



THE REPUBLIC OF UGANDA

Ministry Education and Sports

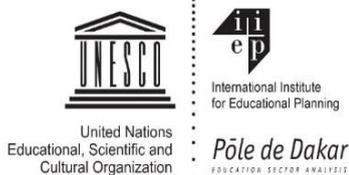
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# NATIONAL EDUCATION ACCOUNTS REPORT

## UGANDA

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Working document



July 2016

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## FOREWORD

For the last 5 years Uganda has spent more than 10% of its overall budget on education, yet educational achievements remain low hence the need to develop National Education Accounts (NEA) to serve as a basis for annual reporting and budget requests. NEA provides a framework for measuring total national education expenditures from public, private, donor and household sources. The NEA organizes, tabulates, and presents information on education spending, measuring the ‘financial thump’ of a national education system and answering questions about who is financing what kind of education services. NEA achievement involves data collection & extraction, processing and analyzing then interpreting the data for policy considerations. NEA is relevant to policy making because it provides valuable information such as status reports on the current use of financial resources, education expenditure trend analysis, reports on globally accepted indicators and also highlights imbalances in distribution of education expenditures.

NEA will provide a snapshot of the education system by measuring the flow of funds and answering four key questions: Where does the money come from by examining the sources of educational funding MoES, Public & Private, Donors and Households, how do the funds flow by looking at the financing agents and intermediaries who receive funds from various sources and pay for educational services through the Ministry of Education, local governments?, where does the money go by examining providers of services or activities related to education, such as schools, tutors and training institutions?, what services are produced by looking at functions, services or activities that providers deliver, such as classroom, textbooks, at different education levels.

However, Implementation this program had challenges like the difficulty of getting information from Non-Government Organizations (NGOs), Coalition of Uganda Private Schools Teachers Association) COUPSTA, Forum for Education NGOs in Uganda (FENU) and Uganda National Teachers’ Union (UNATU). A rapid data collection and surveys were carried out which helped us appreciate the importance of institutionalizing collection of National Education Accounts in all education institutions. The NEA project was funded by GPE, in collaboration with UIS, IIEP-Paris and IIEP-Pôle de Dakar. The technical support which was provided during this project will go a long way in providing comprehensive national framework on

financial flows within the sector.

I wish to thank all those that made this publication possible. Special thanks go to technical assistance provided by Mr. Ousmane Diouf (IIEP-Paris) and Mr. Jean Claude Ndabananiye (IIEP-Pôle de Dakar), EDPs, Local Governments, Ministry of Finance Planning & Economic Development and Ministry of Gender and Ministry of Education & Sports and UBOS technical team for their contribution to the successful execution of the exercise.

Mrs. Janet Kataha Museveni

**Hon. Minister of Education and Sports**

## MESSAGE FROM UNESCO IIEP

The Ugandan government has taken on an ambitious project for the future of its education system – the creation of a National Education Account (NEA). This vital tool provides unprecedented insight into the financial health of its education system, and identifies both gaps and overlaps in how education is funded and delivered.

The NEA brings together information on education expenditures that for years had remained scattered among numerous sources, inaccessible to policy-makers. Through the collection and analysis of reliable and transparent data on education spending from key sources – government, household, and external funding across all education levels – Uganda will now be in a better position to target educational resources to the actual needs of its people.

This exercise is crucial for all countries, not only Uganda. NEAs help to identify what financial resources are available, the first step in planning for an effective education system that is able to evaluate and improve itself. An NEA can strengthen not only policy formulation, but also implementation. It helps track what resources actually get disbursed, where, when and for what – all pivotal components of monitoring policy implementation. For Uganda, the NEA revealed the large contribution – nearly 47 per cent – that households make towards funding education. Without this knowledge, educational planning would be clouded by uncertainty and lack the data needed to ensure government and external spending and resources are going where they are most needed.

The important role of an NEA in both education policy design and implementation will have an impact far beyond 2016 and towards the achievement of the Education 2030 agenda. Out of this project, which was first launched in 2013, the eight countries involved have helped create a methodology for the development of an NEA from which all countries seeking to create high quality and equitable education systems will be able to benefit. The Uganda government should be proud of its valuable contribution to this global public good.

IIEP-UNESCO would also like to thank our colleagues at IIEP-Pôle de Dakar, the UNESCO Institute for Statistics, and the Global Partnership for Education, for their intellectual and financial support.

Suzanne Grant Lewis  
IIEP Director

## PREFACE

The Education, Science, Technology and Sports sector in Uganda is one of the country's major social service delivery sectors since it is responsible for the delivery of critical government programs such as Universal Primary Education (UPE), Universal Secondary Education (USE), Universal Post Primary Education and Training (UPPET). All these programs are aimed at enhancing the country's human resource development capacity.



The provision of free access to education at both primary and post primary school level has increased enrollment of children from poor households and increased enrollment of girls compared to boys.

This has encouraged the need for comprehensive and comparable education finance data for better education planning, management and resource mobilization. However, the country faces a challenge in accurately tracking financial flows to education which often does not take in to account contributions from donors, parents and communities.

The National Education Account is a National project developed in collaboration with Uganda Bureau of Standards (UBOS) which will focus on the accurately tracking financial flows to education over a period of six (6) years (i.e. 2008 -2014). It will analyze and provide details on budget allocations within the country to assess equity and efficiency (where the money goes and whether it is used effectively). It will also estimate private expenditures on education; and monitor the external contributions to education and identify the challenges that influenced the implementation of the project. It will also develop international expertise and methodologies on developing and implementing comprehensive National Education Accounts (NEAs).

As we work towards achieving a middle class income economy by year 2020, the implementation of a comprehensive and comparable education finance data is crucial. The financing of education has become a key issue in national and international efforts to achieving quality education outcomes; and for better education planning, management and resource mobilization. At the international level, many countries have difficulty reporting complete and detailed education finance data on a regular basis to the UNESCO Institute for Statistics (UIS), which in turn limits effective monitoring of

progress towards implementation of Sustainable Development Goals (SDGs).

The main output from the project will be a comprehensive Uganda National Education Account (NEA) Report. This report will contain processes and methods developed to collect process and analyze education data on financing flows so as to be integrated within the regular collection and use of education statistics within the country.

I would like to encourage all stakeholders in the implementation of this national education account to support its development for efficient use of resources as well as to inform policy and planning, by and beyond 2016.

Dr. Rose Nassali Lukwago

**PERMANENT SECRETARY**

## ABBREVIATIONS AND ACRONYMS

ADB :	African Development Bank
AGO :	Accountant General's Office
BADEA :	Arab Bank for Economic Development in Africa
BFP :	Budget Framework Paper
BTVET :	Business Technical Vocational Education Training
CEMIS :	Computerized Education Management Information System
CIDA :	Canadian international development Agency
CSOs :	Civil society Organization
DSC :	District Service Organization
DFID :	Department for international Development
DLB :	District Lands Board
ECCE	Early Childhood Care Education
ECD :	Early Childhood Development
EDPs :	Education Development Partners
EMIS :	Education Management Information system
ESBWG :	Education Sector Budget Working Group
ESR :	Education Sector Review
ESSP :	Education Sector Strategic Plan
EU :	European Union
FBOs :	Faith Based Organizations

FENU :	Forum For Education NGOs Uganda
FY :	Financial Year
GDP :	Gross Domestic Product
GER :	Gross Enrollment Ratio
GoU :	Government Of Uganda
H.O.D :	Head Of Department
IDB :	Islamic Development Bank
ICT :	Information Communication Technology
IGF :	Internally Generated Funds
IIEP :	Internationally Institute Of Education Planning
IPFs :	Indicative Planning Figures
ISCED :	The International Standard Classification Of Education
LG :	Local Government
M&E WG :	Monitoring and Evaluation Working Group
MOES :	Ministry Of Education and Sports
MoESTS :	Ministry of Education, science, Technology and Sports
MOFPED :	Ministry of Finance Planning and Economic Development
MOGLSD :	Ministry of Gender Labour and Social Development
MoH :	Ministry of Health
MOLG :	Ministry of Local Government
MoWE :	Ministry of Water and Environment

