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Introduction to UIS' questionnaire B on education financing

Introduction

- Scope and Coverage of UIS questionnaire B
- Format of new Questionnaire B
- Key definitions and dimensions
- Differences between QB 2014 and previous years
- Major challenges in filling QB

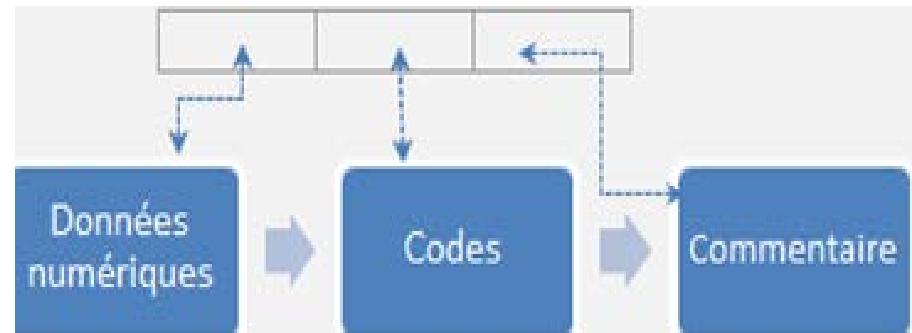
Scope and coverage of UIS' data collection on education expenditures

- International comparability → Harmonization
- Expenditure on formal education only (initial and adult)—same programs as reported through questionnaires on pupils, teachers, graduates (A,C)
- Education expenditure comprises:
 - ✓ Expenditure on educational core services (teachers, school buildings, teaching materials, books, etc.)
 - ✓ Expenditure on educational services other than instruction (administration, policy formulation, curriculum development, school feeding, supervision, etc.)
- Actual rather than budgeted expenditure, for the requested reference year
- Expenditure taking place *within the borders of the country*
 - ✓ National schools abroad not included

Format of new questionnaire B

4 sheets:

- **VaL_Instruction:** cover page with basic instructions
- **VaL_B1:** General information, contact and metadata
- **B2 and B3 sheets:** Tables of education expenditure
 - Each table= ISCED levels in columns, with sources and destination as rows for B2, and institutions and nature for B3
- **Structure of data reported:**
 - **Codes for missing data:**
 - **Z** – category not applicable (previously code 'a')
 - **X** – data included elsewhere
 - **W** – includes data from another category (new code)
 - **M** – data missing or not available



To which level of education does the expenditure benefit?(4)

