



United Nations
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STATISTICS



SUSTAINABLE
DEVELOPMENT
GOALS

UIS questionnaire on Educational Expenditure (QB)

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Overview

- Scope and coverage
- QB conceptual framework
- Main tables and related core indicators derived from QB
- Changes to the 2021 questionnaire
- Concept and definitions; and data Sources

Scope and coverage

To ensure **international comparability** of education expenditure statistics :

- Levels of education must be defined according to the **International Standard Classification of Education** (ISCED-2011).
- Only expenditure on formal education should be reported (initial and adult)—same programmes as reported through questionnaires on pupils, teachers, graduates (A,C).
- Focus on education goods and services rather than administrative units.
- Comparable accounting principles must be applied consistent definitions, ex. capital vs current expenditure.

Scope and coverage

Expenditure on educational core services

all expenditure that is directly related to instruction and education: teachers, school buildings, teaching materials, books, etc.

Expenditure on educational services other than instruction:

Ex. administration, policy formulation, curriculum development, school feeding, supervision, etc.

- Actual rather than budgeted expenditure
- Expenditure taking place *within the borders of the country* (i.e. national schools abroad not included, financial aid to students studying abroad identified separately)

Conceptual framework of Questionnaire B

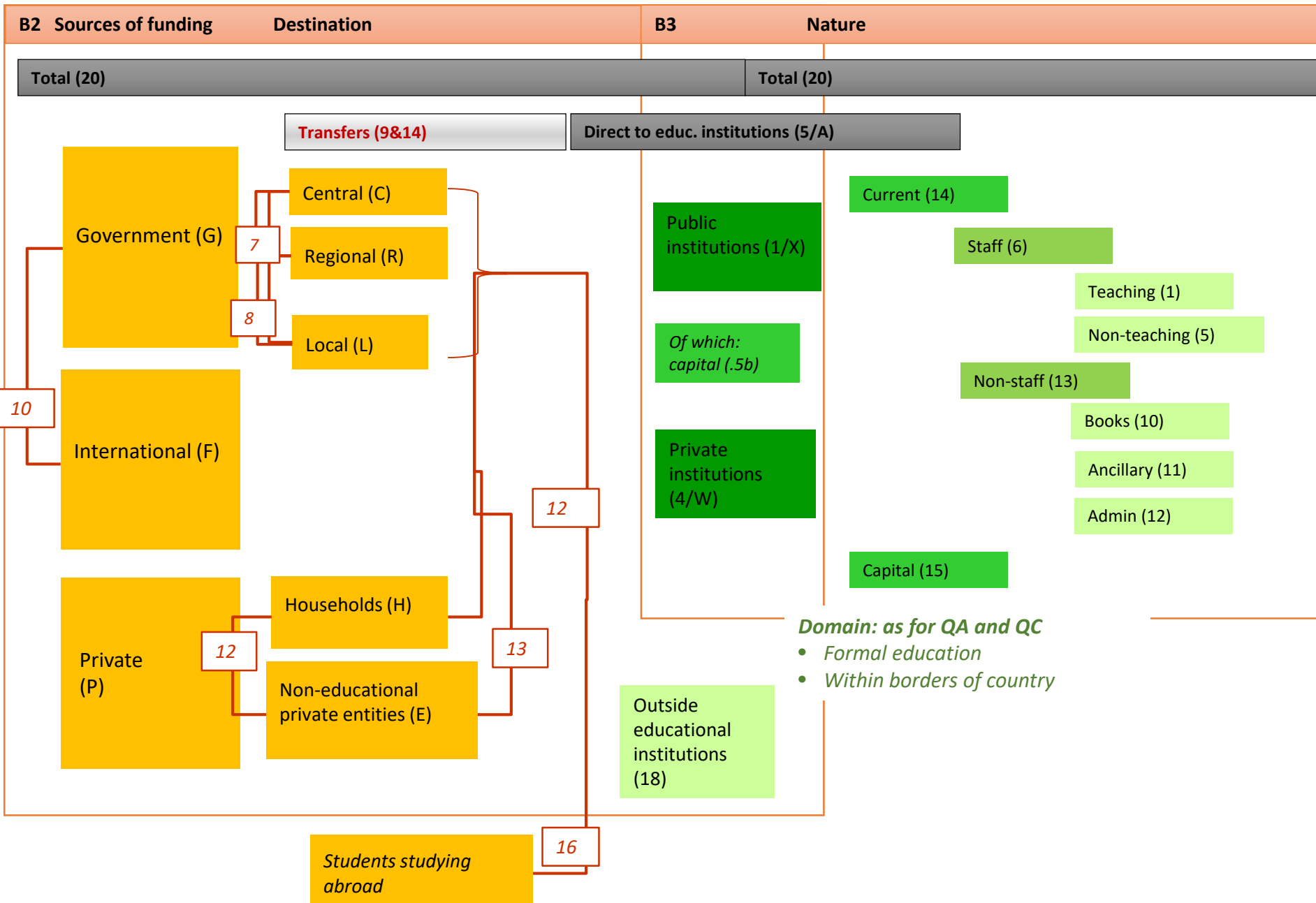


Table B2: Sources of Funding

Central government. The level of government whose political authority extends over the entire territory of the country, such as the federal government.

Regional government. The largest geographical area into which the country as a whole may be divided for political or administrative purposes, such as a state, province, department or region.

Local government. The smallest or second-largest geographical area into which the country as a whole may be divided for political or administrative purposes, such as a municipality or district.

Table B2: Sources of Funding

International. multilateral organizations such as the World Bank, regional development banks, or United Nations agencies, bilateral development co-operation government agencies and international NGOs established in the receiving country.

Private. Household and other private entities

Table B2: Actual expenditure on education by level of education, source and destination in instructional and non-instructional institutions

End of financial year:		Financial year ending in 2019 or the most recent year available specified in VA (cell H30)				
		Early childhood educational development	Pre-primary	Primary	Lower secondary	Upper secondary
		ISCED 01	ISCED 02	ISCED 1	ISCED 2	ISCED 3
GOVERNMENT SOURCES						
CENTRAL GOVERNMENT EXPENDITURE						
