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The Cost of Education in Lebanon Treasury and Community Expenditure

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This report aims to identify the amount of public, social and international expenditure on education in Lebanon and their destinations. It also seeks to assess the effectiveness of the current educational policies and programs and to examine whether their outcomes' quality is proportional to their costs. Our goal is to use the study to prepare an emergency plan to restore the education sector's stability for the foreseeable future, to improve its quality and strengthen its systems.

This study was launched and presented on the 5th of April 2023 at the Crown Plaza Hotel. It is the first meeting in a series of dialogues on the future of the education sector in Lebanon, entitled "**Steps Toward Restoring Education in Lebanon: The Cost of Education**".

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The Cost of Education in Lebanon

Treasury and Society Expenditure

Executive summary

This report aims to identify the expenditure on education in Lebanon by the government, the wider society and international donors. It intends to assess the efficiency of the current educational policies and programs, and to examine whether the quality of the educational outcomes is proportionate to the expenditure. The overall objective of this study is to help decision makers, legislators, citizens, educational bodies, researchers, and civil society organizations identify the existing gaps in expenditure and to improve the deployment of the resources.

This study adopted the desk research methodology, analyzing data from available sources, and comparing them all together and with figures from our previous studies, in order to reveal major disparities. Therefore, we thoroughly reviewed the general budget items from 2011 to 2022, and examined the financing of education and education programs, which overlaps with school allowances in the public treasury. We also surveyed grants, aid, and loans from international agencies, in addition to society's spending on private education during the same period. One of the major difficulties encountered in our research is Lebanon's lack of an official or international platform that publishes transparent data and numbers. This has been noted by international institutions who have long pointed out this deficiency in their reports. Furthermore, the sources of financial revenues for education are highly complex. The Ministry of Education and Higher Education and the Ministry of Finance have multiple figures for their spending. All this made it difficult to determine the exact financial revenues and expenditure. This is why we adopted an approach based on surveying and connecting information from reliable sources and international reports. We also studied and analyzed the budget of the Ministry of Education and Higher Education, researching its expenditure course, and calculating the amounts of used and unused money.

Based on the analysis of data and figures, the study provides clear conclusions on the structural imbalance in the educational system, the strategic vision, the public policies, the administration, the structure of the concerned institutions, and the interplay of partisan politics with educational policies. To reach comprehensive conclusions, it examines four main axes: the expenditure on public education, the treasury and public authorities expenditure on private education, the society's expenditure on private education, and the efficiency of education expenditure.

Increase in the expenditure on education by the state and donors over the past ten years

The general budgets' allocations in the Ministry of Education in 2011 were around \$769 million. This number increased successively over the years, to exceed \$1.39 billion in 2018, and maintained this level in recent years. This increase after 2011 is mainly due to the 2012 wages reform and the 2017 salary scale. It is also attributed to the introduction of afternoon classes for refugee education since 2014, which are covered by donors through the RACEI and RACEII strategies, in addition to the expenses of the inclusive education unit. It is worth mentioning that the aid for refugee education is much higher than the allocations observed in the budget. The aid for the public education sector began to flow annually since 2011 after the Syrian crisis. Thus, the expenditure on education exceeded the treasury allocations by about \$250-300 million annually due to various aid, financial loans, and in-kind assistance. It maintained the same level the following years. Based on figures from the Ministry of Finance, it appears that the education sector received 1.2 billion dollars through direct loans, grants, and financial aid contracts (2011-2021) approved by the government, not counting the unsigned agreements with the Lebanese state. However, the Lebanese Ministry of Education received a total of 2.5 billion dollars in direct and indirect loans, grants and donations (2011-

2022) again excluding unsigned agreements with the Lebanese state.

Accountability and transparency for reporting on funding needs to be strengthened.

We could not accurately determine the actual spending on education in the treasury and the Ministry of Finance's data, which was sometimes inconsistent, and by a large margin. This indicates a lack of auditing, transparency and possible financial prosecution by the Audit Bureau of the Educational Administration. Despite this, the total public expenditure on education from the Ministry's budget, grants and loans reached more than 14.77 billion dollars between 2011 and 2021, including over 2.27 billion dollars as direct and indirect grants, loans and in-kind donations. Therefore, the cost of the education per student in the allocations of the Ministry of Education and grants increased. Primary school students are the main beneficiaries of the vast majority of aid and grants, while secondary and vocational students benefit less. This raises the cost from 2122\$/student in primary school to 2648\$, and raises the cost of secondary school education to 6000\$/student. Compared to other countries where education is more advanced or regular, like in Turkey, we find this cost to be very high. It should be noted that the expenditure's figure for each student, from allocations and grants, is an accounting figure. The actual expenditure is lower because the ministry does not reimburse every budget item. Furthermore, the state spends additional sums on education from other budgets from other ministries, through school allowances.

Higher earners, are the main beneficiaries of the treasury expenditure on school allowances

State contributions to private educational sector reach at least \$900 million annually. These are paid from the state treasury or from direct and indirect fees incurred by people. They range from school allowances for public sector employees, to mutual funds, support for free schools, and rents, and go mostly to private educational institutions. High-income groups benefit from 64% of this aid, while the poor and the poorest receive merely 16% of school allowances. This reflects the inequity of the treasury's expenditure on education, as the most vulnerable receive low-levels of assistance, reinforcing the disparities between social groups. This results in the loss of equal learning opportunities for vulnerable groups as opposed to the wealthy.

The public sector weakness, a source of profit for religious educational institutions and political parties

While the government annual contributions to the private education sector amounts to \$900 million, the turnover of private schools exceeds \$3 billion annually both from the society and treasury's expenditure. This means that the state funds nearly one third of the revenues of private schools. Non-free private schools earn around one third of their turnover, equivalent to one billion dollars annually, knowing that they are non-profit and tax-exempt institutions. \$900 million (before 2019) is the equivalent of the state expenditure on public pre-tertiary education. It is worth noting that political and religious parties own many of these schools. They thus benefit from the public sector's weakness and public treasury expenditure on private education.

Inflated and inefficient expenditure, Lebanon ranks last among Arab countries

The study reveals the expenditure gaps, their impact on the quality of education, and the continuous decline of learning outcomes in Lebanon. Prior to 2000, this decline accelerated after 2010, culminating after the COVID-19 lockdown in 2019 and the subsequent economic crisis. Since 2011, the educational system witnessed an influx of donor funds and emergency and in-kind aid, which targeted educational development programs, infrastructure, administrative systems, curricula, the ministry, and the CERD Educational Center for Research and Development (CRDP). Despite this, the learning outcomes and international exam results did not progress. Lebanon reached the last rank among Arab countries in 2018. The outcomes declined, and they still are, especially in the public sector, after two years of closure and two academic years obstructed by the failure to ensure the academic years' stability.

Low educational outcomes against high education expenditure

Although private schools' results in international exams surpassed public schools by 4 points, the general average for Lebanon, is still much lower than the global average. The Learning Assessment Years of Schooling (LAYS) has been declining steadily since 2010 until now. Out of 12 school years, 6.3 are efficient years, while the OECD average is 10.8. The decision to reduce teaching days from 180 to 120 days in 2016 for administrative and financial reasons reinforced this regression. The educational system faced many challenges in recent years especially in public schools, like forced closure, failure to reinstate the school year after two consecutive years of lockdown, the reduction of teaching days to 96 days. With the failure of the last two academic years (60 days of actual teaching), the school years' efficiency will decline in Lebanon for at least another 3 years. It will lose half of its previous average without any efficient recovery plan and compensation for the educational loss. It should be emphasized that, despite the high expenditure on public and private education during the past ten years (\$43 billion) to educate over one million children in Lebanon annually, the low quality of education and its regression would prevent any financial benefit.

The need to study the academic and social impact of four interrupted academic years

After ten years of decline and amid large expenditures, the efficiency is still very low. If the same approach continues, we risk falling into a systematic obscurantism of the society. The impact and repercussions of the last ten years is likely to require many years to compensate the damage and restore the stability of education. The gap between social groups and so will partisan and financial dependence is also likely to increase. Children in state schools will be at a greater disadvantage in terms of access to quality education.

To shorten the lifetime and contain the current crisis, a series of steps must be taken. The priority must be focused on avoiding another interruption of the academic year. To this end, it is critical to conduct an assessment of the estimated cost of the forthcoming academic year and to secure the necessary funding. This is critical for preventing another teacher strike.

Another important step in any educational plan should focus on recovery of loss of learning which occurred over the past four years, Therefore, an assessment of the impact of four years of interrupted schooling is needed in for planning for a recovery plan of the sector.

The role and contribution of the donor community in the educational system has been a key finding in this study. Further reflections are needed concerning their future role and their approach to supporting the ministry of education. More participatory approaches involving a wider set of actors in thinking and planning the educational priorities to be funded and means of implementations is more likely to yield more coherent and effective results. Finally they have a critical role in ensuring that any funding is monitored transparently and the data is shared publicly.

Finally, and linked to the point on accountability, the challenge in accessing data when conducting this study, highlights the importance of access to data which is critical for assessing the efficiency of education expenditure.

As part of our principled and ethical commitment to provide quality education to all children in Lebanon, amid the severe economic crisis that deeply affected the education sector, the Centre for Lebanese Studies prepared this study within a series of dialogues on the future of the education sector in Lebanon. Under the broader title "Steps Towards Restoring Education in Lebanon: The Cost of Education", these dialogues aim to discuss the future of pedagogy and education in Lebanon. They seek to bring together policy makers, stakeholders, researchers, and educational actors to find the best means to restore the education sector's role and status, especially public school.

Entitled "The Cost of Education in Lebanon: Treasury and Society Expenditure", this study examines the trajectory of educational-financial policies. Subjugated to many legislative and administrative distortions for decades, the educational sector did not keep pace with modernity, nor was its management effective. It faced various challenges, such as the overlapping of politics and education, poor performance, and the failure of regulatory bodies, among others. This led to successive crises and a decline in the educational level in Lebanon.

As the crisis rumbles on, we truly dread the loss of our children's right to access education, in the absence of any effective solution, emergency intervention plan, and sustainable plans. The repercussions of losing this right are crucial for the future of pedagogy, education, society, and economic growth. We have no doubt that the policy of the Lebanese governments' expenditure on education is no longer feasible. It contains many deficiencies that require quick, radical solutions. Today's strains are the result of these policies that produced practices and legislations that favor private and partisan interests at the expense of the public sector. The public education thus turned into private gain.

We provide this study for all actors, such as teachers, parents, and policy makers, including the Centre for Educational Research and Development, the General Director of the Ministry of Education, the Minister of Education and Higher Education, members of parliament, the educational inspection, donors, educators, civil society actors, research centres and universities. We hope they will utilize it, as far as possible, as a discussion document for the future of education in Lebanon. Perhaps, we will be able to draw on the good and bad experiences endured in the sector. Besides, our aim is to launch a constructive dialogue to resolve the urgent problem today, which is ensuring access to education to all children and maintaining this right in the coming years. To achieve this goal, we need first to strengthen the public school, the educational body and its role in sustainable economic, social and cognitive development, in order to ensure its continuity. We then need to enhance the educational quality, infrastructures and the advancement of society.

This study adopted the methodology of desk research and data analysis based on available sources. We found a lack of data and numbers in Lebanon, as noted in all international institutions reports. We couldn't find any Lebanese "data" on education indicators¹ in any official or international platform. We rather found re-publication of the statistics issued by the Centre for Educational Research and Development and the summaries of international tests TIMSS & PISA. They are not the indicators required to measure education as specified by the UNESCO.²

We also found it difficult to determine fiscal revenues on education due to the numerous sources, the erratic management and expenditure, the lack of transparency, and the multiple and contradictory figures of the Ministry of Education and the Ministry of Finance regarding its spending. We identified several direct and indirect sources of expenditure on education, financed by citizens, public treasury and donor programs. We obtained different figures from international reports and studies issued in cooperation with the Ministry of Education or under its supervision.

¹ [World Inequality Database on Education - Lebanon \(education-inequalities.org\).](https://education-inequalities.org/)

² Ibid.

We also found it difficult to accurately determine expenditure figures due to the lack of transparency. We resorted to estimates based on data collected from studies and reports made by official institutions, as well as the donors' data, programs and projects on school allowances to mutual funds. We also estimated its percentage based on the data from the 2018 general budget³, the study of the Basil Fuleihan Institute entitled "Social Protection Expenditure in Lebanon"⁴, and studies completed and under preparation by the Centre for Lebanese Studies and other international and local sources.

We chose 2018 as the subject of our financial study (the 2018 budget is published on the Ministry of Finance's website) because it preceded the economic crisis and followed the adoption of the salary scale (Law #46) in 2017.⁵ The latter impacted the Ministry of Education's budget, while adjusting the teachers' wages. This year also preceded the financial crisis and the Covid-19 pandemic in 2019/2020. Our aim is to show that waste, mismanagement and inflated expenditure have little to do with the economic crises. They are rather caused by the absence of transparent and effective administration, as well as the lack of an educational vision, and consistent and transparent policies. This study is limited to the period between 2011-2022.

In our study, we considered as sources of education expenditure the allocations of different ministries, mutual funds, public authorities, and the funds from outside the Ministry of Education. Under different labels, they include social and school allowances, the Ministry of Social Affairs allowances, citizens' income, mutual funds supported by the state, public authorities, social security, and others. We also examined most of the grants, loans, financial and in-kind assistance from donors and programs funded by donors (Appendix 2). Some of these funds are visible in contracts signed with the Lebanese state, others are not. They are either related to financing refugee education and supporting host communities through regular afternoon classes, or to support public education. Our study also revealed the turnover of private educational institutions, which is double the estimates mentioned in international studies, as well as the inflated state expenditure on non-free private education, and the state's debt to the private sector.

³ www.finance.gov.lb.

⁴ [Social Protection Expenditure in Lebanon - An Audit of State-Funded Social Protection Systems, http://www.institutdesfinances.gov.lb/publication/social-protection-spending-in-lebanon-a-dive-into-the-state-financing-of-social-protection/](http://www.institutdesfinances.gov.lb/publication/social-protection-spending-in-lebanon-a-dive-into-the-state-financing-of-social-protection/).

⁵ Issued in 2017, the law No. 46 aimed to correct wages in the public sector, including teachers' salaries in the public and private sectors. It raised the minimum wage to 675 thousand pounds (\$450, \$1 = 1500), which raised education expenditure by about \$250 million.

Introduction

The education system in Lebanon is ramified, entangled, and marred by structural distortions in its various departments. Studying the education expenditure cost is thus a difficult task, especially in the absence of a transparent accounting system. The report of the Audit Bureau⁶ issued in February 2023 mentioned major violations in the registration of donations, the destination and mechanism of the expenditure of the government institutions and all ministries, including the Ministry of Education, while UN report cited: "In Lebanon... There are breakdowns across the budget cycle with major gaps observed both at the strategic planning and the execution of the budget."⁷ It is also impossible to rely on international indicators to measure the effectiveness and equity of expenditure within the lack of information on the budget, expenditures, and transparency of an educational system based on private education. Any study on the cost of education needs to address the availability, effectiveness, quality and equity of access to education for different social groups. This report thus highlights the importance of determining the state, society and international expenditure on education, in order to assess the programs' validity and effectiveness, and the balance between outcomes and cost.

This study connects the state's expenditure on education from different sources to the society and donors' spending on education. It examines the expenditure's effectiveness and impact using an approach distinct from international and local studies. It seeks to investigate the gaps, as well as the government's and the Ministry of Education's actual spending on education. Despite few studies (mentioned in our report) in this field, many international and local institutions usually issue their reports and studies according to the Ministry of Education data. They rely on globally acknowledge criteria that do not fit into the Lebanese reality, and provide a reading based on the Ministry of Education's and Ministry of Finance's incomplete data. Their analysis does not correspond to the specificity of education in Lebanon. The latter is based on the prevalence of private education over public education, and the ability of the administration and the educational system to conceal and distort real data and disrupt accounting and auditing. Their assessment is thus often ambiguous and fragmented.

To reach comprehensive conclusions on the cost of education, we examined four axes in our study: 1- Public education expenditure, 2- Treasury and public authorities' expenditure on private education, 3- Society's expenditure on private education, 4- The effectiveness of expenditure on education. We included a major appendix and the 2018 general budget allocations (Appendix No. 1). We also provided a survey report (Appendix No. 2) listing grants, loans, aid and in-kind donations for the education sector and their sources between 2010-2022, in addition to UNICEF's contributions to formal and informal education between 2012 and February 2023.

This report is part of a series of studies, to be published successively, addressing: 1- The cost of education, 2- Education access and quality, and 3- The assessment of learning loss and compensation frameworks.

Before presenting the data and the analysis, it is crucial to examine the founding vision of the current educational system, looking into who established it, influenced it and turned its superior results into retrogressive ones. In other words, we will address the political and visionary decision makers in education today, the impact of involving other parties in the current educational system, and those responsible for its quality level and for setting its expenditure. Therefore, it is essential to start with a quick historical review of the emergence of education and schools, and the reasons behind its successes and failures.

⁶ Nada Ayyoub, [Audit Bureau report: 92% of donations since 1997 were spent without supervision](#), Al-Akhbar newspaper, February 27, 2023.

⁷ [World Bank Document](#) - Husein Abdul-Hamid. LEBANON Education Public Expenditure Review 2017, page 65.

An Overview of the History of Education in Lebanon

Education in its current form arose in Lebanon in the nineteenth century with religious missionaries and various international missions. The latter found fertile ground in rival sects to spread their doctrinal ideas and set their expansionist goals. The institutionalization of sectarian education began at the turn the end of nineteen's century and of the twentieth century among Christian communities, especially those supported by foreign countries, due to the decline of the Ottoman Empire and Europeans' soft control over Lebanon. Muslims found themselves excluded from education. They resorted to the Ottoman Empire to establish schools for their children. They founded schools under its patronage, in addition to the schools of the Makassed Philanthropic Islamic Association and other associations.

The French Mandate consolidated sectarian education, enhanced sectarian rivalry and neglected the public school throughout the Mandate period. French authorities supported Francophone schools, namely Catholic schools, which dominated education. After independence, conflict began between sectarian educational institutions and the state. The 1950s witnessed sharp confrontations between Catholic schools and the government, which sought to nationalize education.⁸

The struggle for equality between private and public teachers also intensified. The government supported this equality, while private schools were against it. Teachers' allowances in the public sector were higher than the private one. The Private Teachers Syndicate thus mobilized extensively for equal salaries between private and public sectors. The government decided to unify the legislation -despite private schools' opposition - to include public and non-free private education. Teachers in free-private schools remained at the mercy of private school administrations until the law was amended to include them.⁹ The battle of unifying the legislation, i.e., equating teachers in both public and private sectors, is not over yet. Private schools object every amendment or salary adjustment approved by the governments. They only implement it after series of union movements, strikes or pressures.

In the 1950s, President Camille Chamoun made settlements that did not fully satisfy both sides. He legislated free education supported by the state, and approved education grants for public sector employees from the state treasury to support private education in indirect ways. The argument at that point was that the state is unable to provide education for all. Consequently, it started spending on public and private education. This procedure became part of the educational system to this day. On the other hand, President Fouad Shehab enacted legislation that supported public education, providing infrastructure and tools to organize and qualify the teachers. He increased public educational institutions, trained the teachers, and unified employment in public education through the Civil Service Council exam. He also regulated the teachers' role and strengthened their social status. The Ministry monitored private schools and raised the education budget. The impact of this regulation grew, and public education excelled (it is the golden age of education). This is largely due to the educational infrastructure, high qualification, effective educational administration, and educational social project. The public sector became a reference for private schools and regional countries, competing with many developed countries, until the end of the civil war in Lebanon.

In the 1990s (after the Taif Agreement), militia leaders came to power in Lebanon, and the quota system dominated the state. Patronage became embedded in the hiring process, at the expense of competence in the public education sector. Furthermore, many ministers of education were incapable of understanding the role of education, and its impact on society and its prosperity. Public education declined gradually as a result of government policies and legislation. The latter disrupted the existing educational system and protected the interests of sectarian leaders and partners in sectarian and private educational institutions. For example, the government implemented hiring freeze policy in the public sector, recruiting contractors

8 Samer Ghamron, "[The Great Educational Battle of the Fifties \(1\): When Private Schools were Accused of Forming "States Within the State"](#)", The Legal Agenda, 2016, Issue 44-45.

9 Ibid.

instead of employees, and disrupting the Civil Service Council. These measures prevented the development of the sector and its qualitative renewal. The educational institutions and the Center for Educational Research and Development lost their qualified cadres capable of renewal and development, while teacher training institutes closed.

With the decline of public education, enrollments in private education increased (70% of school enrollment). Non-free and free private educational institutions proliferated as an alternative to public education. While in 1985, there were 566 private schools and 825 public schools; their number increased to 1336 private schools and 1335 public schools in 2000.¹⁰ Private schools exceeded public schools by about 300 schools in later years.¹¹ (The number of schools in 2018-2019 was: 1261 public schools, 1214 non-free private schools, and 366 free private schools).¹²

Local political settlements, vested interests, and regional conflicts generated since the last century various types of pre-university education under three main authorities: 1- The public educational sector, which includes public education, vocational and technical training and education, and since 2016, public afternoon classes introduced for refugees after the Syrian crisis until the ninth grade. 2- The private sector which includes non-free education, free education partially financed by the state, and vocational and technical training and education partially financed by the state. 3- UNRWA schools and institutes for the education of Palestinian refugees, which was launched in 1955 and includes 65 schools.

Due to the Syrian crisis, UNICEF and other organizations established and funded informal schools. Following an accelerated education system, they are run by non-governmental organizations to educate those who are not enrolled in formal education, to qualify and prepare them to join formal education. UNICEF and Save the Children supervise these schools, while local and foreign associations manage them based on an educational program developed by the Center for Educational Research and Development.

30% of the pupils in Lebanon are enrolled in public education, 52% in non-free private education, 14% in free education, and 3.4% in UNRWA schools.¹³ As for afternoon classes, they included around 154,000 at their peak in 2018.¹⁴ Due to the financial crisis, enrollments in public education increased to 46% in 2020-2021. It regressed again in the following year due to the faltering start of the academic year in public education. Private education regained its level, while in 2022-2023 enrollments in public education significantly declined, with huge dropout rates. According to the Minister of Education, Abbas al-Halabi, it is related to the economic crisis, the irregularity of the school year in the public sector for two consecutive years, and the Covid-19 pandemic disruption.¹⁵

This review of the education background in Lebanon is essential for understanding the educational development, the current public education level, the identity of educational policy makers, especially government expenditure policy on education, as well as the scale of expenditure, and the destination of public treasury funds allocated to education.

10 School in Lebanon numbers and indicators. Center for Educational Research and Development, 2018.

11 Ibid.

12 Statistical Bulletin in 2021-2022 - Center for Educational Research and Development.

13 Pre-university public education includes 332,126 (273,634 Lebanese), free private schools 140,357 (125,653 Lebanese), non-free private schools 564,446 (510,317 Lebanese). Source: The Statistical Bulletin of the Center for Educational Research and Development 2018-2019.

