools in all governorates, and will conduct monitoring/auditing at school level to verify accuracy of data entry on SIMS against original documents filled by teachers/supervisors in schools.</p> <p>TP will compare newly submitted attendance data files with previous ones received to ensure that there is no discrepancy/variation in the reporting of absenteeism data for the same months between different files.</p>	<p>Provide data verification report on verified student attendance data to UNICEF and MEHE for processing payments including the raw data of the verification exercise</p>	<p>5 days after receipt of the student attendance data from MEHE. The onsite verification will be done monthly</p>
<p>3. Perform pre-payment verification of payment data from the MEHE as required by UNICEF. This will include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Transportation for teachers and students attending trainings (eg learning recovery, inclusive and other trainings trainings),</li> <li>• Payment to summer school students and teachers</li> <li>• Payment to official exam proctors and correctors as well as other administrative personnel involved in official exam.</li> <li>• Health screening at school level</li> <li>• Payments to TVET school personnel as needed.</li> <li>• Other payments to be made directly to beneficiaries within the TREF modality as needed.</li> </ul>	<p>Submit verification report confirming the alignment of payment data with UNICEF minimum data requirement for TREF as well as requirements of the specific program.</p>	<p>5 days after receipt of the payment data from MEHE. The onsite verification will be done monthly.</p>

<p>The third party will review payment request from MEHE and verifies in line with the TREF data requirements as well as in line with the requirement of the specific program before beneficiaries are paid. The TREF third party will discuss and agree on the procedures of the verification, on the specific requirements to be verified for the program with the specific UNICEF program manager and the verification will be done based on this agreed requirement.</p>		
<p>4. Perform a post payment verification by reaching out to 10% of the beneficiaries to monitor if cash was received in the right amount to the right beneficiaries and cross check with what has been paid by UNICEF and monitor potential discrepancies or fraud risk</p>	<p>Submit post payment verification report on the receipt of cash to the right beneficiaries with the right amount</p>	<p>5 days after receipt of the payment data from MEHE. The onsite verification will be done monthly.</p>
<p>5. Support the improvement of the data collection system at MEHE to ensure digital recording and reporting of student and teacher attendance data is done properly and timely.</p>	<p>Data collection system at MEHE is set up and/or improved and submit report on the system developed and performance improvements implemented</p>	<p>On going based on the findings of the verification</p>
<p>6. UNICEF transfers funds to School Fund (SF) and Parent Counsel fund (PCF) bank accounts of public primary and secondary schools as well as Regional Education offices (REOs).</p> <p>The TREF third party will carry out a quarterly financial verification process for the usage of SF and PCF funds. In this financial verification, the third party will be reviewing the overall internal control system at school and REO level and provide recommendation to resolve the issues identified at the financial verification as well to</p>	<p>Submit a financial verification report with recommended actions to resolve the findings</p>	<p>5 days per quarter</p>

<p>improve the overall financial management of schools. The financial verification will include verification of all financial management at school and REO level including but not limited to verification of cash balances at hand or in bank, verification of financial reports and bank reconciliations prepared by the schools, verification of alignment of the expenditures with the approved budget, verification of invoice compliance and review of authorization processes for payments.</p>		
<p>7. Ex-ante and ex-post verification of payments for window 2 of TREF. UNICEF transfers funds to private and semi-private schools under the Dirassa program. The TREF third party will do an onsite verification of the utilization of the funds transferred to these schools in line with the agreed program requirement. Every quarter a financial verification will be done for 25% of schools supported by the Dirassa program.</p> <p>The financial verification will review if all internal financial controls as pertains to the program are operating effectively and efficiently in the sampled schools, while providing on job training at every financial verification for the schools on the preparation and implementation of an overall budget for the program as well as on required internal control procedures and accounting principles.</p>	<ul style="list-style-type: none"> <li>• Submit a financial verification report with recommended actions to resolve the findings.</li> <li>• Report on the on-job training undertaken for the schools at every financial verification.</li> </ul>	<p>5 days per quarter</p>



