Special Report

EU humanitarian aid for education: helps children in need, but should be longer-term and reach more girls
Contents

Executive summary  1-10

Introduction  01-12
Education is a priority for millions of out-of-school children in crisis-affected areas  01-04
The Commission recently increased aid for education to 10 % of its total humanitarian aid  05-12

Audit scope and approach  13-17

Observations  18-66
EU humanitarian aid for education helped children in need, but reached fewer girls than boys  18-40
Projects were relevant  21-23
Projects were well coordinated  24-25
ECHO monitored projects and addressed problems it identified  26-27
Projects achieved their expected results  28-34
Projects reached fewer girls than boys  35-40
Projects were too short-term, which contributed to some inefficiencies  41-66
Most projects in our sample were 10-12 months long, which was insufficient to address longer-term educational needs in protracted crises  44-51
ECHO did not sufficiently analyse project costs  52-58
Many activities continued to benefit children after projects had ended, but cash assistance projects did little to reduce beneficiaries’ dependence  59-66

Conclusions and recommendations  67-71

Annexes
Annex I – Project activities
Annex II – Summary of findings from our sampled projects
Glossary

Acronyms and abbreviations

Replies of the Commission and the EEAS

Audit team

Timeline
Executive summary

I Education is a priority for millions of out-of-school children in crisis-affected areas. It not only provides them with learning opportunities, but also increases their resilience. It also helps to protect them and enables them to develop the qualities that will benefit their future.

II The EU, through the European Commission’s Directorate-General for European Civil Protection and Humanitarian Aid Operations (ECHO), provides needs-based humanitarian aid for those affected by disasters. It aims to manage humanitarian operations according to the principles of economy, efficiency and effectiveness. Gender equality is another guiding principle.

III The EU recently increased aid for education to 10% of its total humanitarian aid, equating to €160 million in 2019. This aid aims to restore and maintain access to safe and quality education during humanitarian crises. It supports many types of activities including building or rehabilitating classrooms, supplying learning materials and furniture, training teachers and helping children return to school by providing cash for families and helping children catch up through accelerated education programmes.

IV The main purpose of the audit was to assess whether EU humanitarian aid for education was effective in helping children and was delivered efficiently. The audit covered projects in Jordan and Uganda from 2017-2019. The report aims to contribute to improving the Commission’s management in an area where funding has steadily increased in recent years.

V We found that projects were relevant and well-coordinated, and the Commission addressed the problems it identified during monitoring visits. Projects achieved most of their planned results. However, they made limited use of relevant guidance from ECHO’s Enhanced Response Capacity, which provides funding for partners to develop methodologies and guidelines to enhance the effectiveness of humanitarian actions.

VI We also found that projects did not target enough girls, even though they faced greater disadvantages, such as the risk of early marriage. Furthermore, several of the sampled projects did not reach the target proportion of girls.

VII Most projects in our sample were initially 10-12 months long. This was not long enough to address children’s educational needs in protracted crises and some projects
were extended. The short duration also increased the administrative burden on implementing partners, making aid delivery less efficient.

**VIII** The Commission did not sufficiently analyse project costs to identify opportunities for increased cost-effectiveness. It did not compare the cost of activities, or the proportion of goods and services received by beneficiaries, with similar projects or with preceding phases of the same project. This was the case not only when selecting project proposals, but also when monitoring project implementation.

**IX** After projects ended, most of them continued to benefit children. However, ECHO did little to reduce beneficiaries’ dependence on cash assistance within the sampled cash-for-education projects. Many of these projects required repeat funding because they did not have links with longer-term aid programmes and did little to refer beneficiaries to livelihood solutions.

**X** On the basis of these conclusions, we recommend that the Commission:

- make greater use of the results of Enhanced Response Capacity projects;
- provide more support for girls;
- provide longer-term funding for education in protracted crises;
- improve cost analysis when selecting and monitoring education projects;
- increase the sustainability of cash-for-education projects.
Introduction

Education is a priority for millions of out-of-school children in crisis-affected areas

01 An estimated 64 million children in developing countries do not attend primary school\(^1\). Half of these out-of-school children live in conflict-affected areas. Girls are more disadvantaged overall as they are more likely to be out of school than boys in countries affected by conflict\(^2\).

02 The average humanitarian crisis now lasts more than nine years. Nearly three quarters of people receiving humanitarian assistance in 2018 were in countries affected by a crisis for seven years or more\(^3\).

03 Education in emergencies and protracted crises (EiE) not only provides learning opportunities, but increases children’s resilience. It can also provide immediate physical protection as well as life-saving knowledge and skills\(^4\). One of the main reasons for providing organised educational activities early in emergencies is to lessen the psychosocial impact of trauma on children. The disruption and insecurity inherent in refugee situations can impair children’s physical, intellectual, psychological, cultural and social development. However, EiE can give children hope for the future, a sense of normality and safety, and ensure the acquisition of basic skills\(^4\).

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\(^3\) Global humanitarian overview 2019, United Nations coordinated support to people affected by disaster and conflict, p. 4.

\(^4\) DG ECHO policy document 10 (March 2019), education in emergencies.
Children affected by crises highlight the importance of education\(^5\). Parents and community leaders affected by conflict also consider children’s education one of their most important priorities, sometimes choosing it over other basic services\(^6\) \(^7\).

The Commission recently increased aid for education to 10% of its total humanitarian aid

The EU, through the Directorate-General for European Civil Protection and Humanitarian Aid Operations (ECHO), provides humanitarian aid for those affected by disasters\(^8\). ECHO does not usually intervene directly on the ground. The humanitarian aid actions financed by ECHO are implemented by partner organisations, such as humanitarian Non-Governmental Organisations (NGOs), International Organisations (IOs) and United Nations relief agencies. ECHO remains responsible for the strategy and implementation of the European Union’s humanitarian aid. It funds actions proposed by partners and monitors their implementation.

The Humanitarian Aid Regulation and the Financial Regulation require the Commission to manage humanitarian operations according to the principles of economy, efficiency and effectiveness. Gender equality is another guiding principle of EU humanitarian aid\(^9\).

The EU set out its policy framework for education in emergencies and protracted crises in its May 2018 Communication\(^10\). The EU Member States endorsed this framework in the Council Conclusions of 26 November 2018. The framework focused

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\(^5\) Save the Children (2015), What children tell us they want in times of emergency and crisis? 16 studies from eight organisations covering 17 different emergencies reflecting the voices of 8 749 children. Save the Children/Norwegian Refugee Council (2014), Hear it from the children/why education in emergencies is critical.

\(^6\) Save the Children/Norwegian Refugee Council (2014), Hear it from the children/why education in emergencies is critical.


\(^8\) Council regulation (EC) No 1257/96 of 20 June 1996.

\(^9\) Commission staff working document on Gender in Humanitarian Aid SWD (2013) 290 final.

on four strategic priority areas (see Figure 1). Prior to this, support was guided by a 2008 Communication, which made the case for including education in humanitarian aid\(^\text{11}\).

**Figure 1 – ECHO’s four strategic priorities for education in emergencies and protracted crises**

Source: ECA, based on Commission Communication (May 2018).

08 The Commission supports many types of education activities. These include building or rehabilitating classrooms, staff accommodation and latrines; supplying learning materials and furniture; training teachers; providing accelerated education to help children return to school; raising parents’ awareness of the importance of education; providing cash for families so that children can attend school; and providing psychosocial support for children.

09 Through its Enhanced Response Capacity (ERC) funding, ECHO aims to enable the humanitarian sector to provide aid more effectively. The ERC provides funding to initiatives that introduce and develop new ways of working (for example methodologies and guidelines).

10 ECHO allocates funds to crises based on a qualitative needs assessment. The allocation of funding also takes into account factors such as the level of previous allocations, the number of partners present on the ground, access to beneficiaries and coordination among humanitarian partners. It also takes into account the commitment in the May 2018 Communication to dedicate 10 % of the EU humanitarian aid budget to education.

11 ECHO had already started to increase funding for education in 2016, when spending rose by €51 million compared with the previous year (see Figure 2). In line with the 2018 Communication, ECHO continued to allocate significantly more funding to education, reaching 10 % of the EU humanitarian aid budget in 2019.