14 Source: Statistical Bulletin of the Center for Educational Research and Development in 2018-2019.

15 TV interview: "Whala' Shu [Now What] Show" - George Salibi - Al Jadeed TV, November 25, 2022.

Education Policymakers

The first section of the historical overview reveals a strong conflict between the government and sects. On the one hand, the post-independence government vision was based on the idea of education as a public, inclusive and free social service under the supervision of the state. On the other, the sects held their "constitutional right" to educate their subjects in their institutions. The 2021 Student ID Law can sum up the insistence of sects on this right, although its root stretches back over 70 years.¹⁶ The conflict between the government and sectarian educational institutions raged in the 1950s, when private educational institutions wanted the state to provide education grants to their pupils, under the banner of free education. Indeed, this demand was chiefly realized before adopting the Student ID. Semi-free schools owned by religious organizations were supported by the state. Education grants and allowances were also granted to public employees, since the state covers large part of private school tuition. However, it seems that sectarian educational institutions aspired to fully privatize basic education in their institutions, provided that the state pays their cost of education. The General Secretariat of Catholic Schools reiterated this old idea in its conference in 2015. Father Boutros Azar, Secretary General of Catholic Schools, reaffirmed it in several media statements: "the scheme was to grant us the budget (the Ministry of Education allocations) to secure free education in Catholic schools."¹⁷

This conflict manifested in persistent attempts to interrupt the existing educational system, through legislation that would paralyze, destroy and disrupt it, to obviously privatize and ideologize it. Today, it is no longer limited to Catholic schools, and has become generalized. Private schools, which involve or are owned by many politicians, investors, and parties, seek to privatize, sectarianize, and ideologize education. They thwarted the public sector, exaggerated its expenses, and destroyed its capacities as opposed to the private sector, instead of looking into the problem's causes and treating it. Public education should normally be the reference for education in the country, and not the private one.

This educational system was sabotaged by distortions, misconceived legislation, and power abuses. Accountability was suspended, and private interests prevailed over public ones. Public education was thus undermined, while the private educational sector was supported financially, morally, and legislatively. This study will demonstrate the amount of school allowances that benefit private education, and its distribution between social groups in the first three chapters. But first, we will examine the state expenditure on education from the public treasury. We do not limit our research to the Ministry of Education, and rather inspect other ministries' expenditure on education, which is nearly equal to the Ministry of Education expenditure on public pre-university education.

¹⁶ During the legislative session on December 7, 2021, the Educational Identity Law was approved. Known as the educational card, it secures access to grants and aid for those in private education from the treasury.

¹⁷ TV interview on "Twenty Thirty" show, on 9/19/2019.

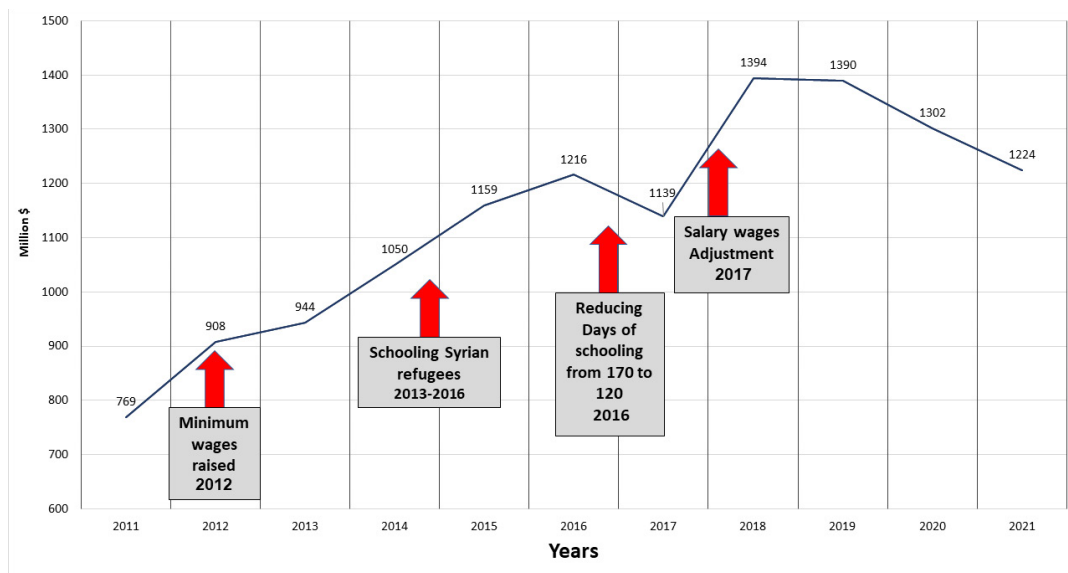
This chapter explores the public treasury expenditure on education from the allocations of the Ministry of Education and other ministries, which include school allowances and support for various mutual funds that provide education grants. It uses the 2018 budget as a case study. It also reviews the budgets of the Ministry of Education between 2011 and 2021, the cumulative amount of the Ministry of Education's allocations, and their development. It probes the reasons of their increases according to the years and events that affected them.

Ministry of Education and Higher Education Allocations

First, we will review the Ministry of Education budget, then the education cost of each pupil. We will also examine the aid, loans, financial and in-kind donations, which cover the education of Lebanese and non-Lebanese during 2018, whether those registered in decrees and agreements with the Lebanese state, or unregistered.

The 2018 general budget draft included allocations for the Ministry of Education and Higher Education, amounting to 2,091,635,945 Lebanese pounds, equivalent to \$1.394 billion (\$1 = 1,500 Lebanese pounds).¹⁸ The general budget allocations of the Ministry of Education amounted to \$769 million in 2011. They rose over the years to exceed \$1.39 billion in 2018 (see Figure 1) and maintained their level of \$1.3 billion in recent years.

Figure 1: The evolution of the Ministry of Education and Higher Education allocations in the general budgets between 2011-2021 (Million Dollars)



Source: a study made by the Centre for Lebanese Studies, based on the Ministry of Finance figures.

The analysis of the Ministry's allocation figures between 2011-2021 reveals spikes in the funds allocated to education. This increase is mainly due, after 2011, to the wages adjustment of

¹⁸ The 2018 state budget www.finance.gov.lb. We selected the year 2018 because it followed the adoption of the Law 46 of the salary scale and preceded the financial crisis and the Covid-19 pandemic. Our aim is to show that public waste, mismanagement and expenditure have little to do with crises. They are rather caused by the absence of transparent and effective administration, and the lack of an efficient administrative and educational policy.

teachers and public sector employees in 2012, which raised the allocations to around \$140 million. It is also related to the 2017 salary scale, which increased allocations to about \$255 million. Afternoon classes for refugee education, which are covered by UNICEF through the RACE inclusive education program, also raised the allocations by nearly \$50 million since 2014, in addition to the expenses of the Inclusive Education Unit and other departments in the ministry. It is worth noting that the aid for the refugee education is much higher than the allocation mentioned in the budget, as is well known.¹⁹ Since 2011, aid to the public education sector began to flow annually after the Syrian crisis. The education expenditures thus exceeded the treasury allocations by about \$250-300 million annually due to various aid, financial loans, and in-kind assistance.²⁰ It maintained its high level in the following years.

According to the general budgets, the treasury allocations for education ranged between 7.99% in 2011 and 10.71% in 2020. The UNESCO recommends spending at least 15 to 20% of government expenditure on education.²¹ It urged the least developed countries to exceed this maximum level, i.e. 20%, if they want to achieve the 2030 Sustainable Development goals of the 2015 Incheon Declaration and Framework for Action.²² Yet, the Ministry of Education's allocations form only half of UNESCO's recommendation for the advancement of education, knowing that they are not fully spent on education. A fifth of the Ministry of Education's budget is used as school allowances for the Ministry's employees and teachers, in addition to the private sector expenses such as rents and free schools' support...

We couldn't determine precisely the actual amount of treasury expenditures on education because the Ministry of Finance's data was often contradictory, and by a large margin.²³ This indicates the lack of auditing, transparency, and possible financial prosecution and monitoring by the Ministry of Finance and the Audit Bureau of the Educational Administration. The Audit Bureau's report (February 2023) noted, "In some cases, when emergency advances are made from donations, a loan custodian is appointed for the advances, without informing them. The amounts are then transferred by others, which creates problems with reimbursements."²⁴ Besides, there is a deficiency in the administrative operation of employment and the financial management. For example, some contracts of individual contractors in public education are turned into outsourcing ones, and their salaries transferred to international organizations. Other teachers' salaries are reassigned at the expense of school funds, which are mostly funded by donors. The actual expenditure on refugee education is also uncertain. There is no platform that reveals the numbers of enrollment and salaries in the total donations and salary allowances. The platform stopped due to financial scarcity (it issued its report for one

19 The Carnegie Endowment notes that "In 2015, international donors gave more than \$1.1 billion to Lebanon to help it deal with the Syrian refugee crisis—including \$61.3 million to Lebanon's Ministry of Education and Higher Education (MEHE) and Lebanese public schools and \$260.7 million to UNICEF, which channel this aid to both MEHE and a range of partners civil society organizations such as Save the Children." <https://carnegieendowment.org/sada/63513>.

20 Abdul-Hamid, Husein, and Mohamed Yassine. 2020. Political Economy of Education in Lebanon: Research for Results Program - page 119.

21 <https://unesdoc.unesco.org/ark:/48223/pf0000233137> p. 68-105.

22 [Incheon Declaration - Education 2030: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all - UNESCO Bibliothèque Numérique](#).

23 We detected 3 different figures of the Ministry of Finance's actual spending on education for the same years, contained in 3 different reports of the World Bank.

[World Bank, LEBANON Education Public Expenditure Review 2017, Husein Abdul-Hamid, Page 4, WB-EMERGENCY EDUCATION SYSTEM STABILIZATION PROJECT March 9, 2015, Report No: PAD1190, page 26.](#)

[WB. Political Economy of Education in Lebanon- Research for Results Program, Husein Abdul-Hamid and Mohamed Yassine, 2020, page 4.](#)

24 "It also became clear to the Audit Bureau, during the audit of the mission account in 2019, that decisions were made to give advances from donations to the Ministry of Education. Their assets were still pending at the end of 2019 (...). The Directorate of Budget stated that, in some cases, when emergency advances are given from donations, a custodian is appointed for the advances, without informing them. The amounts are then transferred by others, which creates problems with reimbursements." Qamh al-Gherbal, al-Gherbal initiative, elgherbal.org.

Source: A special report on donations between legislation and reality, pursuant to Article 25 of the Law regulating the Audit Bureau issued by Legislative Decree No. 25/28 dated 16/9/6928 and its amendments. (p.33).

year).²⁵ The state failed to pay its obligations to the Social Security Fund and its shares to free schools, despite recording it in the annual general budget. This accumulated huge sums to be paid by the Ministry of Education. Today, the State is in debt to free private schools, Social Security, and other parties whose exact due amounts are unknown. Likewise, the Ministry failed to pay the full dues of rented school buildings. It refuses to disclose the status and the amount of these debts, as well as the overlapping construction and equipment funds from various projects and programs, although they are all included in the general budgets and the budgets of other programs and projects funded by donors. In addition, the Ministry of Education owes around 12.5 billion Lebanese pounds (\$8.3 million) to the Banque du Liban. These loans were taken between 2014 and 2015 as advance payments from the donations account allocated to education and remained unpaid in February 2023.²⁶

It is hardly surprising that the World Bank characterized the financial management in the Ministry of Education in 2017 as random. It noted in its report a review of the spending mechanisms on education: "In Lebanon [...], there are breakdowns across the budget cycle with major gaps observed both at the strategic planning and the execution of the budget".²⁷

The financial and accounting policy of the government and the Ministry of Education has not changed since 2018, nor has it undertaken any reform in management, transparency, and good governance to this day.²⁸ Donors insisted on reforms and offered grants and loans amounting to tens of million dollars for administrative reform and personnel training in management and governance in the education sector. Despite this, we could not find any effective evidence or initiative of the Ministry of Education to improve governance and transparency mechanisms. Nor was it possible to find any published numbers regarding the Ministry of Finance's reports, activities and programs funded by the treasury or by other donors.

Therefore, we adopted a different approach, examining information from reliable sources and international reports and linking them together. We also studied and analyzed MEHE's budget, researching its expenditure course, and calculating the amounts of used and unused money. To examine its expenditures on education, we used the Ministry of Finance's figures extracted from the general budget. We will review (in Table 1) the MEHE 2018 allocations to determine their distribution in directorates and departments.

25 Mrs. Sonia Khoury attributed the suspension of the afternoon education platform to financial reasons. Legal Agenda - [Enas Sherri](#), 2022.

26 Source: A special report on donations between legislation and reality, pursuant to Article 25 of the Law regulating the Audit Bureau issued by Legislative Decree No. 25/28 dated [16/9/6928](#) and its amendments. (p.33). Qamh al-Gherbal, al-Gerbal initiative, [elgherbal.org](#).

27 [World Bank Document](#) - Husein Abdul-Hamid. LEBANON Education Public Expenditure Review 2017, page 65.

28 In 2022, the Ministry of Education and the donors launched the TREF project at the request of the donors. The project defines the mechanism of expenditure, governance and transparency. It puts funds and grants under the donors' direct supervision and accounting audit. According to the agreement, the donors deliver financial and in-kind assistance directly to beneficiaries under the supervision of an external audit office. This mechanism was not implemented until the report's publication, and it is associated with the implementation of the ministry's five-year plan that is still faltering.

Table 1: The Ministry of Education and Higher Education 2018 Allocations

The Ministry of Education and Higher Education		Ministry allocations - 2018 budget	
First Part- the Service	Expenses estimated in thousands of Lebanese pounds	In US dollars \$ = 1500 L.L.	
Total allocations - the Joint Administrative Directorate- the RACE project management	1,587,690	1,058,460 \$	
Total allocations - the General Directorate - unclassified education for afternoon classes	74,933,640	49,955,760 \$	
Total allocations - the General Directorate - Basic Education	888,900,000	592,600,000 \$	
Total allocations - the General Directorate - Secondary Education	397,894,220	265,262,813 \$	
Total allocations - the General Directorate - Higher Education	1,722,160	1,148,107 \$	
Total allocations - the General Directorate - Research and Development	2,911,160	1,940,773	
Total allocations - the Vocational and Technical Education Directorate	219,861,413	146,574,275 \$	
Total allocations - the Education Center for Research and Development	240,787,500	160,525,000 \$	
Lebanese University	454,189,072	302,792,715 \$	
Total allocations - the first part	2,062,673,195	1,375,100,000 \$	
Total allocations - the second part - dedicated to facilities, restoration and equipment	28,962,750	19,308 \$	
Total allocations - the first and second parts	2,091,635,945	1,394,423,963 \$	

Source: Ministry of Finance. (The budget is detailed in Appendix 1).

This table summarizes the allocations of each directorate in the Ministry of Education, in addition to the Lebanese University. The budget's second part is allotted to facilities which is not usually fully spent. The figures noted in the budget are not actually spent by the Ministry, or they may not be spent as presented. Many budget items may not be paid or spent, and sometimes they exceed the registered amount. Gaps appear between the budget's registered amounts and the actual spending. Some remain outstanding, such as Social Security contributions and grants, others not fully paid, like subsidies for free schools and rents. It is, then, an estimated budget in which the constant is the salaries, wages, and allowances detailed in Appendix 1. It does not mean that the Ministry's actual expenditure is 1.394 billion dollars, but less, because many items have not been fully reimbursed.

After presenting the allocations registered in the 2018 budget, the following section presents the budget figures featuring the donations and financial loans during the same year, which will increase the Ministry of Education's allocations and financial revenues for the education sector.

The Ministry of Education's Revenues from Grants and Loans in 2018

The Ministry of Education receives various donations, financial loans, and in-kind donations, mainly under the title of " Reaching All Children with Education 2 - RACE 2". The UNICEF covers an amount of \$600 for each non-Lebanese pupil enrolled in afternoon classes, and 363 US dollars for non-Lebanese in morning classes, a total of 101 million dollars in 2018 included in the table. It also receives grants, other emergency aid or funds as part of its programs and agreements with donor countries. In-kind donations are not included in this table, nor their market or purchasing value. (Grants, loans and in-kind assistance are detailed in Appendix 2).

Table 2: Financial revenues of the public education sector and refugee education

In the table below, we survey the grants and financial loans registered in decrees and agreements made with the Lebanese state, especially with the Ministry of Education through the Ministry of Finance, and which are provided by the UN programs to support Lebanon in 2018, as follows:

Budget and revenue from grants and loans in 2018	Thousands of Lebanese pounds	US dollars
Budget	2,091,635,945,000	1,394,423,963
Loans	56,000,000,000	37,333,333
Grant	16,000,000,000	10,666,666
Grant	2,010,000,000	1,340,000
Grant (non-Lebanese education)	162,000,000,000	101,000,000
Total	2,327,654,945	1,544,000,000 \$

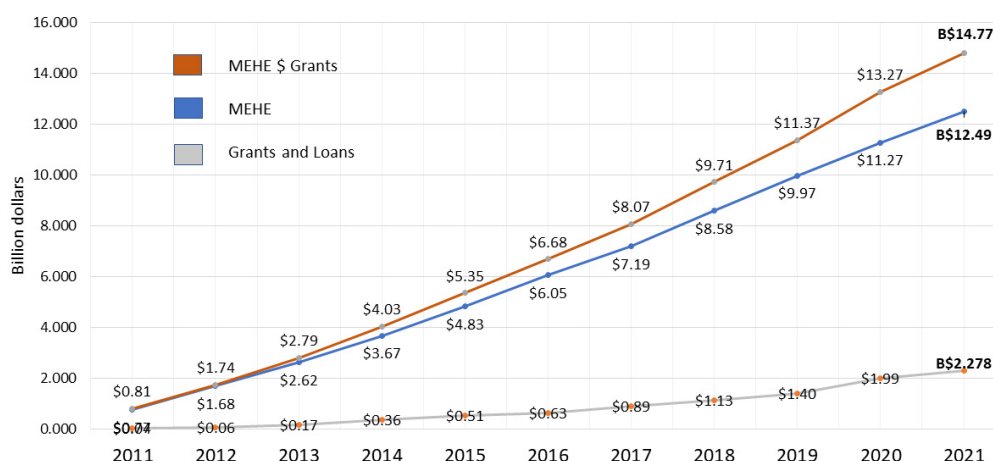
(Source: A study done by the Centre for Lebanese Studies).

PS: The grants and loans are divided equally in the table according to the number of years agreed upon for implementing the project. A grant of 100 million USD for four years is thus included in the table at 25 million USD / year.

Table 2 does not include small funding and grants detailed in Appendix 2, nor in-kind donations and the UNICEF and donors' support for afternoon classes outside the operation agreed upon with the MEHE. It also does not mention the support program for the Ministry of Social affairs of \$246 million. Granted for over five years, it is allocated for enrolling Lebanese children who dropped out of school, to support the RACE2 Program, which is the education support program for poor families attached to RACE2. The school meal program funded by UNICEF is also absent, as well as the programs that were not enacted by decrees. It should also be noted that the education sector in Lebanon received a set of grants, in addition to UNICEF in-kind donations, and grants by other donors. This included, for example, the grant provided by the United States Agency for International Development supporting the QITABI project, or the grants provided by the German government, the French state, and other donors. (For details on grants and loans, see Appendix 2).

Adding the 2018 grants and aid (detailed in Appendix 2), the ministry's registered allocations from the public treasury, loans, financial and in-kind donations, and aid for public education were worth at least \$1.638 billion in 2018. (See Appendix 2 for details). As for the cumulative amounts of the MEHE's allocations, grants, loans and in-kind donations, they are demonstrated in the following section.

Figure 2: Cumulative expenditure on education in the Ministry of Education budgets, grants, loans, and in-kind assistance.



(The source of the Ministry of Education's budget figures is the Ministry of Finance, and the grants and loans figures are included in Appendix 2).

Examining the public spending on education from the ministry's budget, grants and loans reveals that the value of the cumulative budgets, grants and loans spent on education between 2011 and 2021 is more than \$14.77 billion, adding about \$2.278 billion to the ministry's allocations, as shown in the following graphic.

The graphic shows that the cumulative expenditure on education from the Ministry of Education allocations between 2011 and 2021 is estimated at \$12.49 billion. The amount of grants, loans, and in-kind assistance is \$2.27 billion. Thus, the total expenditure from allocations, grants, loans, and in-kind assistance is about \$14.77 billion. We did not include the MEHE's allocations for 2022 because they were not issued and can be considered equal to the average figures from previous years, i.e., 1.3 billion dollars. The loans and grants continued until the time of writing the report (February 2023), which is estimated at about 250 million dollars annually. If we combine them with the 2011-2021 balances, we get 2.5 billion dollars in grants, aid and in-kind donations. This would be added to **the MEHE's cumulative allocations of 13.8 billion USD, and the total spending on education of 14 billion USD between 2011 and the end of 2022 from allocations, grants, loans and in-kind donations.** However, the allocations registered in the MEHE budgets do not represent the actual spending on education.

It should be noted that these figures only represent the expenditures in the Ministry of Education's allocations, grants, loans, and in-kind assistance in the public education sector. It does not include other ministries' expenditures on education through school allowances or mutual funds, which we will address in the next section.

This brings up the questions of the expenditure on pupils from the budget's allocations and grants, which is related to the educational level. The donors focus more on implementing educational programs for the basic level, which is the compulsory one (first to ninth grade), according to the Child Rights Bill (free and compulsory education), with fewer support for early childhood and high school levels.

For example, the allocations for 2018, which are worth 1.394 billion USD, becomes 1.638 billion USD with grants and loans, as follows:

Table 3: Expenditure per pupil by levels and stage of education - the public sector

Educational level	The percentage of the educational level in the Ministry's allocations	The allocations' amount for each educational level - in million \$	The allocations' amount from the treasury and donations according to the educational level - in million \$	The number of enrolled pupils	The pupil's cost from the Ministry's allocations \$	Each pupil's Expenditure from allocations and donations \$
Basic	40%	592.60	739.00	279,214	2,122	2648
Secondary	17.30%	265.26	318.00	52,912	5,013	6000
TVET	10.35%	146.57	168.00	55,022	2,664	3000
Undergraduate	21.60%	303.00	303.00	81,024	3,740	Not beneficiary
Uncategorized Education (Afternoon classes for Refugees)	3.58%	51.00	51.00	154,000	331	331*

* The donors cover the full cost of unclassified education (for refugees) by paying 600\$ for each pupil in afternoon classes, distributed as follows: 340\$ for salaries and wages; \$160 for school funds and parent council funds; 100\$ for restoration and maintenance. They pay for refugees attending morning classes 363\$ including 160\$ for the school fund and parent council fund, and the rest is for the educational staff wages. We notice that the MEHE's Budget allocations for unclassified education amounts to 51 million USD, while the share paid by UNICEF is more than 100 million USD.