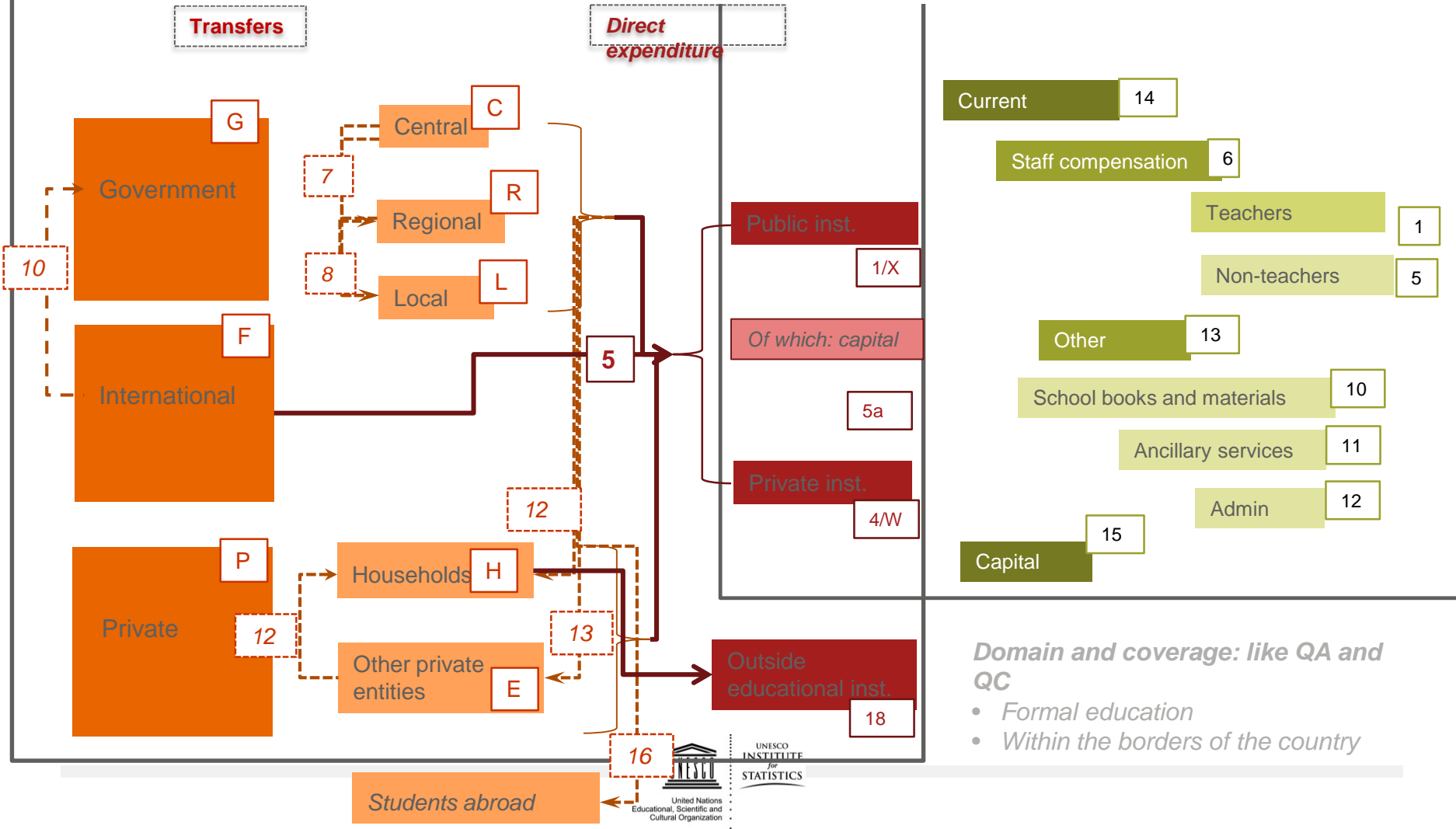
ISCED 2011

ECD	Pre-primary	Primary	Lower sec.	Upper sec.	Post-sec. non tert.	Tertiary
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Who funds education? (1)

Who produces the education services? (2)

What is the nature of expenditure? (3)



Domain and coverage: like QA and QC

- Formal education
- Within the borders of the country

B2: Sources and destination (by ISCED level)

B2: Educational expenditure by level of education, source and destination

Split by ISCED 2011 levels

GOVERNMENT SOURCES		Early childhood educational development	Pre-primary	Primary	Lower secondary	Upper secondary	ISCED 05
		ISCED 01	ISCED 02	ISCED 1	ISCED 2	ISCED 3	ISCED 4
CENTRAL GOVERNMENT EXPENDITURE							
Direct expenditure for educational institutions							
Direct expenditure for public institutions			500				
Direct expenditure for private institutions	C4		100				
Total: Direct expenditure for all educational institutions	C5		600				
	<i>of C5: Direct expenditure designated for capital</i>						
	C5a						
Intergovernmental transfers for education							
Net transfers to regional governments			60				
Net transfers to local governments			0				
Total: Intergovernmental transfers	C9		60				
Transfers and payments for education to the private sector							
Subsidies to households and students			30				
Transfers and payments to other non-educational private entities	C13		5				
Total: Transfers and payments to the private sector	C14		35				
Total: Central government expenditure for education							
Total: Central government expenditure for education	C20		695				
REGIONAL GOVERNMENT EXPENDITURE							
Direct expenditure for educational institutions							
Direct expenditure for public institutions	R1						

Expenditure by source/financing unit

Direct expenditure

Transfers between levels of government

Transfers to private entities

Automatic totals

B3: Institutions and nature (by ISCED level)