	<p>8. The TREF third party will carry out capacity building training for 10% Dirasa schools on financial management and budgeting at school level. The training includes areas in financial management and budgeting. The TREF third party will also provide specific trainings to the schools on preparation and implementation of an overall budget for the program.</p>	<p>Detailed document on frequently identified gaps in financial management is developed.</p> <p>Report submitted on the capacity building training undertaken for these schools.</p>	<p>5 days per quarter</p>
	<p>9. Support the MEHE, Regional Education Offices and schools in building up capacities to be able to gradually assume more fund management and disbursement responsibilities. A detailed capacity building plan for 2 years is to be developed in close coordination with MEHE during the first 3 months of engagement.</p> <p>The TREF third party to also develop document on gaps in financial management frequently identified during the financial verification and do an on-job training for the assigned finance personnels at school and REO level.</p>	<p>Detailed capacity development plan and report on the capacity developments undertaken.</p> <p>Detailed document on frequently identified gaps in financial management is developed.</p> <p>On job training provided at school/REO level in every verification.</p>	<p>Initial 90 days of the contract</p> <p>Ongoing for the on-job training based on the findings of the verification exercise.</p>
<p>*** Materials under this assignment are the property of UNICEF.                  ***UNICEF needs to approve deliverables prior to moving to a next phase).</p>			
<b>Timing</b>	<p>The timeframe for the services will be for a period of 2 years starting in November 2024 based on a performance review by UNICEF and MEHE.</p>		
<b>Reporting Requirements</b>	<p>The Contractor will report directly to UNICEF education manager.</p> <p>A technical and financial proposal should be resubmitted by the Supplier. The technical and financial proposals should be submitted in separate envelopes. No financial information should be included in the technical proposal.</p> <p>Below is a list of items that should be submitted in the separate technical and financial proposals.</p> <p>Technical Proposal should include the following:</p> <ul style="list-style-type: none"> <li>• Company Profile &amp; registration documents</li> <li>• List of previous similar project undertaken</li> <li>• Minimum 3 reference from previous clients (UN agency or other international organisations if available)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Samples of previous mobile application developed.</li> <li>• Workplan for implementation of the contract</li> <li>• Methodology</li> <li>• Team Composition</li> <li>• CV's of all proposed team members</li> </ul> <p>Financial Proposal should include all costs associated with implementation of the TOR, including: Bidders are expected to submit a lump sum financial proposal to complete the entire contract based on the terms of reference. The lump sum however be broken down to show the above detail.</p> <p>a) Resource Costs: Daily rate multiplied by number of days  b) Content development: Include all operational costs  c) Testing and delivery</p> <p>UNICEF does not provide transport, accommodation, insurance or other logistical support for the Suppliers' staff and all costs should be included in the lump sum financial proposal.</p> <p>These lines of communication and liaison will remain open for regular contact throughout the assignment, and staff will remain available to assist and participate in the assignment as necessary or appropriate. Ultimately however, the institution is expected to have the self-sufficiency to work independently in Lebanon.</p>
<p><b>Profile Requirements</b></p>	<p>The institution consists of a team of full-time individuals who will be coordinating directly with the Education Team at UNICEF LCO. The applicants should have a combination of both experience and technical knowledge. The institution should have the flexibility in deploying sufficient staff to undertake simultaneous tasks in the TOR. The composition of staff should include national staff to complement the verification exercises especially during emergencies.</p> <p>The company is an internationally reputable financial &amp; risk management firm.</p> <p>The main qualification requirements are as follows:</p> <ul style="list-style-type: none"> <li>• Bidders must have a proven track record of having performed similar roles in the context of a large-scale aid modality in the development context.</li> <li>• Bidders must be duly registered in line with the Lebanese regulation and having required technically qualified personnel on board who can fulfil the requirements and conditions of the agreement Bidders must be an accredited financial institution in Lebanon for either banking, microfinance, remittance, or other relevant services as authorized by the Government of Lebanon</li> <li>• Bidders must have appropriate data protection policies in place or be able to implement data protection policies, including: <ul style="list-style-type: none"> <li>▪ Encryption of any database providing details of beneficiaries.</li> <li>▪ The policy of processing and management of personal or project data.</li> <li>▪ A clear retention period for programme or beneficiary data records</li> </ul> </li> <li>• Bidders must detail these security and data protection processes to be followed during the execution of their duties.</li> <li>• Bidders should maintain proper records and documentation of funds received and disbursed under this Contract. Bidders should produce all records to UNICEF as and when requested.</li> <li>• Bidders must describe their customer services systems and procedures for both UNICEF and beneficiaries, including Hotlines and service desks.</li> <li>• Bidders must clearly describe the reporting process.</li> </ul>