The table demonstrates the cost of one pupil depending on their level in public education. We note that the cost of a pupil's education paid from the Ministry of Education's allocations is lower than its cost from allocations and grants. Primary school pupils are the main beneficiaries of most aid and grants, while secondary and vocational pupils benefit less. This raises the cost from 2122 \$/pupil in primary school to 2648\$ and raises the cost of secondary school to 6000\$/pupil. Compared to other countries where education is more advanced or regular, we find this cost to be very high.

The expenditure's figure for each pupil, from allocations and grants, is an accounting figure. The actual expenditure is different and lower than the number noted earlier. The ministry does not publish its own closing account, nor do donor institutions publish their actual expenses on refugee education. We don't have a unified platform that shows the amount of grants and aid in the education sector. The accounting figure thus does not correspond to reality, which means that the expenditure from the Ministry's funds is essentially imaginary or ineffective. The ministry sets numbers in its budget and does not abide by it, nor spend it. The accounting figure does not correspond to the actual expenditure; it is nowhere near it. It is rather less because the ministry did not reimburse every budget item. Besides, the state spends additional sums on education from other ministerial budgets. The public treasury expenditure on education is thus not limited to the MEHE's allocations. It extends to other ministries that provide school allowances and mutual funds, which doubles the treasury expenditure on education.

School Allowances for Public Sector Employees in the 2018 Budget

State expenditure on the education sector is not limited to the MEHE it involves other ministries. We detected, in the general budget, school allowances for military sectors and ministries, and other allowances for the Ministry of Social Affairs. The social benefits also include significant sums to support education through mutual funds funded by the treasury (See the 2018 budget).²⁹

Table 4: Allocations in the general budget for school allowances in 2018

Social benefits - School allowances			
As stated in 2018 budget (thousands of pounds)			
Presidency of the Council of Ministers	Presidency of the Council of Ministers	School allowances for employees	12,000
	Civil Service Council	School allowances for employees	30,000
	General Directorate of State Security	School allowances for employees	7,400,000
Ministry of Interior	Internal Security and Prisons Forces	School allowances for employees	84,988,150
	General Security	School allowances for employees	14,500,000
Ministry of Finance	Customs Administration	School allowances for employees	7,450,000
Ministry of Defense	Army	School allowances for employees	149,610,000
	General Directorate of Administration	School allowances for employees	2,850,000
Ministry of Energy and Water	General Directorate of Investment	School allowances for employees	0
Ministry of Social Affairs	General Directorate of Social Affairs - Aid outside the public sector	Teaching and training orphans and people in difficult social situations; Delinquent girls and susceptible to delinquency; External vocational education for orphans and the needy; Shelter and care for infants; Shelter and care for the elderly; Shelter, education and training for the disabled; Internal and external vocational education	150,000,000
MEHE		Education grants for the Ministry's employees and the educational bodies of the Ministry's functionaries. It represents 21% of the Ministry's allocations. ³⁰	429,453,611
Total in Lebanese Pounds			846,293,761
Total in \$			564,000,000

(Source: 2018 General Budget)

29 www.finance.gov.lb General Budget 2018.

30 [Political Economy of Education in Lebanon \(worldbank.org\)](http://www.worldbank.org). Abdul-Hamid, Husein, and Mohamed Yassine. 2020. Political Economy of Education in Lebanon: Research for Results Program - page 4.

We enumerated below the school allowances for the public sector and public administration employees in the 2018 budget, and the Ministry of Social Affairs allocations that aim to support poor families in training, education, orphan care, and paying education expenses for those registered at the Ministry. It should be noted that this table does not cover the mutual funds' support for the judges, deputies and university professors, which provide different kind of school allowance. It also excludes independent departments and directorates like the Regie, Social Security, Electricité du Liban and others, which we will detail in Table 5.

The general budget includes more than half a billion dollars of expenditure on education as schools aid for public servants and military, as well as the education of orphans and difficult social cases.

564 million USD are thus registered as school allowances in the 2018 general budget. The allowances are not limited to this number; they rather exceed it. Under the guise of social protection, the state supports or funds mutual funds, most of which goes as education grants to the mutual-fund members.

Education in State-Supported Mutual Funds

The amount of money dedicated to education in the mutual funds varies from one fund to the other, and it has limits in general. The median of the ten highest tuitions in private education is calculated. The amount of the grant taken from the mutual fund is determined to cover up to 90% of the median. The limits for the general, vocational and university education are set in different ways in the public sector. For example, judges receive about 9 million Lebanese pounds in grants for a child in a private school where tuition is around 10 million pounds. The education allocations from mutual funds, which include various allowances, are estimated at about 30% of the funds' budget.

Table 5: State-supported funds and the amount of the state's contribution

Mutual funds allocations			
As stated in 2018 budget (in thousands of Lebanese pounds)			
Parliament	Parliament - Staff	Social allowances for public sector employees- social expenses	867,000
	Deputies	State subscriptions and contributions to the deputies' Mutual Funds	14,000,000
	Parliament - Staff	State subscriptions and contributions to the mutual funds of Parliament employees	1,900,000
Presidency of the Council of Ministers	Presidency of the Council of Ministers - Sharia judges	State subscriptions and contributions to the judges' mutual funds in sectarian Sharia courts	5,000,000
	Presidency of the Council of Ministers - Legal assistants of Sharia courts	State subscriptions and contributions to the mutual funds of legal assistants	260,000
	State Employees Cooperative - Civil Service Council	State subscriptions and contributions to the State employees' cooperative	328,000,000
Ministry of Justice	Central administration - Judges	State contributions and contributions to the judges Mutual Fund	12,000,000

	Central administration - Legal assistants	State contributions and contributions to the Legal Assistants Mutual Fund	1,100,000
Ministry of Interior	General Security	State subscriptions and contributions to other mutual funds – Reserve fund	1,000,000
Ministry of Education	Directorate General of Higher Education - University professors	State contributions and contributions to University Professors' Mutual Fund	35,500,000
Ministry of Interior	General Security - Other mutual funds	State subscriptions and contributions to other mutual funds	1,000,000
	Other mutual funds		1,385,000
Total in Lebanese Pounds			402,012,000
Total in \$			268,008,000

Source: 2018 budget.

The general yearly budget includes allocations to support mutual funds. These allocations are paid from the general budget and the taxes imposed on citizens in exchange of public services. They supplement the state's support to these funds. About 27% to 29% of mutual funds are financed by state contributions to various mutual funds.³¹ As for the rest, it is covered by programs financed through taxes and fees (like increasing mandatory fees to support the Judges' Mutual Fund or cutting a percentage for the Internal Security Forces funds from the traffic police control...). The total funds' revenues are unknown. We mainly present the public treasury's contribution to the mutual funds. We counted 12 basic mutual funds, knowing that they exceed this number, and they are supported with relatively small amounts, like unions and associations.

In table 5, we notice that public treasury's allocations exceeded \$268 million for mutual funds. But they represent a quarter of the funds. 70 to 75% are funded through fees and taxes, meaning that the annual mutual funds are much higher. We will also examine in Table 6, the amounts of the funds, based on the figures of Basil Fuleihan Institute of Finance.³²

Table 6: The distribution of government contributions to funds and the value of tax-funded programs³³

Actual Expenditures in 2018 (in thousands of Lebanese pounds) US dollars (\$= 1500 LL)

Actual Expenditure	2018 (in thousands of pounds)	USD (\$= 1500 LBP)
Government contribution to the National Social Security Fund	2,314,625,000	1,543,083,333
Government contributions to Mutual funds (Table 5)	402,012,000	268,008,000
Total	2,716,637,000	1,811,091,333
Revenues from tax funded programs ³⁴	8,381,262,805	5,587,508,537
The sum of fund's revenues from government subsidies and taxes	11,097,899,805	7,398,599,870

31 Social Protection Expenditure in Lebanon - An Audit of State-Funded Social Protection Systems - IOF (institutdesfinances.gov.lb).

32 <http://www.institutdesfinances.gov.lb/publication/social-protection-spending-in-lebanon-a-dive-into-the-state-financing-of-social-protection/>, page 86.

33 *Ibid.*

34 *Ibid.*

Table 6 summarizes the revenues of some mutual funds from the public treasury and taxes. The amounts exceed 7 billion USD. We notice that the state's contributions to Social Security are the largest; they are covered by the public treasury money. However, the fund's revenue triples when we add the taxes and fees that citizens pay for services in several state funds, such as social security funds, judges' mutual funds, internal security, and others. The basic fund's revenue amounts to more than \$7 billion annually. It is supposed to cover school allowances for the funds' members, as well as health, hospitalization, old-age security, retirement salaries, and end-of-service indemnities.

We shall count the education share as 30% of the mutual funds financed by the treasury (Table 5), which is about 120 thousand billion Lebanese pounds (\$80 million). Health care depletes most of the allowances and reaches 50%. End-of-service and retirement indemnities reach 20% of the funds' assets, while 30% remains for education, based on the study of Basil Fuleihan Institute of Finance "Expenditure on Social Protection".³⁵ The number does not include Social Security employees. If we add the programs funded by taxes, to the treasury's allocations to mutual funds, estimated at 8,381,262,805 thousand pounds, the education grants accorded by mutual funds will exceed tens million USD annually.

80 million USD is thus the public treasury share in supporting education through mutual funds, to be added to the total cost of education that the public treasury spends on education.

Conclusion: Public Treasury Total Expenditure on Education

In conclusion, these figures, which include various types of state expenditure on education, exceed the government spending on education from MEHE's allocations, once we include the donors' grants and loans, school donations and various mutual funds support, which are all spent on education. Accordingly, the treasury spending on education in Lebanon is nearly two billion USD in 2018 alone, as shown in Table 7.

Table 7: Total public treasury expenditure on the education sector

Total government spending on education in Lebanon from the 2018 budget (in US dollars)	
MEHE's allocations (Table 1)	1,394,423,963
Social benefits - school allowances for employees in other ministries (Table 4)	278,000,000
30% of the mutual funds state support for education (Table 5)	80,000,000
School allowances for civil servants' staff and teachers in the Ministry of Education (counted as part of the Ministry's budget, and not as part of the total contributions) (Table 2)	290,000,000
Donations, loans, aid and in-kind assistance (Figure 2)	245,000,000
Total	1,997,423,963

This table is a summary of the total expenditure on public education in 2018 from the public treasury, grants, loans, and in-kind assistance, with a total value of approximately \$2 billion.

The figures show that MEHE's allocations are partly funded by treasury money, taxes and fees on services. The rest is funded by various donors, so it is difficult to track them. Likewise, the allocations do not reflect the actual spending necessarily.

It is striking that the treasury allocations and aids do not benefit all pupils in Lebanon. It excludes UNRWA and private schools, except the administrative services in the Ministry and curricula. Beside what we already mentioned regarding private schools, free schools receive a state grant for each pupil. This is approximately 100 million USD annually and paid from the Ministry of Education's allocations. But the state failed to pay it fully since 2012, and rather paid it fragmented and incomplete as overdue advances. Afternoon classes receive special

35 Based on the study "Expenditure on Social Protection", Basil Fuleihan Institute of Finance - pp. 52-

management and funding from the ministry's RACE 2 Program (its function ended in 2021), where donors cover the costs of non-Lebanese pupils in morning and afternoon classes, with a considerable surplus from which the Ministry benefits.

It is not an insignificant issue that the education cost from the public treasury is about 2 billion USD, while only 30% of Lebanon's pupils in the public sector and some refugees' pupils benefit from it. 70% of the pupils are enrolled in the private sector, which in turn drains the families and the state treasury, as we will demonstrate in the second chapter.

Chapter 2

Treasury and Public Authorities' Expenditure on Private Education

The current educational system knew many distortions. It was established more than six decades ago based on a social vision to turn it into a fair and equitable system. But vested interests and politicians succeeded to invade it, exploiting it for their private interests. In this chapter, we illustrate how the treasury's financial resources were channeled to private institutions, and how the treasury subsidized to a great extent the revenues of private schools and institutions. The distortions of legislation and decrees, weak accountability, and the lack of a vision for the education's role and function were instrumental in promoting private education funded by public treasury under different labels. The latter contributed to financing private education, most notably through school allowances and mutual funds. This leads us to reconsider the allowances' equal distribution and their beneficiaries, amid the lack of control and accountability and the educational system's distortions.

Items from the MEHE's Allocations for the Private Sector

The education system in Lebanon is based on mechanisms and legislations that provide different ways of spending on private education, whether directly or indirectly. Our analysis of MEHE's allocations, which are mainly spent on public education, revealed that the state spends on private education the equivalent of its expenditure on pre-tertiary public education. The Ministry of Education's allocations go mostly to the private sector, especially school buildings rents and support of free private schools, which were supposed to be replaced by government buildings and public schools. But there are also other dreadful expenses, like school allowances, mutual funds, and other items detailed in Table 8.

Table 8: Ministry of Education expenditures on private sector

MEHE's allocations include several items dedicated to private sector activities, paid by the ministry's various directorates.

The Ministry of Education and Higher Education		From the 2018 budget (in thousands of pounds)		
Part One	Function			Estimated expenses
General Directorate of Education	Unclassified Education (Refugees)	981	Transfers: Contributions to and from the public sector	3,352,000
General Directorate of Education	Basic education	912	Consumer services – school rents and maintenance	22,500,000
		912	Non-public sector contributions – free schools*	100,000,000
	High school	922	Consumer services – school rentals and maintenance	12,000,000
General Directorate of Higher Education	University education	941	Non-public sector contributions – The Lebanese French House	50,000
			Non-public sector contributions – grants for pupils	115,000

Ministry	Research and development in the field of education	971	Non-public sector contributions	315,000
General Directorate of Vocational and Technical Education	Vocational and technical secondary education	923	Contributions in the public and private sectors	7,234,000
Total allocations (in thousands of Lebanese pounds)				145,566,000
In US dollars (1,500 pounds)				97,044,000

Source: *General Budget 2018. (See Appendix 1)*

* It should be noted that the 100 billion Lebanese Pound equivalent to \$66 M (1\$=1500LP) allocated in 2017-2018-2019 to support free private schools constitutes nearly 70% of the annual dues to schools, which the ministry refuses to fully pay since 2012. The state's accumulated debts reached millions of dollars. The annual amount to be paid to free schools is about 150 billion Lebanese pound, roughly \$100 million, so the total is almost 195 billion pounds (125 million USD).

This table summarizes the Ministry of Education's expenditures from its budget on the private sector. It does not include school allowances or the Lebanese University's allocations. These sums represent about 10% of the Ministry's allocations for pre-tertiary education.

Thus, almost \$97 million of the MEHE's allocations in 2018 went mostly to the private sector, like free schools and school buildings owned by individuals or religious institutions and other contributions. Some of these allocations were not spent, due to the government's failure to secure the necessary money. But they are recorded in the budget. The previous governments paid parts of it, and the rest piled up as state debts to private institutions and agencies. For example, the free schools support recorded in the budget is 50 billion pounds less than the state's due amount. As for the school allowances in the Ministry's budget, which form 21% of the ministry's allocations, mostly for private education, they are not included in Table 8.

Government Expenditure on Private Education through School Allowances and Mutual Funds

The general budget includes school allowances in various ministries' allocations, which go mostly to non-free private education. 21% of the MEHE's allocations are education grants for the Ministry's employees and educational personnel, the equivalent of \$290 million annually.³⁶ 7% is spent on school building rents and support for free schools. The state also supports the mutual funds of members of parliament, parliament employees, Sharia judges, judicial assistants, civil judges and their assistants, university professors, state employees' cooperative and public security funds, with approximately \$80 million (table 6 summary). The Ministry of Social Affairs' allocations consecrate about \$100 million to the educational support of the recipients of the Ministry's allowances, which also benefits the sectarian care homes and their affiliated private educational institutions.

Besides, the employees of public institutions and independent departments benefit from high allowances for education as public servants, such as the employees of Social Security, Électricité du Liban, Régie Libanaise des Tabacs et Tombacs, Water and Public Transportation Authorities, Litani river Authority, Electricity of Kadisha, Ogero, the Airport, and Banque du Liban. These allowances are collected from the citizens' fees or subscriptions to state services, and from the state's contributions to mutual funds (Tables 4 and 5 in the first chapter). Despite the low rate of some fees, these authorities cover school tuition in the private sector as high

³⁶ [Political Economy of Education in Lebanon \(worldbank.org\)](https://www.worldbank.org/). Abdul-Hamid, Husein, and Mohamed Yassine. 2020. Political Economy of Education in Lebanon: Research for Results Program - page 4.

as 90%, and worth more than \$80 million. For example, half percent 0.5% of the Social Security subscriptions and citizens' subscriptions to end-of-service compensation, which are deducted from the salary of the Social Security subscribers, cover its management and operation costs, as well as education grants dedicated to insured employees. These grants are calculated, based on the median tuition of the ten most expensive private schools.

In the following table, we identify the estimated sum of school allowances from the treasury and mutual funds.

Table 9: Total school allowances and Mutual Fund allowances for education

Item	Value	Reference	Source
Social benefits – school allowances for employees in various ministries, except for the Ministry of social affairs and MEHE	254,000,000	Table 4 – Chapter 1	2018 Budget
30% of the state's educational support to mutual funds	80,000,000	Table 5 - Chapter 1	2018 Budget
School allowances for employees in public authorities (without social security)	80,000,000	Estimation	The writer
School allowances for social security employees	5,000,000	Estimation	The writer
School allowances for beneficiaries of the Ministry of Social Affairs - poor families' support	100,000,000	Table 4 - Chapter 1	2018 Budget
School allowances for educational civil servants in the Ministry of Education	290,000,000	Table 4 - Chapter 1	2018 Budget
Total	806,000,000		

The state pays to education **nearly \$800 million** from the treasury budget, including public authorities' allocations paid by citizens as taxes and fees on state services, or state contributions to mutual funds. This sum goes mainly to private education as tuition fees for private schools and universities. We considered the lowest estimate of school allowances paid by public authorities and social security, because the data is not available.

In total, at least \$800 million constitute the contributions of the state, public authorities, and funds to the private educational sector. As citizens, we pay them from the state treasury or through direct and indirect Taxes. This amount benefits in most part the private educational institutions through school allowances for those enrolled in private schools and universities. However, the destination of these funds in the private sector is unequal. The higher the employee's grade and income, the higher the school allowances are. This causes inequality, widening the gap between the well-to-do beneficiaries and those in need. It also opens the discussion about the social groups that benefit most from these contributions and the scale of the benefit.

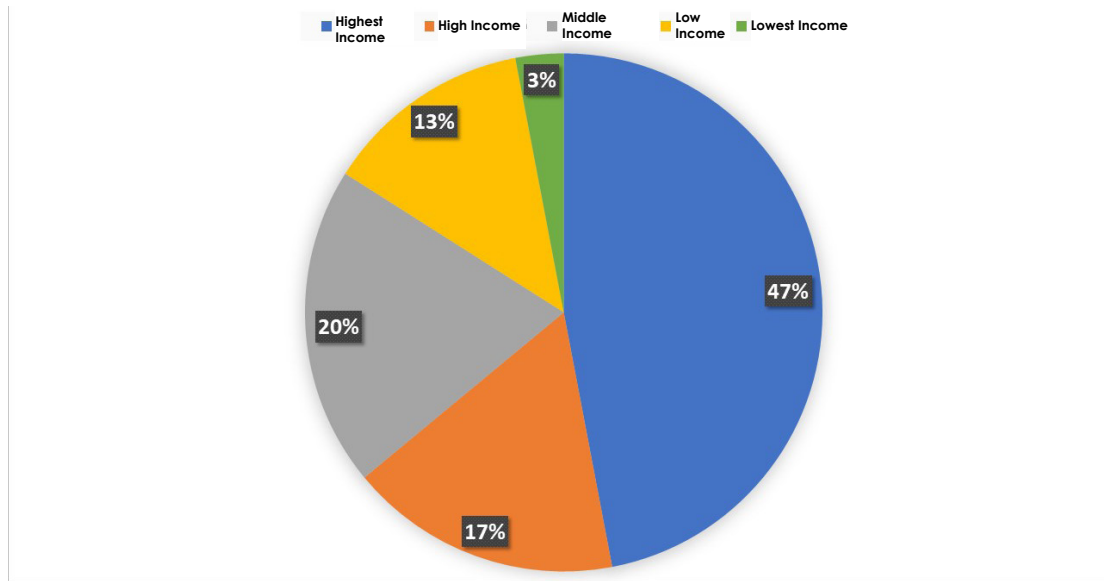
Who Benefits from School Aid?

According to a World Bank report (2017), the distribution of school aid and allowances reflects the injustice and inequity of the educational system in Lebanon.³⁷ The figures and tables prove that high-income earners benefit from 47% of school aid (as Figure 3 shows). They are Low income employees and soldiers, although the latter have the lowest income and are the largest group, compared to general managers, senior officers, inspectors and judges. Most of the high and middle-income groups enroll their children in private, non-free schools, while the poor and the poorest, including soldiers and employees of the Lowest income attend public and free-private schools.

37 [Lebanon Education Public Expenditure Review 2017, \(worldbank.org\)](https://www.worldbank.org/), p.58.

Figure 3: School allowance distribution by social groups

The pie chart shows the distribution of allowances by social groups. Divided into 5 categories, each category represents 20% of the total beneficiaries, based on income levels. 800 million USD of school allowances are distributed among these social groups in the figure below.



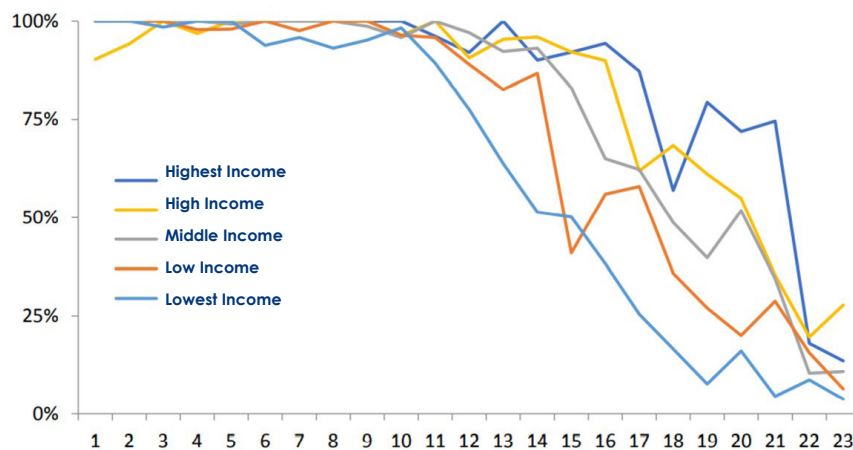
Source: World Bank, p. 58. [Lebanon Education Public Expenditure Review 2017 \(worldbank.org\)](http://worldbank.org).

47% (240 million dollars) of school allowances go to the highest income groups, and 17% (136 million dollars) to the second highest income. The poor and the poorest benefit from 13% and 3% (128 million dollars) of school allowances, and middle-income people from 20% (160 million dinars), as shown in Figure 3.