MPS :	Ministerial Policy Statement
MTBF :	Medium Term Budget Framework
MTEF :	Medium Term Expenditure Framework
OPEC :	Organization of the Petroleum Exporting Countries
NBFP :	National Budget Framework Paper
NCDC :	National Curriculum Development Centre
NDP :	National Development Plan
NEA :	National Education Account
NER :	Net Enrollment ratio
NGOs :	Non-Government Organizations
PCR :	Pupil Classroom Ratio
Pôle de Dakar :	A branch of IIEP/UNESCO based in Dakar
PLE :	Primary Leaving Examinations
PTC :	Primary Teachers College
PTR :	Pupil Teacher Ratio
SCR :	Student Classroom Ratio
SFG :	School Facilities Grant
SNA :	System of National Accountants
SPM :	Sector Policy Management
STR :	Student Teacher Ratio
SWAp :	Sector Wide Approach

UACE :	Uganda Advanced Certificate of Education
UBOS :	Uganda Bureau Of Statistics
UCE :	Uganda Certificate of Education
UGX/Ush:	Uganda Shillings
UPOLET :	Universal Post O-level Education Training
UNESCO :	United Nations Educational Scientific and Cultural Organization
UNSC :	United Nations Statistical Commission
USE :	Universal Secondary Education

## EXECUTIVE SUMMARY

**Background:** Uganda is one of the countries that embraced the National Education Accounts (NEA) program under the system of National Accounts 2008. The National Education Account (NEA) Project was initiated to cover the gap in the education financing. It is a comprehensive approach that covers all education levels: Pre-education; Primary; Secondary (both lower and upper); Technical and Vocational Training; and Tertiary education. In addition to studying the education finance in all level of education NEA also covers the financing of General Administration. NEA uses a systematic approach in data collection, processing, analysis and reporting. The approach collects data from the source (financing units) and expenditure units (education institutions). The data is the collected is developed into comprehensive data base that is used for evidence based planning. The project is implemented in 8 countries and the Uganda was among the countries that benefited from the project. In this report therefore concentrates on the NEA in the Uganda.

**Study objective:** The overall objective of implementing the NEA project in the Uganda was to improve the completeness and quality of education finance data available for national policy-making and international reporting. Specifically the project aimed at developing , test and agree on methods for tracking budget allocations within the country and estimating expenditures on education; building capacity by developing international expertise and methodologies on National Education Accounts (NEAs; and setting up/harmonize sustainable methods for the collection, reporting and analysis of government expenditure. The research questions that were answered by the study were: How much does the Education cost?; Who finances it?; and What are financing and cost structures at the different levels of education?

**Study design and data Collection:** This study focused on two main sources of funding: Public and External. Public funding data was collected from the government including central and local governments. An attempt was also made to collect data from line Ministries that own education institutions the challenge however was to get the data in a form that is compatible to the study needs in-terms of nomenclature.

*The Uganda Report.* The first chapters of the report presents the general context within which the education sector operates; education development, and the methodology of the report. The later chapters presents the findings from the 2009/10 to 2013/14 trend analysis of the NEA data.

The introductory chapter analyses the general context of Uganda. It generally provides the overall history and demographic, the macro-economic environment and human capital context within which the education sector operates. It was observed that the education sector was operating in a continuously growing population at a growth rate of 3.03% with a predominantly young population where 60% of the total population is below the age of 18. Therefore there is a need for increasing resources for the education sector.

The education sector operates within the existing macro-economic environment that is very critical in education financing. As measured by the GDP, the study find out that the Ugandan Economy has been growing at an average of 6.0 percent per annum between 2008/09 and 2013/14. In real terms the GDP per capita increased by 9.2 percent between 2009/10 and 2013/14. In the same period, total government expenditure increased by 70 percent.

The Ministry of Education and Sports is in the process of implementing a Strategic Plan is titled skilling Uganda, which denotes a paradigm shift for skills development in Uganda. The main purpose of the plan is to create employable skills and competencies that are relevant in the labour market instead of educational certificates.

Chapter 2 of the reports presents the education development in Uganda. It highlights the legal and policy frame work that guide that implementation of the education sector, structure of the education sector, and overview performance of the education sector.

The legal framework for delivery of education services is based on the Constitution of the Republic of Uganda (1995).The constitution of Uganda under XIV (b) states that all Ugandans enjoy rights and opportunities and access to education. In addition to the constitution there are also acts that guide the implementation of education various levels such as the BTVET Act (2008), the Universities and Tertiary Institutions Act (2001) and the Education Service Act (2002).

Chapter 2 also highlights the structure and organization of education and training. The structure was divided into formal and non-formal education. Uganda's current formal education system is a four tier structure that is modeled along a 7-4-2-3 year progression pattern: Seven years of primary education, followed by four years of lower secondary or Ordinary level ('O' level), two years of upper secondary or advanced level ('A' level) and three to five years of tertiary education. The NFE takes the following forms:-Early Childhood Care and Education (ECCE); Supplementary Education; Complementary Education; Adult Literacy with Skills Development; Personal Development; and, Professional and Vocational Training.

The performance of the education sector is guided by the activities in the Sector Wide Approach (SWAp). The SWAp in Education sector planning in Uganda was developed in the context of an Education Sector Strategic Plan (ESSP). The Medium Term Budget Framework (MTBF) forms the basis of sector expenditure.

The study looked at the performance of selected indicators in all the education levels from 2005 to 2014. In this period number of ECD centres increased by 689% and total enrolment increased by 454%. In primary education NER improved from 93% to 97% , PCR improved from 74:1 to 59:1 and the number of qualified teachers increased by 32%. NER in secondary school increased from 15.4% to 26% while STR worsened between 2010 and 2014 from 19:1 to 22:1. Ugandan Advanced Certificate of Education pass rate increased from 64.5% in 2006 to 82% in 2014. Enrolment in BTVET increased by 135% from 2007 to 2014 while tertiary enrolment increased by 107% from 2005 to 2014.

The total budget allocation (Government of Uganda and donor funding) between the financial years 2003/04 and 2014/15 increased by 370%. Overall, the primary sub sector has been taking the biggest share of the sector budget followed by the secondary sub- sector, tertiary, BTVET and others in that order.

Chapter 3 presents the methodology under which the that data was organised, collected, and analysed. The study defined production units as institutions that provided the education services and these were categorised into levels:

1. Levels of Education (Pre-Primary; Primary; General Secondary; Business, Technical & Vocational; Teacher and Instructor training; University Education)
2. Non allocated by level ( General Administration; Adult Education; Non-formal Education and training)

The classification by objective of expenditure used for analysing the financial flows for education is based on the classical distinction between personnel costs, other recurrent expenses, and investments, but also strives to set apart expenses of a pedagogical nature (teachers, equipment and materials):

- i. Personnel emolument (Teaching staff; and Non-Teaching Staff)
- ii. Recurrent expenditure (Schools supplies and pedagogical materials; Other operating expenses)
- iii. Capital/ investment (The payment of personnel includes salaries and social welfare contributions (payments made by the employer and employee).

The study categories the financing units (sources of education financing) into four main categories,

- i. Public
- ii. Household/Private
- iii. Development Partners (External)
- iv. Internally Generated Income

In terms of analysis the study further looks at average financing per student, average production cost per student and average expenditure of production units per student.

The sources of information for the study were central government, local governments, development budget and follow up reports (for external reports), households, NGOs, religious organisation, public and private schools in all levels. Data collected was processed so as to classify following the three nomenclatures on education levels and production units, financing units and activities and object of expenditure.

Currently, there is no arrangement for compilation of National Education Accounts. However, the institutional set up can be used to collect this data. The first step towards sustainability of NEA will involve institutionalizing the activity of collecting financial data from all education institutions in the country

**Study Findings:** The findings of the study are presented in chapters 4 to 10. These chapters analyse and discuss the education financing in the Republic of Uganda. The Uganda Shilling was used as the currency unit of analysis.

Chapter 4 present the financing of education under the decentralisation. The rationale for decentralization in Uganda was political and the main consideration leading to its implementation was the need to restore democracy and return power to the people. The Local Government Act enacted in 1997 aimed at consolidating and streamlining the law on local governments to be in line with the Constitution.