Figure 2 – ECHO funding for education 2015-2019*

* Blue columns show EiE budgetary spending (M €), green line shows EiE budget as % of EU humanitarian aid.

Source: ECA, based on Commission information.
The ten largest recipients of EU emergency aid for education in 2017-2019 received a total of €188 million. The four largest recipients were Turkey (€84 million), Jordan (€18 million), Syria (€16 million) and Uganda (€16 million).

Table 1 – ECHO EiE funding 2017-2019 – top ten recipient countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Committed (M €)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Turkey</td>
<td>84.8</td>
</tr>
<tr>
<td>2 Jordan*</td>
<td>18.0</td>
</tr>
<tr>
<td>3 Syria</td>
<td>16.0</td>
</tr>
<tr>
<td>4 Uganda*</td>
<td>15.7</td>
</tr>
<tr>
<td>5 Lebanon</td>
<td>13.9</td>
</tr>
<tr>
<td>6 Somalia</td>
<td>10.2</td>
</tr>
<tr>
<td>7 Iraq</td>
<td>9.6</td>
</tr>
<tr>
<td>8 Iran</td>
<td>8.3</td>
</tr>
<tr>
<td>9 Ethiopia</td>
<td>5.7</td>
</tr>
<tr>
<td>10 Mali</td>
<td>5.6</td>
</tr>
<tr>
<td></td>
<td><strong>187.8</strong></td>
</tr>
</tbody>
</table>

* Countries included in the audit.

Source: ECA based on Commission information.
Audit scope and approach

13 Our audit looked into how the Commission had managed its increased level of support for education in emergencies and protracted crises. In 2019, the Commission’s aid for education reached its target of 10% of total EU humanitarian aid. Our audit aimed to ensure that this new level of funding was used effectively and efficiently, and to make recommendations for improvements based on our findings.

14 The audit assessed the effectiveness and efficiency of EU aid to education in emergencies and protracted crises. We asked the following questions:

- Was EU humanitarian aid effective in helping children?
- Did the Commission deliver its aid efficiently?

15 The audit covered two countries, Jordan and Uganda, which enabled us to examine ECHO’s response to protracted crises in two different contexts. EU commitments to funding EiE in Jordan and Uganda from 2017 to 2019 were €18 million and €16 million, respectively (see paragraph 12). Turkey, the largest recipient of EU EiE funding, was not included in the scope of our audit as the relevant expenditure had already been included in a 2018 ECA audit.

16 We examined seven projects in Jordan and four in Uganda starting in 2017, 2018 and 2019 (see Annex I). We selected these countries based on the amount of EU funding provided for EiE from 2017 to 2019. Additional criteria included the need to cover different implementing partners and to be able to sample both closed and ongoing projects.

17 We carried out the audit between November 2019 and June 2020. Due to COVID-19, we could not visit projects in the field. We held interviews with Commission staff in Brussels before the travel restrictions were introduced. We then held videoconferences with employees of the Commission and implementing partners at their headquarters and in the field in Jordan and Uganda. Our observations and conclusions are therefore based on our review of documentation (for example, project proposals, monitoring reports and results indicators) and exchanges with the Commission and implementing partners.

Observations

EU humanitarian aid for education helped children in need, but reached fewer girls than boys

18 To help children effectively, the Commission should13:

- target its aid to where it is relevant and most needed;
- work together with its partners and other humanitarian organisations in the field;
- monitor projects and address any obstacles to achieving results;
- ensure projects achieve their planned outputs and outcomes and make use of the results of Enhanced Response Capacity projects;
- take account of gender issues in assessing needs so that the proportion of girls targeted and reached reflects the greater disadvantages they face.

19 We therefore examined whether projects were consistent with the Commission’s policy framework and targeted children in need. We looked at whether the Commission worked with other stakeholders to maximise complementarity and whether its project monitoring identified key issues for corrective action. We assessed whether projects achieved their planned outputs and outcomes and made use of the guidance resulting from initiatives funded by ECHO’s Enhanced Response Capacity. We also examined whether projects provided sufficient support to girls.

20 Figure 3 summarises the findings from our examination of the sampled projects at the time of our audit regarding their relevance, coordination, monitoring, results and support for girls.

Figure 3 – Summary of findings from 11 sampled projects on relevance, coordination, monitoring, results and support for girls

Source: ECA, based on information from the Commission and its partners.

Projects were relevant

21 We found that all the projects in our sample were consistent with the relevant policy framework. Annex I lists the various activities carried out by the projects. However, ECHO significantly increased the range and level of its support for education (see Figure 2) before developing the policy framework in 2018. This contributed to a lack of continuity in Commission funding for one project in our sample. Project 9 supported early childhood development in Uganda in 2017 and 2018, which was not part of the national education response plan. ECHO stopped support after the May 2018 Communication focused more on primary education and accelerated education programmes.

22 For our sample of projects, we found that the Commission and its partners carried out needs assessments using a participative approach with local residents. For example, focus group discussions were conducted with teachers, parents and children to learn about the specific challenges they faced and their views on relevant project content. This information was then used when planning the project.

23 Needs assessments also took account of child protection issues. For example, project 4 in Jordan included a walk-to-school service, as a focus group discussion
highlighted the fact that safety when travelling to school was one reason for non-attendance. Project 2 introduced teacher training to address bullying after a focus group discussion identified this as a problem.

Projects were well coordinated

The rapid increase in ECHO funding for education from €12 million in 2015 to €166 million in 2019 meant that good coordination was particularly important to ensure complementarity and avoid duplication. ECHO’s implementing partners participated in the education sector clusters or working groups in Jordan and Uganda. These aimed to ensure good coordination between all EiE actors (see Box 1).

Box 1

ECHO’s partners worked with other humanitarian organisations to plan and implement aid projects

Sampled projects included complementary activities:

- projects 4 and 8 used the results of joint needs assessments to help identify needs;
- project 7 in Jordan cross-checked beneficiary data with a UN database to ensure that support was not provided to the same beneficiaries;
- project 4 in Jordan provided a walk-to-school service, which supported the functioning of another project focusing on formal schools;
- projects 2 and 3 for vulnerable children in Jordan saved time and resources by using questions from the inclusive education assessment developed by project 5.

Although coordination generally worked well, we found some examples of a lack of complementarity:

(a) Project 8 in Uganda had a lower enrolment rate than anticipated for its accelerated education programme (AEP). This was partially due to other organisations scaling up their AEPs. For example, the European Commission’s Directorate-General for International Cooperation and Development (DEVCO) also funded accelerated education through the European Union Emergency Trust Fund for Africa (EUTF). In fact, as AEP centres received more assistance than primary schools, tensions arose. The disparity in support was so great that a study of the
transition opportunities for AEP learners in Uganda found that none of the children interviewed wanted to transition into the formal mainstream primary school.

(b) In Uganda, there was a lack of complementarity between a primary school supported by project 8 in our sample and a nearby non-ECHO-funded water, sanitation and hygiene (WASH) project. As a result, the school was not initially connected to a water source provided by the WASH partner.

**ECHO monitored projects and addressed problems it identified**

26 ECHO’s field officers carry out monitoring visits to projects. They report the results of these visits, including any problems identified, to their partners for corrective action. For example:

(a) ECHO’s monitoring of project 8 at a primary school in Uganda highlighted the lack of coordination with WASH partners (see paragraph 25). Following the monitoring visit carried out eight months after the start of the project, the problem was followed up and the school was connected to the water supply.

(b) ECHO’s monitoring of an early childhood development project in Uganda (project 9) found that parents were obliged to buy gowns for a graduation ceremony for their children in order to receive the necessary certificate to enrol their child in primary school. Following the monitoring visit, this practice was discontinued, as the Ugandan education authorities did not in fact require a certificate for entry into primary school.

