



# Education Finance Template

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# Introduction

- Convert national data on education finance into international format
- Facilitates the filling of UIS Questionnaire on Education Expenditure
- Minimum data requirements: data from public sources should be gathered (from all levels of government where there is spending on education)
- The template is also designed to allow data compilation from private (household and others) and foreign sources too (international donors)

# Overview

I- Entering data from national sources: education expenditure data

- Val\_Data entry\_education exp.,

II- Transferring the national expenditure codes and labels, assigning line-item expenses to ISCED levels (splitting assumptions if needed), assigning line-items to sources of funds, assigning line items to nature of expenditure

- Val\_Data transformation (Val\_Data entry\_split assumption)

III- Extracting and submitting UIS\_ED\_B

- Val\_B1, B2 and B3

# I- Entering education expenditure data

- Val\_Data entry\_education exp.

Expenditure on education from all Ministries, agencies, department, and foreign donors					Currency unit
Année	Item code	Agency/department/ministry/programme	Item name	Expense category	Budget/actual
2011					2009

This sheet is where all the education expenditure data from the education budget (from all Ministries and levels budget) (items and figures in purple italics are examples)

# I- Entering education expenditure data

- National Education Expenditure Data, example:

Projects Codes	Object name/project name	Data Source	Source of Funding	USD '000 - 1391- Budget
<b>4- Education</b>				<b>240,388.414</b>
<b>Ministry of Higher Education</b>				<b>49,479.392</b>
AFG/280015	Construction of Building and Purchase Equipment for Balkh University (North zone)	MoF	Dvelopment/Government of Afghanistan/Grant	-
AFG/280015	Construction of Building and Purchase Equipment for Balkh University (North zone)	MoF	Dvelopment/Afghanistan Reconstruction Trust Fund/Grant	2000
AFG/280017	Construction of Building and Purchase Equipment for khost University (south east zone)	MoF	Dvelopment/Government of Afghanistan/Grant	137.93
AFG/280053	Construction of Building and Purchase Equipment for Bamyan University (Provincial)	MoF	Dvelopment/Government of Afghanistan/Grant	67.63
AFG/280055	Construction of Building and Purchase Equipment for Jawzjan University (Provincial)	MoF	Dvelopment/Government of Afghanistan/Grant	350.391
AFG/280064	Kabul University Agriculture Faculties Capacity Building	MoF	Dvelopment/United States Department of Agriculture/Grant	576.956
AFG/280070	Strengthening Higher Education Program	MoF	Dvelopment/world Bank/Grant	999.995

# I- Entering education expenditure data

- Val\_Data entry\_education exp., example:

Number of line-items		283				
Expenditure on education from all Ministries, agencies, department, and foreign donors						
Year	2012				Currency unit	
					Budget/actual	
	Item code	Data Source	Item name	Source of funding	Expense category	2012
	AFG/270323-1	MoF	Education quality improvement project	Development/Afghanistan Reconstruction Trust Fund		31,771.90
	AFG/270323-2	MoF	Education quality improvement project	Development/Global Partnership for Education		-
	AFG/270331	MoF	Construction, Rehabilitation and Equipment	Development/Government of Afghanistan/Grant		10,426.67
	AFG/270332	MoF	Construction and Equipment for Schools	Development/Government of Afghanistan/Grant		3,279.34
	AFG/270335	MoF	Construction of Schools and Dormitories	Development/Government of Afghanistan/Grant		19,954.57
	AFG/270336	MoF	Reconstruction and Rehabilitation & Equipment	Development/Government of Afghanistan/Grant		62,312.52
	AFG/270376	MoF	Construction of School in Frontier Province	Development/Government of Afghanistan/Grant		39,127.49
	AFG/270379	MoF	Construction of Dormitory and agricultural extension	Development/Government of Afghanistan/Grant		4,073.71
	AFG/270383-1	MoF	Education Infrastructure Development	Development/Afghanistan Reconstruction Trust Fund		1,474,553.39
	AFG/270383-2	MoF	Education Infrastructure Development	Development/Denmark/Grant		351,849.56
	AFG/270383-3	MoF	Education Infrastructure Development	Development/Government of Afghanistan/Grant		26,388.49
	AFG/270383-4	MoF	Education Infrastructure Development	Development/Government of Kazakhstan/Grant		
	AFG/270383-5	MoF	Education Infrastructure Development	Development/India/Grant		151,409.69
	AFG/270383-6	MoF	Education Infrastructure Development	Development/Kazakistan/Grant		2,570.51

