Education Finance Template

South Asia regional workshop on education expenditure data collection and processing

20 - 24 June 2016

Bangkok, Thailand

Imededdine Jerbi, Statistician, Education Finance, UNESCO Institute for Statistics

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.

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
4- Education				**240,388.414**
Ministry of Higher Education				**49,479.392**
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	CConstruction 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

UNESCO

UNESCO

INSTITUTE FOR STATISTICS

INSTITUTE *for* STATISTICS

I- Entering education expenditure data

- Val_Data entry_education exp., example:

	Item code	Data Source	Item name	Source of funding	Expense category	2012
Number of line-item	283					
Expenditure on education from all Ministries, agencies, department, and foreign donors						
Year	2012				Currency unit	
					Budget/actual	
	AFG/270323-1	MoF	Education quality improvement proje	Development/Afghanistan Reconstruction Tru		31,771.90
	AFG/270323-2	MoF	Education quality improvement proje	Development/Global Partnership for Educatio		-
	AFG/270331	MoF	Construction, Rehabilitation and Equ	Development/Government of Afghanistan/Gr		10,426.67
	AFG/270332	MoF	Construction and Equipment for Scho	Development/Government of Afghanistan/Gr		3,279.34
	AFG/270335	MoF	Construction of Schools and Dormito	Development/Government of Afghanistan/Gr		19,954.57
	AFG/270336	MoF	Reconstruction and Rehabilitation &	Development/Government of Afghanistan/Gr		62,312.52
	AFG/270376	MoF	Construction of School in Fronteir Pro	Development/Government of Afghanistan/Gr		39,127.49
	AFG/270379	MoF	Construction of Dormatory and agricu	Development/Government of Afghanistan/Gr		4,073.71
	AFG/270383-1	MoF	Education Infrastructure Developme	Development/Afghanistan Reconstruction Tru		1,474,553.39
	AFG/270383-2	MoF	Education Infrastructure Developme	Development/Denmark/Grant		351,849.56
	AFG/270383-3	MoF	Education Infrastructure Developme	Development/Government of Afghanistan/Gr		26,388.49
	AFG/270383-4	MoF	Education Infrastructure Developme	Development/Government of Kazakhstan/Gra		
	AFG/270383-5	MoF	Education Infrastructure Developme	Development/India/Grant		151,409.69
	AFG/270383-6	MoF	Education Infrastructure Developme	Development/Kazakistan/Grant		2,570.51

II- Data Transformation

- Transferring the national expenditure codes **and labels**

II- Data Transformation

- After copying the item codes and labels from Val_Data entry_education exp. into Val_Data transformation:

II- Data transformation

- Assigning line-item expenses to ISCED levels:

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?

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%

UNESCO

INSTITUTE *for* STATISTICS
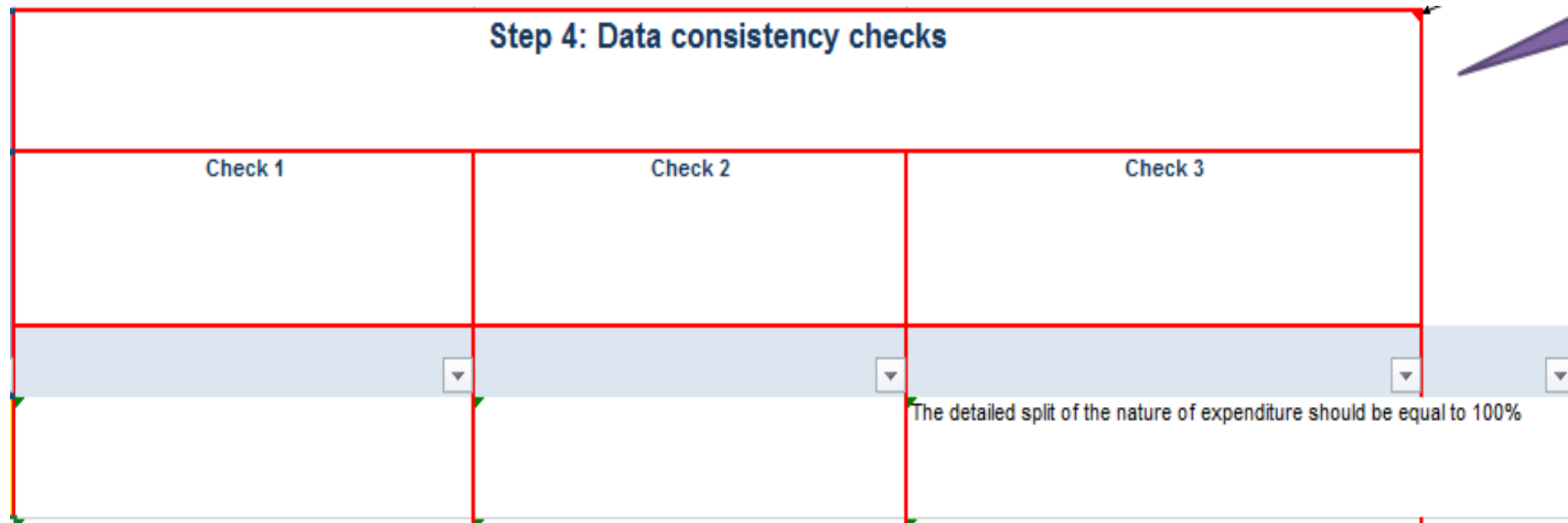
II- Data Transformation

- 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

Step 4: Data consistency checks

Check 1	Check 2	Check 3
		The detailed split of the nature of expenditure should be equal to 100%

- 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

UNESCO

INSTITUTE *for* STATISTICS

INSTITUTE FOR STATISTICS

www.uis.unesco.org

Thank you!