27 However, ECHO did not systematically inform partners in writing of the findings from monitoring visits. For example, in October 2018, ECHO carried out a monitoring visit to a project in Jordan (project 5). It reported its findings to the partner orally, rather than in writing, and included a request for written or video communication products. The partner misunderstood the request, and did not produce the communication material until the second phase of the project seven months later (project 6). We also found some weaknesses relating to monitoring costs (see paragraph 57) and the proportion of girls achieved in relation to the target (see paragraph 38).
Projects achieved their expected results

28 ECHO uses two types of indicators to measure project results. Result indicators measure project outputs (i.e. products and services provided by the project, such as classrooms built, training courses delivered or equipment provided). Specific objective indicators measure the outcomes (i.e. the improvement in the beneficiaries’ situation, such as access to learning opportunities, increased knowledge or improved sense of well-being).

29 There were six closed projects in our sample (see Annex I). These projects had 30 result indicators altogether. For 27 of these indicators (90%), projects achieved 100% or more of the target outputs (see Figure 4).

Figure 4 – Result indicator achievement (6 closed projects)

Source: ECA, based on ECHO data.

30 We found one example where the output exceeded the target but was not used as intended. Project 10 in Uganda built classrooms for primary schools in two locations: Bidibidi, an existing settlement, and Omugo, which was expecting a large influx of refugees. However, the anticipated 40 000 refugees did not arrive in Omugo, and at the end of the project in March 2018, only three of the five schools built there were operating as planned. Of the two remaining schools, one remained vacant until the new school year in 2019, and the other was used as a secondary school by an “Education Cannot Wait“-funded project.
While the measurement of outputs is relatively straightforward (e.g. number of classrooms constructed or number of teachers trained), the measurement of the changes to beneficiaries’ lives, the project outcome, is more challenging. However, the projects in our sample contained some good examples of how this was done (see Box 2).

**Box 2**

**Examples of outcome measurement**

**Project 5** in Jordan, involved inclusive education training and toolkit training for teachers working with children with disabilities. For both types of training, the partner:

- carried out pre- and post-training questionnaires. Response rate was over 80%, and 93% of respondents found that their knowledge had improved in at least one of the course areas;

- analysed the extent of this increase (not a specific objective indicator). Average score rose from 61% to 76% and from 54% to 61% for inclusive education and toolkit training, respectively. Given the relatively modest increase in knowledge resulting from the toolkit training, the partner planned to review their training material.

**Project 4**, also in Jordan, provided children with psychosocial support. In order to measure improvement:

- students were given the same psychosocial integrity questionnaire before and after receiving support, with the following results:
  
  - average scores rose from 48% to 78%, demonstrating that children had benefited from the programme;
  
  - average scores for the control group (students who did not receive support) fell from 57% to 53%.

The closed projects in our sample had 11 specific objective indicators. These indicators measured outcomes such as “% of school-aged boys and girls continuously accessing quality and protective learning opportunities” (projects 1, 2, 10 and 11) or “% of children with disabilities who demonstrate improved psychosocial well-being due to project interventions” (project 5). For nine of these indicators (82%), projects achieved 100% or more of the target outcomes (see Figure 5).
Strengthening systems and partnerships was one of the Commission’s four strategic priorities in its 2018 policy framework (see paragraph 07). ECHO’s Enhanced Response Capacity funded two projects relevant for education in protracted crises in 2018-2019:

(a) the “Improving Learning Environments Together (ILET)” project (€0.6 million), which aimed to tackle the challenges of measuring EiE quality. The project developed a method to teach people how to collect data, analyse it, and use it to improve the functioning of schools. A report presenting an overview of the project results was published in May 2018;

(b) the “Strengthening Coordination in Education in Emergencies” project (€1 million), which aimed to build a better understanding of assistance in the form of cash or vouchers in order to enable a more systematic use of cash in education. As a result of the project, guidelines describing key elements to be taken into account in different phases of a cash assistance project were published in February 2019.
The results of our analysis are shown in Table 2. We found that, even though it was a strategic priority, ECHO made limited use of the results of Enhanced Response Capacity projects:

(a) The ILET project was relevant for five projects fully and for two partially. These projects aimed to provide access to quality education and were implemented at a time when ILET results were available. However, only one project actually used the results of the ILET project to measure quality (project 8).

(b) The ERC guidelines on cash assistance were relevant and available for four of our projects. None of these projects specifically referred to the ERC guidelines, but they did apply a similar approach to the guidelines in practice (projects 3, 6, 7 and 8).

Table 2 – ECHO makes limited use of ERC projects

<table>
<thead>
<tr>
<th>Country</th>
<th>Project</th>
<th>Enhanced Response Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>ILET</td>
</tr>
<tr>
<td>Jordan</td>
<td>2</td>
<td></td>
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<tr>
<td></td>
<td>3</td>
<td></td>
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<td></td>
<td>4</td>
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<td></td>
<td>5</td>
<td></td>
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<td></td>
<td>6</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Uganda</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

= ERC guidance is relevant for project and available
= ERC guidance is partially relevant for project
= project uses ERC guidance
= project does not use ERC guidance, but applies similar approach.

Source: ECA, based on Commission/Partner data.

Projects reached fewer girls than boys

ECHO’s policy framework highlights the disproportionate effect of emergencies and protracted crises on the education of girls. This was confirmed by the needs analysis of some projects in our sample. For example:

(a) Project 6 in Jordan supported children with disabilities, and found that girls especially faced obstacles accessing education (e.g. because of stigma, harassment and mistreatment by teachers);
(b) the needs assessments for three cash assistance projects in Jordan (projects 1-3) highlighted the risk of girls dropping out of school because of early marriage, used as a way of coping in a crisis, with irreversible effects in the life of girls;

(c) the needs analysis for a 2018 project in Uganda found that there was equal representation of girls and boys in the early years of primary school, but more girls dropped out over time (project 8);

(d) in appraising the proposal for a project in refugee camps in Jordan, ECHO commented that girls were at risk of dropping out of school and being engaged in household work and subjected to violence and early marriage (project 4).

36 There were some activities within projects that specifically addressed women and girls, and that targeted barriers faced by vulnerable groups, such as child mothers (see Box 3).

**Box 3**

**Activities specifically addressing child mothers**

Project 8 in Uganda targeted the vulnerable group of child mothers. Across seven AEP Centres in Yumbe, the project supported 122 child mothers in attending school.

Barriers to education included:

- childcare responsibilities, as child mothers were often expected to remain at home to care for their children;
- the distraction of the baby in the classroom, compromising quality of learning;
- peer pressure making mother and child unwelcome in the classroom.

Community awareness-raising, child-protection clubs and radio messaging were among the techniques that the programme employed to overcome this challenge. On a practical level, some AEP Centres had a caregiver present to care for the babies while their mothers attended classes.

37 However, the proportion of girls targeted by some of our sampled projects did not reflect the greater disadvantages they faced (see paragraph 35). For example, early marriage is difficult to reverse and therefore preventive measures are particularly relevant. Despite this, eight of the eleven projects in our sample aimed to support 50% girls. Of the remaining three projects, one aimed to support 60% girls due to
their more vulnerable situation (project 4). The other two projects in our sample aimed to reach even fewer girls. One, in Jordan, had a target of only 40% girls (project 3), while the other, in Uganda, had a target of 44% girls (project 11). The 40% target in project 3 was lower than the target of 50% in the two previous phases (projects 1 and 2). A 40% target was not consistent with ECHO’s policy commitments, or with the partner’s own needs assessment, which recommended increased support to vulnerable girls, particularly those at risk of early marriage.

Although there were targets for the proportion of girls, these were not included in the formal project indicators (see paragraph 29). Furthermore, several ECHO-funded actions did not achieve these targets. Figure 6 shows the target percentage of girls for the projects in our sample compared with the percentage actually achieved. Project 1, for example, could have supported a further 132 girls if it had met its target.

**Figure 6 – Several of the sampled projects did not achieve the target proportion of girls**

![Figure 6](image_url)

* Projects ongoing.

*Source:* ECA, based on Commission/Partner data.

ECHO has a tool, the gender and age marker, to assess how well humanitarian actions integrate gender considerations. The aim of the marker is to improve the quality of humanitarian aid actions. ECHO gives a score of 0, 1 or 2 at the design, interim and final report stages of an action, depending on how many of the four
gender-related criteria the action meets. The four criteria are: analysis of needs and reporting by gender; avoidance and mitigation of negative effects on gender groups; participation of gender groups in design/implementation; and adaptation of the action to gender groups’ needs.