# II- Data Transformation

- Transferring the national expenditure codes and labels

<b>Year</b>	2011	<div style="border: 1px solid purple; border-radius: 15px; padding: 5px; display: inline-block;">             Enter the reference year and country name here           </div>		<b>Cross-table checks</b>	<b>Difference</b>		
<b>Country</b>				vs B2	-	OK	
<b>Budget/Actual</b>	0			B2 vs B3	-	OK	
<b>Unit</b>	0			vs la saisie de données	-	OK	
<b>Currency</b>	0						
					<b>Vertical share (%)</b>		
				<b>EDUCATION TOTAL</b>	-	#DIV/0!	
						<b>Early childhood educational development</b>	
						<b>ISCED 01 %</b>	
<b>Item code</b>	<b>Agency/department/ministry/program</b>	<b>Item name</b>	<b>Expense category</b>				
				0	#DIV/0!		
				0	#DIV/0!		
				0	#DIV/0!		

# II- Data Transformation

- After copying the item codes and labels from Val\_Data entry\_education exp. into Val\_Data transformation:

Year	2014	Enter the reference year and country name here		Cross-tab Difference		
Country				vs B2	(0) OK	
Budget/Actual	0			B2 vs B3	- OK	
Unit	0			vs la saisie	- OK	
Currency	0					Vertical share (%)
				<b>EDUCATION TOTAL</b>	<b>31,188,323,761</b>	<b>100%</b>
						Early childhood educational development
Item code	Data So	Item name	Source of funding	Expens	category	ISCED 01 %
AFG/270323-1	MoF	Education quality improvement project	Development/Afghanistan Reconstruction Trust Fund/Grant		12,929	0%
AFG/270323-2	MoF	Education quality improvement project	Development/Global Partnership for Education / UNICEF/Grant		70,922	0%
AFG/270331	MoF	Construction, Rehabilitation and Equipments for Vocational Schools.	Development/Government of Afghanistan/Grant		44,639	0%
AFG/270332	MoF	Construction and Equipment for Schools.	Development/Government of Afghanistan/Grant		32,310	0%
AFG/270335	MoF	Construction of Schools and Dormitories for Kochies.	Development/Government of Afghanistan/Grant		41,326	0%



# II- Data transformation

- Assigning line-item expenses to ISCED levels:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Year	2014	Enter the reference year and country name here		Cross-1 Difference												
Country				vs B2		(0) OK										
Budget/Actual	0			B2 vs B:		- OK										
Unit	0			vs la sai		- OK										
Currency	0						Vertical share (%)									
EDUCATION TOTAL				31,188,323,761	100%											
				Early childhood educational development	Pre-Primary	Primary	Lower-secondary	Upper-secondary	Total Secondary	Post-secondary Non-tertiary	Tertiary	Unknown	Vocational programmes only			
Item code	Date	Item name	Source of funding	Expense category	ISCED 01 %	ISCED 02 %	ISCED 1 %	ISCED 2 %	ISCED 3 %	ISCED 23 %	ISCED 4 %	ISCED 5 to 8 %	Unknown %	ISCED 25+35 +45 %		
AFG/270323-1	MoF	Construction, Rehabilitation and Equipments for Primary Schools.	Development/Afghani stan Reconstruction Trust Fund/Grant		12,929	0%	100%									

# II- Data transformation

- Assigning line-items to sources of funds
- Initial financing: answers the question: where does the money come from?
- Final financing: answers the question: who manages and organizes the funds?

Which entity carries out the spending?	Where did the funds originally come from?	
<b>Step 2: Source of funds and destination of expenditure</b>		
Final financing unit	Initial financing unit	Educational institution
L -Local gov.	C7 - Transfer from central gov. -L	L1 - Public Institutions (X)

# II- Data Transformation

- Assigning line items to nature of expenditure : specify whether this current expenditure or capital, and if current, whether it is staff compensation or other recurrent, if staff compensation: whether it is teacher or non-teacher salary...