	<ul style="list-style-type: none"> <li>• Bidders must provide access to data platform they are using to UNICEF to monitor real time data.</li> <li>• Bidders must sign a Non-Disclosure Agreement detailing the permitted purposes to use personal data shared by UNICEF.</li> <li>• Bidders must describe their COVID prevention measures at sites and during field visits.</li> </ul> <p>Languages:</p> <p>Mastering Arabic and English reading, writing and speaking.</p>
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<b>Evaluati on Process and Method</b>	<p>Technical Evaluation Criteria:</p> <ul style="list-style-type: none"> <li>• <i>Service Providers are encouraged to ensure they meet the below requested evaluation and qualification criteria.</i></li> <li>• <i>Technical evaluation is composed of 70 points.</i></li> <li>• <i>Minimum successful score for the technical evaluation is 49 points.</i></li> </ul>		
	Evaluation criteria		
	Criteria	Marks	Benchmarks
	<p><i>Overall Response (10 points):</i></p> <ul style="list-style-type: none"> <li>• Understanding of, and responsiveness to UNICEF requirements.</li> <li>• Understanding of scope, objectives and completeness of response.</li> <li>• Overall concord between UNICEF requirements and the proposal.</li> </ul>	10	<ul style="list-style-type: none"> <li>• Briefly outline the proposed methodology for the assignment including a specific timeline vis a vis the assignment deliverables</li> </ul>
Expertise of the company	10	<ul style="list-style-type: none"> <li>• Describe professional expertise, knowledge and experience with similar projects, contracts, clients, and consulting assignments.</li> <li>• Briefly outline coverage and network across Lebanon</li> <li>• Financial status audited financial reports of last 2 years should be submitted to UNICEF as part of the documentation for the bid.</li> </ul>	

	Previous experience working with UN agencies or NGO on similar projects.	10	<ul style="list-style-type: none"> <li>• Provide reference letters or project reports/ evaluations of previous partnership with agencies on similar projects.</li> </ul>	
	<i>Proposed Methodology, Approach and System</i>	40	<ul style="list-style-type: none"> <li>• Quality of the proposed approach and methodology.</li> <li>• Quality of proposed implementation plan, i.e how the bidder will undertake each task, and time-schedules.</li> <li>• Risk assessment and mitigation mechanism- recognition of the risks/peripheral problems and methods to prevent and manage risks/peripheral problems.</li> </ul>	
	<b>Total</b>	<b>70</b>		
	<p><i>Financial Proposal (30 points)</i></p> <p>Financial Evaluation Criteria:</p> <ul style="list-style-type: none"> <li>• <i>Only bidders obtaining the minimum pass mark in the technical evaluation (49 points) will be considered for the financial evaluation.</i></li> <li>• <i>Financial evaluation is composed of 30 points. The lowest financial offer will obtain 30 points</i></li> </ul>			
<b>Administrative Issues &amp; Logistical Activity</b>	<p><u>Administrative issues:</u></p> <ul style="list-style-type: none"> <li>• The overall review process will be led by the UNICEF LCO.</li> <li>• The contractor will be working directly with UNICEF LCO and report to this organization for technical guidance and approval of draft and final products.</li> <li>• The contractor should have a team leader who will closely coordinate with the education manager at UNICEF LCO.</li> <li>• Assignment to be a combination of office/desk work and field work; with frequent consultations, meetings and site visits throughout Beirut and the rest of Lebanon.</li> <li>• The Contractor is expected to be able to work independently to ensure the smooth running of the assignment.</li> <li>• The Contractor will need to organize its logistics for meetings and workshops, as well as transport means needed for the field visits and local level consultations.</li> <li>• The Contractor is required to provide his/her own computer and communications equipment (laptops, telephones, etc.).</li> <li>• The Contractor is not entitled to payment of overtime. All remuneration must be within the contract agreement.</li> <li>• UNICEF staff, facilitators and NGOs are allowed to be present at the agent premises/sites for monitoring of bidder activities related to this contract.</li> <li>• No contract may commence unless the contract is signed by both UNICEF and the Contractor.</li> </ul>			

	<p><u>Logistical Activity:</u></p> <p>Any travels shall be included in the costed proposal, data collection related or others. The unit cost for each travel shall be stated in the financial proposal.</p> <p>All the meetings, consultations and interviews will be organized by the Contractor together with UNICEF Lebanon and its partners who will support in organizing and coordinating relevant meetings with partners and other key stakeholders (trainees, etc.,).</p>
<b>Budget*</b>	<p>This Project falls under UNICEF’s Education program and is funded by TREF contributing partners.</p> <p>Payment will be made based on actual deliverables as described below:</p> <p>For each verification undertaken, the TP will submit a quote in line with the daily rate of the original offer by the TP after discount including the level of staff involved in the verification and the number of days that would take to complete this activity and this will be negotiated and agreed with UNICEF. Then the TP will provide invoice after the completion of the specific deliverable based on the actual number of days and actual manpower deployed for that specific verification exercise. And this invoice will be reviewed against the agreed quote and payment will be processed if all in line with the actual deliverables.</p>