Direct expenditure for educational institutions						
Total: Direct expenditure for all educational institutions	C5					
of C5: Direct expenditure designated for capital	C5a					
Intergovernmental transfers for education						
Net transfers to regional governments	C7					
Net transfers to local governments	C8					
Total: Intergovernmental transfers	C9					
Transfers and payments for education to the private sector						
Subsidies to households and students	C12					
Transfers and payments to other non-educational private entities	C13					
Total: Transfers and payments to the private sector	C14					
Total: Central government expenditure for education						
Total: Central government expenditure for education	C20					
REGIONAL GOVERNMENT EXPENDITURE						
Direct expenditure for educational institutions						
Direct expenditure for public institutions	R1					
Direct expenditure for private institutions	R4					
Total: Direct expenditure for all educational institutions	R5					

Distribution of expenditure by ISCED level could be estimated based on:

1. Number of teacher's salary mass
2. Number of teachers by level;
3. 3. Number of student by level;
4. Already split expenditure by level

SDG and Education 2030 Framework of Action indicators using data in this table:

- 1.a.2: Government expenditure on education as a percentage of total government expenditure
- 4.5.4: Education expenditure per student by level of education and source of funding

Core indicators for National monitoring derived from the table:

- 1. Government expenditure by level of education (amounts)
- 2. Government expenditure by level of education as % GDP

Table B2: Government expenditure by destination of funds

1. DIRECT expenditure for educational institutions:

Purchases of educational goods and services to be used by educational institutions, and/or government payments to educational institutions to purchase educational goods and services themselves.

➤ **Educational institutions:** instructional and non-instructional (admin and support)

2. TRANSFERS

- **Intergovernmental transfers for education.** Net transfers of funds *designated for education* from one level of government to another.

Table B2: Government expenditure by destination of funds

- **Transfers for education to private entities:**
 - **Subsidies to households and students.** Includes financial aid to *domestic* students (scholarships, loans and other grants), child or family allowances contingent on student status, and special public subsidies in cash or in kind that are contingent on student status.
 - **Transfers to other non-educational private entities.** Transfers or subsidies from the government to private companies or non-profit making organizations (including religious organizations) which finance or carry out some education activities, but are not educational institutions.
- Expenditure should be reported at the level of the entity receiving the transfer, (spending agent) and also as a transfer from the giving entity (funding source).