Local Governments are the frontline service delivery points. They derive this mandate from the provisions of Local Government Act CAP 243 and other provisions and by-laws of the decentralization policy. The local government have powers to make development plans based on the local priorities, raise revenue and make, approve and execute budgets within their jurisdiction.

Fiscal decentralization aims at increasing Local Government autonomy and flexibility in budgeting and setting LG development priorities, in addition to enhancing local participation in decision making and improving downwards accountability. Since the introduction of the FDS in 2002, the grants to Local governments have increased from UGX.721.5 billion in the FY 2003/04 to over UGX.2.3 trillion in FY2014/15.

Chapter 5 presents total expenditures on education and other indicators based on the total education financing. The study shows that total expenditure on education increased from 2,602bn in FY 2009/10 to 4,296 billion in FY 2013/14. This indicates that the total education expenditure grew by 64.1% representing an average annual linear growth of 12.8%. The increase in education spending can be justified by a number of factors such as the demographic and economic factors; and the developmental goals of the education sector. Education

Expenditure as a percentage of GDP shows a 1.5% decrease (from 6.4% in 2009/2010 to 6.3% 2013/14).

From FY2009/10 to 2013/14, the major source of Education funding was the households (parents and individuals) which contributed to over 50% each year of the total education funding throughout the period under review. The Government was the second followed by external funding and IGF was the least. Among economic activities it was observed that a larger proportion of funding was for recurrent activities, followed by; boarding, meals, school health and transport; capital; others (pocket money). The least funded activities are scholarship and support to families; text books and supplies (private) and teaching and learning materials both funded at 1% of the total funding from the financing units.

Among education levels, it was observed that Primary Education received more funds than other levels of education in all the financial years, followed by Lower secondary and Higher Education. Funding for primary level, lower secondary, upper secondary, BTVET and Higher education increased over the financial years of study.

In terms of total average cost per student it was observed that the average cost per student increases as the you go up the level of education. Non formal education has the lowest average cost per student. It was futher observed that average funding for public students was highest in higher education followed by teacher education, BTVET, Lower Secondary, upper secondary, primary and the lowest was for non formal education. No public funding was available for pre-education. For average funding per student, it was higher education that had the highest average funding followed by upper secondary and pre education was the lowest. On average funding per economic activity, other recurrent had the highest average expenditure per student was followed by teaching staff. Teaching and Learning Materials and scholarships and support to families were the ones with the lowest average expenditure per student.

The study further analysed the usage of funds on economic activities. It was noted that there were variations on the usage of funds among the economic activities. However of a common feature across the education levels was that teaching and learning materials was always among activities with the lowest funding and average expenditure per students.

While the total teaching staff expenditure have increased by over 80%, the average PTR has not significantly improved. However correlation between the two variables shows that increase in expenditure on teaching staff improved PTR. The PTR in all schools moved from 49 in 2009/10 to 46 in 2013/14 and in the same period, PCR increased from 58 to 59. PLE pass rate fluctuated over the years, with a significant drop of 1.6% in FY 2010/11 compared to total expenditure on primary education that increased over the years. Under secondary education the total expenditure on secondary education generally increased over the period of study whereas the UCE pass rate declined from 94% in FY 2009/10 to 93% in FY 2013/14.

Chapter 6 presents public expenditure on education. From 2009/10 to 2013/14, total GoU funding on increase by 71.4% (from 1,438.7 billion US\$ to 839.5 billion US\$). Despite that the total government expenditure on education has been increasing annually, public education expenditure as % of GOU and public expenditure as a percentage of GDP were fluctuating.

The study identified four main funding units of public funds (MoESTS, Education Service Commission, MoELSD, MoWE, and MoLG). Of the four Ministry of Local government has the highest public education expenditure. This is in line with the decentralization policy. The education funding to MoESTS, Education Service Commission, and MoLG has been increasing while the funding for MoELSD, MoWE were decreasing.

The study also looked at the expenditure of public funding by the public funding units mainly MoESTS and the MoLG. It is found out that in the MoLG main expenditure driver was teaching staff while for the MoEST it was other recurrent while for MoGLSD, it was capital investment and for MoWE it was boarding, meals, school health and transport.

Total public expenditure on economic activities indicate that teaching staff had more funding than any other activity, followed by other recurrent, non-teaching staff and capital. The activities with lower allocation of public resources were scholarship and support to families, teaching and learning materials, and boarding, meals, school health and transport.

Public Average expenditure per student increased over the years. The public average expenditure by level of education shows that BTVET has the highest unit public expenditure per student, followed by teacher training education, higher education, upper secondary, lower

secondary and lastly primary. A general increasing trend during the five year period was observed in all levels.

Total public funding by education level was highest for the primary level of education followed by general administration, lower secondary education and higher education. BTVET, Teacher Training and Upper Secondary had lower percentages of total public funding allocations.

The data was also analysed to look at how the education levels used that public funding. A similar trend was observed that among basic education (primary, lower and upper secondary) where over 75% was used for teaching staff and the scholarship and support to families; and non teaching staff had the lowest usage. In teacher training and BTEVT, capital and teaching staff had the highest percentages on public finance usage while in higher education it was teaching staff and non-teaching staff. Much of the public General Administration funds were used for non-teaching staff and other recurrent.

Chapter 7 highlights the findings of the analysis on household expenditure. The study revealed that the percentage of households expenditure was higher than all financing units. The analysis shows that the total household expenditure increased by over 100% during the period under review but the education household as expenditure of GDP was fluctuating at a decreasing trend.

The analysis shows that the largest funding of Household Education is from fees followed by boarding expenses, and others (pocket money). On average 43% of the household expenditure on education went towards fees over the period under review. Uniform, textbooks and supplies were the least funded. In terms of growth all activities experienced growth.

The Household expenditure on education has generally been increasing over the past years in the different levels of education due to increasing living cost. The Primary level was the most funded, followed by lower secondary, higher education and upper education across all financial years. Pre education, Teacher training and BTVET are the least funded levels across all Financial Years.

The highest household unit costs was in Higher Education at an average of 4,159,513 shillings per student for the entire period. Primary Education Level had an average unit cost of 102,509; Lower secondary Education Level had an average unit cost of 1,255,313; Upper secondary Education Level had an average unit cost of 1,992,875 while the average unit cost in Teacher Training Education Level is at 921,597

On household expenditure on economic activities, the analysis reveals that education institution's expenditure is high on teaching staff, followed by other recurrent and Boarding, Meals, School health, and Transport and others (pocket money). Usage on all economic activities had grown in the range of 28 and 59 percent. Activities with the highest growth were other recurrent; and boarding, meals, school health and transport.

Chapter 8 Highlights External Education funding in Uganda. External funding is the third largest source of education financing in Uganda. The study find out that External expenditure on education as a percentage of GDP has been fluctuating between 0.30% and 0.50% between 2008/9 and 2013/14. The trend on external education funding shows that shows an overall increasing trend of external funding on education at both current prices and 2010 prices.

The analysis shows that external education funding was directed towards three categories mainly capital expenditure other recurrent expenditure scholarships and support to families teaching and learning materials.

No significant amount of was directed external towards: Non-formal education, adult education and Teacher Training Education throughout the entire period. Pre Education received external funding in the year 2008/9 (747 million US\$) and 2009/10 (938 million US\$). The study revealed that the BTVET had more external average expenditure per student than any other education level followed by higher education, lower secondary, and upper secondary. These were the four education levels consistently received external funding. Primary education reported that it received external funding in the years 2012/2013 and 2013/14 and Pre-education reported to receive external funding in the years 20089/09 and 2009/10

Chapter 9 presents an analysis on the education financing through Internally Generated Funds (IGF). The study find out that IGF was the only financing unit among the four financing units (Public, Household, External and IGF) that experienced a decline in total amount of funding from 0.58 USh billion in in 2009/10 to Ush 0.47 billion in 2013/14. IFG as percentage of GDP was very low at less than 0.18 percent annually during the entire period under review. IGF as a percentage of total government expenditure and total government education expenditure has been decreasing during the period. The reason was a result of decreasing trend of total IGF while total government expenditure was increasing.