Although several projects in our sample did not target or reach enough girls, this did not affect their score as gender proportion was not a specific criterion. ECHO gave the maximum score of 2 to seven of the eleven projects in our sample. The maximum score should only be used if a project meets all four criteria (see Table 3). Even where ECHO gave a lower mark, this did not relate to the target or achieved proportion of girls. ECHO did not systematically monitor gender proportions. Therefore, the gender and age marker did not trigger the necessary corrective action when projects did not target or reach enough girls.

Table 3 – ECHO’s gender and age marker did not highlight actions that provided insufficient support to girls

<table>
<thead>
<tr>
<th>Country</th>
<th>Project</th>
<th>Ongoing</th>
<th>Gender and age marker score</th>
<th>Target % of girls</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>not achieved or not on track below 50 %</td>
</tr>
<tr>
<td>Jordan</td>
<td>1</td>
<td></td>
<td>1</td>
<td>x</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td></td>
<td>2</td>
<td>x</td>
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<td>x</td>
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<td>7 *</td>
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<tr>
<td>Uganda</td>
<td>8 *</td>
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<td>9</td>
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</tr>
<tr>
<td></td>
<td>11</td>
<td></td>
<td>2</td>
<td>x</td>
</tr>
</tbody>
</table>

*ongoing project, interim marker score

Source: ECA, based on Commission/Partner data.
Projects were too short-term, which contributed to some inefficiencies

41 To deliver humanitarian aid for education in protracted crises efficiently, the Commission should raise:

- Provide both short- and longer-term support to children in line with its 2016 commitment to multi-year funding in the Grand Bargain.
- Achieve the greatest possible value for money in its use of humanitarian funding.
- Plan to make results sustainable once humanitarian aid ends, for example by fostering self-reliance and supporting livelihoods.

42 We therefore assessed whether the Commission practised multi-year financing and whether projects were sufficiently long to address educational needs in protracted crises. We analysed how the Commission achieved value for money and ensured project costs were reasonable. Where relevant, we compared the costs of similar activities in different projects in our sample. We also examined whether projects continued to benefit children after they had ended, whether they reduced beneficiaries’ dependence on cash assistance, and whether they were linked with longer-term development aid.

43 Figure 7 summarises the findings from our examination of the sampled projects regarding their duration, cost analysis and sustainability.

Most projects in our sample were 10-12 months long, which was insufficient to address longer-term educational needs in protracted crises.

Despite its commitment to multi-year humanitarian funding and the fact that education needs are often medium- to long-term in a protracted crisis, the Commission allocates funds to regions and countries on an annual basis through an annual Worldwide Decision (WWD). The 2019 WWD allocated a total of €1.5 billion, which included:

(a) €260 million for the Syrian crisis (Syria, Lebanon, Jordan and Egypt), of which €16.5 million (6%) was for education;

(b) €113 million for the Horn of Africa (Djibouti, Ethiopia, Kenya, Somalia and Uganda), of which €22.5 million (20%) was for education.

Annual Humanitarian Implementation Plans (HIPs) then define ECHO’s response to a particular crisis or region. For example, there are annual HIPs for the Syrian crisis and for the Horn of Africa.

ECHO tools are designed for crisis response. Currently ECHO can fund EiE projects for a maximum of 24 months from one HIP. It can continue funding the same project
beyond 24 months from a subsequent HIP, but this decision can only be made later, not at the time of the original project selection. This programming cycle ensures the flexibility to react to emergencies, but limits the number of longer-term projects funded.

47 The Humanitarian Aid Regulation\(^\text{15}\) sets no limit on the duration of ECHO funding. The limits set in WWDs or HIPs are the result of internal decision-making (see *Figure 8*). It would be possible from a regulatory point of view for ECHO to fund longer EiE projects from one HIP.

**Figure 8 – The Regulation does not limit the duration of ECHO-funded projects**

![Diagram showing the Regulation does not limit the duration of ECHO-funded projects](image)

Source: ECA, based on Commission data.

48 Our sample had 11 projects, seven in Jordan and four in Uganda. The initial planned duration of nine of the 11 projects was 12 months or less. The average initial duration of projects in both countries was 13 months. In Uganda it increased to 21 months after projects were extended (see *Figure 9*). The crises in both countries are protracted. The Syrian crisis started in 2012 and in Uganda significant numbers of refugees have been arriving since 2016. The projects we audited ran from 2017 to 2019.

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The practice of funding projects for one year is not in line with the commitment in the Grand Bargain to increase multi-year planning. Moreover, ECHO’s commitment to allocate 10% of humanitarian aid to education (see paragraph 10) meant that longer-term funding was available. One-year projects do not cover the multi-year educational needs of children in protracted crises. This was shown by the fact that several of these projects were funded for additional years by ECHO. A recent evaluation of EU humanitarian aid found that ECHO’s annual funding cycle entailed high management costs and recommended that ECHO implement multi-annual programming where possible16.

Funding actions for one year increases the administrative burden for both ECHO and, in particular, the implementing partner. ECHO has to assess more proposals, while the partner has to prepare the proposals and apply to the Ministry of Education for approval (see Table 4). One-year projects can preclude longer staff contracts and lead to increased staff turnover17. Multi-year humanitarian funding can reduce management costs18. Furthermore, in Jordan, partners have to apply to the Ministry of

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17 International rescue committee: The Grand Bargain: Three years on: Multi-year humanitarian financing.

Education for approval for each project. This process can take 3-5 months, which can have a significant impact on a 12 month project.

Table 4 – Administrative burden of projects according to length

<table>
<thead>
<tr>
<th>Project proposals</th>
<th>Projects in 3-year period</th>
<th>Responsible body</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3 x 1-year project</td>
<td>1 x 3-year project</td>
</tr>
<tr>
<td>Assessment of project proposal at selection phase</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Application to Ministry of Education for project approval</td>
<td>3</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: ECA.

A further disadvantage of short-term funding is the reduced time it provides for delivering a quality response. There is less time to address gender issues and to deliver more sustainable solutions. The Grand Bargain report in 2019 (“Three Years On”) found that multi-year funding not only reduced the administrative burden of humanitarian aid but also improved its efficiency and effectiveness. All implementing partners from our sampled projects stated that a project duration longer than one year would better meet the educational needs of children in protracted crises. They advocated projects of two to five years for the context in Jordan and Uganda to enable better planning, which would result in a better quality response.

ECHO did not sufficiently analyse project costs

To select projects, ECHO sets out general principles in HIPs (see paragraph 45). These provide partners with information on the amount of ECHO funding available, the type of action ECHO will fund and how ECHO will assess partners’ proposals. Partners design their own projects in line with the general principles of the HIP and propose them to ECHO for funding.

ECHO’s standard verification of the suitability of partners and the eligibility of costs can provide some assurance that costs are reasonable. Before signing a Framework Partnership Agreement, ECHO carries out an ex ante assessment of the suitability of the partner. Partners must pass this assessment of their technical and logistic capacity. Although this provides some assurance on partners’ procedures, it is no guarantee that the costs in their project proposals are competitive. ECHO also systematically verifies the eligibility of project costs, which can result in cost savings.
For example, in Uganda, it resulted in the removal of a €37 000 Land Cruiser from the project budget (project 10).

ECHO also carries out some analysis of cost-effectiveness to provide assurance on the competitiveness and reasonableness of proposed costs. Project 7 in our sample, implemented in Jordan, provided a good example of how analysing costs can contribute to cost-effectiveness. ECHO considered the cost per beneficiary in the project proposal too expensive (€2 700 per child). The amount was reduced to €1 700 per child, improving the efficiency of the project. This type of cost analysis could also reduce the risk of fraud, as unusual cost ratios, or unusual changes over time, can be indicators of irregular activity.

However, we found weaknesses in the cost analysis of the 11 sampled projects. ECHO’s analysis of the costs of project proposals was not carried out in a consistent manner. The cost analysis performed was limited and ECHO did not use it sufficiently to increase the efficiency of projects (see Box 4).