This pie chart reflects the unequal distribution of school aid, which is the lowest for the neediest. This reinforces social and knowledge inequalities between social groups and reduces equal learning opportunities for the vulnerable ones. The following figure 4 reveals the vast disparities in school enrollment between disadvantaged and privileged groups according to age.

Figure 4: Access to learning by social group

The line graph demonstrates school enrollment or dropout by social groups, and its evolution according to years of schooling.



Source: World Bank, p. 52. [Lebanon Education Public Expenditure Review 2017 \(worldbank.org\)](http://worldbank.org).

Both figures 3 and 4 display the unequal distribution of school allowances, their policies, legislation mechanism, impact, and results (Figure 3) on educational performance and school enrollment (Figure 4). We clearly see the connection between the distribution of school allowance and school enrollment, and its development. Figure 4 reveals an imbalance in school enrollment among the poorest, starting at the age of 7 years. It strongly declines at the age of 11 years, i.e., the fifth grade, and keeps on dropping until it reaches less than 4% in baccalaureate and university levels. The graph also reveals that, among the poor and the poorest households, only few manage to pass the secondary stage.

According to tables 8 and 9, the contributions of the state, public authorities, and funds, as well as the allocations of the Ministry of Education to the private sector increased to at least \$900 million annually. The citizens pay them from the state treasury or from direct and indirect fees. The absolute majority reaches private educational institutions through school allowances for those attending private schools and universities, school rents or free private school reimbursements, etc. This sum does not actually represent the amounts owed by the state, the treasury, the Ministry and public authorities to the private sector, as they are not fully paid. Some are even less than the treasury's dues, such as free schools' grants. They are thus accumulated as debts and arrears on the treasury and the Ministry.

The Ministry of Education's Accumulated Debts to the Private Sector Reimbursed from its Allocations

The government policy has been for years now to reduce spending, including on the Ministry of Education. The latter did not change its spending policy. It adopted previous policies and built on it its annual budget. This means that the same items remained, but without committing to distribute or reimburse them, or to reduce spending. They are just registered under different forms, such as advances, employees' deployment to different departments or assigning part of the salaries to donors.

Certainly, some items are not fully or partially spent, others never paid. They become eventually debts on the ministry and the government. As is well known, the Lebanese state stopped paying its contributions to the Social Security Fund more than 10 years ago. Its debts owed to the Social Security from all its ministries exceeded 5,000 billion Lebanese pounds (before the crisis). The Ministry of Education also refrained from paying its arrears to free schools since 2012, only as advances starting 2018. The Arts and Technology classes were suspended due to the lack of teachers. Public school principals had the choice of teaching it, while paying it from the school or the parents' fund.

Table 10: Partially or fully unpaid allocations from the Ministry of Education in 2018

The Ministry of Education and Higher Education		2018 budget's Expenditure			
First part	Function		Details	Estimated expenses	Note
Joint Administrative Directorate	Uncategorized education	1041	Social benefits - State contributions to the National Social Security Fund	10,000	Unpaid
General Directorate of Education	Uncategorized education	1041	Social benefits - State contributions to the National Social Security Fund	45,000	Unpaid
General Directorate of Education	Basic Education	912	Consumption services - school rents and maintenance	22,500,000	Partially Unpaid

		912	Non-public sector contributions - free schools	100,000,000	Partially Unpaid
		961	Transportation allowance for pupils	75,000	Unpaid
		981	Contributions in the public sector - supporting the teaching of Arts and Technology classes	9,000,000	No reference to expenditure
	High school	922	Consumption services - school rentals and maintenance	12,000,000	Partially Unpaid
Directorate General of Higher Education	University education	941	Non-public sector contributions - The Lebanese French House	50,000	No reference to expenditure
			Non-public sector contributions - grants for pupils	115,000	Unpaid
Ministry	Research and development in the field of education	971	Non-public sector contributions	315,000	No reference to expenditure
			State contributions to the National Social Security Fund - family allowances	18,000	Unpaid
General Directorate of Vocational and Technical Education Ministry	Vocational and technical secondary education	923	Contributions in the public and private sectors	7,234,000	No reference to expenditure
Ministry		4212	Pupils' grants	1,350,000	Unpaid
			State contributions to the Social Security fund	70,000	Unpaid
Total allocations of the first part that are fully or partially unspent (in thousands of pounds)				152,782,000	
Total allocations of the first part that are fully or partially unspent (in USD)				101,900.000	

Source: 2018 Budget (see 2018 Budget in Appendix 1) and Social Protection Expenditure Data (2017-2020).³⁸

This table identifies the Ministry of Education items that benefit mainly the private sector and the Social Security. They are either entirely unpaid, like insurance contributions; partially paid, like free private school grants; or without any references to allocations spending. They generally constitute internal debts that the ministry must pay.

The Law issued by the Legislative Council (No. 247 on 11/12/2021) allocated 500 billion Lebanese pounds (350 billion for non-free private education and 150 billion for public education). They are mainly contributions to Lebanese pupils' tuition in non-free private schools in 2019-2020 and supports for public school funds. This law disburses the state's contribution to tuition fees directly to non-free private schools. But the government did not pay its dues. Today, these

treasury debts owed to private schools are worth nearly 230 million dollars (1\$ = 1,500 pounds), beside the debts to public school funds and the debt to Banque du Liban of 12.5 billion pounds in 2014/2015.³⁹

Table 11: The Ministry of Education estimated accumulated debts to the private sector and Social Security until 2018

The authority	Partially unpaid	Completely unpaid (Thousands of Lebanese liras)	Number of years to stop until 2022	Accumulated sum (Thousands of Lebanese liras)
National Social security fund		143,000	10	1,430,000
School buildings' rent and support for vocational schools	41,734,000		4	83,468,000
Contribution to free schools		60,000,000	6	360,000,000
Others	50,000,000		5	250,000,000
Law 247/2021 for 2019/2020		350,000,000	1	350,000,000
Debt to Banque du Liban, an advance from the donation account ⁴⁰		12,500,000	1	12,500,000
Total accumulated dues (in thousands of Liras)				1.057.000,000
Total accumulated dues (in USD)				704,500,000

We cannot exactly determine the Ministry of Education's accumulated debts and unpaid dues, as we couldn't access the data and the closing account. But it is certain that the Ministry of Education owes to the Social Security Fund and free schools nearly \$500 million USD accumulated until 2018, in addition to 230 million USD to non-free private schools mentioned in the Law 247/2021.

The accumulated debts of the Ministry of Education since 2012 and the outstanding or unpaid budget items fall under the random financial policies of the state's finances. However, it is legally included in the due debts that the state must pay sooner or later. It thus turns into an internal or external public debt, and the state needs to take more loans to reimburse it.

Summary

In 2018, about \$900 million USD went directly or indirectly from the public treasury to support the private sector, private schools, school rents, school allowances, and to support education in mutual funds (Tables 8 and 9). This number equals the Ministry of Education spending on Pre-university education. However, it is unequally distributed and increases the educational and social gap between social groups.

Figures 3 and 4 revealed that the Lebanese governments' policy excludes the vulnerable groups from school aid. This increases the gaps and violates the right to education for these groups depriving them from supportive conditions for learning. The government policy of social protection obviously overlaps with the educational policy. Most of the school allowance programs go to private education. 84% of school aid benefits the middle and privileged groups, who are mainly enrolled in private education. They represent today 70% of pupils enrolled in schools and universities. On the other hand, the poor (30% of enrolled pupils) only benefit from 16% of school aid. We also noticed, before the economic crisis, a connection

³⁹ The Audit Bureau report noted an unpaid advance of 12.5 billion Lebanese pounds that the Ministry of Education borrowed from the donation account of Banque du Liban. The Ministry did not pay to the bank until the date of preparing the study. [Qamh Elgherbal - Gherbal Initiative \(elgherbal.org\)](http://qamh-elgherbal.org/).

⁴⁰ Ibid.

between the rates of poor people and those enrolled in public schools.

Thus, the state's policy indirectly promotes private schools that benefit from the obstruction of quality education in the public sector. It should be noted that, spending half a billion dollars annually (half of the state's expenditure on private education) to modernize and develop public education and enhance its effectiveness and quality would have a much higher impact on society. It will facilitate the vulnerable groups' access to quality education in accordance with the recommendations of the 2030 Agenda for Sustainable Development and the implementation framework of the Incheon Declaration.⁴¹

If this ineffective expenditure was directed towards strengthening public education, it would be a mainstay in its advancement, achieving equity, inclusiveness, and the well-being of most of the citizens. According to the UNESCO, private education "can have a positive effect on some social groups, as it increases learning opportunities, expands the range of choice for parents, and enhances the curricula's diversity. However, it can have negative effects, given the incomplete and inadequate monitoring and regulation by public authorities (unlicensed schools, untrained teachers, lack of quality guarantee) along with its inherent risks to social cohesion and solidarity. Particularly disturbing in that respect is that marginalized groups cannot enjoy the positive effects of privatization. They even bear the brunt of its impact, which outweighs their capabilities. In addition, the uncontrolled fees demanded by private educational institutions can undermine the foundations of public access to education. More generally, this may negatively affect the right to quality education and the possibility of equal educational opportunities."⁴²

This raises questions about the identity of educational policy makers and those responsible for distorting the basic educational system, as well as the interests' intersection between individuals and political and religious groups. Public policy makers and legislators consider education only as a space for greater profits and teaching obedience in private schools that carry religious, ideological or profit-making dimensions. For example, the state practice of requiring public schools to pay value-added VAT tax on all their purchases, while private and public schools are exempted from it by law.

The key question is why the Lebanese state needs to take loans and beg for assistance and donations for the public education sector and accumulate public debt, while it pays school allowance to Private schools four times more than what it receives as aid and loans annually? Wouldn't be more useful to strengthen public education and raise its quality to ensure equal opportunities for all?

41 [Incheon Declaration: Education 2030: Towards Inclusive and Equitable Quality Education and Lifelong Learning for All](#). UNESCO Bibliothèque Numérique.

42 <https://unesdoc.unesco.org/ark:/48223/pf0000232555>.

The Society's Expenditure on Private Education

The educational system in Lebanon is characterized by the prominence of private education, surpassing by far public education. 704,700 pupils (65.7%) are enrolled in the private sector, 564,400 (52.6%) in private non-free schools and 140,300 (13.1%) in private free schools. On the other hand, 332,100 (30.9%) are enrolled in public education, and 36,200 (3.4%) are enrolled in UNRWA schools for Palestinian education, out of 1,073,141 pupils enrolled in total in pre-university public education in 2018-2019.⁴³

Lebanon's educational system is also characterized by class discrimination. Wealthy social groups attend private, non-free education in general. Different categories exist. First-class schools provide good and modern education; other schools have lower quality education, while some are "shopping malls schools". Of course, each category set its own fees depending on its services. Public schools surpass many private schools. Free schools are mostly for the lower middle class and the poor.

Another main feature of Lebanon's educational system is the public treasury's support to private education, whether this is direct support to free schools, or indirectly through various levels of school allowances to civil servant employees whose children are enrolled in private schools.

Free schools are supervised by the state, which is their main financier. They submit their permits to the Ministry of Education. However, non-free private schools are non-profit institutions exempted from taxes and VAT by law.⁴⁴ They do not submit their financial statements to any governmental or financial authority. They present their annual budgets to the Ministry of Education without any account statement or financial control on spending. The only authority authorized to approve or reject the budget that determines school fees is the school's Parents' Committee according to the Law 515/96. The Ministry refrains from intervening, except in case of a dispute between the school administration and the Parents' Committee, or after a parent's objection. The school is then redirected to non-existent arbitration councils (except in Mount Lebanon Governorate). The Article 13 of the Law 515/96 allows the Ministry to determine the tuition in case of a dispute between the parents' committee and the school administration. But so far, we have not witnessed a single effective intervention or decision by the Ministry or the educational court in any contested issue.

International institutions estimate private schools' turnover to be \$1.6 billion, based on the Ministry of Education's data in 2015 (before the adoption of the Law 46 – Salary scale).⁴⁵ The estimated average tuition fee in non-free private schools is around \$2,892. The Ministry's Private Education Authority selected some schools and calculated their tuition average without taking into consideration the number of pupils enrolled in each school. Even if we consider the tuition's estimated increase after the salary scale in 2017, which raised the tuition by 20%, the turnover of non-free private schools is still low compared to the numbers we reached by calculating the average tuition by school categories and the number of their pupils.

Calculating the Average Tuition Fees in Non-Free Private Schools

The number of non-free private schools in Lebanon was 1214 in 2018, with 564.4 thousand pupils. Schools can be classified into four categories according to the number of pupils enrolled in each category and the education quality. Each category has an average tuition depending on its type and level of education. Sometimes there is an overlap between one category and another.

43 The Center for Educational Research and Development's Statistical Bulletin, 2018-2019.

44 VAT Law of December 14, 2001, Article 15 bis - This article was added by the Law No. 583 of April 23, 2004 (the general budget and supplementary budgets for 2004).

45 [Lebanon Education Public Expenditure Review 2017 \(worldbank.org\)](https://www.worldbank.org/), p.99.

Table 12: Non-free private schools' categories by pupils and average tuition before the crisis

Category	School size/Pupils' number	School number	Pupils' Number	Margin of tuition	Average tuition	Annual turnover \$
1	More than 1000	133	241593	5-10 thousand \$	6000	1,449,558,000
2	Between 500 and 1000	228	155966	4-7 thousand	4000	623,864,000
3	Between 100 and 500	636	154,879	2-4.5 thousand	3,000	464,637,000
4	Less than 100	217	11246	1.5-3.5 thousand \$	2000	22,492,000
Total		1214	564400		4551 \$	2,568,500,000

(Source: Prepared by the author based on the Schools Guide of 2019. Center for Educational Research and Development).

Large schools have more than 1,000 pupils. They are the standard schools and include 40% of the enrollment in non-free private schools. These schools are the standard that we use to measure the cost and education quality, as they form the ideal education to which the society aims. The rest of the categories are of lower quality, but they are financially accessible, depending on the household income. The tuition varies by category and range between \$1,500 and \$10,000 depending on the school (in 2018-2019).

Pupils with special learning needs, who have mainly learning difficulties, autism and hyperactivity, pay an additional tuition for special educational services. Out of 5814 pupils, 5185 have special leaning needs.⁴⁶ Those enrolled in foreign education programs also pay an additional tuition. In calculating the total number of pupils who pay the tuition, we should omit the teachers' children who are exempted from tuition fees and are about 60,000 pupils.⁴⁷

Consequently, the number of pupils who pay the tuition is about 510 thousand pupils, with an average tuition of \$4,551. The average revenue of non-free private schools is at least \$2.32 billion annually from tuition, without counting the school's external revenues, such as selling books, stationery, school uniforms, cafeterias, and extra-curricular activities, transportation, etc.

External Revenues of Non-Free Private Schools

Most of the schools impose extra service charges, such as opening a file for new pupils, school uniforms, special books for schools following foreign curricula, classroom activities, stationery, and a meal for kindergarten classes. These non-educational activities are compulsory although often illegal. Parents must pay them in addition to school tuition. Other optional activities can also be added, such as transportation, cafeterias, sports, entertainment, and cultural activities outside regular school hours.

Example: For every new pupil enrolled in first-class elite schools, the parents are required to pay file-opening fees. The fees range from \$500 to \$1,000. Annually, about 15,000 children join first-class schools. They pay a one-time fee registration, worth hypothetically \$500. First-class schools earn about \$7.5 million from non-tuition fees at zero cost. Moreover, the cost of books ranges from 800 to 1000 USD. The schools make a large margin of profit out of selling books, especially foreign books. The schools also buy uniforms from factories at \$5 and sell them for \$20 or more. The same goes for stationery and other things. These extra revenues represent a great burden on parents. They are illegal and without any financial control, not even by the school's Parents Committee. They are not included in the budget and are exempt from taxes

46 The Center for Educational Research and Development's Statistical Bulletin, 2018-2019.

47 Ibid.

and VAT, because they are activities and resources related to the educational processes.

Extra revenues are estimated at no less than half a billion USD annually. They come from non-educational activities whether imposed or presented as an optional package for pupils. The turnover of non-free private schools thus exceeds \$ 2.85 billion. This means that those who pay the school costs finance the education services. The number of pupils in non-free private education today is about 564.4 thousand pupils, including 510 thousand pupils who pay the tuition.⁴⁸ Accordingly, the average cost per pupil is 5588 USD in non-free private schools.

Private schools' enrollment was lower in previous phases, as public education represented more than 50% of the enrollment. However, the deterioration in the education quality, which started after the Taif Agreement (1990), steadily increased the number of private schools, and thus enrollment. This also raised the state's contribution to about \$900 million, paid as school allowances, education allocations from mutual funds for public sector employees, and as a support for free schools.

The Public Treasury and Public Authorities' Expenditure on Non-Free Private Education

The turnover of non-free private schools is \$2.85 billion annually. The public treasury, public authorities, and mutual funds cover about \$900 million (30%) as educational aid (see Chapter 2: The treasury and public authorities' expenditure on private education). The citizens pay the rest, about \$2 billion. Some benefit from the private sector's school allowances like banks and companies, and others from social security, which does not cover all the tuition. The citizens who do not benefit from social security or private companies' contributions, pay the full tuition without any aid. They form more than 50% of the citizens, including individual contractors in public and private sectors, self-employed, salesmen, and those uncovered by social security and practicing irregular work.

However, the main questions are: does private education really need \$2.85 billion to educate around 560,000 pupils, or is there a large profit margin in most non-free schools? If these schools do not really make profits, why did they increase by 770 schools between 1985 and 2000?

A 2017 research article, entitled "Private Schools Profits: \$1 Billion Annually!", proves that private schools make a profit of one third of the budget from tuition (beside non-tuition fees).⁴⁹ They thus illegally profit from inflating expenditure in school budgets.

We looked up the private education's beneficiaries by listing the owners and license holders of large private schools (133 non-free schools with more than 1,000 pupils). Our aim was to determine the groups that own them and their position in the educational political decision-making process.

Table 13: Owners of non-free private schools (more than 1,000 pupils) and license holders

School, network or owners	Schools number	Pupils Number	Teachers Number	Pupils Percentage out of their total number in 133 schools	Pupils Percentage out of their total number in private education
Catholic schools	53	97,652	6,594	40.2%	17.5%
Individuals and companies	31	46,363	2,602	19.1%	8.3%
Shiite Associations and parties	12	24518	1624	10.1%	4.4%

⁴⁸ Ibid.

⁴⁹ [Private Schools Profits: One Billion Dollars Annually! \(al-akhbar.com\)](http://al-akhbar.com).

Sunni Islamic associations	11	16506	1133	6.8%	3.0%
Baptist and Evangelical	10	13529	1216	5.6%	2.4%
Greek Orthodox	4	5904	436	2.4%	1.1%
Mission Laïque Française	3	6396	449	2.6%	1.1%
Hariri Institutions	3	4031	321	1.7%	0.7%
SABIS / Charlie Saad	3	3543	255	1.5%	0.5%
International College Board of Trustees - politicians and financiers	1	2811	305	1.2%	0.5%
Al-Ghad al-Afdal Institutions - Deputies Abdul Rahim and Hassan Mourad	1	2115	145	0.9%	0.4%
Azm Real Estate Company – the Prime Minister Mikati	1	1380	143	0.6%	0.2%
Total	133	224,748	15,223	100%	40.3%

Source: Prepared by the author, based on the Schools Guide - Center for Educational Research and Development, 2015 and 2018*.

*We based our analysis on the 2015 Schools Directory because it is the available version that identifies the schools' owners, whether individuals, associations or companies. In later editions, the owner's identity is omitted and replaced with vague labels such as: private, state, municipality... As for the number of pupils and teachers, we obtained them from the 2018 Schools Directory.

The networks of schools owned by sects, religious associations, parties and companies include smaller schools and semi-free schools. Some individuals and companies may belong to certain political or religious parties, represent their interests or receive their support.

As shown in the above table, Catholic schools represent the largest number of non-free private schools with over 1,000 pupils. They include alone about 97,000 pupils (17.5% of the total enrollment in non-free education), followed by individuals, companies, and other religious associations. The Federation of Private Educational Institutions is the largest bloc and the most influential on the educational policy. It includes Catholic and evangelical schools, al-Maqasid al-Khayriyya, al-Mabarrat, and other schools.

The Federation of Private Educational Institutions represents around 93 schools out of 133 (more than 1,000 pupils).⁵⁰ It includes Catholic schools' networks, Shiite religious and parties' institutions (al-Mabarrat, al-Mustafa and Amal for Education), al-Maqasid and Sunni political parties' institutions (Hariri educational institutions), Evangelical and Baptist schools, Orthodox schools, and some individuals. They represent 65% of those affiliated in this kind of schools. The federation thus seems to represent religious organizations, parties, and associations. Secular institutions, educational companies, and most of schools run by private individuals refrain from joining the federation.

50 The Federation of Educational Institutions is an unlicensed body, but it is de facto the private schools' negotiator with the official authorities through its Secretary General, Father Youssef Nasr, Secretary General of Catholic Schools. Not all private schools complied with the Federation approaches. Some peripheral schools formed alternative entities against the Union and its decisions.

With the highest tuition, these 133 schools benefit from the enrollment of children of senior employees in public and private sectors, and those with upper middle-income. This explains why this category of school benefits from 64% of school allowances for the high and higher-income category (referred to in Figure 3 in the second chapter). The influence of the federation extends to smaller schools and free schools, which also receive school allowances from the public treasury and have a special status for ten years.

The Current Situation of Free Schools

Private schools are of two types: the majority is non-free private schools, with 1214 schools in 2018-2019, and 363 free schools. Non-free private schools receive the highest amounts of the public sector employees' school allowances, while the treasury directly supports free schools.

However, since 2012, the Ministry of Education refrained from paying regularly its dues to free schools, despite counting it in its public budgets. This could be due to the wage correction decree issued in the same year, which raised teachers' wages in both public and private educational institutions. The government didn't raise its contribution to free schools to correct their teachers' wages. It didn't want to create disparities between the salaries of free private teachers and non-free teachers. Non-free private school administrations refused to raise wages and apply the 2012 salary correction and the 2017 salary scale. By law, free schools benefit from a government contribution worth 135% of the minimum wage, and from wage correction.⁵¹ When the minimum wage was raised from 450 thousand to 675 thousand pounds, the government was supposed to raise its contribution to free schools by 912 thousand pounds for each pupil. To pay its dues to free schools, it was supposed to raise its contribution up to 150 billion pounds, based on an average of one million pounds per pupil. Parents also pay 150% of the minimum wage, about 1.2 million pounds, beside non-tuition fees for stationery, uniforms, and other fees imposed by the school.

