UIS questionnaire on Educational Expenditure (QB)

Webinar for Asia
8-9, December 2020
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>
<thead>
<tr>
<th>B2 Sources of funding</th>
<th>Destination</th>
<th>B3 Nature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total (20)</td>
<td></td>
<td>Total (20)</td>
</tr>
</tbody>
</table>

**Transfers (9&14)**
- Direct to educational institutions (5/A)

- Government (G)
  - Central (C): 7
  - Regional (R): 8
  - Local (L): 10

- International (F)
  - Households (H): 12
  - Non-educational private entities (E): 13

- Private (P)
  - Students studying abroad: 16
  - Non-educational private entities (E): 12

**Domain: as for QA and QC**
- Formal education
- Within borders of country

- Public institutions (1/X)
  - Of which: capital (.5b)

- Private institutions (4/W)

- Current (14)
  - Staff (6)
    - Teaching (1)
    - Non-teaching (5)
  - Non-staff (13)
    - Books (10)
    - Ancillary (11)
    - Admin (12)

- Capital (15)

- Outside educational institutions (18)
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

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>
<thead>
<tr>
<th>End of financial year:</th>
<th>Financial year ending in 2019 or the most recent year specified in (cell H30)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Early childhood educational development</td>
</tr>
<tr>
<td>GOVERNMENT SOURCES</td>
<td>ISCED 01</td>
</tr>
<tr>
<td>CENTRAL GOVERNMENT EXPENDITURE</td>
<td>Direct expenditure for educational institutions</td>
</tr>
<tr>
<td>Total: Direct expenditure for all educational institutions</td>
<td>C5</td>
</tr>
<tr>
<td>of C5: Direct expenditure designated for capital</td>
<td>C5a</td>
</tr>
<tr>
<td>Intergovernmental transfers for education</td>
<td>C7</td>
</tr>
<tr>
<td>Net transfers to regional governments</td>
<td>C8</td>
</tr>
<tr>
<td>Total: Intergovernmental transfers</td>
<td>C9</td>
</tr>
<tr>
<td>Transfers and payments for education to the private sector</td>
<td>C10</td>
</tr>
<tr>
<td>Subsidies to households and students</td>
<td>C11</td>
</tr>
<tr>
<td>Transfers and payments to other non-educational private entities</td>
<td>C12</td>
</tr>
<tr>
<td>Total: Transfers and payments to the private sector</td>
<td>C13</td>
</tr>
<tr>
<td>Total: Central government expenditure for education</td>
<td>C14</td>
</tr>
<tr>
<td>Total: Central government expenditure for education</td>
<td>C15</td>
</tr>
<tr>
<td>REGIONAL GOVERNMENT EXPENDITURE</td>
<td>Direct expenditure for educational institutions</td>
</tr>
<tr>
<td>Direct expenditure for public institutions</td>
<td>R1</td>
</tr>
<tr>
<td>Direct expenditure for private institutions</td>
<td>R2</td>
</tr>
<tr>
<td>Total: Direct expenditure for all educational institutions</td>
<td>R3</td>
</tr>
</tbody>
</table>

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. Number of student by level;
4. Already split expenditure by level
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).
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).
• **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

### EXPENDITURE IN PUBLIC INSTITUTIONS

**Current expenditure on staff compensation**

<table>
<thead>
<tr>
<th>Category</th>
<th>ISCED 01</th>
<th>ISCED 1</th>
<th>ISCED 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching staff</td>
<td>X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-teaching staff</td>
<td>X5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure on staff compensation</td>
<td>X6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Current expenditure other than for staff compensation**

<table>
<thead>
<tr>
<th>Category</th>
<th>ISCED 01</th>
<th>ISCED 1</th>
<th>ISCED 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>School books and teaching material</td>
<td>X10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ancillary services</td>
<td>X11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration and other activities</td>
<td>X12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure other than for staff compensation</td>
<td>X13</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total: Current expenditure**

<table>
<thead>
<tr>
<th>Category</th>
<th>ISCED 01</th>
<th>ISCED 1</th>
<th>ISCED 2</th>
</tr>
</thead>
</table>

**Core indicators for national monitoring derived from this table:**
- Educational expenditure by nature of spending in public educational institutions

Expenditure from all sources on teacher compensation include salaries, expenditure on pension and other non-salary compensation.
## Changes to the 2021 questionnaire

<table>
<thead>
<tr>
<th>Table</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>B2</td>
<td>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.</td>
</tr>
<tr>
<td>B3</td>
<td>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.</td>
</tr>
<tr>
<td>B4</td>
<td>This table was hidden in the questionnaire because the data are no longer collected by the UIS.</td>
</tr>
</tbody>
</table>
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!


For data, visit the UIS Data Centre: [http://data.uis.unesco.org/](http://data.uis.unesco.org/)