## ANNEX I: TREF Set-Up and Fund Flow Diagram

### 1. Two Funding Windows

The TREF offers **two funding windows with various programs** under each:

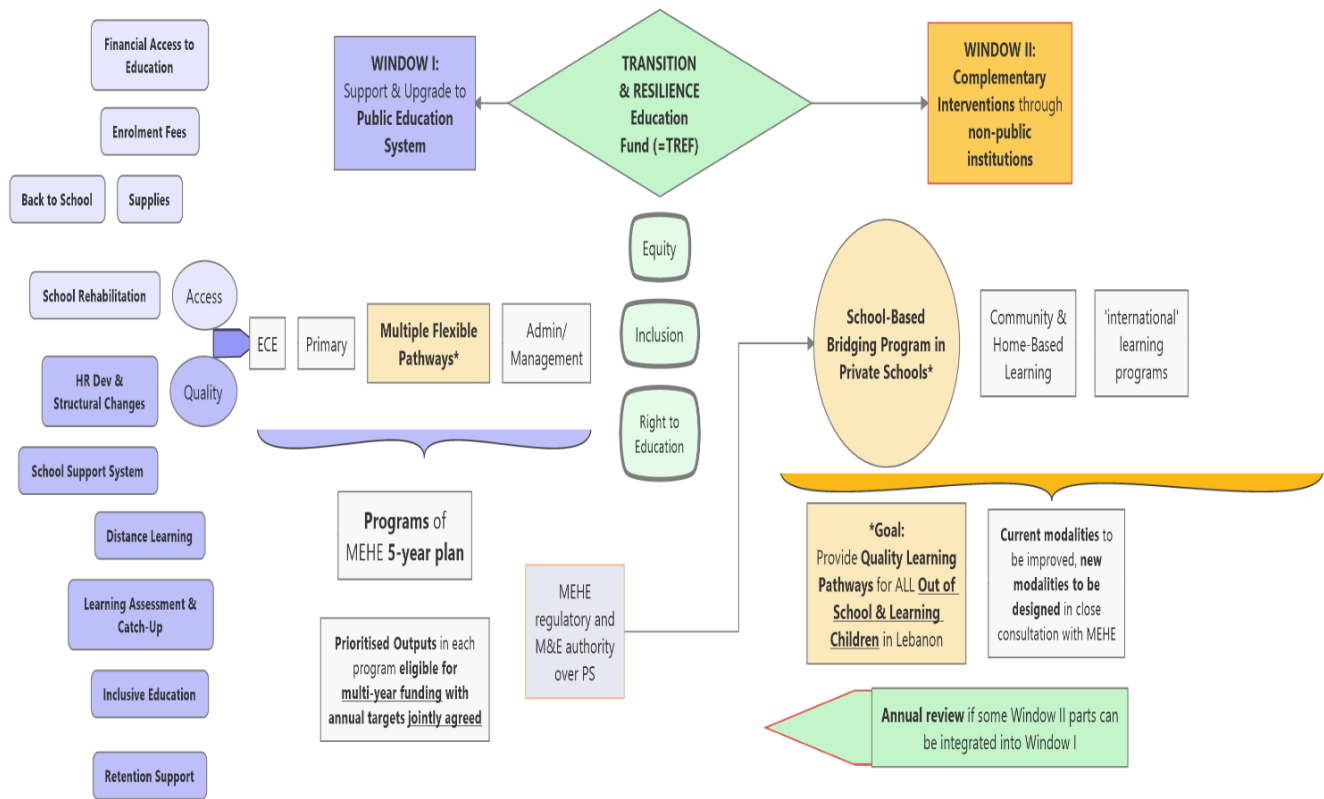
- (I) Supporting and **Upgrading Public Education System** (through the Ministry of Education)
- (II) Supporting **Out of School Children** through Multiple Flexible Pathways and additional Support Programs (Complementary Interventions through Non-Public Institutions)

The **first funding window** allocates funding to **specific agreed upon program result areas of the 5-year sector plan**, for example student enrolment support, supplies, and school rehabilitation and construction with regards to access goals, as well as HR development, school support systems (supervisors and counsellors), and digital teaching skills concerning quality goals. Assuming that the 5-year sector plan will have a traditional sector plan direct service delivery structure (i.e. ECE, Primary, Secondary, TVET, Administration Programs), integration of external partners' programming can be done more effectively to achieve system strengthening and upgrading on a national scale.