**Box 4**

**ECHO’s analysis of project costs – examples of weaknesses**

**Inconsistency:** ECHO’s analysis of classroom-building cost in two projects in Yumbe District, Uganda, was not consistent, as:

- for project 9, the budgeted unit cost per classroom block was €48 000; ECHO did not question this, as it considered that the partner had a comparative advantage in infrastructure and therefore presumed the costs were reasonable;
- for project 10 (same district), budgeted unit cost per classroom block was €23 000; ECHO considered this high compared with the estimated cost of €18 000 in crisis response guidelines.

**Insufficient analysis:** for project 10, in Uganda:

- the estimated proportion of costs spent on goods and services for beneficiaries was 60 %, according to ECHO’s March 2017 appraisal of the proposal;
- the actual proportion of costs spent on goods and services for beneficiaries was 79 %.
This showed there was considerable scope for greater efficiency, but ECHO’s analysis did not compare the proportion with other projects or consider whether it was inefficient.

**Analysis results not used:** also for project 10:

- the estimated cost per beneficiary was €37, according to ECHO’s appraisal of the proposal;
- the actual cost per beneficiary at the end of the project was €66.

ECHO did not use this analysis or explore the reasons for the variation in order to draw lessons on cost-effectiveness.

Since December 2018, when selecting project proposals, ECHO has assessed their cost-effectiveness as “low”, “medium” or “high”. However, there are no guidelines on the rating criteria or the type of cost analysis needed to carry out the assessment. Our audit sample included three 2019 projects (projects 3, 6 and 7), all in Jordan, where ECHO applied this approach. ECHO’s rating for the cost-effectiveness of all three projects was “medium”. However, even in the case of project 7 that ECHO considered too expensive (see paragraph 54), there was no comparison with the unit costs of other similar projects.

Not only when planning projects, but also during implementation, comparing costs with a similar project can help to identify opportunities for improved cost-effectiveness. However, when monitoring projects, ECHO did not analyse their costs.

We identified two types of analysis that ECHO could have carried out when planning and implementing projects to identify opportunities to increase their cost-effectiveness, but did not:

(a) a comparison of the cost of activities with those in a similar project or earlier phases of the same project (see Box 5);

(b) a comparison of the proportion of goods and services received by beneficiaries with the proportion in similar projects or earlier phases of the same project (see Box 6).
**Box 5**

**Increasing cost-effectiveness - comparisons that ECHO could have carried out regarding the cost of activities**

**Costs of similar projects:** projects 9 and 10 both involved the construction of classroom blocks in the same refugee settlement in Uganda, but the unit cost per block for project 9 was 46 % higher than for project 10, as follows:

- actual unit cost per block for project 10 (28 classroom blocks): €18 300;
- actual unit cost per block for project 9 (22 classroom blocks): €26 700.

While there were some design differences, ECHO did not compare the different costs or explore whether the variations represented opportunities for cost savings.

**Cost per beneficiary:** in projects 1 to 3, consecutive one-year cash assistance projects implemented in Jordan by the same partner, the cost per beneficiary increased each year, as follows:

- €833 in 2017;
- €893 in 2018; and
- €914 in 2019.

Even though the amount of cash assistance remained the same, ECHO did not analyse why the costs had increased.

**Cash transfer fees:** in cash assistance projects partners paid a fee to banks to manage the payments to beneficiaries. These cash transfer fees varied widely as a proportion of total costs, even within the same country. In Jordan, for example:

- the range of fees was 1.0-2.9 %;
- the potential saving from reducing the 2.9 % fee (project 7) to 1.0 % would have been €17 500 (equivalent to helping 21 additional beneficiaries).
Box 6

Increasing cost-effectiveness - comparisons that ECHO could have carried out regarding the proportion of goods and services received by beneficiaries

Comparison between phases: One partner implemented two successive one-year projects in Jordan with very different proportions of goods and services reaching beneficiaries, as follows:

- proportion of goods and services received by beneficiaries in first phase (project 5): 61% in proposal, 76% during implementation;
- proportion of goods and services received by beneficiaries in the proposal for second phase (project 6): 53%.

ECHO could have compared the proportion of goods and services for beneficiaries in the proposal for the second phase with the proportion in the first phase, and could reasonably have expected the partner to achieve a similar level.

Comparison between projects: ECHO could have compared the proportion of cash reaching beneficiaries in project 7 with the proportion of cash and education services reaching beneficiaries in the three consecutive projects implemented by another partner, as follows:

- for project 7, a cash assistance project in Jordan in 2019, the proportion of cash reaching beneficiaries was 34%;
- in the projects implemented by another partner in 2017, 2018 and 2019, the proportion of cash and education services reaching beneficiaries was 68%, 61% and 60%, respectively.

ECHO could have tried to achieve a similar level of efficiency, and could also have compared this proportion with the target of 85% proposed in ECHO’s guidance on large-scale cash transfers over €10 million (though this includes a wide range of supporting activities).

Comparison between use/non-use of cash assistance: ECHO’s guidance states that the use of cash transfers results in more aid reaching beneficiaries. However, the average proportions in our sample were as follows:

- in the five projects where cash assistance was a main activity, the average proportion of cash and education services reaching beneficiaries was 56%;
in the other six projects, the average proportion of goods and services reaching beneficiaries was 66%.

Therefore, cash assistance did not result in more aid reaching beneficiaries.

Many activities continued to benefit children after projects had ended, but cash assistance projects did little to reduce beneficiaries’ dependence

59 The projects carried out a range of activities that continued to benefit children after the projects had ended, including:

(a) support to formal education or provision of accelerated education;

(b) training for teachers in inclusive education, accelerated education, psychosocial skills or life skills to increase their knowledge and improve the educational environment;

(c) building schools, learning centres, latrines or teachers’ accommodation;

(d) providing equipment for children with disabilities;

(e) providing schoolbags and uniforms;

(f) psychosocial support to improve psychosocial well-being;

(g) awareness raising and capacity building for different stakeholders in order to create a more enabling and supportive educational environment;

(h) producing a national policy for inclusive education and promoting its adoption in the school system.

60 Many of these activities are usually associated with development aid. In fact, DEVCO and the EUTF also built classrooms and provided teacher training for AEPs in Uganda. However, DEVCO and EUTF projects were four years long, while ECHO projects were shorter and had to be extended to meet their objectives.

61 There were some examples of EU humanitarian aid linking directly with EU development aid. For example, ECHO projects built schools in Uganda, then ‘Education Cannot Wait’-funded projects paid the teachers’ salaries and provided furniture. Some
AEP learners supported by an ECHO-funded project in Uganda (project 8) went on to attend vocational training funded by the EUTF.

However, ECHO missed some opportunities to further strengthen the link with development aid:

(a) One partner provided accelerated learning (funded by the EUTF) and psychosocial support for primary school children (funded by ECHO) in some of the same locations. However, it implemented livelihood actions to provide beneficiaries with a means of making a living, funded by the EUTF, in different zones of the settlements, missing an opportunity to put into practice the EU’s looked-for humanitarian/development connection, the “nexus approach”. ECHO’s final report for this project stated that the project should have made strategic links with longer-term development initiatives (such as the EUTF programme) to increase its effectiveness (project 11).

(b) ECHO’s analysis of the final report for a project in Uganda stated that the partner did not sufficiently develop opportunities to link the action with longer-term development actions (project 10).

(c) ECHO’s appraisal of the proposal for one 2018 project in Jordan considered that the project did not sufficiently support long-term strategies to reduce humanitarian needs. The only suggestion was for other donors to fund activities, which did not happen (project 5).

(d) ECHO’s monitoring reports for another project in Jordan considered that the project did not take sufficient advantage of opportunities to support long-term strategies to reduce humanitarian needs and underlying vulnerabilities (particularly in the Azraq camp) (project 4).

(e) A study followed the progress of 2,971 students following their participation in an accelerated education programme in Uganda in 2018. It found that 2,015 (68%) were not studying anywhere. Only 956 (32%) successfully transitioned to primary, secondary or vocational education. The report highlighted the need for more investment and support to help children transition into post AEP opportunities (project 8).

