



**UIS WORKSHOP (WINDHOEK, 17-21
October 2010) Educational Finance &
Expenditure: Botswana's Experience**



OVERVIEW

- **Introduction**
- **Processes before and during training**
- **Outputs of the exercise**
- **Advantages of using the Module**
- **Limitations of the Module**

Introduction

- Educational Finance & Expenditure training 21- 23 July 2010 by UIS (Mr Nomura Shinsaku).

What motivated the Training?

- Challenges in compiling EFE data i.e uncertainty whether to use actual finance data or budget estimates
- Most officers previously trained on EFE compilation resigned. Those still around needed a refresher course.

Introduction (Cont'd)

- Stakeholders Trained;
- Education Statistics
- EMIS
- Ministry of Finance & Development Planning
- Tertiary Education Council
- Teaching Service Management

Processes before and during Training

- Relevant documents of educational finance & expenditure send to UIS prior to training notably:
- Estimates of Expenditure
- Annual Statements of Accounts
- Teacher salaries by levels of education.
- An excel template was prepared by the UIS staff which participants went through and agreed on the following categories

Processes before and during training (Cont'd)

- Whether an expenditure is current or capital
- Classification of expenditure by ISCED level
- Expenditure at level of government (Central Regional or Local)
- Destination of expenditure (Direct expenditure for educational Institutions, intergovernmental transfers transfer to private sector, expenditure other than for educational institutions)
- Educational institute category (Public, private govt dependent, private independent)
- Nature of spending (salary, other current, total current, capital).

Processes before and during training

- Assumptions that were agreed upon;
- Distribution of salary expenditure by among primary, lower-secondary, and upper-secondary levels of education
- Distribution of lower-secondary and upper-secondary expenditure (In Botswana, secondary education department is responsible for both levels and assumptions were needed to separate lower- and upper-secondary education costs).

Outputs of the exercise

- Agreement on the data source (actual expenditure) and where to find the information
- Completing customization of the EXCEL template to Botswana's data
- Converting expenditures from the account book into UIS ISCED questionnaire format
- Availability of new indicators such as total education expenditure by ISCED level, unit cost by levels of education.

Advantages of using the Module

- The module is developed in excel. It is user friendly and allows for easy calculations. It is well documented also and a user manual is provided with it.
- There is no need to be education finance statistician or to have a background in education financing to be able to use the module
- The exercise can be easily replicated for the following years unless there is drastic change in the national expenditure structure which would required an update on the module
- Identifying and agreeing on the right data source and assumptions
- Using actual expenditure data and country's expenditure structure

Future improvements to the module

- The current version only covers public expenditure as available in national final account books
- Future improvements include identification of additional actual data sources that allow the extension of the module to cover private and international expenditures



THANK YOU