Split by ISCED 2011 levels

B3: Education expenditure by level of education, type of institution and nature

Expenditure by institutions and nature

		Early childhood educational development	Pre-primary	Primary
		ISCED 01	ISCED 02	ISCED 1
EXPENDITURE IN PUBLIC INSTITUTIONS				
Current expenditure on staff compensation				
Teaching staff	X1		150	
Non-teaching staff	X5		45	
Total: Current expenditure on staff compensation	X6		195	
Current expenditure other than for staff compensation				
School books and teaching material	X10		X	Included in X12
Ancillary services	X11		X	Included in X12
Administration and other activities	X12		200	W Includes X10 and X11
Total: Current expenditure other than for staff compensation	X13		200	
Total: Current expenditure				
Total: Current expenditure	X14		395	
Capital expenditure				
Capital expenditure	X15		75	
Total: Expenditure in public institutions				
Total: Expenditure in public institutions	X20		470	
EXPENDITURE IN PRIVATE INSTITUTIONS				
Current expenditure on staff compensation				
Teaching staff	W1			
Non-teaching staff	W5			

If not possible to disaggregate, please use the 'X' and 'W' codes

Key definitions: ISCED 2011 dimension

The **International Standard Classification of Education (ISCED)** is the official standard framework used to categorise and report cross-nationally comparable education statistics.

Classification variables relevant to QB:

- Level of education: 9 levels (0-8) as opposed to 7 (0-6) for ISCED 97
 - Orientation : General/academic vs Vocational/Professional
- *For detailed definitions of each ISCED 2011 level, please refer to the [official document](#) as well as your country's ISCED mapping*

ISCED 1997 vs ISCED 2011

ISCED 1997	ISCED 2011
ISCED 01	-
ISCED 02	ISCED 0
ISCED level 1	ISCED level 1
ISCED level 2	ISCED level 2
ISCED level 3	ISCED level 3
ISCED level 4	ISCED level 4
ISCED level 5	ISCED level 5
ISCED level 6	
ISCED level 7	
ISCED level 8	ISCED level 6

Key definitions: dimensions sources/educational institutions

- **Sources:**
 - **Levels of government:** should have the authority to raise taxes within its territory and to spend some of its income according to its own priorities (ex. a regional office of a Ministry of the central government is expenditure by the central, not the regional, government)
 - Other **non-educational private entities:** companies or non-governmental organisations that are not educational institutions. (ex. a private school is an educational institutions, not a financing unit)
- **Educational institutions:** instructional and non-instructional (admin and support)
- Distinction between transfers between financing units and direct expenditure for educational institutions

Key definitions: dimension nature of expenditure

- **Capital expenditure:** Capital expenditure is 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.
 - By convention and to improve comparability, minor equipment items (ex. school books and teaching materials) are classified as **current expenditure**.
 - **Staff compensation** includes salaries, contributions by employers and/or public authorities for staff retirement/pension programmes and social insurance, and other allowances and benefits.
- *For all definitions of terms used in QB, please refer to the [Instruction Manual for the Survey on Formal Education of the UIS](#)*

Changes from QB 2013 (and previous years)

- Columns (ISCED):
 - ✓ Adaptation to ISCED 2011 → Addition of ISCED 01 (ECD)
 - ✓ Tertiary (5-8) merged into one
 - *Of which:* non-tertiary vocational programmes (25+35+45) (new)
- Rows:
 - ✓ Merging of gov. dependent and independent into one 'private' category
 - ✓ Disappearance of the .15 row and modification of 'Educational institutions' to include non-instructional institutions
 - ✓ Separate 'outside' row for financial aid to students abroad
 - ✓ Elimination of further disaggregation of non-teaching staff compensation
- B3 (formerly Table 2) can now cover either government only, or all sources, but must be specified in B1: general information
- Removal of Table 3—not asking for total government expenditure (all sectors) anymore, we are now using IMF data instead

Main challenges in filling QB

- Expenditure from private and international sources often missing
- Difficulties in identifying the nature or destination of some budget lines
- Difficulties in splitting expenditure by ISCED levels, especially for administration expenses : precision vs complexity → See methods for splitting
- Going from national classification to QB → See Education Finance Data template

Thank you
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