HIPs call for actions to have links with longer-term programmes for more sustainability. For example, the 2018 HIP technical annex for the Syria regional crisis required education actions to ensure continuity of learning through proper planning, including exit strategies and the transition to development aid. However, ECHO did little to reduce beneficiaries’ dependence on cash assistance, which was a major
activity in five projects in our sample (four in Jordan and one in Uganda, see Annex I). The objective of the cash assistance was to enable children to access education. However, after the projects ended, cash provision was still necessary so that children could continue to attend school. For example, projects 1, 2 and 3 in our sample supported the same 700 children in Jordan for 2017, 2018 and 2019. The 1,290 beneficiaries of project 7 in Jordan were also supported during the previous phase.

One of the reasons these projects required repeat funding was that they did not have exit strategies with links to more sustainable programmes. The projects did little to refer beneficiaries to livelihood solutions to reduce their dependence on cash assistance. ECHO’s appraisal of the final report for project 2 in Jordan in 2018 found that the partner still did not mention a possible exit strategy from cash assistance, on which the most vulnerable families, such as female-headed households, were dependent. ECHO’s appraisal of the proposal for project 3 in 2019, from the same partner as project 2, found that the partner did not demonstrate enough transitional paths to development action for the future.

Two cash assistance projects in 2019 had targets for beneficiaries to move towards livelihood solutions. Project 3 in Jordan had set a target of 8% of beneficiaries moving towards more sustainable livelihood solutions by the end of the project so that they would no longer need cash assistance. Project 7 in Jordan had a target of 5% (65 out of 1,290 beneficiaries). These targets were modest and meant that over 90% of beneficiaries for both projects would remain dependent on cash assistance. ECHO’s monitoring of project 7 in Jordan found that some children continued to work despite receiving cash assistance, due to the family’s lack of livelihood opportunities and financial resources. The other three cash assistance projects (projects 1, 2 and 8) had no targets for livelihood solutions.

One of ECHO’s resilience marker criteria assesses whether projects take opportunities to support long-term strategies to reduce humanitarian needs. ECHO found that most projects did not sufficiently fulfil this criterion, resulting in a final score of 1 for this marker. ECHO gave few projects the full mark of 2 (see Table 5).
Table 5 – ECHO’s resilience marker shows that most projects did not fully support long-term strategies

<table>
<thead>
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<th>Country</th>
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<th>Ongoing</th>
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<td>Uganda</td>
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<tr>
<td></td>
<td>11</td>
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</table>

* Interim score for ongoing projects.

2 = meets all four criteria
1 = meets two/three criteria
0 = meets one criterion/no criteria

Source: ECA, based on Commission data.
Conclusions and recommendations

67 Overall, EU aid helped children in need and projects achieved their expected results. However, they did not reach enough girls. In addition, most of the projects in our sample were too short compared to children’s educational needs, decreasing efficiency. The findings from our examination of 11 projects are summarised in Annex II.

68 Projects were relevant and well-coordinated, and the Commission addressed the problems it identified during monitoring visits. Projects achieved most of their planned results. However, the Commission made limited use of the results of its Enhanced Response Capacity projects. In addition, the Commission did not target enough girls, even though they faced greater disadvantages. Furthermore, several of the projects did not reach the targeted proportion of girls (paragraphs 18 to 40).

Recommendation 1 – The Commission should make greater use of the results of Enhanced Response Capacity projects

The Commission should use guidance relevant for humanitarian aid for education resulting from initiatives financed by its Enhanced Response Capacity funds in a more systematic way.

Timeframe: Projects funded from January 2022.

Recommendation 2 – The Commission should provide more support for girls in education projects

The Commission should provide more support for girls by:

(a) informing partners through the HIP that it will give priority to funding projects which target at least 50 % girls unless there is a context-based justification;

(b) including a standard indicator for the proportion of girls in the project;

(c) systematically monitoring gender proportions and the gender sensitivity of EU funded education projects during its monitoring visits and taking the necessary action to help address girls’ needs.

Timeframe: Projects funded from January 2022.
69 Most projects in our sample were initially 10-12 months long, which was not long enough to address children’s educational needs in a protracted crisis. The short duration increased the administrative burden on implementing partners, making aid delivery less efficient (paragraphs 41 to 51).

Recommendation 3 – The Commission should provide longer-term funding for education in protracted crises

In order to meet the educational needs of children in protracted crises efficiently, the Commission should:

(a) support educational projects for at least two years, unless there is a needs- or context-based justification for a shorter duration;

(b) define the duration of these projects at the beginning of the action, in order to allow the benefits of longer-term funding to materialise.

Timeframe: Projects funded from January 2022.

70 The Commission did not sufficiently analyse project costs to identify opportunities for increased cost-effectiveness. It did not compare the cost of activities, or the proportion of goods and services received by beneficiaries, with similar projects or with preceding phases of the same project. This was the case not only when selecting project proposals, but also when monitoring project implementation (paragraphs 52 to 58).
Recommendation 4 – The Commission should improve cost analysis in the selection and monitoring of education projects

When analysing proposed project budgets or actual costs, the Commission should:

(a) systematically compare the cost of the main activities with those of a similar project or an earlier phase of the same project;

(b) compare the proportion of goods, including cash, and services received by beneficiaries with the proportion in similar projects or an earlier phase of the same project;

(c) use the results of this cost analysis when selecting projects and amending their budget in order to improve efficiency or refuse inefficient proposals.

Timeframe: Projects funded from January 2022.

71 After projects ended, most of them continued to benefit children. However, the Commission did little to reduce beneficiaries’ dependence on cash assistance within the sampled cash for education projects. Many of these projects required repeat funding as they did not have links with longer-term aid programmes and did little to refer beneficiary families to livelihood solutions (paragraphs 59 to 66).

Recommendation 5 – The Commission should improve the sustainability of cash for education projects in protracted crises

When funding cash for education projects in protracted crises, the Commission should strengthen the links with longer-term development programmes and refer more beneficiary families to livelihood solutions.

Timeframe: Projects funded from January 2022.
This Report was adopted by Chamber III, headed by Mrs Bettina JAKOBSEN, Member of
the Court of Auditors, in Luxembourg on 8 December 2020.

For the Court of Auditors

Klaus-Heiner Lehne
President
## Annex I – Project activities

<table>
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<td>Assistance with transportation to schools (Cash, walk to school service)</td>
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* project ongoing 31.5.2020 or final report not available by 31.5.2020.

Annex II – Summary of findings from our sampled projects

![Bar chart showing the summary of findings for various aspects such as Relevance, Coordination, Monitoring, Results, Support to girls, Initial duration, Cost analysis, and Sustainability. The chart indicates the distribution of projects in sample based on categories such as Good, Satisfactory, Some weaknesses, and Unsatisfactory.]
Glossary

**Accelerated Education:** The provision of education in a shortened timeframe to children and young people who have missed out on parts of their education because of poverty, marginalisation, conflict or crisis.

**Education Cannot Wait (ECW):** Global fund through which governments and international humanitarian and development aid stakeholders collaborate to respond rapidly to the education needs of children and young people affected by crises.

**Grand Bargain:** An agreement among the largest humanitarian aid donors and organisations to address lack of trust in the sector and increase the effectiveness and efficiency of their work.
Acronyms and abbreviations

**AEP:** Accelerated Education Programme

**DEVCO:** European Commission Directorate-General for International Cooperation and Development

**ECHO:** European Commission Directorate-General for European Civil Protection and Humanitarian Aid Operations

**EiE:** Education in Emergencies and Protracted Crises

**ERC:** Enhanced Response Capacity

**EUTF:** European Union Emergency Trust Fund for Africa

**HIP:** Humanitarian Implementation Plan

**ILET:** Improving Learning Environments Together

**UN:** United Nations

**UNHCR:** United Nations High Commissioner for Refugees

**WASH:** Water, Sanitation and Hygiene assistance

**WWD:** Worldwide Decision
EXECUTIVE SUMMARY

Common replies from the Commission for paragraphs I-IX:

The Commission underlines that education is crucial to invest in the long-term future of children and young people, to contribute to peace, stability and economic growth of their communities and countries. Education can rebuild their lives, restore their sense of normality and safety, protect them against violence and abuse, and provide them with important life skills. It plays a key role in conflict mitigation increasing peaceful coexistence between different ethnics, social groups and refugees and host communities.