Step 3: Expenditure by nature				
Nature of expenditure	Nature of expenditure--detailed split			
X6 - Staff compensation	1 - Teachers' salary	70%	5 - Non teaching staff salary	30%

# II- Data Transformation

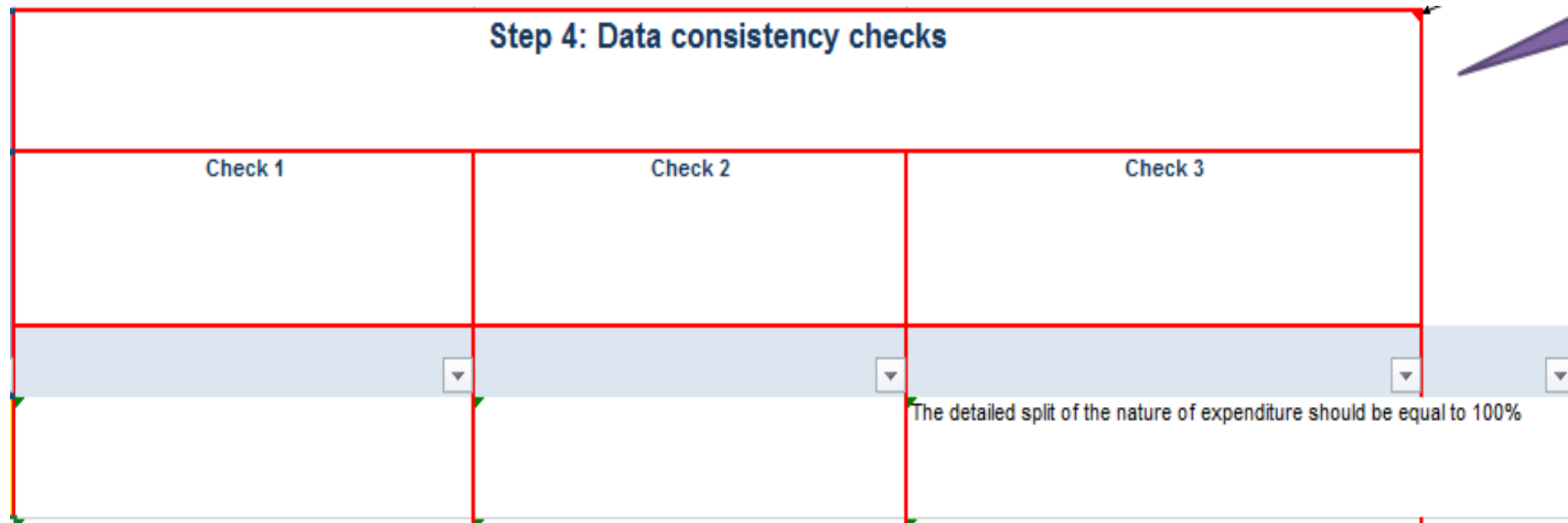
- Splitting assumptions: will be used to assign line-item expenses to ISCED levels, or split the staff compensation line-item between teachers and non-teachers salaries (when the information is not already present in the education budget classification)
- Several scenarios are provided, based on: qualitative assessment, teacher payroll data, expenditure already allocated to ISCED level, enrollment figures

3rd choice:  
Split based on expenditure already allocated to ISCED levels

2011	ISCED 0	ISCED 1	ISCED 2	ISCED 3	ISCED 4	ISCED 5-6
Expenditure	3,390	790,551	377,128	101,660	72,376	268,700
Share of total expenditure (0,1,2,3,4,5,6)	0.2%	49.0%	23.4%	6.3%	4.5%	16.7%

# II- Data Transformation

- Refer to the data consistency checks columns



# III- Extracting and submitting UIS\_ED\_B

- Output sheets Val\_B1, B2 and B3 are automatically filled with the data entered in the different sheets of the template (data entry, assumptions and transformation sheets)
- Either submit the whole template to UIS, or extract and submit only the UIS\_ED\_B sheets from the template.
- In both cases, some letter codes must be entered next to the empty cells of the B2 and B3 sheets where no data has been transferred

Thank you!

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