Table B3: Expenditure in educational institutions by nature of spending

Only final expenditure in educational institutions (public and private) is disaggregated by nature, meaning *transfers* (ex. financial aid) are excluded. Can cover all sources, or government only (specify in B2).

- **Current expenditure on education.** Expenditure for educational goods and services consumed within the current year and which would have to be renewed if needed in the following year (e.g: Compensation of staff, expenditure on school books and teaching material, expenditure on ancillary services, administration and other activities).

Table B3: Expenditure in educational institutions by nature of spending

- **Capital expenditure on education.** Expenditure for education goods or assets that yield benefits for a period of more than one year. It includes expenditure for construction, renovation and major repairs of buildings and the purchase of heavy equipment or vehicles. It represents the value of assets acquired or created—i.e. the amount of capital formation--during the year in which the expenditure occurs.
 - Minor equipment items (ex. school books and teaching materials) are classified as current expenditure

Table B3: Actual expenditure on education by level of education, type of institution and nature in instructional and non-instructional institutions

End of financial year:		<i>Financial year ending in 2019 or the most recent year available specified in VAL_B1 (cell H30)</i>											
		Early childhood educational development	Pre-primary	Primary	Lower secondary								
		ISCED 01	ISCED 02	ISCED 03	ISCED 04	ISCED 05	ISCED 06	ISCED 07	ISCED 08	ISCED 09	ISCED 10	ISCED 11	ISCED 2
EXPENDITURE IN PUBLIC INSTITUTIONS													
Current expenditure on staff compensation													
Teaching staff	X1												
Non-teaching staff	X5												
Total: Current expenditure on staff compensation	X6												
Current expenditure other than for staff compensation													
School books and teaching material	X10												
Ancillary services	X11												
Administration and other activities	X12												
Total: Current expenditure other than for staff compensation	X13												
Total: Current expenditure													

Expenditure from all sources on teacher compensation include salaries, expenditure on pension and other non-salary compensation.

Core indicators for national monitoring derived from this table:

- Educational expenditure by nature of spending in public educational institutions

Changes to the 2021 questionnaire

Table	Change
B2	Blocks P (total private expenditure) and N (total expenditure from all levels of funding) were hidden in the table because the data are no longer collected by the UIS.
B3	Blocks W (expenditure in private institutions by nature of spending) and A (expenditure in all institutions by nature of spending) were hidden in the table because the data are no longer collected by the UIS.
B4	This table was hidden in the questionnaire because the data are no longer collected by the UIS.

Data sources: government expenditure

Government final accounts (i.e. actual rather than budgeted expenditure), as disaggregated as possible

- Usually available from the Ministry of Finance, sometimes through Ministry of Education

➤ ***Must be obtained for all levels of government spending on education (federal, provinces, district, etc.)***

➤ ***Identification and extraction of all Ministries spending on education***

- Should bring expenditure 'unallocated by level' as close to 0 as possible, and avoid having inclusions (X) for ISCED levels. If needed make estimations to distribute expenditure by ISCED level, destination and nature of spending.

Data sources: international expenditure

- For 'on-budget' aid to education, the sums are generally recorded in education budgets/accounts. Sometimes they are easily identifiable as such, sometimes not.
- For 'off-budget' aid to education, i.e. when donors give money directly to schools or via NGOs, some budgets or Ministries of Education will have some record, others not. In some cases a donor coordination unit may have this data.
- For international NGOs: often difficult, but they are often associated by theme (ex. education NGO group). If data is available, it is often in bulk/project form, rarely disaggregated by level of education, economic transaction, other.
- At global level, sources like the OECD-DAC database (but issues of 'matching' with government data) + newer sources like the International Aid Transparency Initiative (IATI)

Data sources: private expenditure

- Household expenditure
 1. Household expenditure surveys
 2. School-level financial data, ex. through school census
- Other private
 1. Surveys (often not existing) of corporations, NGOs
 2. Global initiative ex. IATI– some data on NGOs
 3. School-level financial data, ex. through school census

Thank you !

UIS Survey website with survey instruments:
<http://uis.unesco.org/en/uis-questionnaires>

For data, visit the UIS Data Centre: <http://data.uis.unesco.org/>