Average education expenditure per student was the lowest and it was fluctuating. The lowest IGF per student of UGX. 3,268 was registered in FY2009/10. The highest of UGX. 4697,60 was registered in FY2010/11.

The study revealed that other education levels were not able to generate their own resources. The education levels that had reported IGF were in the primary education, lower secondary education, upper secondary education and teacher training education. The highest IGF was recorded in primary and the lowest was in teacher training.

The data analysis showed that the IGF were mainly used for four economic activities namely: Teaching Staff; Teaching and learning materials; other recurrent; capital; and boarding, meals, school health and transport.

The highest IGF per student was in lower and upper secondary education followed by primary education and lowest in teacher training institutions. Whereas primary education had the highest IGF through the period 2008/09 to 2013/14, because of the high number of enrolment the IGF per student was lower than both the lower and upper secondary education.

Chapter 10 presented an analysis of education financing in Uganda in comparison with other Kenya using selected indicators. These two countries were the pioneers of NEA in East Africa. Uganda's demographic growth in 2008-2011 was more than that of Kenya, the highest being

3.1% for Uganda while for Kenya at 3.0% in 2009. The number of students in Kenya increased over the period of study(2006-2011) whereas that is Uganda has been increasing over the years of study with a decrease of 2.9% in 2010.

In Kenya, the Government funds on average 60% of the total education, it's the highest funder of education in Kenya, followed by household funding, internally generated funds, external funds and other private funds. This is in contrast to Uganda whose major funder is the Households averaging at 55% followed by government funding, external funding and internally generated funds.

Both countries education funding mainly to primary education followed by secondary education. Though 34.2% of Uganda's Education funding was spent on Primary education less than Kenya's 37.7% in 2010. University funding was the third funded in both countries with 15.5% funding in Uganda and 18.7% funding in Kenya in 2010. The least funded levels in both countries were non formal education, in service education and adult education.

Finally chapter 10 the study presents its conclusions, recommendations and sustainability. The study presented its findings based on the financing units. From the analysis it can be concluded that while the total education funding was increasing there was no corresponding increase in total education expenditure as a percentage of GDP.

Based on the findings from the expenditure, it was concluded that greatest percentage of public expenditures for education go towards the primary level of education followed by lower secondary, Higher Education, Upper Secondary, BTVET, Pre-education, Teacher Training Education, Non Formal Education and Adult literacy. The highest share of public funding was used for teaching staff, other recurrent and capital expenditure. Higher education had the highest public funding per student while non-formal education had the lowest and there was no public funding for pre-education.

Only three education levels (Primary, Lower Secondary, Upper Secondary, and Teacher Training) were able to generate their own resources and primary had the highest IGF. IGF as a

percentage of GDP continued to decline during the period. Out of the total IGF, The greatest percentage of IGF expenditures for education go towards the primary level of education followed by lower secondary, upper secondary and teacher training was the lowest. The challenge during the study was to capture IGF from some s=institutions due to poor record keeping.

On household education financing the study concluded that the households were the main funding units and contributed more than any other funding unit. Its funding was increasing annually. Generally, the household expenditure as a percentage of GDP for the period of the review stands at 3.56% on average. The above trend can be attributed to improvement in household income and increased sensitization of parents on the need to contribute more towards the education of their children.

During the period under review,2010 to 2014, primary education, lower secondary and higher education had the large proportions of household education expenditure. However it can be concluded that based on the average expenditure per students it was higher education that had the highest household expenditure per student. The major expenditure drivers of household expenditure was teaching staff.

The study provided the following policy recommendations: Review the financing arrangement for education with a view to letting parents contribute in a transparent manner through Parents Teachers' Associations (PTA).

The sector should channel more resources to education levels which had high unit cost (e.g. higher education and BTVET) and are less attractive to parents to fund(e.g. BTVET).

Government primary schools should be placed into three categories, namely full UPE (Tuition fully funded by capitation grants), partial UPE (Tuition shared between capitation grants and parents) and non UPE (Tuition fully paid by the parents).

The last component presented recommendations on sustainability of NEA. The MoES needs to come up with guidelines requiring education institutions to regularly provide information on

their income and expenditure. There is need to support the current Education Management Information System (EMIS) by introducing a module for Education financing.

# 1 CHAPTER 1 : BACKGROUND

This introductory chapter analyzes the general context of Uganda. To do this, the historical and geographical context will be presented first (1.1); then the demographic context will be developed (1.2). The economy and human capital will be presented in the third section; and finally macroeconomic environment will be presented in Section 4.

## 1.1 Geographical and historical context

Uganda's geographic coordinates are 1°00'N 32°00'E. It is located in eastern Africa, west of Kenya, south of South Sudan, east of the Democratic Republic of the Congo, and north of Rwanda and Tanzania. It is in the heart of the Great Lakes region, and is surrounded by three lakes, Lake Edward, Lake Albert, and Lake Victoria. While much of its border is lakeshore, Uganda is landlocked. Despite being on the equator, Uganda is more temperate than the surrounding areas because of its high altitude. The country is mostly plateau with a rim of mountains. These include Mt Elgon (East), Mt Moroto (North-East) and Mt Rwenzori (South-West). This has made it more suitable to agriculture and less prone to tropical diseases than other nations in the region.

The climate is tropical and generally rainy with two dry seasons (December to February, June to August). It is semi-arid in the northeast. The country's geographical location, the landscape and the physical features therein coupled with other factors has over the years played both positive and negative roles in the provision of education in the country. For instance, provision of education services in hard-to-reach areas remains a challenge during the period under assessment. Hard-to-reach areas in this context are characterized as areas with difficult terrain; lack social amenities, and hostile climatic conditions. In such areas, attracting and retaining teachers, construction of school facilities and accessing education services by school going children remains a challenge.

Formal education in Uganda owes its origins to the activities of early missionaries who came to Uganda prior to the inception of British colonial rule in Uganda. At its inception, formal education was restricted to only privileged children of the nobles, prominent families, tribal heads and the clergy. The situation persisted until 1925, when the colonial government started exercising control over education. However, following attainment of independence in

1962, the post-colonial government prioritized the expansion and development of the education system to cater for the rapidly expanding number of school going age children as well as manpower needs of the country. In 1997, the Universal Primary Education programme was introduced. This was followed by the Universal Secondary Education programme in 2007.<sup>1</sup>