Between 2015 and 2019, over 8.5 million girls and boys in 59 countries around the world benefitted from EU funded humanitarian aid educational projects. Nonetheless, support to education in crisis contexts remains largely underfunded and we are able to address only a fraction of all needs. There is a global finance gap of at least USD 8.5 billion per year to provide educational support to an estimated 75 million children affected by crises. This is why the Commission committed to sustain the EU’s humanitarian aid responses towards education in emergencies and to expand our work in this area, especially as regards the education of girls and women.

The Commission underlines that the humanitarian actions should always be gender sensitive and adapted to the needs, challenges and specific vulnerabilities of both girls and boys. The share of girls and boys targeted by education projects is based on the needs analysis and is context-specific. It is also compliant with the imperative to support the most vulnerable, in accordance with humanitarian principles.

The Commission recognises that reaching certain targets may prove challenging, due to social, economic and cultural barriers in highly challenging humanitarian contexts. The Commission remains committed to support and monitor closely the gender dimension in education projects, ensuring that the specific needs and challenges of girls and boys are appropriately identified and addressed. However, young men and boys are often highly vulnerable in many humanitarian contexts, facing also risks such as sexual violence and other types of exploitation as child labour and child soldiers. Nevertheless, the Commission recognises the comparative disadvantage of girls in education and agrees that efforts should continue towards greater equity and inclusion in education, including reduction of persistent disparities and greater empowerment of girls.

The humanitarian aid intervention strives to find the right balance between more multi-annual funding on the one hand and enhanced capacity to react rapidly for greater benefits of target populations on the other hand. Multi-year financing is to be applied every time possible, but most importantly for the

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Commission priorities should be given to the alignment of education in emergencies projects with the school year duration, to cover at least one full academic year.

Through Enhanced Response Capacity (ERC) funding, the Commission can provide funding to initiatives, such as education in emergencies projects that introduce and develop new ways of working, e.g. guidelines, to increase efficiency in the humanitarian aid sector. ERC projects are system-strengthening projects, producing global public goods and their benefit goes beyond projects funded by ECHO.

The Commission underlines that reasonability of costs is only one among five selection criteria, which all need to be taken into account before taking a selection decision. The Commission is currently working on ways to allow a better understanding of the costs and a better comparison of proposals at the selection phase.

The modality of cash transfer supports meeting basic needs and allows for differentiated and integrated responses. It enhances speed, flexibility, choice and dignity of beneficiaries.

Addressing underlying vulnerabilities and root causes is the goal of development assistance and the task of governments.

The European External Action Service (EEAS) welcomes the ECA’s report on working in Education in Emergencies situations. It notes that investing in quality education for children living in conflict and crisis countries calls for a close cooperation with all the actors at Headquarters and on the ground with a triple Nexus approach “Humanitarian-Development-Peace”. It also wishes to underline the importance and the relevance of working in a coordinated and coherent way among the nexus actors, while respecting the specificities and the Humanitarian and Development and Peace roles and responsibilities.

X. The Commission accepts all the recommendations.

See the Commission’s replies in the recommendations section.

**OBSERVATIONS**

20. Some of the projects presented in Figure 3 are still ongoing. Consequently, the Commission considers that the parameters, such as the support for girls, can still improve for the ongoing projects.

21. The adoption of the policy framework in 2018, after the decision to start increasing funding to the education sector as of 2015, provided a long-term perspective.

The 2018 policy framework for education in emergencies focuses the support on the levels of education covered by the state commitments to free and compulsory basic education. This in general encompasses primary and secondary levels of education. The early childhood education can be considered for funding if it is established in formal initial education.

Although the Commission disengaged from supporting early childhood in Uganda - to align to its policy framework and to the Education Response Plan for Refugees and Host Communities launched by the Government of Uganda (Sept. 2018) - other donors continue to provide support building on past investments from the Commission.
25. a) The issue of the enrolment rate in Accelerated Education Programme (AEP) in project 8 in Uganda has been identified and immediately addressed during the project implementation period. The action is still ongoing and the anticipated enrolment rate has been achieved, as the more recent reports confirm. The fact that the European Commission’s Directorate-General for International Cooperation and Development (DEVCO) also funded accelerated education through the European Union Emergency Trust Fund for Africa (EUTF) reflects the cooperation across the humanitarian-development nexus. The EUTF initiatives, which supported AEP, were implemented in different geographical areas, in complementarity with the interventions supported by ECHO.

Finally, regarding the disparity between the assistance provided to AEP compared to the assistance provided to formal primary education, the Commission identified and addressed this issue during the project’s implementation. The monitoring report documented this, which was formalised through a modification of the project.

AEP centres have a different target group (overage learners, often teenage mothers) who are unlikely to transfer to formal primary school because this would slow their accelerated progress – most should transfer into secondary level after completion.

27. The Commission would like to highlight that reporting monitoring findings orally is not a general practice. The monitoring results are communicated in writing. However, in this specific case, since no substantial operational issues with the implementation of the project were observed, findings were communicated orally only. ECHO has since addressed the communication issue and is now systematically sharing its findings in writing.

Concerning “the proportion of girls achieved in relation to target” we refer to our reply to paragraphs 37 and 38.

30. The Commission underlines that all five schools are currently used for their primary purpose, i.e. improving the access of refugees and host communities’ children to primary education and accelerated education services.

34. ERC funded guidelines have been included as a resource reference in DG ECHO Staff Working Document on Education in Emergencies³.

The uptake of guidelines and methods is gradual and requires systematic promotion and mainstreaming efforts.

35. b) While this is correct, the needs assessments also highlighted the use of child labour as negative coping mechanism, predominantly affecting boys.

37. The Commission underlines that the humanitarian actions should always be gender sensitive and adapted to the needs, challenges and specific vulnerabilities of both girls and boys.

DG ECHO’s policy commitments and education in emergencies policy framework do however not include any reference to quantitative target on girls participation.

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Any project funded by DG ECHO, should take into account the needs analysis, the context, the baseline situation and the vulnerabilities of girls and boys to adequately and efficiently address their needs and target their support.

The Commission aims to significantly improve the enrolment and retention rate of girls in education, which is in line with the overall policy commitment to increase education opportunities. The projects brought a feasible and significant improvement, strongly impacting the mentality, prejudices and enhanced girls enrolment and completion rates.

In the large majority of education in emergencies projects, girls constituted half or above half of the initial targeted beneficiaries. The sampled projects targeted an overall average of 49.5% of girls. In a number of them, the overall number of girls eventually reached was also higher than the number initially planned.

38. The education in emergencies policy framework does not set any minimum target for girls’ participation. The targets indicated at the project level follow the needs analysis done by implementing partners and take into account the baseline situation in a given humanitarian context, and the feasibility of suggested support.

The majority of education in emergencies projects reached more girls in absolute figures than initially planned, although the ratio girls/boys was not always respected.

The Commission considers that an analysis comparing both the absolute numbers and the level of achievement with the baseline situation would give a more complete view. Notably, for projects 4 and 10 more girls were assisted in absolute numbers than planned. The Commission considers therefore that the targets in absolute numbers have been met, and, in a number of instances, overachieved. Therefore, the level of achievement of the corresponding results was satisfactory.

39. DG ECHO’s Gender and Age Marker fosters assistance that is more sensitive to the differentiated needs and capacities of women, girls, boys and men, through analysis, sex-age disaggregated data, adapting responses, mitigating risks and participation.

40. For each criterion of the Gender and Age Marker, partners and ECHO assess whether all relevant gender and age groups and their needs were considered. This is broader and more comprehensive than simple quantitative targeting.

Advancing gender parity, such as 50-50% targets, is certainly important but efforts need to go beyond statistical targets for a greater focus on gender equality. Addressing needs of girls means also working with boys and changing the mind-set.

44. The budget to provide humanitarian assistance is allocated to the Commission on an annual basis and is limited compared to the identified needs. Consequently, no country/crisis has guaranteed amounts over years. This impacts on the capacity to establish longer-term initial agreements.

Therefore, initial projects’ duration budget are defined based on: 1/Duration proposed by DG ECHO partners (most of them were 12 months in the sample); 2/ the nature of the response and whether it addresses emergency or protracted needs; 3/ overall needs in the country; 4/ Budget availability.