The 2018 budget allocated 100 billion pounds (but spent 88,205,153 Lebanese pounds) to free private schools, as a contribution for 140,000 pupils.⁵² It was distributed to 363 free private schools as an advance. Since 2018, the budget included that same "advance" to steer the work of these institutions and prevent them from closing. The state accumulated between 2012 and 2017 more than 500 million USD of debts to free schools. The ministry paid 88 billion pounds in 2017 and 2018 as advances from the budget, and then it stopped again.⁵³ The advances are less than the state's due payment, so they became additional debts that amounted to nearly one billion USD.

It should be noted that the general budgets in 2017-2018-2019 included 305 billion as contributions to free private schools.⁵⁴ The state actually paid 179 billion, or 60% of the value noted, although, 305 billion is originally 30% less than the state's due payment to free schools.

According to the 2018/2019 census, 363 free private schools are listed.⁵⁵ The number of pupils is about 140,000, the teachers are 6,290, and the owners are listed in the following table:

51 The Council of Ministers issued decrees determining the amount of its contribution for each pupil in free private schools. This contribution is based on Decree 4145 of October 18, 2000. It is worth 135% of the minimum wage in the public sector. The concerned school also gives the eligible pupil an allowance of 25% of the minimum wage if their civil servant staff forms at least 70% of its educational staff. In addition to the state's contribution to each pupil in free private schools, Decree No. 7697 of December 22, 1995, specified the amount of the parents' contribution at 150% of the minimum wage.

52 [Appendix-1-Social-Protection-Spending-Dataset-2017-2020.xlsx \(live.com\)](#).

53 Ibid.

54 [Social Protection spending in Lebanon](#) (unicef.org), p.63 table 7.

55 [Statistical Bulletin 2019 | Center for Educational Research and Development - CRDP Lebanon](#).

Table 14: Owners of Free Schools

Two categories of free schools exist. They belong either to religious institutions and networks and are mainly members of the Federation of Educational Institutions, or individuals who represent the interests of religious parties or associations that own them.

School, network or authority	Number of schools	Percentage over the total free schools
Individual schools	160	44.69%
Catholic schools	102	28.49%
Shiite associations and institutions	50	13.97%
Sunni Islamic associations	30	8.38%
Armenian	6	1.68%
Druze associations and institutions	6	1.68%
Greek Orthodox	3	0.84%
Evangelical	1	0.28%
Total	358	100.00%

Source: *The Statistical Bulletin of the Center for Educational Research and the Schools Directory**.⁵⁶

*We based our analysis on the 2015 Schools Directory because it is the available version that identifies school owners, whether individuals, associations or companies. In later editions, the owner identity is omitted and replaced with vague labels such as: private, state, municipality... As for the numbers of pupils and teachers, we obtained them from the 2018 Schools Directory.

200 schools out of 363 are affiliated with the Federation of Educational Institutions. The rest is owned by individuals, who represent sometimes parties or sectarian interests. Like non-free schools, Catholic schools form the largest unified bloc with 102 free schools. Individual schools do not form a cluster, as their owners are not members in an association or federation.

The state is supposed to directly support free schools and monitor their administrative operations. Despite the state's refusal to pay its dues, free schools survived, although their revenues are low.

How Did Free Schools Manage their Affairs?

Against the state's failure to pay its contribution, free schools raised the parents' share to cover their budget deficit. Some schools doubled the legal tuition, exceeding 2 million pounds, to compensate for the state's support, which is worth between 912 thousand and one million pounds. Others raised some fees on stationery and uniform prices. Many stopped paying their contributions to Social Security and Compensation or did not adjust or raise teacher wages as required by law. They refuse to apply the salary scale Law 46, withholding legal grades, and reducing operational expenses and other measures. Some schools opened new sections for pupils with learning difficulties to increase their income, requesting additional private expenses from parents for these services.

Almost all free schools were able to operate at the expense of citizens and teachers. Their number decreased from 370 free schools in 2016 to 352 in 2020 (enrollment decreased from 126,000 to 120,000 pupils).⁵⁷ They are mainly owned and ran by religious institutions, and belong to networks of schools that include free schools, non-free schools, and schools owned and run by individuals. Some schools present fake lists of enrolled pupils and make illegal profits.⁵⁸ For

⁵⁶ Ibid.

⁵⁷ Source: Statistical releases of the Center for Educational Research.

⁵⁸ [Will the Ministry of Education reveal the cost of free schools?](http://al-akhbar.com) (al-akhbar.com).
[Free private schools: 371 schools, 142 thousand pupils, 115 billion liras subsidies from the state](http://monthlymagazine.com) (monthlymagazine.com).

many years, none of the educational inspectors visited these schools to verify enrollment and compliance with legal requirements. Therefore, citizens pay the price for the lack of control over these schools and the state's failure to pay its obligations.

State and Society Expenditure on Free Private Schools 2018-2019

Free private school pupils belong mostly to low-income and poor groups. Those who work in a public institution, benefit from education grants, like soldiers, janitors, municipal guards, and others. The rest are the children of artisans, professionals, informal workers, non-Lebanese workers, and orphans.

Table 15: State and society's expenditure on free private schools in 2018-2019

Item	Value in US dollars	Explanation
Ministry of Education allocations to free schools (Advance to free schools)	60,000,000	An annual allocation of an advance for free schools worth 100 billion. 88.2 million pounds is spent.
Parents' contribution to the tuition for each pupil	187,000,000	An average of 2 million pounds for 140 thousand pupils
Fees, stationery and uniforms	46,000,000	An average of 500 thousand pounds for each pupil, 140 thousand pupils
Total (USD)		293,000,000

This table shows free schools' revenues in 2018. It is known and certain that the state's support to these schools is about 88.2 million pounds. The value of family contributions, fees and stationery is an estimated number. Some free private schools have the support of community groups, expatriates, sponsors and their networks, but it is not documented.

Free school pupils often belong to the poor and the poorest groups who are the most vulnerable ones. They rarely benefit from school aid, which barely covers the parents' share in these schools. The total expenditure of the treasury and the society is approximately 293 million USD to educate 140 thousand pupils (i.e., 2093\$/pupil). But the state does not pay its entire share. Out of 150 billion pounds, it spends 88 billion on subsidies for free schools. This raises the pupil cost to \$2,375. This number exceeds the pupil cost in public education at \$2,112 (referred to in Table 3 in Chapter one), which does not benefit from external grants and loans.

Summary of Society's Expenditure on Private Education

The society and the treasury spend approximately \$293 million on free education, and \$2.85 billion on non-free private education. Their expenditure on private education thus exceeds \$3.133 billion annually. The total state expenditure on free and non-free private education is approximately \$900 million annually (before 2019). It is equivalent to its spending on public pre-university education, through school allowance, mutual funds, building rents, and free school allocations.

Table 16: Treasury and society's expenditure on free and non-free private education in 2018.

	Public treasury expenditure (million US dollars)	Society expenditure (million US dollars)	Total (million US dollars)
Free private education	100 (not fully paid)	233	293
Non-free private education	800	2000	2800
The treasury's accumulated debts from subsidizing free schools	The Ministry of Education's Arrears to subsidize free education since 2012 (estimation)		1000 (not included in the total)
Total (million dollars)	900	2233	3133

Table 16 summarizes the expenditure of the public treasury and society on private education. The latter includes around 704,803 pupils, about 65% of Lebanon's pupils in general pre-university education. It shows the treasury's contributions in free and non-free schools, and the estimated value of the Ministry's arrears in supporting free schools since 2012.

According to tables 13 and 14, the largest and most influential group on educational policies in Lebanon is Catholic schools. It includes hundreds of schools, both free and non-free private schools (320 schools with around 200,000 pupils, 18.6% of the total number of pupils and 40% of pupils in the private sector).⁵⁹ It is worth noting that the main networks have religious, party and political affiliations. They include Catholic schools, schools belonging to Shiite political and religious authorities such as al-Mabarrat and Amal educational institutions, schools belonging to Sunni authorities, most notably the Maqasid and the Hariri Foundations, Evangelical schools, Orthodox schools, and Al-Irfan educational institutions. They influence the educational policies and the Parliamentary Education Committee (the former chairwoman of the Education Committee, the current chairman, and other members are owners of private schools). They also affect the legislation and the Teachers' Union in private schools and the Teachers' Compensation Fund. They all constitute the active nucleus of the Federation of Educational Institutions and have a major impact on public and financial educational policy and the educational system in Lebanon.

The names of political figures and their parties who own and benefit from private schools are the same as those controlling the government, parliament and the economy. They established a balanced quota system, where they harmonized the interests of executive and legislative authorities and religious institutions to ensure profitable revenues from public funds and citizens' funds. It is not in their immediate or future interest to regulate public education sector. They are the owners, the sponsors and the decision-makers of national educational policies and legislation. They are the executive, judicial and regulatory arms. They benefit from the public sector's weakness, the public treasury expenditure on private education and the poor management of the educational sector.

This is reflected in the current state of education. The main concerns of politicians are focused on the sector's financial management and the organization of grants, because the internal resources are scarce. Decision-makers don't care about the low educational level and quality caused by wrong practices and private interests in the education sector. This led to a significant decline in academic level, which is on the verge of collapse. The education is confined to those who have access to elite private education, while all this spending is ineffective.

59 Father Youssef Nasr, Secretary General of Catholic Schools, private statement, 2022.

Chapter 4

The Effectiveness of Education Expenditure and the Quality of the Outcome

After studying the expenditure on both public and private sectors, it is crucial to examine the effectiveness of this spending and its impact on the learning goals stipulated in the Incheon Declaration.⁶⁰ The latter is the operational framework that enables the achievement of the fourth goal of the 2030 Development Plan, which was endorsed by Lebanon and included in most international grants and donations. It is built on three pillars: equitable access to education, enhanced quality, and strengthened system.⁶¹ These pillars were supposed to be attained in the past ten years. They were the focus of international donors and a major funding source for the education sector, through the World Bank and UNICEF since 2012. It is worth noting that these donations and funded programs do not target refugees. On the contrary, the ones who take the most advantage are the Lebanese education sector and Lebanese and non-Lebanese pupils according to pillars and the detailed objectives of the supported programs.

However, after over a decade of support, the results were regressive. Prior to the refugee crisis, the educational sector was already suffering from a decline in level, quality, and administrative and organizational performance. The PISA & TIMSS results reflected this regression across different phases, which we will discuss in this chapter. The indicators also reveal the difficulties to achieve equal access to education due to the unfair distribution of school allowance studied in previous chapters, which reinforced school dropouts. The education quality also played a role in this decline. The educational administration failed to manage the education crisis during the pandemic and to secure the minimum requirements for stable post-pandemic academic years. It couldn't secure a stable minimum standard of living for teachers, nor provide effective solutions. It didn't provide any future vision for education and curricula adapted to the crisis, or a multidimensional approach amidst an unprecedented crisis. The political and educational authority also failed to understand and manage the concept of participation. It approached the education crisis from a financial perspective only, while it needs social, political and educational treatment as well.

In this chapter, we will not delve into the details of academic and educational evaluation. We will rather review some important indicators that clearly reveal the failure of the political authority to achieve effective spending on education. They also show the high cost paid by citizens directly or through the public treasury in exchange for very low outcomes during the past decade. We will draw on the three pillars, which form the bases for the Ministry of Education and the donors to enhance the education.

Pillar 1: Equitable Access to Education

School infrastructure

The education enrollment rates are considered one of the most important indicators of equitable access to education. But first, classrooms and infrastructure must be available. Schools must be safe and equipped to receive pupils. The donors allotted large allocations, grants and loans for this purpose between 2010-2023. For example, the Islamic Development Bank loan, worth \$75 million, was to build and renovate schools in Beirut. A \$75 million was given as a donation for a USAID study project to prepare a comprehensive survey and restore public schools. The World Bank donated Loan of \$100 million to build and equip public schools. The German and Swiss governments and the UNDP gave sporadic donations to equip vocational institutes. The RACE and S2R2 projects as well allocated funds, worth \$270 million, to build and renovate public schools and equip them (the amount was not completed due to a funding gap).⁶² UNICEF is also building several schools and nurseries and restoring 120 schools. (See Appendix 2 for more information).

60 [Incheon Declaration: Education 2030: Towards Inclusive and Equitable Quality Education and Lifelong Learning for All, Unesco-Bibliothèque Numérique.](#)

61 <https://documents1.worldbank.org/curated/en/980641475200856910/pdf/Lebanon-RACE2-PforR-Board-Package-PAD-WB-9-5-16-09072016.pdf>

62 IBID, p.74, table 5.1.

It should also be noted that part of the UNICEF funds are aimed at rehabilitating government schools to receive people with disabilities. But 57% of school buildings are rented. It was thus only possible to implement this project on state premises. This limited the access of people with disabilities to schools near their place of residence. Therefore, it affected their enrollment in education due to the complications of transportation and cost.

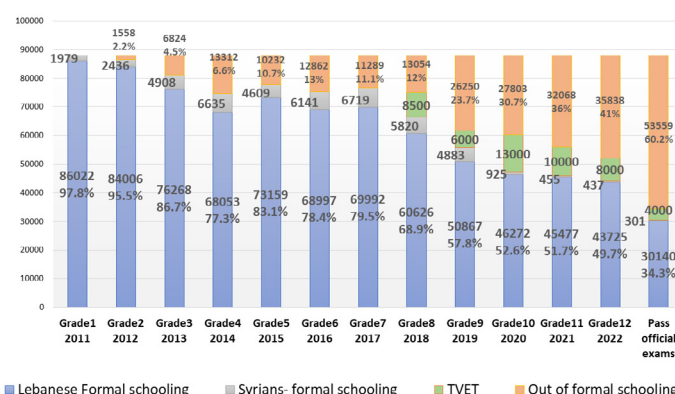
The allocated amounts guaranteed the construction of more than 100 schools, the enlargement of other schools, and the increase of school places for tens of thousands of pupils. Most of these donations flowed at the beginning of the refugee crisis. But the construction of new schools was not completed (in 2023, 48 new schools were commissioned).⁶³ The Ministry was lacking an updated school map based on a demographic study of the population and a study of school sizes. It shouldn't have relied on old studies from 2010 (updated in 2015), especially since the data changed, most notably the transportation cost. The Ministry did not fully achieve this goal from the first pillar, which was recommended by the donors to increase 45,000 school places in public schools. Therefore, the donors have recently resorted to undertake the development of school infrastructure themselves.

The failure to provide school places for pupils increased dropouts, especially amid an economic crisis. Vulnerable groups cannot afford transportation to schools far from their residence. Today, it seems that the enrollment rate in 2022-2023 is 27% lower than the previous year.⁶⁴ School dropout rates were high before the crisis. But the ministry hides the real numbers. It prevents any study of the causes and the number of dropouts, despite donor insistence on it.

School Dropout

The MEHE has always sought to present a bright picture of education in Lebanon. For years, it concealed some facts and figures that may indicate a defect in the educational system or show poor performance and outcomes. We couldn't find any documented study or report on enrollment or dropout rates, or an academic study addressing their causes. Apparently, a law was issued more than ten years ago to establish compulsory and free education from the first to the ninth grade, and not till the sixth grade. Its enforcement decree was issued in 2022.⁶⁵ One of the reasons for delaying the enforcement decree is to hide the high dropout rates between the sixth and ninth grades. Table 5 below reveals that it starts with 20% in the sixth grade and reaches 40% in the ninth. To clarify, the political authority deliberately delayed the decree issuance. It legally kept education compulsory until the sixth grade. Therefore, the international standard for enrollment rates is not suitable for measuring it. It also concealed dropout rates in vocational training (between two months and a year) for the age group of seventh to ninth grades. In the end, compulsory education does not apply to vocational training.

Figure 5: The evolution of enrollments from first till twelfth grade



Source: Prepared by the researcher. The source of the numbers: the statistical releases of the Center for Educational Research and Development.

63 The statement of the Minister of Education, Abbas al-Halabi, on the TV program "Sar al-Waqt [It is about time]," February 2, 2023.

64 Ibid.

65 Decree 9706/2022 organizing and defining the conditions for compulsory free education.

This graph did not adopt the comprehensive academic standards for measuring dropout rates. It shows one documented and benchmark indicator in blue ("enrolled in public education"). The rest is an estimation based on incomplete data from the statistical publications of the CERD.

This graph follows the enrollment from first grade until the baccalaureate in 2010-2011, taking into consideration the enrollment of large numbers of Syrian pupils over the years. About 88,000 pupils enroll in the first grade, and this number is supposed to remain the same until the ninth grade at the end of the compulsory education stage. In 2011, about 88,000 pupils (including 1979 Syrian pupils in morning classes) were enrolled in the first grade in public and private schools. Most of them are supposed to remain in public education until 2020, i.e., the ninth grade. We examined the numbers of pupils and the development of enrollment year by year based on the statistical bulletins of the CERD. We included the increase in the number of Syrian pupils, as it is an influential variable. We also included those enrolled in vocational and technical education after the seventh grade. The accurate and documented number according to the statistical bulletins is for those "enrolled in general education." As for the rest of the numbers (Syrians and vocational and technical education), they are estimated numbers based on the total of enrollments, also included in the statistical bulletins.

We notice in Figure 5 that the enrollment in public education declines, then goes up, and regresses again. It is due to pupils failing or passing from one cycle to another, like in the fourth and seventh grades. The enrollments in vocational and technical education before the tenth grade are dropouts. There are no clear curricula (vocational training is between two months and a year), nor accurate data on their numbers.

Our findings correspond to the results of a study published in 2020 (Abdul Hamid and Yassin, 2020) regarding the primary stage, but they differ in the third secondary level outcomes.⁶⁶ The report states, "The completion rates in first and second primary cycle are 78%, and 59% in the third cycle. All data agree that completion rates of 9 years education decreased over the past years as a result of the increase in poverty and need among the Lebanese and non-Lebanese. The completion rates are largely unequal between social and economic groups. Only half of the 18-year-old pupils from lower social groups complete the high school stage."

Based on the Center for Educational Research and Development's statistical bulletins from 2010/2011 to 2021/2022, our numbers show that only 34% finish 12 years of general education (6% in vocational and technical education). 80% of those who finish school belong to the middle-class and the rich according to figure 4 in Chapter Two.

The figures indicate that only 57.8% of those enrolled in the first grade in 2011 reach the ninth grade. The rest (42%) are excluded from formal education and the compulsory education law.

Figures 3 and 4 reveal that the rate of those who stay in public education at the age of 15, i.e., the ninth grade, remains high (above 80%) among middle and rich social groups. As for the poor groups, the percentage of completing the ninth-grade drops to less than 20%.

Equitability to access education was not achieved during the past ten years, despite large programs and funding. Social and economic complexities obstructed partially this right and other institutional and administrative systems, especially the lack of an inclusive educational vision and an education role in building society. The management of the economic crisis disrupted what remained of this right, although the opportunities were, and still are, favorable for more international solidarity with Lebanon, if the political authority was transparent and visionary.

In a televised statement in 2023, the Minister of Education, Abbas al-Halabi, says that the enrollment in public education decreased by 27% from previous year, due to the failure to launch the academic year in public education, the economic crisis, and the high cost of transportation.⁶⁷ Enrollment in afternoon classes also declined for the same reasons. This is an acknowledgment that the educational and political administration's solutions had deteriorating results. They did not enhance equitable access to education despite the

66 This paragraph is mentioned in the five-year plan 2021-2025 of the Ministry of Education - p. 8, the English version. (CASE 2020 cited in WB 2021).

67 The statement of the Minister of Education, Abbas al-Halabi, on the TV program "Sar el-Waqt," February 2, 2023.

multiple funding and programs. A study issued by the Centre for Lebanese Studies in August 2022, indicated that 10% of parents are forced to place their children in the labor market early while 72% may not be able to afford the cost of their children's education.⁶⁸ Given the escalation of the crisis since summer 2022, the percentages will reach levels where we may lose access to education for vulnerable groups that constitute more than 70-80% of society.

We did not investigate the causes of dropout and non-enrollment, as this is a different scope of research. But according to the results and regardless of the economic crisis, non-enrollment and school dropout were high before the pandemic and social crisis, especially among fragile and vulnerable social groups. We notice (Figure 4 in Chapter 2) a sharp decline before 2019 in enrollment rates from 11 years old (the fifth grade) until the ninth grade and high school. The economic crisis reinforced school dropout and non-enrollment.

One of the reasons for non-enrollment may be related to the two-year forced hiatus due to the pandemic and the faltering start of two consecutive years. The pupils lost their ability to learn and pursue their studies. Curricula did not adapt to their educational loss and no longer responded to their knowledge requirements and needs. Some of them lost the motivation to learn and did not enroll in schools. They lost at least 3 years of education without academic, psychological and social support. The lack of school places or the economic crisis are not the only problems. The difficulties also lie in the educational and social dimensions, the motivation to learn, the usefulness of learning, and of course the academic dimension, which we will address in the second pillar: enhanced quality.

Pillar 2: Improving the Education enhanced quality

Prior to 2010, international bodies began funding and designing programs for the Ministry of Education, including the Education Development Project EDP 1 and 2, to improve the education quality, equip schools and technical institutes, and build kindergartens. The RACE 1 & 2 Support Programs for the Education for All Children in Lebanon initiative also included large allocations to improve quality. Tens million dollars were spent to reduce the deterioration in the level and quality of education. Donors relied on the results of international tests TIMSS & PISA and monitored the outcomes. It seemed that in 2018, Lebanon ranked last among the participating Arab countries, after it had been well ahead up until 2007

We will study 3 indicators that give insight on the quality of education in Lebanon, including The Learning Adjustment Years of Schooling (LAYS) international test results, learning poverty, new curricula and five-year plan for the advancement of education.

The Learning Adjustment Years of Schooling (LAYS) in Lebanon⁶⁹

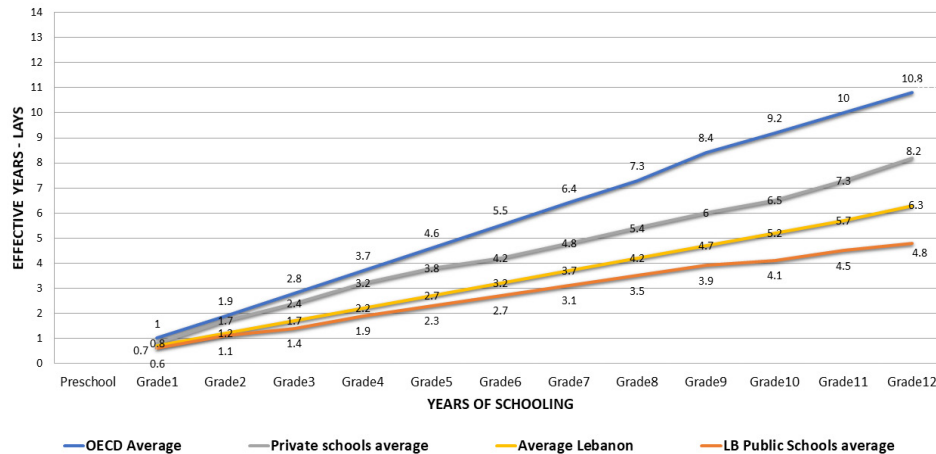
Before the financial crisis, Lebanon's position ranked low in the measure of education of The Learning Adjustment Years of Schooling (LAYS) (6.3 years out of 12 actual years of schooling). It lagged 4.5 points behind the OECD average (10.8 years) and was lower than the Jordanian average, which is 4 points lower than the general average.⁷⁰ According to the TIMSS & PISA indicators, Lebanon's position is among the last in the Arab world. The LAYS determines the education feasibility and quality in relation to the actual teaching days, its quality, international tests, social class, the labor market, and various other indicators.