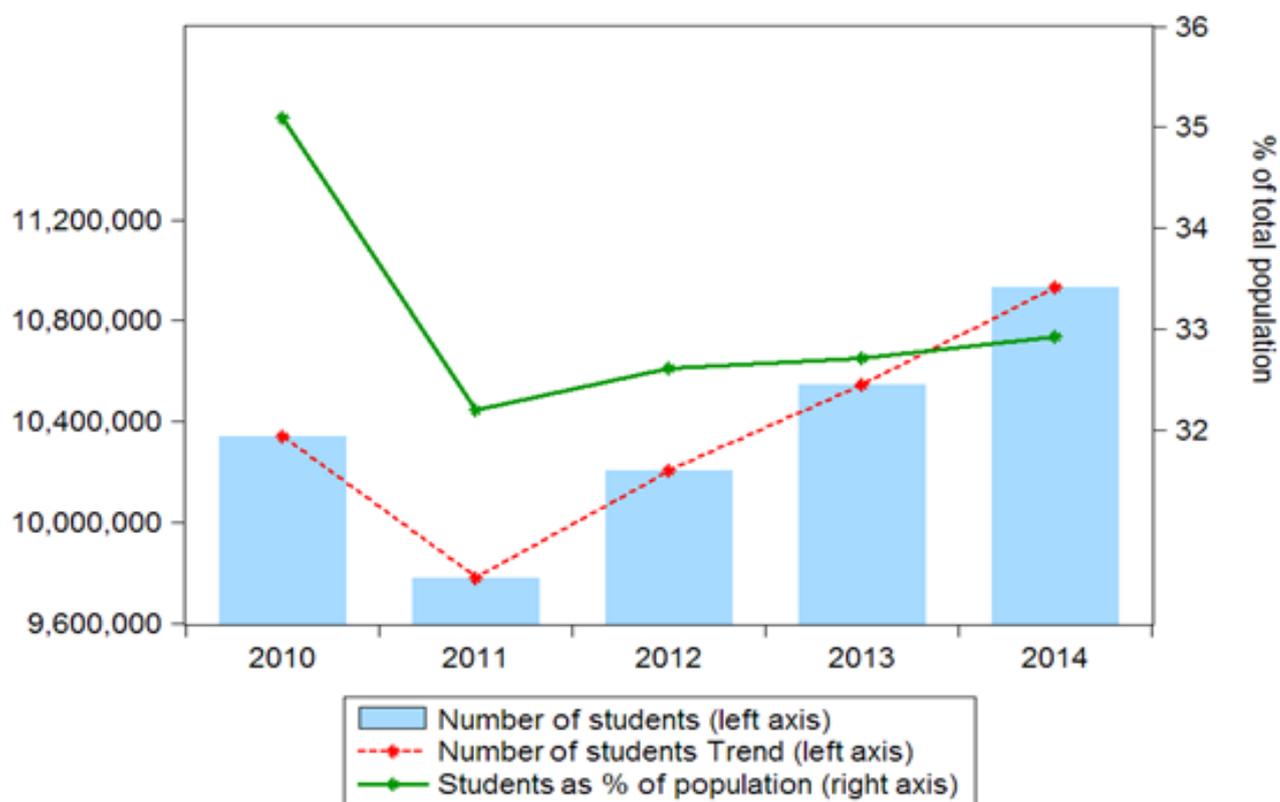
## 1.2 Demographic and social context

### 1.2.1 Demographic context

At the beginning of the 21st century (2000), Uganda's population, was approximated at 24.2 million. The population in December 2014 was estimated at 34.9 million with an annual growth rate of 3.03%. With an annual population growth rate of 3.03 percent and fertility rate of over 6, education planning should focus on increasing resources for the education sector to accommodate the growing population.

The population is predominantly young with those aged below 18 years constituting 60%. Although this youthful population if well nurtured and educated could provide big domestic market and future economic growth and social transformation, hence reap demographic dividend. In the short run however, rapid changes in the population growth has contributed to the surge in the number of school going-age children thereby creating excessive pressure on the existing education infrastructure, instructional materials, and teachers.

**Figure 1.1: Comparison of students to the country's population**



**Table 1.1: Demographic characteristics**

Indicator	1969	1980	1991	2002	2014
<b>Census Population ('000)</b>	9,535.1	12,636.2	16,868.7	24,200	34,900
<b>Urban population Percentage</b>	-	7.12	11.26	24.53	18.72
<b>Sex ratio</b>	101.9	98.2	96.5	95.3	94.5*
<b>Life expectancy at birth (Census)</b>	46.5	-	48.1	50.4	-

Source: Uganda Bureau of Statistics

Table 1.1 shows that, between 1960 and 2014, the population has more than tripled. It was multiplied by almost 3.6. Furthermore, as shown in the table below, there is a gradual decline of both the infant mortality rate, child mortality rate and fertility rate.

**Table 1.2: Mortality and fertility rates**

Indicator	1995	2000/01	2006	2011
<b>Infant Mortality Rate</b>	97	89	76	54
<b>Under 5 mortality rate</b>	162	152	153	90
<b>Fertility rate</b>	6.9	6.9	6.7	6.2

Source: Uganda Bureau of Statistics

### 1.2.2 Social-cultural context

Uganda is rich with ethnic and cultural diversity. It has four (4) major ethnic groups (i.e. the Bantu, Hamites, Nilo-Hamites, and the Nilotics), with over 65 dialects. This social and cultural diversity presents a serious challenge in the implementation of education services. Cultural attitudes about girl's roles are still negatively strong and resist rapid changes towards improving access to quality education for both boys and girls. Some communities are still reluctant to send girls to school as they are a source of wealth in form of bride price. In these communities priority for girls is marriage and not education. In cattle keeping communities and in areas where plantation agriculture takes place, boys are usually denied participation in education because of economic activities undertaken that require their labour. Diversity in language has posed a challenge on the policy of utilizing mother tongue as a

language of instruction. The current policy emphasizes instruction in mother tongue at lower classes of primary education (i.e. P.1-P.3). However, the cost involved in operationalizing this policy (in terms of orientation of teachers, production of instructional materials and teachers guides and the translation of curricula materials to various dialects), is so prohibitive that it has undermined its implementation

Although the percentage of Ugandans, living in poverty has decreased from 56.4 in 2002/03 to 24.5 in 2012/13, the incidence of poverty has remained high in rural areas. The rural areas with 85 percent of the population constitute 94.4 percent of the national poor. This implies that most people in the rural areas cannot afford quality education for their children.

Provision of education in the context of HIV and AIDS is a great challenge. Within the education sector, HIV and AIDS has affected both the human resource (teachers and administrators) and pupils/students most especially age group of 15 - 24 years. In this way, it has posed a great challenge to the delivery of education in the country. It has the possibility to weaken the ability of the education system to function properly, thereby, undermining its capacity to meet its policy targets. The Ministry of Education, Science, Technology and Sports has put in place an HIV workplace policy. According to this policy, a teacher living positively has a right to go on leave once they are unwell. Teachers are encouraged to reveal their status to their supervisors so that they are not removed from payroll or penalized otherwise. The schools have instituted talks on HIV/AIDS at assembly once every week. This is aimed at continuously sensitizing learners against the scourge of HIV/AIDS.

The idea of having an additional teacher per school to fill the gap of a sick teacher was agreed but implementation modalities have not yet been put in place.

### **1.3 Economic and Human Development Context**

#### **1.3.1 Economic Development Context**

The Ugandan economy in real terms has grown by an average of 6.0 per cent per annum between 2008/09 and 2013/14. The GDP at constant 2009/10 prices was equivalent to approximately 38,933 billion shillings (19,190 million US dollars) in 2008/2009 rising to 50,649 billion shillings (24,964million US dollars) in 2013/14). Between 2008/09 and 2013/14 value added of education at current prices increased from 1,812billion shillings (939 million US dollars) to 3,987 billion shillings (1,571 million US dollars).

While the growth of education value added in real terms averaged at 7 per cent per annum, the contribution to total GDP at current prices ranged between 5.0 and 6.1 per cent. Private education contributed to

approximately 79 per cent of the total education output in 2013/14.

Uganda's economic development initiatives are increasingly being pegged to the National Development Plan (NDP). The first of the NDP plans was the NDP I covering the period, 2010/11 to 2014/15 whose goal and thrust was, 'Growth, Employment and Socio-economic Transformation for Prosperity' and it focused on eight (8) strategic objectives to guide its implementation. The strategic objectives were: 'increasing household incomes and promoting equity; enhancing the availability and quality of gainful employment; improving the stock and quality of economic infrastructure; increasing access to quality social services; promoting science, technology, innovation and ICT to enhance competitiveness; enhancing human capital development; strengthening good governance, defense and security; and promoting sustainable population and the use of environmental and natural resources'.

In line with the NDP1 goal of improving the stock and quality of economic infrastructure, a greater emphasis on development budget expenditure in the period 2009/10 to 2013/14 went to roads, dams and other infrastructure development. Since 2009/10 in accordance with the NDPI goal and thrust for 'enhancing human capital development', a number of projects have been initiated to develop the education function/activities. The projects have been in the areas of building and other infrastructure development, provision of furniture, laboratory equipment, chemicals and reagents, text books, internship placements, ICT development and scholarships.

### **1.3.2 Human Development Context**

The Uganda Vision 2040 identifies human capital development as one of the key fundamentals for sustained national transformation and harnessing demographic dividend. The availability of appropriate and adequate human capital, increases production, productivity and technological growth of a country thus making it one of the key endogenous drivers of economic growth. The Ministry of Education and Sports is in the process of implementing a Strategic Plan titled Skilling Uganda, which denotes a paradigm shift for skills development in Uganda. The BTVET system is expected to emerge from an educational sub-sector into a comprehensive system of skills development for employment, enhanced productivity and growth. The main purpose of the plan is to create employable skills and competencies relevant in the labour market instead of educational certificates. It embraces all Ugandans in need of skills, including but not only primary and secondary school leavers.