The **second funding window** covers the **portfolio of programs to offer quality learning opportunities to out of school and out of learning children** through school-based bridging programs and other learning programs currently being designed with the goal to reach as many children as possible to either attract them into or back to education.

Though MEHE is committed to include Multiple Flexible Pathways as part of its program structure, the second funding window refers to (a) the lead role that UNICEF will play with regards to out of school children and the (b) preference by some contributing donors to invest mostly in this window. Some of the programming for Out of School Children will be implemented directly by UNICEF, the private sector, or non-governmental organizations.

The following diagram visualizes the two funding windows and the possible programs to be supported:



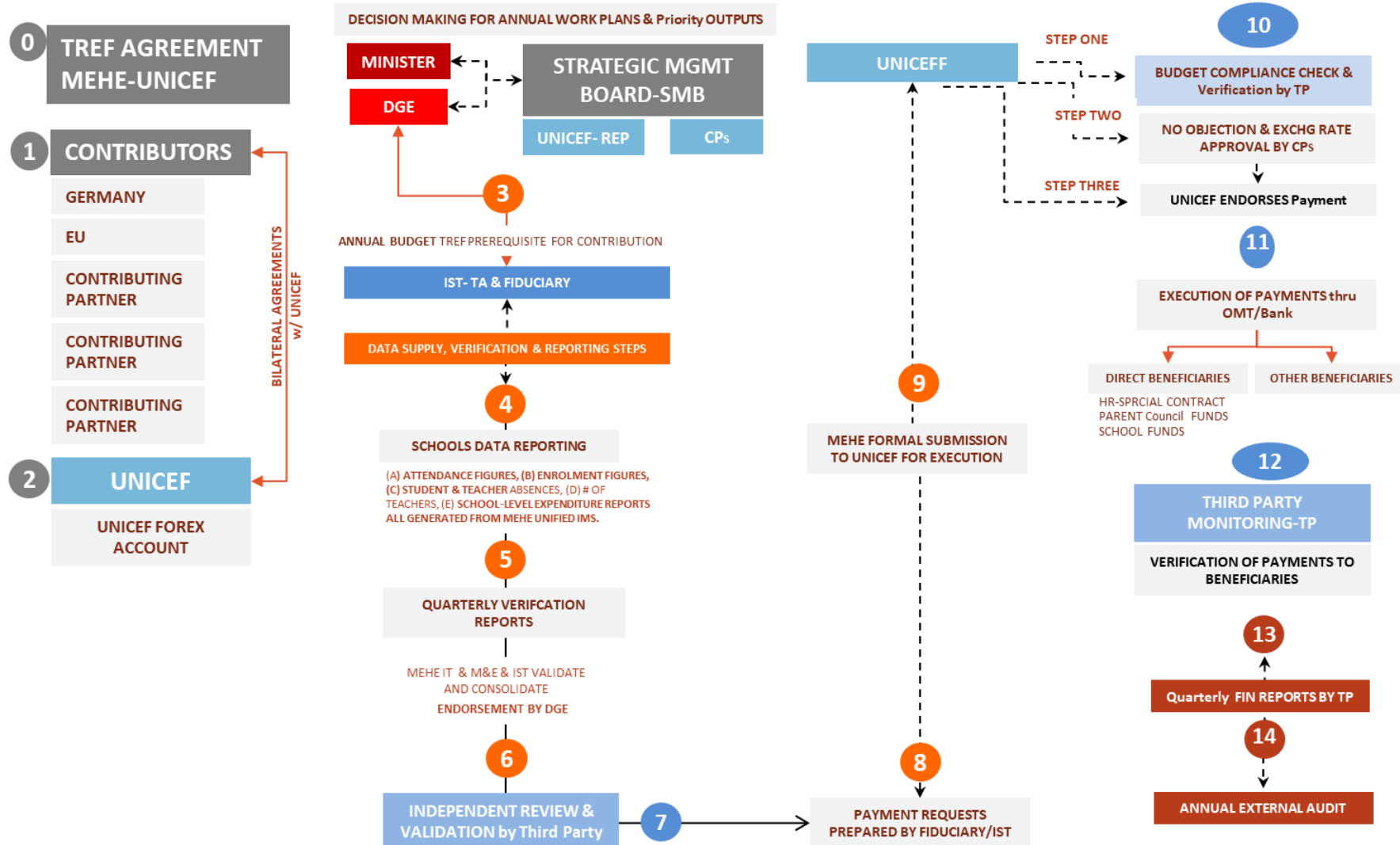
While the first window supports the **public education system** within the framework of the 5-year plan, the second window focuses on practical interventions for Out of School Children, such as the **School-Based Bridging Program** implemented in private schools. For the first window KfW and EU will contribute to ensuring access for vulnerable Syrian and Lebanese children through enrolment fee subsidies.