68 <https://lebanesestudies.com/publications/children-in-lebanon-cannot-afford-to-lose-another-academic-year/>

69 The Learning Adjustment Years of Schooling (LAYS) is a new summary measure of education in society. "While simple in concept, this measure has the desirable property that it combines the standard macro metric of education—which captures only the quantity of schooling for the average person—with a measure of quality, defined here as learning. This adjustment is important for many purposes, because recent research shows that pupils who have completed the same number of years of school often have vastly different learning outcomes across different countries. While this adjustment may be meaningful even for comparisons of education in different high-income countries, it is especially important when we bring low- and middle-income countries into the comparative analysis, because the measured learning gaps between pupils become much larger" [Learning-Adjusted Years of Schooling: Defining A New Macro Measure of Education \(worldbank.org\)](#).

70 [Jordan and Lebanon Performance in International Pupil Assessments \(worldbank.org\)](#)- page 20.

Figure 6: Years of schooling effectiveness (the trajectory before the crisis and the pandemic)



Source: World Bank 2020⁷¹

Several factors were instrumental in the decline in the LAYS most notably the reduction of teaching days in 2016 for administrative reasons from 170 days of actual teaching to 120 days. Curricula were reduced as well, which impacted the acquired knowledge. Moreover, the curricula are old, dating back to 1997 and are not updated. Most skills and knowledge acquisitions do not keep pace with the times, which was evident in the science results in international tests, in addition to other factors.

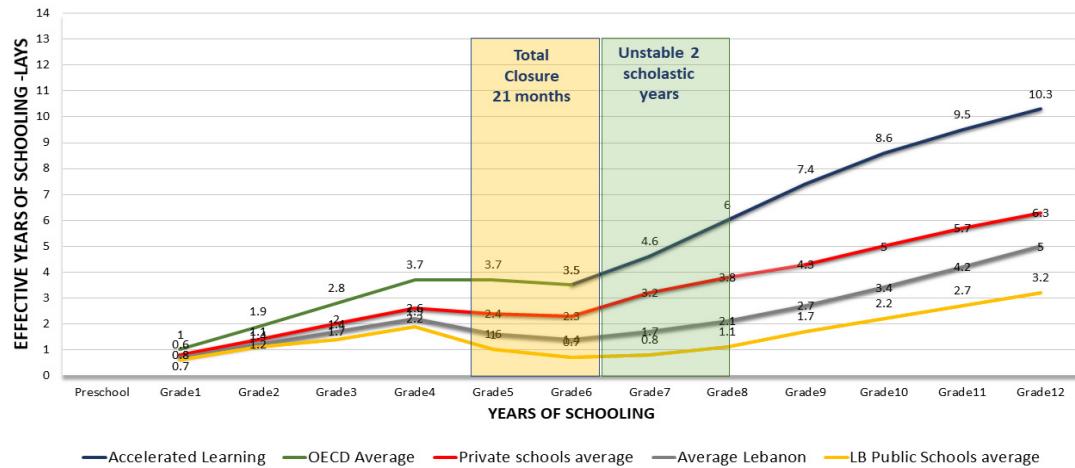
Figure 6 represents the learners' trajectory before the financial crisis and the pandemic. It shows the gap between public education and private education, which is ahead (with a difference of 4 points). Indicators and studies confirm the decline in education outcomes in both public and private sectors, with a significant decline in public education over the past twenty years, which accelerated in the last decade.⁷² Lebanon's general average is 6.3 effective years. Public education is the lowest with approximately 4.8 effective years out of 12 years of schooling, while the average for the OECD countries is 10.3.

The gap increased since February 2019 with the deterioration of education quality after school closures and subsequent teacher strikes in the public sector. The Ministry's random measures, the educational brain drain, and the reduction of teaching days in the public sector to 60 actual teaching days also increased the gap between public and private education and the decline of the general average. In the absence of an effective accelerated education plan, Lebanon will not be able to redress its previous average, following the example of the Organization for Economic Cooperation for Development - OECD's countries. Treatment plans are ineffective and did not reach the learners in a fair and just manner. The Ministry only organized a summer school for a limited period. But it didn't include all pupils in public schools, nor compensate all the missing lessons. The treatment plan requires an intensive program for several years to compensate for at least 3 years of educational loss. Education in Lebanon is thus in jeopardy. International bodies, UNICEF and most educators in Lebanon warn about this risk and the collapse of the educational sector, especially the public one. The decline in the LAYS is evident in the next figure, which is an optimistic simulation of the situation after the pandemic and the economic crisis.

71 [Jordan and Lebanon Performance in International Pupil Assessments \(worldbank.org\)](#)- page 20.

72 [Government policies and educational losses, Adnan Al-Amin 2023, Issam Fares Institute.](#)

Figure 7: A simulation of LAYS for a fifth-grade pupil, starting in 2019.



Based on data from the World Bank 2020.⁷³

Figure 7 is a simulation that shows the impact of school closures, strikes, and the decline in the quality of education. We can see the winding path that faces a fifth-grade learner in order to get efficient years of schooling in Lebanon in 2019. The comparison between pre and post 2019 reveal the advantage of private education in Lebanon over public education by four points. Together, their average effectiveness of years of schooling is 5 years out of 12 actual years of schooling in Lebanon for pre-university education.

While the Ministry of Education claims to adopt an accelerated education system, in practice it reduces the school year to 24 teaching weeks / 4 days a week, i.e. 96 actual teaching days (beside teacher strike days, which reduced the days to 60 for two consecutive years) at a time when UNESCO recommends to increase annual teaching days in various countries to compensate for the educational loss, which ranges in the international average between 170 and 180 days.⁷⁴ The simulation may be optimistic in the post-COVID phase and the faltering start of the school year, if the MEHE's expected steps will compensate for the learners' educational loss. But given the Ministry's policy, the indicators reveal worse results than the simulation, especially in the public sector. Private educational institutions have enough flexibility and experience to recover parts of their loss after the closure. Besides, many rely on foreign programs and curricula. Public education lost more than 3 years of actual education during and after the Covid-19 closures, whereas private education lost less than two years and modified its compensation programs. This enhances the gap between public and private education, the knowledge differences and the future economic impact. According to the World Bank, each effective year of education is estimated at \$10,000 additional income per capita for life. Lebanon will thus lose billions of USD in individual income in the future, simply because MEHE did not develop a treatment plan for public education that includes vulnerable social groups. It thus deprived them the opportunities to improve their living conditions.

We are facing a large spending of the general budget on poor effectiveness for years of schooling. It is declining over the years, as shown by international and local studies. It is a bloated and ineffective spending with poor quality. The results of the TIMSS & PISA international tests reflected the weakness and decline in Lebanon's results. According to the World Bank (2020), during their first participation in the PISA program in 2015, more than two-thirds of the pupils did not meet the level of basic proficiency in science, reading and mathematics.

73 [Jordan and Lebanon Performance in International Pupil Assessments \(worldbank.org\)](https://www.worldbank.org/)- page 20.

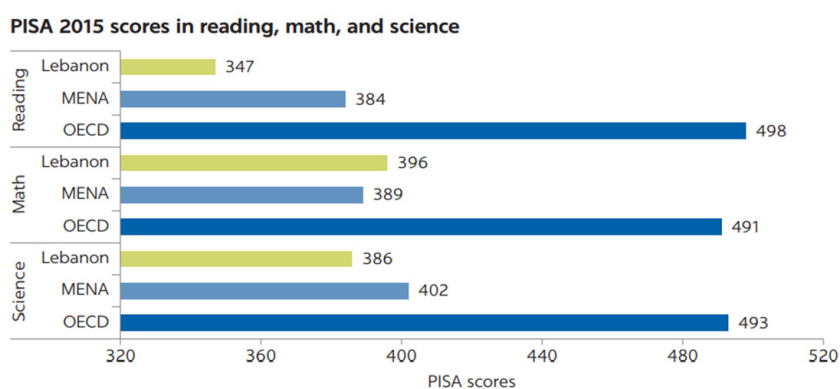
74 In Lebanon, the first reduction for educational weeks and curricula was with Minister Elias Bou Saab in 2016. He reduced the school year from 170 to 120, which was a major factor in the decline of years of schools' effectiveness. Regrettably, such a crucial decision was taken without any study of its educational, social, economic and cognitive implications, nor its impact on achieving curricula and developing skills. It is often a purely administrative decision to reduce spending on salaries and employment without any other purpose.

Analysis of international test results and learning poverty

Countries and international organizations adopted the TIMSS & PISA tests as a benchmark for measuring the levels and quality of education in various countries. Lebanon's overall results are regressing, and, at best, they are not advancing. We will not approach the test results' analysis like other reports and studies. We will rather try to point out the gap between public and private education. Knowing that public education received large funds to improve its quality, we would see if these funds achieved or not their goals in improving quality. Our aim is also to correct the campaigns claiming that public education is good and equal to private education, especially that these allegations are only based on the individual achievements of many public school pupils in official exams.

Figure 8: PISA results in 2015 in reading, mathematics and science⁷⁵

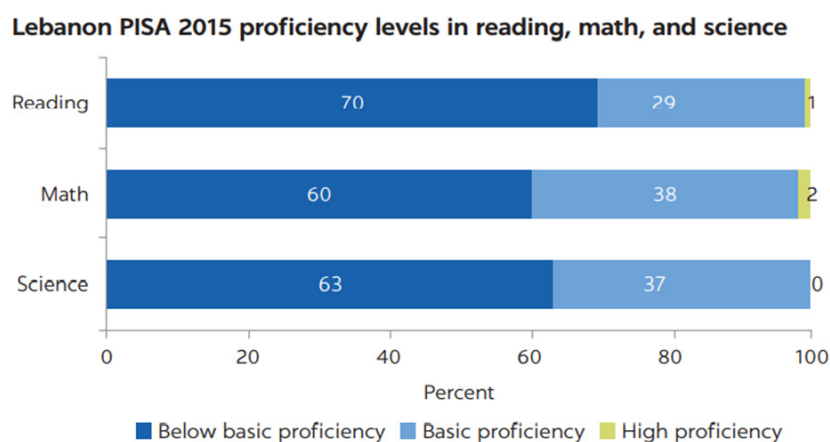
This graph summarizes Lebanon's average level in one of the PISA tests in 2015. In previous tests, its level was slightly better. It progresses sometimes in mathematics and declines in science. As for foreign language reading, it is constantly declining. Lebanon participated in several PISA tests in 2015 and 2018, and TIMSS in 2011, 2015 and 2019.



Source: World Bank 2016.
 Note: MENA = Middle East and North Africa; OECD = Organisation for Economic Co-operation and Development; PISA = Program for International Student Assessment.

The graph summarizes Lebanon's score among Middle East and North Africa countries (MENA) and the countries of the Organization for Economic Co-operation and Development (OECD). Today, it ranks last among the participating Arab countries. The OECD score is considered as the global average. Lebanon thus scored much lower than the OECD average.

Figure 9: Proficiency Level in reading, mathematics and science - PISA 2015⁷⁶



Source: World Bank 2016.
 Note: PISA = Program for International Student Assessment.

⁷⁵ [Political Economy of Education in Lebanon \(worldbank.org\)](https://www.worldbank.org). Abdul-Hamid, Husein, and Mohamed Yassine. 2020. Political Economy of Education in Lebanon: Research for Results Program - page 21.

⁷⁶ Ibid.

Figure 9 shows the percentages of Lebanese pupils' proficiencies in reading foreign languages, mathematics and science. 70% of the pupils achieved less than the basic proficiency in reading, 60% of the participants below the basic proficiency in mathematics, and 63% less than the basic proficiency in science.

The results of PISA make us reconsider Lebanon's education level, especially Figure 9, which determines the general percentages. 70% of the pupils participating in the test from public, private and free schools don't have basic proficiency in reading foreign languages. Enrollment rates in public schools constitute 30% of Lebanon's pupils. The remaining number of pupils is thus definitely from both free and non-free private schools. These results summoned us to reconsider the percentages while linking them to social groups and school categories that largely reflect the social levels of well-educated families.

The international tests include information about the participants' social status, like their social group according to the five recognized social classes: highest-income, high-income, middle-income, poor, and poorest. The learning achievement of the participants is tested on 4 levels: low proficiency, minimum proficiency, medium proficiency, and high proficiency.

To analyze Figure 9 more deeply and connect its results to social groups and achievement level, we analyze in Figure 10 the data and compare the reading test results as a prototype for the higher-income and poorest groups.

Figure 10: Learning achievement in reading for the eighth grade - PISA 2015⁷⁷

This graph is from a UNESCO website that provides information and data on inequality in education. We noticed that Lebanon's data is limited to international test numbers and results only, while other countries have very large indices and data to measure education outcomes and equality.

[World Inequality Database on Education - Lebanon \(education-inequalities.org\)](http://WorldInequalityDatabaseonEducation-Lebanon(education-inequalities.org))



The test is in four levels: 74% of the highest earners pass the low proficiency level. 57% pass the minimum proficiency level in reading, 33% pass the intermediate proficiency level, and 14% pass the high proficiency level. On the other hand, 34% of the poorest social categories pass the low proficiency level, 12% pass the minimum level of proficiency, as for the rest of the levels, they do not pass it.

Learning achievement in reading is not much different from mathematics and science, according to social groups and years, nor between PISA & TIMSS. The learning gap between the highest-income social groups and the poorest is always existent and large, it ranges between 40 and 60%. This is an indication of the educational system inequality, where affluent groups enjoy high quality learning, while the poor groups are deprived of it. Most pupils in public and free private schools are poor. They thus receive lower-quality learning compared to their higher-income peers enrolled in elite private schools (about 133 schools) that offer quality learning at high cost and modern curricula. Less elitist private schools provide lower-quality learning. Figure 9 shows that about 35% of Lebanon's pupils receive an acceptable education. They mostly graduate from elite private schools and some other schools.

In general, the gap between private and public education exists in various countries and between the rich and the poor. But in Lebanon, which is characterized by a numerical dominance of those enrolled in private education, it also imposes a dominance in levels of achievement. As we have shown in the previous chapters, private schools include about 50% of Lebanon's pupils in non-free private and 14% in free schools. Quality learning is only obtained by about 35%, meaning that many private schools do not provide quality learning, and their level is close to that of the public sector. To put it more plainly, the level of public education is deplorable. The illusion that, it is equivalent to private education because pupils who ranked first in official exams are from public education, is not convincing. This is particularly true in a country where the evaluation system still depends on indoctrination and memorization, and not competence. Elite private schools, which include 17.5% of Lebanon's pupils, are the ones that raise its score in international tests. Pupils in general in Lebanon suffer from learning poverty, which was exacerbated after the pandemic and the failure to launch the two academic years.⁷⁸

Learning poverty and the escalating crisis

UNICEF (2020) defines learning poverty as the inability to read, understand and express simple text by the age of ten. It points out in its report: "The number of children who are unable to read and understand simple age-appropriate text (learning poor) in the MENA region could increase by 9.4 percentage points - as a result of the pandemic - (from 59.9 % to 69.3 %), including increased inequality among the learning poor across the region."⁷⁹

Based on Figure 7, for example, a fifth-grade pupil in public education in 2019, who suffered from learning poverty before the pandemic bear the consequences of two years of total closure due to the pandemic and two faltering years. They reach the eighth grade without treating their learning poverty and educational loss. Yet, they are supposed to understand scientific texts in foreign languages and be tested the following year at the Brevet exam.

Lebanon's reading level is lower than many countries in the region. It is in the last rank according to the classification of international tests, where 70% of the participants have a low reading score. We will consider that learning poverty in Lebanon was 60%. After Covid-19, it rises ten points to reach 70%. After two troubled and unstable years, the average learning poverty in Lebanon rises between 5 and 10 points, reaching an average of 75%. Private education has been relatively stable, but public education lost at least one effective education years out of two years of actual education as a result of reduction of teaching days and strikes. The learning poverty in public education thus exceeds 80%. This percentage is hypothetical. Many teachers confirm the decline in pupils' performance in general and the loss of reading skills by age group. The Ministry's plans for educational compensation and addressing learning poverty are absent or ineffective. But we need a deep study to address educational loss and learning poverty which affects 80% of Lebanese pupils. This matter really requires an effective emergency plan, to at least limit the losses.

New Curricula and Five-Year Plan for the Advancement of Education

The international programs sought, as part of their funding, to provide large financial allocations to help the MEHE to prepare studies and provide consultations to develop modern curricula and plans for the advancement of education. The Ministry and the CERD made curricula completely disconnected from reality, the crises and modernization.⁸⁰ Even if the curricula were ideal (which they are not), they cannot be applied considering the interruption, disruption, stumbling, economic and educational crises such as learning poverty and learning loss. All this requires emergency plans to ensure the education's stability for the next five years, to restore it, and secure a smooth, logical and effective transition to new curricula. It will be a complete failure to implement new curricula without a realistic study of the achievement and

78 Learning poverty is defined as the inability to read and understand simple text by the age of 10. This indicator provides the percentage of primary school age children who are not enrolled in school (deprived of an education) or who are below the minimum proficiency level in reading (deprived of learning). UNESCO.

79 Learning Losses due to COVID-19, [Rebuilding Quality Learning for All in the Middle East and North Africa Region](#) - Executive Summary, 2020. (Page 7, Paragraph 1).

80 [Projects | Educational Center for Research and Development - CRDP Lebanon.](#)

state of learning poverty, an analytical study of dropouts, and an emergency compensation plan etc. The money spent on implementing it would be a waste, which it is the case.

As for the five-year plan announced by the Ministry for 2021-2025, it had not been launched at the time of the preparation of this study (April 2023), and it does not take into account the academic gaps that we studied.⁸¹ It is a plan disconnected from reality, based on data and reports from the World Bank, donors, and the CERD that no longer works, but was implemented to appease donors. The five-year plan was amended several times. A governance and management program, the Trust Fund for Education (TREF), was implemented to ensure transparency and strengthen systems. It aims "to support the transition phase and strengthen flexibility and effective governance in the education sector, in partnership with UNICEF and contributing partners, particularly the European Union and Germany through the German Development Bank. It also seeks to enhance governance, transparency and effectiveness and improve learning outcomes for children in the education sector in general, and public education in particular. It finally strives to develop alternative learning paths designed to improve access to inclusive high-quality education for children out of school."⁸²

This faltering path to securing the education stability in Lebanon is mainly due to the educational administration. The donors reformulate their contracts and conditions occasionally, to reduce waste, ineffective spending, weak management of public funds and donor funds in the MEHE and the government. Today they seem to be more serious about this issue.

Pillar 3: Strengthening the MEHE Systems.

The donors did not find solutions to control the administrative, financial and executive work in the MEHE and the CERD except by setting up special offices in the Ministry. They also appointed consultants in the CERD to implement programs and projects and supervise them. They established RACE Reaching All Children with Education - Program Management Unit PMU and appointed consultants chosen by the ministry and approved by the donors. They also hired a consultant to manage Support to Reaching All Children with Education - S2R2 project in the CERD "The educational system in Lebanon pushes many educational institutions, both public and private, to work in an inverted manner: the pupils are included to justify the teachers and principals' employment. The latter are there to justify the work of administrative officials, who are there to gain protection and benefits from politicians. The educational sector thus becomes a set of political influence zones"⁸³ (Al-Amin, 2023). Incompetent or non-specialized advisors and unqualified employees are also appointed only for quota accounts, benefits, and to satisfy politicians.

Large funds were spent to train and provide advisory services to the Inclusive Education Unit that manages the RACE project. The later was unable to manage the PMU website to count Syrian pupils in the afternoon classes and operate it during and after the end of the project for the benefit of the Ministry, the educational sector and children. There was no misuse or administrative error. As part of the S2R2 project, the MEHE spent large sums of money to run and develop the "Mawridi platform" - for educational resources - its content is irrelevant.

Administrators, consultants, contracting companies, fictitious contracts, and studies are disconnected from reality. Millions of USD were spent to improve systems, accountability, and transparency. But until today, the ministry was not able to manage the teachers' salaries platform, their incentives, and their data management.

The problem is not only with the need to improve the administrative systems, but rather with the mentality that manages these systems and strives openly to anonymize the defects. It conceals the perpetrators, prevents accountability, wastes money, obscures rights, and prevents the development of education. It just repeats for decades the same actions and practices. It obtains the same meager results in stereotypical and repetitive ways, and sometimes in more brutal and corrupt ways. While donors continue to fund these actions, this raises major questions. Some think that donors finance these practices and support the corrupt educational authorities. This question is legitimate. Some educational personnel

81 [Lebanon five-year general education plan 2021-2025 | Planipolis \(unesco.org\).](#)

82 [The Ministry of Education and Higher Education launched the Education Trust Fund \(TREF\) in support of the education sector in Lebanon \(unicef.org\).](#)

83 [Government-policies-educational-losses-adnan-amin.pdf \(aub.edu.lb\).](#)

and experts, who do not benefit from funding and projects with the MEHE, believe that it is more productive to change the mentality, the approach, and the practice of decision-makers. It is better to work outside the state's administrative structure and systems, since distortions have become an obstacle to any development or improvement. They thought of working with agents excluded from participation, such as specialized civil society, research centers, education colleges, independent unions, and individuals who are committed to the education's advancement.

Actual teaching days in Lebanon compared to OECD countries

The average number of actual teaching days in OECD countries is 180, while in Lebanon it was 170 until MEHE decided in 2016-2017 to reduce teaching days to 120. With this decision courses were reduced and thus the competencies and knowledge acquired. The Ministry took this decision after Lebanon signed the 2015 Incheon Declaration, where UNESCO urged countries in educational crisis, including Lebanon to increase teaching days to compensate for the lack of competencies and knowledge and to combat education poverty if they wanted to achieve the sustainable development 2030 goals (the education poverty rate in Lebanon in 2015 reached 70%, see Figure 9).