### **1.4 Macroeconomic context**

In the period 2008/09 - 2013/14, the real GDP grew by an average of 6 percent per annum. However the economy has generally been growing at a decreasing rate as shown by the figure below. The highest growth

of 9.7 percent was registered in 2010/11 while the lowest growth of 3.3 percent was in 2012/13. The low growth in 2012/13 followed the unstable macro-economic environment that saw inflation rise to 23.5 percent in 2011/12. In real terms the GDP per capita increased by 9.2 percent between 2009/10 and 2013/14.

In the same period of reference the population increased by four million from a population of 29 million (mid 2008/09) to approximately 35 million people in 2013/14, an increase of 20.7 percent in 6 years.

**Table 1.3: Selected macroeconomic memorandum indicators, 2008/09 - 2013/14**

Selected macroeconomic indicators	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
GDP current prices Billion Shs	34,504	40,946	47,078	59,420	63,905	68,184
GDP constant 2009/10 prices Billion Shs	38,933	40,946	44,907	46,888	48,422	50,754
GDP price index	88.6	100	104.8	126.7	132	135
GDP constant 2009/10 prices Percentage change	-	5.2	9.7	4.4	3.3	4.6
GDP per capita at current prices ('000 Shs.)	1,171	1,328	1,482	1,816	1,897	1,966
GDP per capita at constant 2009/10 prices ('000 Shs.)	1,321	1,328	1,413	1,433	1,437	1,462
GDP per capita at constant prices growth rates	-	2.0	6.4	1.4	0.3	1.8
Inflation rate (2005/06 base year)	14.6	9.4	6.5	23.5	5.6	6.7
Population millions (midyear)	29	31	32	33	34	35
1 US \$ = Shs	1,930	2,178	2,523	2,503	2,586	2,600

## 1.5 Public finances

In the period 2009/10-2013/14 total government expenditure increased by approximately 70 per cent. The total government expenditure as a percentage of GDP was lowest at 15.2 percent in 2011/12 following inflationary pressures and was highest in 2010/11 at approximately 18.7 per cent of GDP.

The contribution of public financing to education is low compared to private financing. While the total government expenditure and its expenditure on education have been increasing, the education financing as

a percentage of government has been decreasing. From 2009/10, the education financing as a percentage of government was at 11.7 which increased to 13.4 percent in 2010/11. From 2010/11 the percentage decreased annually to reach 11.2 in 2013/14.

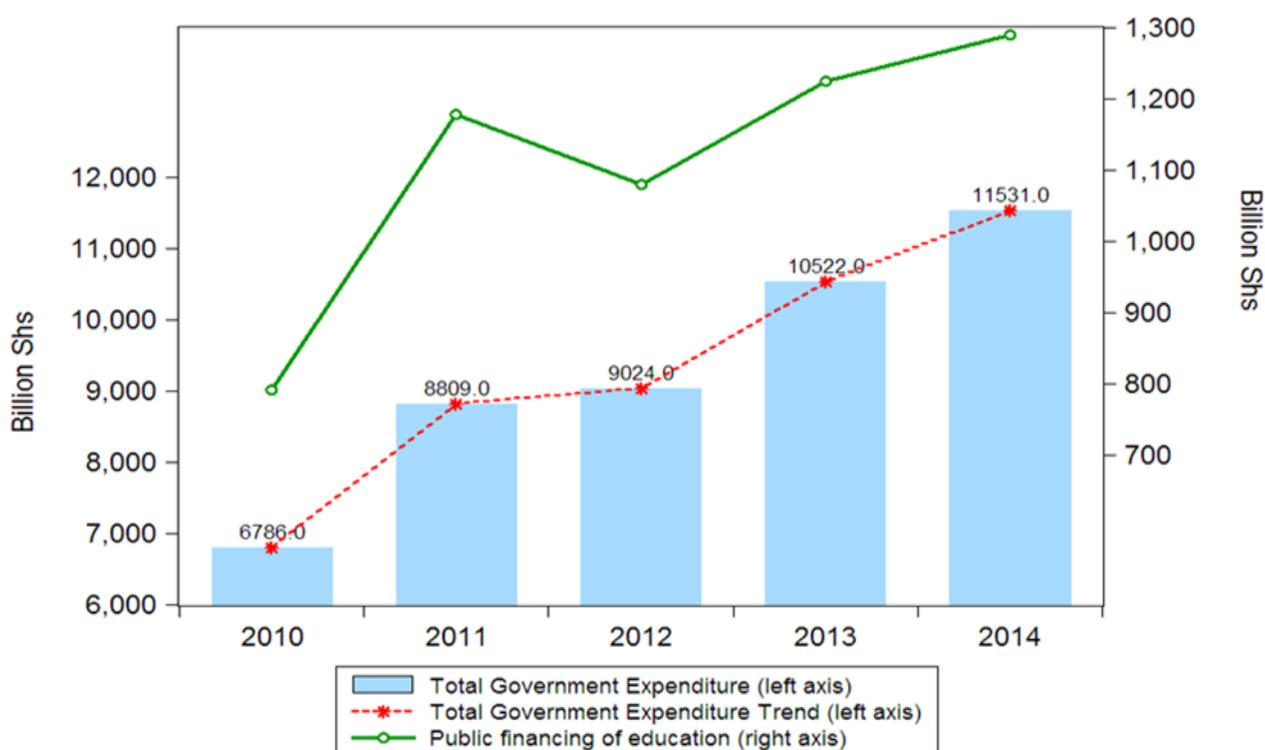
**Table 1.4: Total Government Expenditure as a Percentage of GDP: 2009/10-2013/14**

	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Total Government Expenditure (Billion Shs)</b>	6,786	8,809	9,024	10,522	11,531
<b>GDP at current prices (Billion Shs)</b>	40,946	47,078	59,420	63,905	68,184
<b>Government expenditure as a % of GDP</b>	16.6%	18.7%	15.2%	16.5%	16.9%
<b>Public financing of education (Billion Shs)</b>	791	1,178	1,079	1,224	1,290
<b>Education financing as a percentage of Government Expend.</b>	11.7	13.4	12.0	11.6	11.2

Source: Uganda Bureau of Statistics

*Note: The table above do not include interest payments. However, these are included in the table (1.5) below.*

**Figure 1.2: A comparison between general government expenditure and public financing of education**



From 2009 to 2014, the general government expenditure and public funding are continually increasing.