## 2. Step-by-Step Fund Flow Diagram

The following fund flow diagram illustrates the data verification and financial management steps required for disbursements made by UNICEF to beneficiaries under **the first TREF window**. Donor funds are disbursed to a UNICEF account and executed following rigorous risk management procedures and a non-objection by donors. Similar assurance steps will be applied to the second TREF window, the details of which will be presented during the pre-bid meeting.

## TREF Data & Fund Flow Steps

### TREF - FUND FLOW FOR ATTENDANCE FEES SUBSIDIES ALLOCATION & PAYMENT EXECUTION





**2nd TREF Window- Dirasa programme:**

Dirasa aims to provide a pathway back to education for out-of-school Lebanese and Non-Lebanese children aged 8-11, providing them with access to quality education and facilitating their re-entry back into the formal education system. Lebanese children who have been out of school for 1 to 2 years aged 12-14 years old and have finished cycle 2 in formal education, will be referred to Dirasa to later transition back to formal education or TVET. Dirasa also aims to support struggling private-free & private schools to continue operating, while supporting Lebanese and Non-Lebanese children already enrolled in these schools to ensure their retention and avoid drop out. Adding to all the above; Dirasa indirectly supports in decreasing the enrollment and education related costs for children already enrolled in the targeted schools through in-kind support with stationery and needed supplies and a dropout prevention fund for children enrolled in cycle 3 who are at risk or have dropped out of education due to financial challenges.

<b>A. Supporting an enabling school environment for the Dirasa 2024-2025(School support)</b>	
<b>Tuition Fees</b>	Increase enrolment of out-of-school children by paying tuition fees for <b>20,000 children</b>
<b>Financial support to schools</b>	Provide financial support to 100 private- free and private schools, which can be used to procure fuel for heating and electricity, provision of transportation for learners, rehabilitation of buildings to accommodate additional enrolment.
<b>Capacity building</b>	Enhance the capacity of teachers and school staff
<b>Access to technology</b>	Strengthen learning by providing digital devices:
<b>Psychosocial support</b>	Improve the wellbeing of all children and teachers in targeted schools: <b>Schools will be supported to hire one a school counselor (part of the financial support package)</b> that will provide psychosocial support to all children enrolled in the targeted schools and follow up on teacher's well-being.
<b>Mainstreaming inclusion</b>	Support children with disabilities enrolled in the school bridging program by providing assistive devices and referring them, when needed, to specialized services.
<b>B. Supporting <u>all</u> children enrolled in targeted schools (both Dirasa and children already enrolled)</b>	
<b>School supplies</b>	Increase retention by distributing school supplies and stationery for all children enrolled in the targeted schools.
<b>Digital learning platforms</b>	Provide access to digital platforms such as Akelius <sup>[1]</sup> and the Learning Passport <sup>[2]</sup> which will help improve children's learning outcomes.
<b>Cash assistance</b>	Children will be assessed for eligibility of social assistance support. Children who are identified as eligible for support will be referred and provided with cash assistance.
<b>Enhancing life skills</b>	Sports and recreational activities in addition to referrals to specialized services will be provided at school level as part of the complementary package of services for the children.
<b>C. Engaging the community and caregivers to support enrolment and retention of children in the SBP</b>	
<b>Caregiver support</b>	Increase the role of caregivers and parents in children's learning by assigning a Community Liaison at each participating Dirasa school
<b>Reducing private school fees for <u>all</u> enrolled</b>	Decrease the cost of enrolment of children already enrolled in the targeted private schools (through the support provided to the school to cover the operational cost in addition to the in-kind support provided to children)
<b>Youth engagement</b>	Increase youth engagement and job opportunities for skilled youth at school level (data entry, support in community engagement and outreach).