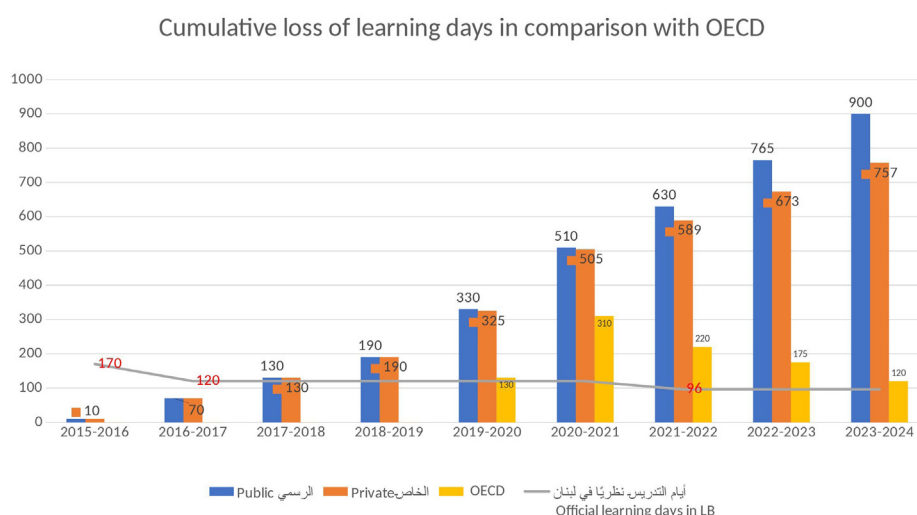
This reduction in teaching days was for financial administrative reasons not for educational learning goals, but its repercussions were great on the level of learning among the students, as the students lost 50 teaching days, approximately 30% of the 1997 scheduled curriculum. And this loss continued to accumulate until 2019-2020 with the COVID-19 pandemic, as all schools were closed for a period of 21 months.

After the return to school, MEHE decided to reduce teaching days again to 96 actual teaching days for reasons related to the financial crisis, followed by strikes and stumbling, especially in the official sector, where the actual teaching days did not exceed, at best, 60 days since the end of the lockdown.

Until the preparation of this study, MEHE was unable to find solutions and control the regularity of the academic year in the public sector, and teaching days decreased to less than 60 days in basic and secondary education, and it is expected that this situation will continue for the academic year 2023-2024.

The following table shows the accumulation of lost teaching days in the public and private sectors, and the comparison of actual teaching days between Lebanon and OECD countries that resorted to an accelerated education system and increased teaching days to compensate for the loss of days of closure due to lockdown, while Lebanon took measures contrary to UNESCO recommendations and logic.

Figure 11: Cumulative total of actual teaching days lost compared to the OECD between 2016 and 2024



We note in the figure that the public and private sectors have lost a total of 765 actual teaching days since 2016 in public education and 673 in private education, i.e. approximately 4.25 years in the public sector and 3.7 years in the private sector, while OECD countries have enhanced teaching days with an integrated compensation plan. Lebanon, in its public and private sectors, has not achieved an integrated compensation plan, and we do not know, until the preparation of this study, of any plan or study to diagnose the educational loss and the lost competencies and knowledge.

It is expected that MEHE will continue its approach for the next year 2023-2024, and based on the experience of the current year, we expect that the stumbling will continue and that the accumulation of actual lost teaching days will increase to 900 days in public education and 757 in private education. The accumulation of this loss is due in large part to the decisions of MEHE to reduce days of teaching as well as to the disruption of regularity and financing of the academic year, and strikes. We will witness the loss of nearly 5 years of actual teaching days out of 9 years, resulting in more missed competencies, skills and knowledge. This requires an emergency and rapid plan to restore the regularity of the school year and compensate for the lost competencies and knowledge which will require several years to achieve both in the public and private sectors.

Summary

The three pillars adopted in international programs and plans and by the Ministry may be effective in a state that operates with a minimum level of transparency, governance and vision. A state that respects standards and has undistorted systems and financial control. But Lebanese politicians have transformed official institutions to serve their own interests, considering the education sector as a source of funding for their projects. They employ public money, the education sector, donations, and loans to maintain their control over public opinion and to share quotas. Distortions and gaps in administrative systems, paralysis of oversight institutions, and decades of experience in manipulating laws and concealing facts turn donor programs and plans into a tools for financing political parties financially and morally.

Al-Amin summarizes in his article (Al-Amin, 2023) the social cost of education and its role in sustaining the parties' political influence and power: "It is true that grants and loans worth billions of dollars entered the Ministry of Education's budget during the past two decades. But we came out with meager educational results. Financial corruption is not the major problem in the Ministry of Education (..). The Ministry's work includes more than a million pupils and more than 90,000 teachers. The problem lies in the distortion of the minds of teachers and pupils alike, by seeking to include them in political agendas, twisting their awareness, and turning them into supporters of political parties in power. The poor quality of education is an entry point for political mobilization. Educational losses generate social losses, and this forms the basis of social disintegration."⁸⁴

This reading and analysis converge with the discourse of some independent activists, trade union officials, and researchers, reiterated in several media statements and studies. It held morally accountable the donors for funding this political authority, despite the manipulation, waste and mismanagement in the education sector. In every program and plan, donors only scratch the surface of the problem, implementing a control mechanism here, or a consultant there. But they refuse to address the essence of the problem, which is the mentality that runs the educational sector.

Measures taken by donors in terms of funding, allocations, and programs over the past years did not enhance education. Its outcomes and infrastructure did not improve, nor the school year stabilize. Even if the salaries of teachers reach thousands of dollars, the performance of the educational sector will not improve. The previous years' financial stability and their poor results are the best example. The problem is elsewhere and is not related to salaries and expenditure on the educational sector. Improving effective spending and financing is a necessity, yes, but it is not the solution. All the money, that was received or will be in the future, will be wasted to disguise the intentional mismanagement for narrow interests and partisan ends. The society will pay again the cost of poor education and the mismanagement of

84 Ibid.

funds, grants and loans.

At least ten years have passed with large expenditures and huge funds with meager effectiveness. If the same approach continues, we will fall into systematic obscurantism of the society. The impact and repercussions of the last ten years need another ten years to compensate for the damage and stability of education. The society will lose, if the same funds, approach and mentality keep on managing the educational sector. We will lose the next ten years, and the society will lose its ability to generate ideas. Partisan, political and financial dependence will be strengthened through the education sector. This will generate armies of partisans with distorted and obedient minds. Discrimination will rise between social groups. The poor and middle classes will not receive quality learning, or maybe any education in the first place, while the social elite enjoy costly private schools, which widens the social and educational gap in society.

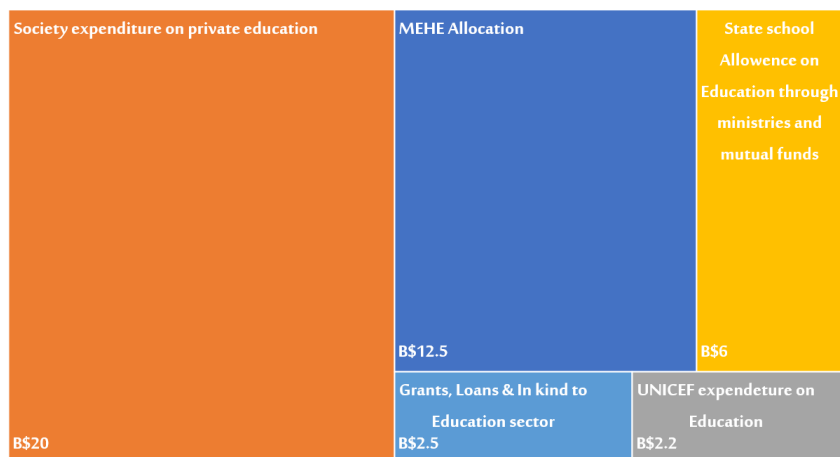
Study summary

The study revealed that government expenditure on education exceeds by far the alleged numbers in official and UN reports. Allocations are not limited to the Ministry of Education and Higher Education. It includes other ministries, mutual funds, grants, loans, and in-kind contributions from donor countries. Major differences exist between the figures registered in the budget and the actual spending. The average state expenditure on education is very high with low effectiveness between 2011-2022, as shown in the following figures:

- 1- The Ministry of Education allocations, excluding grants and loans is \$12.5 billion.
- 2- The average social spending on private education is \$2 billion annually, totaling \$20 billion.
- 3- The average treasury expenditure on school allowances and mutual funds is \$600 million annually, totaling \$6 billion.
- 4- Total grants, loans, and in-kind aid amount to \$2.5 billion, with about \$600 million to support afternoon classes for non-Lebanese (see Appendix 2).
- 5- UNICEF spending on education in Lebanon between 2012 and 2022 is about \$2.2 billion (overlapping with international grants and loans by about \$600 million).

The total cumulative government and society's expenditure, grants, loans, and in-kind donations on education between 2011-2022 is nearly \$43 billion.

Figure 12: The expenditure's distribution on education from different sources between 2011-2022



Source: Summary of the study figures.

Sometimes, the departments overlap. UNICEF provides about \$600 million as grants and loans. Part of the Ministry of Education's allocations are spent on private education through school subsidies and free education support. Most of the school subsidies items go to private education.

Total expenditure on education during the ten years (between 2011-2022) is about 43 billion dollars, nearly 4.3 billion dollars a year for around one million and one hundred thousand pupils in the private and public, in morning and afternoon classes.

\$43 billion were spent on education between 2011-2022. This figure is equal to the spending on the electricity sector, but with low effectiveness. The results are meager and regressive, without taking into consideration the future repercussions on individual income, society's prosperity and growth, knowledge competencies, and its social impact. Part of this irrational spending will also turn into public debt that our children will bear. Free education will no

longer be free.

The gaps between the registered and the actual expenditure make us question the real savings of the Ministries of Education and Finance, and the way they were spent during the crisis and the collapse of the exchange rate against the US dollar. The average annual budget of nearly 2000 billion Lebanese pounds (equal to 1.394 B\$, 1\$=1500 Liras) observed in recent budgets became 67 million dollars at the average exchange rate of 30,000 Liras. The government did not adjust the educational personal salaries in 2019, 2020, and 2021. Yet, they were receiving financial aid and grants of around \$150 million annually, in addition to teachers' incentives in the public sector. The difference is approximately \$100 million annually, apart from the decrease in actual spending due to closures and strikes, which makes the actual expenditure of the Ministry of Education drop to \$30 million in 2020.

Following the same calculations for the refugee education sector, the afternoon classes employee received around (\$12, 1\$ - 1500Liras) 20,000 Liras per hour, i.e., less than a dollar at the average price of the parallel market. They are around 13,000 employees, including supervisors. A simple calculation reveals that the expenditure on the salaries of those hired in 2020, 2021, and 2022 do not exceed ten million dollars. Yet, international contributions to refugee education surpassed 100 million dollars annually, including 50 million annually for the salaries of hired workers allocated to them in the budget that was paid by UNICEF until 2021.

While we are witnessing inflated expenditure, low educational effectiveness, inequality, inequity, and the struggles for quality learning for various reasons, the MEHE promotes the ideal image of education in Lebanon. The reality is miserable in the educational sector. The Ministry offers no solutions other than curricula disconnected from the reality and the education crises. The five-year plan for the advancement of education is offset by the continuous educational decline and the failure to launch it. The programs for the advancement of education and their goals are not achieved, neither remedial plan for educational compensation nor the exacerbation of learning poverty. The future of education in Lebanon and the fate of our children and our society are in the hands of those who lack competence and vision, yet they promote delusions. This reinforces doubts regarding donor policies that contribute to the educational decline. They employ incompetent advisors, facilitating corruption, ineffective spending, bad management, and supporting formal programs with fake and meager outcomes.

The inflated education expenditure in Lebanon, debts, arrears, as well as the ministry's obligations to the public and private sectors, and low education outcomes will inevitably prevent the education sector's development. They will take a toll on its revival considering the ongoing adopted policies. The current educational system can't be reformed. We must seriously think about finding solutions, because the current path will inevitably lead to a dark future, the lack of educated cadres, a developmental deficit, a lost future for future generations, and the systematic obscurantism of society. Motivation to learn, especially among vulnerable groups, is almost non-existent. The low enrollment rates in 2022-2023 reveal the impact of the ongoing economic crisis on public education, particularly among the poor. The teachers' motivation and incentives to stay in this profession is also affected. In addition to the escalating migration of senior cadres and competencies, young people are reluctant to choose education as a profession because of its meager salaries, fragile social protection and uncertain future.

The policy of the Ministry of Education and Higher Education is based on limiting its plan and activities and providing financial support for the educational sector. It uses international human rights labels such as access to education and education quality and equity. It also sets regulatory frameworks for the educational process under the guidance of donors, UNESCO, UNICEF and the World Bank. But serious international and national reports and assessments prove the fragile reality of the educational community. The policy pursued by the Ministry and the political authority thus leads to the destruction of Lebanon's education sector. The later risks the loss of previous achievement in the programs and the plans implemented in the past, and the loss of the future of education in Lebanon. It is a policy that lacks a deep reading of the education crisis. It confines it to the institutional/financial dimension, while the problem lies elsewhere. It is also at the level of the politicians, decision-makers, educational administration, experts and consultants. The public school can become society's fulcrum to achieve the

goals of sustainable development 2030, develop human resources and support society, if a multidimensional vision is available. With or without crisis, it is not possible to approach education without the social, economic, cognitive, cultural, environmental and institutional aspects, whose repercussions on society were not evident before 2019.

Appendix No. 1

The Ministry of Education and Higher Education allocations in the 2018 general budget

The Ministry of Education and Higher Education			Ministry allocations -2018 budget	
First part	Function		Item	Estimated Expenses in thousands of Lebanese liras
Joint Administrative Directorate	Uncategorized Education	981	Consumables	78,640
		981	Consumer services	273,200
		981	Allocations, salaries, wages and their appurtenances	1,173,850
		981	Various expenses	40,000
	Family allowances	1041	Social benefits – family compensation	12,000
		1042	Social benefits - State contributions to the National Social Security Fund +	10,000
Total of the Joint Administrative Directorate (\$1,058,460)				1,587,690
General Directorate of Education	Uncategorized Education	981	Consumables	730,640
	Refugee education	981	Consumer services	1,179,000
		981	Allocations, salaries, wages and their appurtenances	68,866,000
		981	Various expenses	3,352,000
		981	Social benefits – family compensation	181,000
		1041	Social benefits - State contributions to the National Social Security Fund +	580,000
		1041	Consumables	45,000
Total of the General Directorate - unclassified education for afternoon classes (\$49,955,760)				74,933,640
General Directorate of Education	Basic Education	912	Consumer services - school rents and maintenance	22,500,000
		912	Allocations, salaries, wages and their appurtenances - Salaries of permanent employees	600,000,000
			Allocations, salaries, wages and their appurtenances - salaries of the contractual employees	89,000,000
			Temporary redeployment compensation	21,250,000

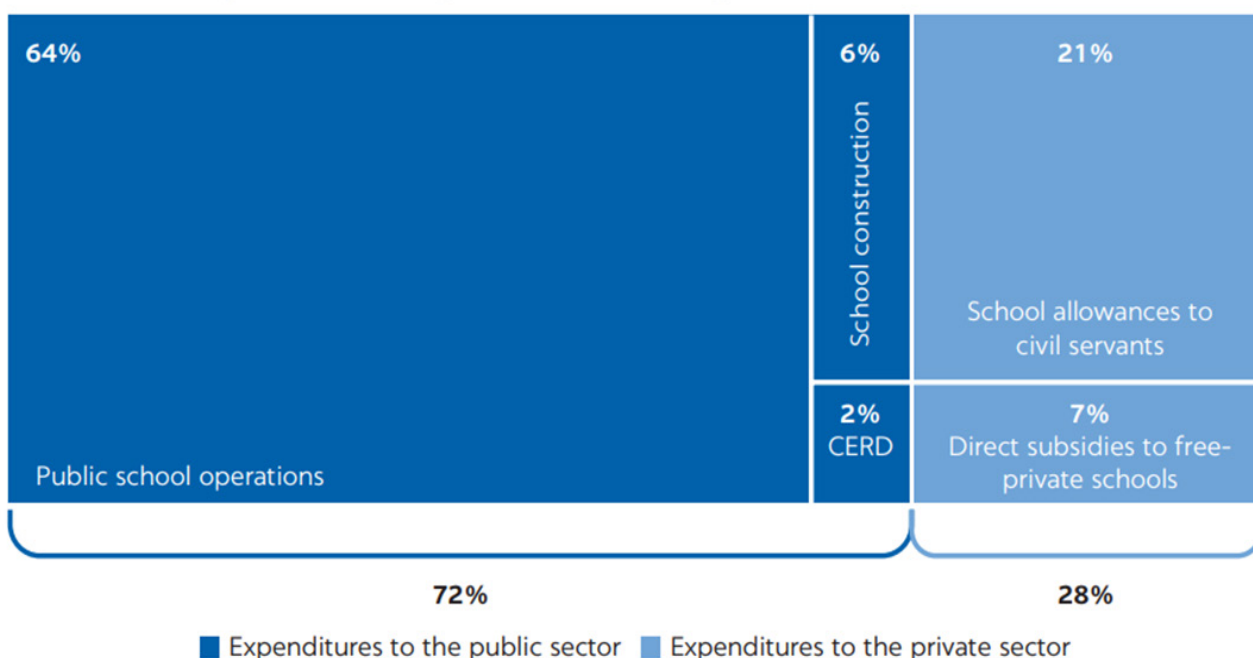
		912	Non-public sector contributions - free schools	100,000,000
		912	Various expenses - fees and taxes	75,000
		961	Contributions in the public sector - pupil transportation allowance	75,000
	Uncategorized Education	981	Contributions in the public sector - allowance for exempting pupils from parental fees	35,000,000
		981	Contributions in the public sector - supporting the teaching of procedural subjects	9,000,000
		981	Contributions within the public sector - Free textbook support	2,000,000
		1041	Social benefits - family compensation	10,000,000
Total of the General Directorate - Basic Education (\$ 592,600,000)				888,900,000
	Secondary education	922	Consumables	80,000
		922	Consumer services - school rentals and maintenance	12,000,000
		922	Allocations, salaries, wages and their appurtenances - Salaries of permanent employees	326,471,720
			Allocations, salaries, wages and their appurtenances - salaries of contractual employees	39,000,000
			Temporary deployment compensation	10,312,500
		922	Various expenses - fees and taxes	30,000
		1041	Social benefits - family compensation	10,000,000
Total of the General Directorate - Secondary Education (265,262,813\$)				397,894,220
General Directorate of Higher Education	University Education	941	Consumables	25,760
		941	Consumer services	42,400
		941	Allocations, salaries, wages and their appurtenances - Salaries of permanent employees	233,000
			Allocations, salaries, wages and their appurtenances - salaries of contractual employees	567,000
			Additional work compensation	21,000
			Temporary deployment compensation	51,000

			Various compensation	550,000
			Bonuses	16,000
		941	Non-public sector contributions - The Lebanese French House	50,000
			Non-public sector contributions - grants for pupils	115,000
		941	Miscellaneous expenses - including colloquium 36,600	51,000
Total of the General Directorate - Higher Education (\$ 1,148,107)				1,722,160
	Research and development in the field of education	971	Non-public sector contributions	315,000
		1041	Social benefits - family compensation	2,000
			State contributions to the National Social Security Fund - family allowances	18,000
Total of the General Directorate - Research and Development (\$ 1,940,773)				2,911,160
General Directorate of Vocational and Technical Education	Vocational and technical secondary education	923	Consumables	2,193,913
		923	Consumer services	130,000
		923	Allocations, salaries, wages and their appurtenances - Salaries of permanent employees	72,392,000
			Allocations, salaries, wages and their appurtenances - salaries of contractual employees	121,756,000
			Allocations, salaries, wages and their appurtenances - Wages of employees	192,000
			Compensation for additional work - temporary deployment - various	13,955,500
			Bonuses	156,000
		923	Contributions in the public and private sectors	7,234,000
		923	Different expenses	132,000
		1041	Family compensation	1,650,000
			State contributions to the National Social Security Fund	70,000
The total of the Directorate of Vocational and Technical Education (\$ 146,574,275)				219,861,413
The Educational Center for Research and Development	Joint Administrative Directorate	981	Contribution to salaries and wages	7,500,000
			Contributions for current expenses	15,750,000
The total of the Educational Center for Research and Development (\$160,525,000)				240,787,500

Lebanese University	University education	941	Contribution to salaries and wages	344,803,072
			Contributions for current expenses	73,886,000
The Lebanese University (302,792,715\$)				454,189,072
Total allowances for the first section				2,062,673,195
Second Section: devoted to facilities, restoration and equipment				(Thousands of liras)
The total of the second part (in US dollars) 19,308 US dollars				28,962,750
Total allocations for the first and second parts (in thousands of liras)				2,091,635,945
Total allocations for the first and second parts in dollars (1500 LL)				1,394,423,963

Distribution of Ministry of Education and Higher Education credits on public pre-university education

Breakdown of government expenditures on the general education sector



Source: Calculations using data provided by the Ministry of Finance, Lebanon, in 2016.

Note: CERD = Center for Educational Research and Development.

This table summarizes the distribution of MEHE credits, except those related to the Lebanese University, according to the main sectors. Wages and salaries represent 64% of the credits, 21% of school grants for staff and teachers, 7% of free school support, construction and new buildings 6%, and CERD 2%. According to the budget, there is a large discrepancy between the amount of spending on teachers' salaries and contractors. Though their numbers are comparable, the gap in wages seems wide, especially in basic education.

Funding, grants, loans and in-kind assistance for the education sector in Lebanon

The plans and programs of the Ministry of Education and their funding

After the 1990s, Lebanese governments have always sought external assistance to finance or develop education. They built plans and programs to develop education based on external donor contributions for decades up until today. As is well known, any loan or grant is conditional on a clear program and a plan drawn up by the donor's consultants with the ministry and the educational center. They specify the objectives, mechanisms, stages and outcomes. As for loans, the ministry has the discretion to use them according to the donor's terms. Since the 1990s, the Ministry of Education's allocations from the general budget rarely included any funding for plans or projects, except when the donor stipulates that the Lebanese state contribute to financing specific aspects of the project. The Ministry itself does not have an independent or separate plan for external funding, and if it exists, it does not implement it.

Since 2010, the donors and the Ministry set plans and programs targeting the public education sector, to develop it and enhance the employees' capabilities, in addition to the development of institutions and education infrastructure. Three basic programs were noted: 1- Education Development Plan (EDP) in two phases, 2- RACE initiative to provide education for all children in Lebanon in two phases, 3- Five-year plan for the education sector in Lebanon 2021-2025, in addition to side projects from various donors.

Education-related programs and projects since 2010

1- The Education Development Program 1 – "D-RASATI" [My Study] 1 (2011-2013) funded by the United States Agency for International Development (USAID), with \$75 million, implemented by AMIDEAST & World Learning.

2- Education Development Program 1- Funded by the World Bank with an amount of \$40 million for the benefit of the Ministry of Education and the Education Center, in addition to the treasury funding amounting to \$14 million.

3- Education Development Program 1 – "D-RASATI" [My Study] 2 (2013-2016) funded by the United States Agency for International Development (USAID) with \$24.5 million, implemented by AMIDEAST & World Learning.

4- Education Development Program 2, "QITABI" [My Book] 1 project (2014-2019) funded by the United States Agency for International Development (USAID) with \$46.2 million, implemented by AMIDEAST & World Learning, MSI, and the 'Ana Aqra' [I Read] Association, including a donation of 100 buses to transport pupils, of \$4.6 million.