**Table 1.5: Sectoral Allocations For The Period Fy2008/09-Fy2013/14**

SECTORAL ALLOCATIONS FOR THE PERIOD FY2008/09-FY2013/14												
SECTOR	FY2008/09		FY2009/10		FY2010/11		FY2011/12		FY2012/13		FY2013/14	
	Budget (Bns)	%age share	Budget (Bns)	%age share	Budget (Bns)	%age share						
Security	477.24	8.1	487.68	6.9	649.20	8.8	974.87	10.1	945.13	8.7	1,048.50	8.0
Works and Transport	1,083.73	18.5	1,214.83	17.2	1,038.08	14.1	1,290.79	13.4	1,650.75	15.1	2,510.66	19.2
Agriculture	223.32	3.8	310.73	4.4	365.53	5.0	433.97	4.5	378.88	3.5	382.68	2.9
Education	899.34	15.4	1,079.62	15.3	1,242.65	16.8	1,416.27	14.7	1,592.48	14.6	1,761.59	13.5
Health	628.46	10.7	735.67	10.4	660.00	8.9	799.11	8.3	852.21	7.8	1,127.48	8.6
Water and Environment	150.28	2.6	172.24	2.4	250.23	3.4	271.28	2.8	354.12	3.2	383.86	2.9
Justice/Law and Order	280.42	4.8	359.57	5.1	532.09	7.2	531.63	5.5	537.60	4.9	625.73	4.8
Accountability	417.60	7.1	461.89	6.6	492.03	6.7	543.59	5.6	579.74	5.3	698.80	5.3
Energy and Mineral Development	461.25	7.9	698.93	9.9	391.26	5.3	1,319.95	13.7	1,481.83	13.6	1,675.72	12.8
Tourism, Trade and Industry	30.99	0.5	47.80	0.7	49.22	0.7	53.22	0.6	72.53	0.7	54.81	0.4
Lands, Housing and Urban Development	12.33	0.2	20.33	0.3	23.59	0.3	32.41	0.3	26.08	0.2	29.99	0.2
Social Development	24.07	0.4	32.42	0.5	31.87	0.4	50.45	0.5	58.04	0.5	44.42	0.3
Information and Communication Technology	6.50	0.1	9.52	0.1	12.15	0.2	12.12	0.1	15.52	0.1	15.43	0.1
Public Sector Management	535.35	9.1	706.01	10.0	834.80	11.3	986.21	10.2	1,044.55	9.6	1,093.85	8.4
Public Administration	136.26	2.3	217.20	3.1	301.50	4.1	231.78	2.4	238.76	2.2	398.34	3.0
Legislature	112.57	1.9	121.83	1.7	162.76	2.2	162.75	1.7	235.44	2.2	237.59	1.8
Interest Payments due	397.05	6.8	368.22	5.2	339.86	4.6	519.60	5.4	839.20	7.7	975.34	7.5
<b>Grand Total</b>	<b>5,858.67</b>	<b>100.0</b>	<b>7,044.50</b>	<b>100.0</b>	<b>7,376.54</b>	<b>100.0</b>	<b>9,630.00</b>	<b>100.0</b>	<b>10,902.85</b>	<b>100.0</b>	<b>13,064.79</b>	<b>100.0</b>

## **2 CHAPTER 2 : EDUCATION DEVELOPMENT IN UGANDA**

This chapter will first present the legal and policy framework for education in Uganda (2.1) and then present the Structure and Organization of Education and Training and finally give an overview of the performance of the sector of the education.

### **2.1 Legal and policy framework**

The legal framework for delivery of education services is based on the Constitution of the Republic of Uganda (1995). The constitution of Uganda under XIV (b) states that all Ugandans enjoy rights and opportunities and access to education. Under XVIII, it highlights the function of the state as to promote free and compulsory basic education and take appropriate measures to afford every citizen equal opportunity to attain the highest educational standard possible. It also gives the freedom to individuals, religious bodies and other nongovernmental organizations to found and operate educational institutions if they comply with the general educational policy of the country and maintain national standards.

Other legal documents that guide the provision of education services include the Children's Statute (1996), the NCDC Act (2000), the Universities and other Tertiary Institutions Act (2001), Education Services Act (2002), Children's Act (2004), the Education Act (2008), the BTVET Act (2008), Local Governments Decentralization Act (1997), the Equal Opportunities Commission Act (2007), and the Higher Education Students' Financing Act (2014).

The policy framework is based on the Government White paper (1992), the Physical Education and Sports policy (2004), the National Policy Guidelines on HIV/AIDS (2006), the Basic Education policy for Educationally Disadvantaged Children (2006), the USE/UPPET policy (2007), the Early Childhood Development policy (2007), Gender in Education policy, (2009) and the Special Needs and Inclusive Education policy (2011).

The institutional framework for education service delivery includes the Central Government (represented by MoESTS and line ministries), the District Local Government and the schools and institutions.

## 2.2 Structure and Organization of Education and Training

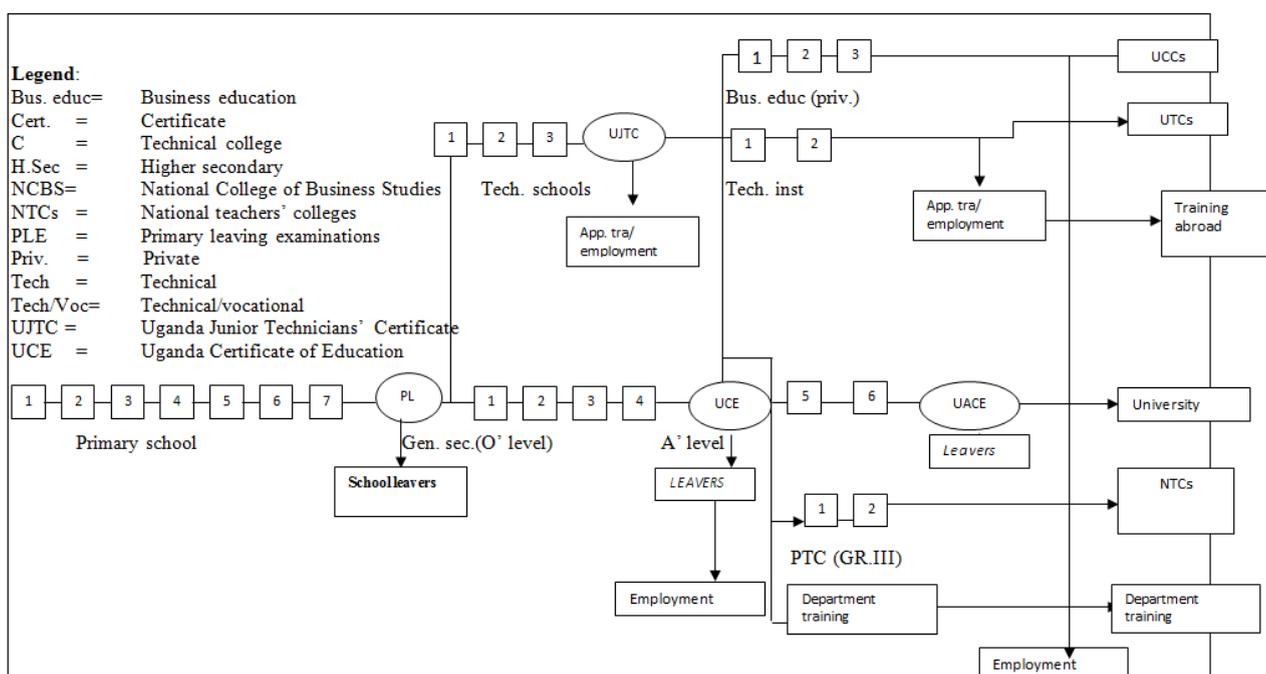
### 2.2.1 Formal Education

Uganda's current formal education system is a four tier structure that is modeled along a 7-4-2-3 year progression pattern: Seven years of primary education, followed by four years of lower secondary or Ordinary level ('O' level), two years of upper secondary or advanced level ('A' level) and three to five years of tertiary education. In parallel, there is an alternative technical and vocational transitioning consisting of a wide variety of training programs that follow immediately after primary education and three or four year post-secondary technical/vocational programs. The structure of education has remained in force since attainment of independence over 50 years ago.

Primary school leavers, have the option to proceed to secondary education or join P.7 enrolling BTVET institutions. O' level/UCE leavers on the other hand have several options; these include proceeding with Advanced Level (UACE) Secondary education, enrolling for a two year advanced course in a BTVET institution, or enrolling for a two-year grade three primary teacher training program in a Primary Teachers's College.

A' level/ UACE leavers also have several avenues for progression to higher education/training. These include (i) proceeding to university, (ii) joining a National Teachers College for a two year course (iii) Joining a Uganda Technical College for a two year course, (iv)Joining a Uganda College of Commerce for a two year course. And joining any of the programmes of departmental training e.g. Health training, etc.

**Figure 2.1: shows the structure and organization of the Ugandan education system.**



## **2.2.2 Non-formal Education**

It is important to note that alongside the formal education structure, there is Non-Formal Education (NFE) and informal education. As defined by UNESCO (1997), NFE is any organized and sustained educational activities that do not correspond exactly to the definition of formal education, but may take place both within and outside educational institutions, and cater for persons of all ages. In Uganda NFE takes the following forms:-Early Childhood Care and Education (ECCE); Supplementary Education; Complementary Education; Adult Literacy with Skills Development; Personal Development; and, Professional and Vocational Training. Most of the non-formal education programs are implemented by Civil Society Organizations (CSOs), Faith Based Organizations (FBOs) and Community Based Organizations (CBOs).