49. The Commission would like to underline that the Grand Bargain multi-year financing commitment, applies to specific contexts/crises where it is feasible and relevant.
While the increasingly protracted nature of crises requires more predictable and flexible humanitarian aid to education, the overall better financing for education remains key. This is the basis for the Commission’s commitment to dedicate 10% of its humanitarian aid budget to education. There is no direct correlation between the 10% commitment and the longer-term funding per project. The increased contribution to education provides for more flexibility but the scale of needs remains overall much higher than the available funding.

55. The Commission is currently working on ways to allow a better understanding of the costs and a better comparison of proposals at the selection phase.

During follow-up of funded actions, which can take place through various means, including monitoring, but not only (interim report, desk reviews), deviation in costs can happen and are in line with the budget flexibility rule as long as results are achieved. Major deviations from costs could be discussed with partners and could be well justified by a change in the context e.g. growing insecurity.

**Box 5 - Increasing cost-effectiveness - comparisons that ECHO could have carried out regarding the cost of activities**

Regarding costs of similar projects, the partners aligned the design of the classroom blocks according to the Ministry of Education and Sports (MoES) and District Offices standards, but the classrooms were designed for different levels of education: project 9 design was for Early Childhood Development and project 10 for primary education, responding to very different needs. The difference in design had a significant impact on the costs, being in terms of length of the blocks but also, in terms of nature of the soil where the blocks were constructed. Project 10 design was for normal soil without reinforced concrete ground beams and reinforced concrete columns, whereas project 9 design was adapted to loose soil and thus included reinforced concrete ground beams and reinforced concrete columns. These are significant elements to which ECHO values and trusts the Partners’ sectorial expertise.

Regarding the cost per beneficiary, the variation of cost per beneficiary between year 1 and year 3 is €81, which is reasonable and can be explained by several factors such as exchange rates, bank transfer fees or distribution modalities. The partner still managed to maintain the same level of cash assistance towards the beneficiaries.

Concerning cash transfer fees, all the projects selected were deemed relevant, even with different cash transfer fees, as they all offered different activities, mainly linked to the protection of the child, in addition to the cash component. Cash transfer fees may vary between projects in the same country for reasons that cannot be easily influenced by the partner.

**Box 6 - Increasing cost-effectiveness - comparisons that ECHO could have carried out regarding the proportion of goods and services received by beneficiaries**

As regards project 7, although the proportion of cash reaching beneficiaries was 34%, the project provided other services including case management, bringing the total of cash and services to 68%, matching the level of the other projects.

Small-scale education cash projects, include other important components, such as child protection, which is the core of our education activities. As a result they do not have the same objective or cost structure as large-scale cash projects where cash is the only component. This limits considerably the scope for meaningful comparison.

60. The Commission considers that bringing in both humanitarian and development donors under one plan of action is an effective way for the nexus to operate in education. The goal is to promote strong
linkages, synergies, and complementarity between humanitarian and development approaches, to ensure 'aid continuum' and to reduce risk and vulnerability.

Targeting types and duration of activities will differ across humanitarian and development actions. Humanitarian aid will be needs based and requires flexibility and agility to change according to the crisis. Development financing is more focused on long term system strengthening, so will require some continuity in terms of targets and greater government influence in the design of interventions. To allow both instruments to work according to their mandate, they follow different timelines and planning processes. For example, ECHO’s shorter timeframe allows partners to expand to different geographical areas according to refugee influxes under each annual HIP. Extensions including budget increases are also often granted to enable the partner to expand the scope of its project notably in case of a significant deterioration of a crisis.

63. The Commission agrees that complementarity and synergies between humanitarian cash assistance and sustainability development programmes should be further enhanced. However, this is not always possible and depends on the local/national context. For instance, in Uganda, refugees are not eligible for Government-led social protection programs on which humanitarian cash transfers can be aligned. The Commission is however engaged in the social safety nets’ discussions, in view of building the blocks of a shock-responsive social protection system, which would not only include national citizens but also refugee populations.

64. Beneficiaries of cash for education programmes are children. Their right to education is not to be mixed with providing livelihood opportunities for their families.

CONCLUSIONS AND RECOMMENDATIONS

67. The Commission considers that the measures in place were helping both boys and girls in a gender-balanced way.

There is no overall quantitative target for girls’ participation in education in emergencies projects. The targets may be established at project level, by implementing partners, based on the needs assessment and context of operations. While in some projects, these initial targets for girls/boys participation have not been reached, overall, girls needs have been addressed and the baseline situation significantly improved thanks to the EU assistance.

68. The Commission disseminates the results of the Enhanced Response Capacity projects and work closely with partners to implement them. It should also be noted that the Enhanced Response Capacity projects are system-strengthening projects, producing global public goods. The benefit goes beyond ECHO funding and has a global impact.

As part of the education in emergencies policy framework, the Commission has not established any quantitative targets on girls’ participation. The targets established at project level follow a needs assessment and take into account the baseline situation in a given humanitarian context.

**Recommendation 1 – The Commission should make greater use of the results of Enhanced Response Capacity projects**

The Commission accepts the recommendation.

**Recommendation 2 – The Commission should provide more support for girls in education projects**
a) The Commission accepts the recommendation.

b) The Commission accepts the recommendation.

c) The Commission accepts the recommendation.

69. The Commission currently recommends the alignment of education in emergencies projects with the school year duration, to cover at least one full academic year. The full academic year in Jordan is spread over two calendar years while in Uganda one calendar year. The initial duration of education projects can go up to 24 months.

Short-term duration may prove more flexible in some contexts, allowing, at least initially, for quick response to emergency and reducing complexity of adapting longer-term projects, as e.g. migration influx, pandemics, sudden onset disasters.

**Recommendation 3 – The Commission should provide longer-term funding for education in protracted crises**

a) The Commission accepts the recommendation.

b) The Commission accepts the recommendation.

70. The Commission underlines that “reasonability of costs” is only one among five selection criteria, which all need to be taken into account before taking a selection decision. It is also common practice to discuss the reasonability of costs during the “negotiation process” with partners, which means that it can improve compared to the initial proposal.

During follow-up of funded actions, which can take place through various means including monitoring but not only, deviation in costs can happen and are in line with the budget flexibility rule as long as results are achieved. Major deviations from costs would of course be discussed with partners and could be well justified by a change in the context e.g. growing insecurity.

**Recommendation 4 – The Commission should improve cost analysis in the selection and monitoring of education projects**

a) The Commission accepts the recommendation.

b) The Commission accepts the recommendation.

c) The Commission accepts the recommendation.

**Recommendation 5 – The Commission should improve the sustainability of cash for education projects in protracted crises**

The Commission accepts the recommendation.
Audit team

The ECA’s special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to have maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber III External action, security and justice, headed by ECA Member Bettina Jakobsen. The audit was led by ECA Member Hannu Takkula, supported by Turo Hentilä, Head of Private Office, and Nita Tennilä, Private Office Attaché; Sabine Hiernaux-Fritsch and Alejandro Ballester Gallardo, Principal Managers; Helka Nykänen and Mark Marshall, Heads of Task; and Eva Coria, Auditor.
# Timeline

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adoption of Audit Planning Memorandum (APM) / Start of audit</td>
<td>12.11.2019</td>
</tr>
<tr>
<td>Official sending of draft report to Commission (or other auditee)</td>
<td>13.10.2020</td>
</tr>
<tr>
<td>Adoption of the final report after the adversarial procedure</td>
<td>8.12.2020</td>
</tr>
<tr>
<td>Commission’s (or other auditee’s) official replies received in all languages</td>
<td>14.1.2021</td>
</tr>
</tbody>
</table>
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The Commission increased aid for education in emergencies and protracted crises to 10% of its total humanitarian aid in 2019. We assessed how the Commission managed this new level of support. We found that projects were relevant and achieved their expected results, but reached fewer girls than boys. Most projects in our sample were too short compared to needs and the Commission did not sufficiently identify opportunities for increased cost-effectiveness. Although most projects continued to benefit children after they had ended, cash for education projects did little to reduce dependence on cash assistance. We recommend providing longer-term funding, improving cost analysis, providing more support for girls and improving the sustainability of cash assistance projects.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.