5- Education Development Program 2, "QITABI" [My Book] 2 project (2020-2025), funded by the United States Agency for International Development (USAID) with \$90 million, implemented by AMIDEAST & World Learning, MSI, and the 'Ana Aqra' [I Read] Association.

6- Reaching All Children with Education- RACE 1 in Lebanon, 2014-2016, funded by the World Bank and other donors as aid and grants worth \$272 million obtained by the government from an estimated budget of \$600 million.

7- Reaching All Children with Education: RACE II, 2017-2021, funded by the World Bank and other donors as loans, aid and in-kind grants. The Ministry of Education estimated the program's budget at \$2.1 billion, but it wasn't fully achieved.

8- Support to Reaching All Children with Education (2017-2021) in Lebanon - S2R2, 2017-2023, funded by donors in the amount of \$204 million (100 million loans and 104 grants).

9- The five-year plan for the education sector 2021-2025, funded by donors as loans, aid and in-kind donations. The plan's budget set by the Ministry of Education is \$840 million, noting that funding is still faltering and is conditional on the launch of the TREF project for good governance and the development of administrative and oversight systems.

Other programs implemented by international and local institutions approved by the Ministry of Education:

1- Social & Emotional Learning Policy (2021-2022), implemented by the World Learning & Porticus Foundation and funded by Stiftung Auxilium Switzerland.

2- Supporting Children's Access to and Remaining in Education (2022/2023), implemented by World Learning and funded by UNICEF, aims to enroll 50,000 dropouts and out-of-school children in 200 private schools. This program was suspended by the Minister of Education (until the date of writing the report) and UNICEF was requested to join the Ministry's programs.

It is worth noting that these programs and plans target the public education sector in Lebanon, mainly compulsory basic education (up to the ninth grade) and the secondary stage. Some activities include training, vocational and technical education, while refugee education represents a minor part of these programs.

RACE is not Limited to Refugee Education⁸⁵

Reaching All Children with Education - RACE program in its first and second phases is not an exclusive program for refugee education, but rather a comprehensive education project, although one of its outcomes affects refugees. The RACE2 initiative is structured around three pillars: 1- providing equitable access to education, 2- improving quality, and 3- strengthening systems.

Based on the program's activities, the first pillar represents the field that includes Lebanese and non-Lebanese pupils: "Increasing equitable access of Lebanese and non-Lebanese children to public education in primary and secondary schools through resource-related activities such as building, expanding and rehabilitating schools as well as providing school furniture and equipment." As for the rest of the activities, they directly address the structure of education, its resources in the Ministry and the supporting team, developing the teachers' skills and strengthening governance, monitoring and evaluation.

From the program's proposed budget of \$2.1 billion, \$600 million is allocated to providing education for non-Lebanese in formal education (public schools), including the cost of operating, restoring and equipping the schools hosting afternoon classes and hired teachers' salaries. The cost of transporting pupils and healthy meals for them in afternoon classes are covered by UNICEF outside the RACE project. It should be noted that the program allocated \$270 million to build, expand and renovate public schools. The latest was a grant of \$100 million (item 49 in the table below). These expenditures mainly benefit public schools, teachers, building infrastructure and host communities.

However, in the inventory of donations, loans, and in-kind aid, many donations affected school infrastructure, including technical institutes and vocational schools. Most of them are financial or in-kind donations, or they are implemented by donors through partners such as UNICEF, Global Education, or local contractors.

Loans, Grants and Aid Between 2011-2023

We conducted research to determine the value of revenues from donations and loans granted for education in Lebanon between 2011-2023. We identified them based on donors' sources, organizations and donors' reports, contracts concluded with the Lebanese state and issued by decrees, and a study under preparation for the Centre for Lebanese Studies, based on the Ministry of Finance and the Gherbal website's figures. They indicate large numbers, loans, aid, and numerous financial and in-kind donations.

Clarification of the Following Table

In the absence of a transparent official platform indicating the funding sources and the destination of disbursement, it was not possible to determine the destination of all the amounts spent in the education sector for many items mentioned in the table below. We thus resorted to reports and donor statements and permits of embassies and international

85 [Reaching All Children with Education - RACE II \(2017-2021\) | Planipolis \(unesco.org\).](#)

institutions that mentioned and identified donations, grants, in-kind aid, or funding and program management in the education sector. These funds and donations may not have all reached the Ministry of Education. Some may have been disbursed directly by donors. But they were spent on education despite the overlap of some numbers and their disbursement in the donor's permits without specifying the project on which they were spent. They may be repeated unintentionally in the table. The amounts that were directly received by the Ministry or disbursed directly by the donor were spent on the education sector. With in-kind aid, they form the total cost spent on education, mainly public education.

Table 1: Grants, aid, and in-kind and financial donations for the education sector between 2011-2023⁸⁶

Program	Name of the program or donor	Amount m\$	Year	Details	Link
Different	UNICEF	0.657	2010	Financing projects	Decree 5119 Official Gazette Issue 47/2010
EDP	USAID/D-Rasati 1	75	2015-2010	School Rehabilitation, ICT Standards, Equipment, School improvement and leadership plan for emergencies, \$5 Million support for RACE 1 Project - renovation and equipment	World Bank Report: PAD 1190-page 44
EDP	EU (13.6 m. Euro)	16	2011	Reforming the administrative and financial system	Decree 6114 Official Gazette No. 39/2011
EDP2	International Bank for Reconstruction and Development / Lebanese State (40 million World Bank loan-)	54.3	2017-2011	LOAN NUMBER 7010-LE A loan from the World Bank - IBRD in the amount of 40 million dollars, which is a continuation of a previous program in 2000. Government funding in the amount of 14.3 million dollars. The loan is mainly due to an old project that was not implemented in 2003.	Development Projects: Second Education Development Project - P118187 (worldbank.org)
Different	Swiss government Decree 9471	0.5	2012	Renovation of two public schools in the town of Maarakeh	Official Gazette Issue 53/2012
EDP2	EU (1.192 m €)	1.3	2015-2012	Supporting Reform in Education: Citizenship Education	World Bank Report: PAD 1190-page 44
EDP2	EU (3.5 m €)	3.7	2016-2013	School dropout prevention	World Bank Report: PAD 1190-page 44
EDP2	EU (3.29 m €)	3.5	2015-2013	EMIS Education Management Information System	World Bank Report: PAD 1190-page 44
RACE1	UNICEF	56.22	2015-2014	Formal education, morning and evening classes, school rehabilitation, non-formal education, accelerated education programs, support for informal settlement-building, provision of computers and others.	World Bank Report: PAD 1190-page 44

86 Prepared by the author based on researching reports, donors' statements, sources and websites of the World Bank and the European Union, "D-RASATI" [My studies] and "QITABI" [My book] websites, the Ministry of Education and its projects, a study under preparation by the Center for Lebanese Studies, and [the table of grants and loans in Gherbal website](#) - the Gherbal Initiative (elgherbal.org).

RACE1	UNHCR	43.5	2014	primary formal education, rehabilitation of schools, capacity building of the Ministry of Education and Higher Education, non-formal education.	World Bank Report: PAD 1190-page 44
Different		75	2014-2018	A previous loan from 2007 (15.4 million Kuwaiti dinars) was not fully implemented at the time, to which an appendix was added in 2014 (7.5 million Kuwaiti dinars - to build schools in Beirut	Decree No. 1039 Official Gazette Issue No. 52/2014
RACE1	Race1 Total	272	2013-2016	It is estimated that the Education Sector received a total of US\$272 million for RACE I (an estimated 30% of which was channeled through MEHE). It must be noted however that RACE I was costed at US\$600 million in total; implying that less than half of the budget was funded. P.6	https://planipolis.iiep.unesco.org/en/2016/reaching-all-children-education-race-ii-2017-2021-6645
EDP1	USAID My study 2 / D-RASATI2	24.5	2015-2013		D-RASATI Amideast
RACE1	UNRWA (6 m€)	6.8	2015-2014	Education and emergency shelter, support for Palestinian refugees	World Bank Report: PAD 1190-page 44
RACE1	EU (2.6 m €)	3	2015-2014	British Council - Empowering Syrian refugee children in Lebanon	World Bank Report: PAD 1190-page 44
EDP2	UNDP	2.4	2013	Developing the development of institutional competencies. Activating the education management information, system to render it accessible to all units in the ministry Developing a system for monitoring and evaluation of the programs. Providing tools and capacity building	Spending on K-12 Public Education: The Lebanese Case. (Tarek Shel. 2022). Page 16-7. (re-published on CRDP website)
Different	OIF International Organization of the Francophonie 16.000 Euro	0.019	2014	Teaching French in a multilingual setting	Decree 944 Official Gazette Issue 50/2014
EDP2	USAID/Qitabi 1	46.288	2018-2014	In-kind donation page 8	Decree 3818 of 14/7/2016 Lebanon Page 6 Amideast
EDP2	EU- 8 million euros	11	2015-2014	A project for the education sector's reform based on community service, securing job opportunities, and accepting a donation to finance the project.	Decree No. 51 issued on 3/7/2014
EDP2	UNESCO	3	2014	Follow up and evaluation of public schools' performance	Follow up and evaluation of public schools' performance
Different	Arab Fund for Economic and Social Development - Kuwait	1	2014	Design and development of electronic content in science and mathematics for the tenth and eleventh grades	Decree 1016 Official Gazette Issue 51/2014

Other	UNRWA/EU	6	2015-2014	Education and emergency shelter, support for Palestinian refugees	World Bank Report: PAD 1190-page 44
RACE1	EU	2.8	2015-2014	3 million Euros - British Council - Enabling Syrian refugee children in Lebanon of school age to access education. Empowering Syrian refugees and host community youth in Lebanon – AMEL, 0.9 million Euros Peaceful and inclusive education in seven Lebanese governorates - AVSI 0.7 million Euros	World Bank Report: PAD 1190-page 44
Other	GIZ	3	2016-2014	The BMZ, the German and international development cooperation (DC) and the research community make use of development policy-relevant, context-related and evidence-based research results and instruments for promoting inclusive education in cooperation countries	Project no.: 2013.9580.5
RACE1	Department for International Development British Gov DFID.	5.56	2015	Textbooks for all children. The Ministry of Finance indicates the arrival of \$ 5.56 million.	Decree 11067 Official Gazette Issue 4/2014
Different	OIF International Organization of the Francophonie 19.500 Euro	0.023	2015	Support for the vocational and technical education development plan	Decree 1325 Official Gazette Issue 5/2015
Different	UNDP (42.882 \$)	0.042	2015	Renovating and equipping two technical institutes in Akroum and Aarsal	Decree 1919 Official Gazette Issue 19/2015
RACE1	Japan -Back to School Initiative including School and Community Based Health, Nutrition and WASH Interventions	2.5	2015	Skills policy, secondary education, non-formal education	World Bank Report: PAD 1190-page 44
Different	French government (3.795 million euros)	4.5	2016	Support for teaching French, implemented by the donor	Decree 2885 Official Gazette Issue 9/2016
Different	UNDP - DFID	0.210	2016	Renovating and equipping two technical institutes in Bebnine and Deir el-Qamar	Decree 3179 Official Gazette No. 18/2016
Race2	WORLD BANK	32	2018-2016	Emergency grant to support the Government's immediate response to the Syrian refugee influx and the need for schools to expand access to this population page 32	Decree 3641 Official Gazette Issue 32/2016 World Bank Document

RACE2	World bank-IBRD	4	2017	Dedicated to supporting the operational needs of public schools in Lebanon and improving the educational environment in response to the large and incoming influx of Syrian refugee children.	Decree No. 1565 issued on 10/10/2017
RACE2	UNESCO	1.9	2017	Skills policy, secondary education, non-formal education	World Bank Report: PAD 1190-page 44
RACE2	German government (5.8 million euros)	6.237	2017	Rehabilitating and equipping 15 public schools and strengthening school capacities	Decree No. 38 Official Gazette Issue 3/2017
Different	UNDP	0.234	2017	In-kind donation to the Technical Berqayel Institute	Decree No. 344 Official Gazette No. 14/2017
RACE2	S2R2	204	2023-2017	The Support to Reaching All Children with Education 2 programs (World Bank). This \$204 million combination of IDA loans (\$100 million) and grants TF & MDTF (\$104 million) will end in 2023	21 MYRP LEBANON Programme Document 20211211.pdf (educationcannotwait.org)
RACE2	RACE2 Bank-Supported Program Financing UNICEF	600	2021-2017	UNICEF's support to unclassified education - refugees. Supporting the Arrival of Syrian Pupils in the afternoon classes, p10. The amount spent is not specified and there may be funding gaps. However, the subsidy plan allocated about 100 million annually	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdocuments1.worldbank.org%2Fcurated%2Fen%2F980641475200856910%2FLebaon-RACE2-PforR-Board-Package-PAD-WB-9-5-16-09072016.docx&wdOrigin=BROWSELINK
RACE2	UNICEF	129	2023-2017	Pupils' access to education, reforming the educational system, reforming administrative systems and infrastructure, page 10	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdocuments1.worldbank.org%2Fcurated%2Fen%2F980641475200856910%2FLebaon-RACE2-PforR-Board-Package-PAD-WB-9-5-16-09072016.docx&wdOrigin=BROWSELINK
RACE2	UNHCR	11	2023-2017	Pupils' access to education, reforming the educational system, reforming administrative systems and infrastructure, page 11	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdocuments1.worldbank.org%2Fcurated%2Fen%2F980641475200856910%2FLebaon-RACE2-PforR-Board-Package-PAD-WB-9-5-16-09072016.docx&wdOrigin=BROWSELINK
RACE2	RACE 2 Other sponsors	32	2023-2017	Pupils' access to education, reforming the educational system, reforming administrative systems and infrastructure, page 12	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdocuments1.worldbank.org%2Fcurated%2Fen%2F980641475200856910%2FLebaon-RACE2-PforR-Board-Package-PAD-WB-9-5-16-09072016.docx&wdOrigin=BROWSELINK

RACE2	British government Total Aid RACE2 (160 m Pound)	190	2023-2017	The British secretary of State for International Development Priti Patel announced that "Britain is fulfilling its commitment to support quality education in Lebanon with an amount of 160 million pounds sterling over four years. [...] Like last year, this funding will allow additional 147,000 pupils to enroll in public schools. It will maintain free education for all. This funding supports the achievement of one of London Conference's goals, which is to provide education for all children by 2016/2017. It will also provide three million textbooks, rehabilitate at least ten schools and raise education standards."	British Embassy: Britain fulfills its commitment to support quality education in Lebanon (elnashra.com)
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RACE2	The World Bank Education aid for the Ministry of Social Affairs - Support program for children from poor families to reduce school dropout	246	2023-2017	The initial costing estimate of the plan came up to \$744,986,761 (including social measures and programs by the Ministry of Social Affairs), with \$246,000,000 secured from other programs including the Support to Reaching All Children with Education 2, page 8.	21_MYRP_LEBANON_Programme Document 20211211.pdf (educationcannotwait.org)
Different	UNDP	0.148	2018	Restoration and equipment of Chhim Technical Institute	Decree No. 2160 Official Gazette Issue 3/2018
Other	GIZ -Sustainable Facility Management in Public Schools	23	2023-2019	Project number:2019.4048.5	Project data (giz.de)
Other	GIZ -(3.66m euro)	4	2023-2019	ACCESS TO QUALITY EDUCATION FOR ALL VULNERABLE CHILDREN IN LEBANON IN TIMES OF CRISIS Project number: 1972.3038.6	Project data (giz.de)
Other	GIZ -TVET (6.8m euro)	7.2	2023-2021	Improving Quality and Attractiveness of TVET in Lebanon. Project number: 2018.2208.9	Project data (giz.de)
Other	GIZ -Sustainable Facility Management in Public Schools (26 m euro)	29	2023-2019	Sustainable Facility Management in Public Schools Project number: 2019.4048.5:	Project data (giz.de)
Other	GIZ -VET4All - Vocational and Technical Education for All in Lebanon (4.35 m euro)	5	2023-2020	Project number: 1970.3044.8 EU	Project data (giz.de)

RACE2	UNICEF	2	2019	The grant provided by the United Nations Children's Fund "UNICEF" to finance the project for the development and stability of the educational sector in Lebanon. The agreement was concluded by the Lebanese government on 24/6/2019, and it is worth \$2 million	Decree No. 5079 issued on 24/6/2019
RACE2	WORLD BANK	100	2021-2019	It includes building, expanding and re-running schools, enhancing the quality of education services and strengthening the education systems of the recipient. It is also allocated for the benefit of the project that aims to ensure the stability of the educational system.	- Decree No. 1405 of 9/17/2017 "concluding a donation agreement between the Republic of Lebanon and the International Bank for Reconstruction and Development at a value of \$100 million, to support the operational needs of public schools in Lebanon and improve the educational environment in response to the large and continuous influx of Syrian refugee children (phase two)).
Other	UNICEF	1.267	2021	Donation: Licenses for Microsoft operating software	Decree 7290 Official Gazette Issue 5/2021
Other	WORLD BANK	50	2022	Emergency help - incentives for teachers	The statement of the Minister of Education, Abbas al-Halabi, on the TV program "Sar el-Waqt [It is about time," February 2, 2023
Other	UNICEF	14	2022	Emergency help - incentives for teachers	The statement of the Minister of Education, Abbas al-Halabi, on the TV program "Sar el-Waqt [It is about time," February 2, 2023
EDP2	USAID/Qitabi 2	90	2024-2019	Quality Instruction towards Access and Basic Education 2 (USAID). page 8	21_MYRP_LEBANON_Programme_Document_20211211.pdf (educationcannot-wait.org)
Different	ECW Multi-Year Resilience Program (MYRP)	62	2024-2022	MYRP Total Requirement US\$ 50 million ECW Seed Funding Investment US\$ 12 million Required Resources US\$ 38 million	21_MYRP_LEBANON_Programme_Document_20211211.pdf (educationcannot-wait.org)
Different	Help for public school funds	100	2020	Approval of an aid law for public school funds of 150 billion Lebanese pounds. This aid did not reach its beneficiaries, but it will accumulate debts on the ministry.	Law 247/2021 for 2019/2020
Different	Help for parents in private schools	233	2020	Approval of the law to assist parents in private schools, of 350 billion Lebanese pounds. This aid did not reach its beneficiaries, but it will accumulate debts on the ministry.	Law 247/2021 for 2019/2020
Total		2.900	2011-2023		

Overlap exists between the donations, because some do not specify the source of the disbursement and the program. Besides, large donations and aid allocated by UNICEF amounting to \$2.2 billion are not included in the table. They are spent on educating refugees in non-formal schools and assisting the Ministry of Education in achieving its goals. Other parts are allocated to implement the RACE2 comprehensive education project, and to achieve the fourth goal of the 2030 Development Program. (Refer to the following table of UNICEF expenditure on education in Lebanon from 2012 - until February 2023).

Moreover, international institutions and UNESCO contributed to the restoration and equipment of public and private educational institutions after the port explosion on August 4, 2020. They are also not included in the table.

We point out that the Law 247/2021, known as the Law of 500 billion Lebanese pounds (150 billion to support public school funds and 350 billion in aid for parents in private schools) was not paid by the government to the beneficiaries. It is a state debt, and thus a deferred spending.

After deducting \$400 million from the previous total for a potential overlap or repetition, the total expenditures in the public education sector in terms of donations, loans, and financial and in-kind assistance exceed \$2.5 billion between 2011-2023. It is about \$250 million annually, in addition to the state budget and public treasury expenditure on education, without mentioning the UNICEF's spending on its programs, detailed in the following paragraph.

Table 2: UNICEF's Expenditure on Education in Lebanon from 2012 until February 2023

Even before the Syrian crisis, UNICEF has spent annual allocations in various sectors such as health, education and others, and in specific programs supporting children in general. After 2012, UNICEF increased its contribution to remedy the refugee crisis' repercussions. In this paragraph, we only specify the organization's expenditure on education. The total UNICEF expenditure between 2012 and 2023 is approximately \$2.2 billion, including its share in the RACE2 inclusive education project. This amount was received by the Ministry of Education as operating expenses and wages for those hired in morning and afternoon classes, with a large margin for the expenses of the concerned directorates, the inclusive education unit, consultants, and others.

The following table shows UNICEF's spending on education and support programs for formal and non-formal education between 2012 and February 2023 (last updated), based on the organization's website.⁸⁷

UNICEF	SDG, Obj 4. Quality of education for 2030	Early childhood development	Equitable access to quality education	Access to quality learning opportunities	Learning outcomes	Learning, skills, participation and engagement	Sum by Year
2012		510,989	1,270,302				1,781,291
2013		1,033,634	2,559,315				3,592,949
2014		3,271,856	1,862,079				5,133,935
2015	83,713,682		82,880,733		831,239		84,544,921
2016	133,497,581		118,893,554	293,251,710	4,454,066		550,096,911
2017	180,845,420		15,117,746	128,317,053	355,475	34,035,362	324,280,219
2018	233,159,049		376,168	189,895,683	167,184	43,858,958	423,598,084
2019	154,856,727		131	120,425,504		34,801,984	275,282,362
2020	161,645,643		18,600	129,601,581		32,391,527	323,657,351
2021							0
2022	103,552,046			79,459,072		25,837,388	208,848,506
Feb, 2023	1,721,137			1,284,802		452,662	3,458,601
Sum by Program	1,052,991,285	4,816,479	140,097,895	942,235,405	5,452,489	58,681,577	Total Sum 2,204,275,130

The website did not accurately detail the destination of the disbursement and the projects. It only specified the donors and executors of these funds without indicating the amounts allocated to each project. Some programs started later; others stopped after several years. This is due to a change in the organization's strategy and programs. We also note the suspension or reduction of funding for education from 2020 to 2021, due to the interruption of education because of the Corona pandemic. Since 2022, the funding also decreased, because the support to Reaching All Children with Education - RACE2, ended in 2021 according to the agreement signed with the donors. However, education aid from UNICEF did not stop completely. It continues until 2023 to cover the cost of educating refugee children and some Lebanese, based on a new agreement since 2021. UNICEF's general budget allocated to Lebanon is \$342,689,710. Until February 2023, \$13,363,964 were spent. Recently, UNICEF published a joint statement with the British government confirming the payment of \$13.7 million to public school funds and the transfer of productivity allowances to 13,160 hired teachers.⁸⁸

87 [UNICEF Programme Results | UNICEF Transparency Portal](#).

88 [UNICEF welcomes the reopening of schools and affirms its commitment to support public schools in Lebanon \(unicef.org\)](#). The National News Agency, UNICEF, the World Bank and the British Foreign Office confirmed the ongoing productivity allowance.

While the above tables present the results of our research regarding donations, we ask the Ministry and the donors to reveal the actual numbers transparently to the public opinion in order to avoid any confusion. They should publish clear data, amid the lack of oversight mechanisms, good governance and transparency. This may lead to serious repercussions, especially inflated spending in the education sector, low effectiveness and poor judgment, and thus weak treatment plans.

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