## **2.3 Overview of Education sector performance**

### **2.3.1 The Planning and Budgeting Framework for the Education Sector in Uganda**

#### **2.3.1.1 Planning**

Education planning in Uganda is guided by the Sector Wide Approach (SWAp). This arrangement entails The Ministry of Education and Sports (MoESTS) working together with key stakeholders including donors to agree on key priorities, and allocation of resources in a manner that enhances efficiency and effectiveness. Within the SWAp, the Government leads the implementation of education activities while the donors contribute funds to support jointly agreed sector priorities.

The SWAp in Education sector planning in Uganda was developed in the context of an Education Sector Strategic Plan (ESSP). This plan is result based with strategies and costings that outline the sector priority objectives and strategies guided by four broad outcomes namely, equitable access, quality, relevance, efficiency and effectiveness. A review is underway to formulate the third ESSP for the next 10 years (from 2016 to 2025). ESSP has to be focused to fit within the overall national planning framework which is the National Development Plan (NDP). Realistic targets are formulated based on the objectives and resources available within the implementation period of the ESSP.

The ESSP is implemented through a coordinated institutional structure which brings together stakeholders to work in a fully participatory manner. The structure has sub sectoral /departmental working Groups at the bottom which develop and review policies and priorities. The education sector has three cross-cutting Working Groups which include Monitoring and Evaluation (ME WG), Education Sector Budget Working Group (ESBWG) and Sector Policy Management (SPM). Critical issues of financial and policy nature arising from the cross-cutting WGs are forwarded to the Education Sector Consultative Committee (ESCC) and Top Management for decision making.

The Medium Term Budget Framework (MTBF) forms the basis of sector expenditure ceiling contained in the Medium Term Expenditure Framework (MTEF) given by the Ministry of Finance, Planning and Economic Development (MoFPED) and it is updated annually. The MTBF is rolled over annually to reflect more realistic expenditure items and output targets. The first year of the MTBF translates into the current annual budget. The annual budget is characterized by: sector priorities, activity expenditure estimates, annual and quarterly work plans, progress reports, monitoring reports, and accountability/audit reports.

### **2.3.1.2 Budgeting**

Under SWAP, the budget is collectively developed by representatives of all stakeholders on the Budget Sector Working Group (BSWG), which formulates the Budget Framework Paper (BFP). At the beginning of the budgeting cycle in October, (i.e. Financial year starts 1st July and ends 30th June), MoFPED calls a national budget conference to explain and discuss economic and budget trends (including projection of revenues and expenditure) and also provides budget ceilings to the various sectors. On the basis of these ceilings, the BSWG determines priorities for the education sector and broad funding distributions to the most productive areas in the sector guided by the overall ESSP and NDP targets and the most recent Education Sector Review (ESR) recommendations. The BFP is submitted to MoFPED for consolidation with other sector BFPs to form a National Budget Framework Paper (NBFP) before it is forwarded to Cabinet for fiscal policy consideration and later to Parliament in form of Ministerial Policy Statement and budget estimates for approval. Once the budget has been approved by Parliament, MoFPED releases funds to different Votes.

The education sector is widely decentralized into different budget votes. While MoES Headquarters forms a vote for both recurrent and development expenditure taking care of centrally managed programmes under the accounting officer, the Permanent Secretary, Ministry of Education, science, Technology and Sports, other autonomous votes including Public Universities have their Heads as the accounting officers; and Local authorities (112 districts and 27 municipalities) with District Chief Administrative Officers and Town Clerks respectively as the accounting officers. Release of funds from MoFPED is direct to the votes under the respective Accounting Officers who are accountable for the funds.

The districts/municipalities implement basic national programmes like primary education activities guided by planning and implementation guidelines together with annual and quarterly work plans. To ensure that the guidelines and work plans are followed, funds are only released to the local authorities on a quarterly basis, based on the recommendations of the Ministry of Education

and Sports and after the local authority has complied with the public funds expenditure guidelines.

The funds from the centre to the districts include: School Facilities Grant (SFG), Inspection grant (which includes funds for inspection and facilitation for District Education Offices). Capitation grants and teachers' salaries are budgeted under respective Local Government Votes but sent by MoFPED directly to schools/institutions and teachers respectively through Straight through Processing (STP) arrangement. This payment system has greatly improved efficiency in transferring funds to beneficiaries.

### 2.3.2 Education Sector Performance (2005-2014)

Uganda's current Education system is comprised of five levels: - Pre-primary, Primary, Secondary, Technical and Vocational, and Tertiary. This paper therefore, will examine the state of education in Uganda based on these five levels.

### 2.3.3 Early Childhood Development-ECD (Pre-primary school)

The conducive investment environment together with other interventions have resulted into the growth of pre-primary schools by 689% from 628 ECD centres in 2005 to 4,956 ECD centres in 2014. The total enrolment in pre-primary education increased from 78,257 (38,581 boys; 39,676 girls) in 2002 to 433,258(214,996 boys; 218,262 girls) in 2014.

### 2.3.4 Primary level

1. **Number of Primary Schools:**The total number of primary schools (both government and private) increased from 13,576 in 2005 to 18,408 in 2014 constituting an increase of 36%.The enrolment in primary schools increased by 21.4% from 7,223,879 (3,642,568 boys; 3,581,311 girls) in 2005 to 8,772,655 (4,377,412 boys; 4,395,243 girls) in 2014.

2. **Gross Enrollment Ratio in Primary schools:** In the year 2005, the GER stood at 107.8% implying that 7.8% of the pupils enrolled were not of official age (6 - 12 years). The same applies for 2014 (with GER of 117%) where 17% of the pupils were either under aged or over aged.

3. **Net Enrolment Ratio:** The NER has improved from 93% (boys 93.6%; girls 92.4%) in 2005 to 97% (boys 96%; girls 98%) in 2014.

4. **The Pupil Classroom Ratio (PCR):** Overall, the sector is striving to achieve the standard PCR of 53:1, which is evidenced by the improvement in the PCR from 74:1 in 2005 to 59:1 in 2014.

5. **Teaching staff in primary:** The number of qualified primary school teachers increased by 32% from 144,832 in 2005 to 191,217 in 2014. Within the same period, the total number of teachers on the payroll increased from 126,227 in 2005 to 133,163 in 2014. The number of teachers in private schools also increased from 20,833 in 2005 to 59,377 in 2014.

6. **Pupil Teacher Ratio (PTR) - Primary:** The PTR in government schools declined between 2005 and 2014 from 52:1 to 54:1 respectively. Overall, the sector has achieved the standard PTR which currently stands at 46:1.

7. **Primary Leaving Examination Performance:** The number of candidates sitting PLE at primary school level has been increasing. The number of candidates increased by 42.7% from 410,363 (218,953 boys; 191,410 girls) in 2005 to 585,620 (294,042 boys; 291,578 girls) in 2014.

The PLE pass rates have been on an average of 86% over a decade. Looking at the period between 2005 and 2014, the pass rates increased from 84.8% (87% boys; 82.2% girls) to 88.3% (90.3% boys; 86.2% girls) translating into a 3.5 percentage point increment.

8. **Primary Seven Completion Rates:** In 2014, the Completion Rate improved by 4.6% age points from 67.4% in 2013 to 72% (72% male; 72% female) in 2014.

### 2.3.5 Post Primary (secondary, BTVET) Enrolment

1. **Secondary Education:** Since the introduction of USE, Secondary schools enrolment have subsequently increased from 954,328 (517,254 males; 437,074 females) in 2007 to 1,391,250 (738,391 males; 652,859 females) in 2014.

2. **Gross Enrolment Ratio in Secondary schools:** Between the years 2005 and 2014, the GER at secondary increased from 18.6% (boys 20.5%; girls 16.6%) to 30% (boys 32%; girls).

3. **Net Enrollment Ratio in Secondary schools:** The NER increased from 15.4% in 2005 to 26% in 2014, translating into an increment of 10.6 percentage points.

4. **The Student Classroom Ratio in secondary schools:** The SCR has been improving between 2005 and 2009 from 49:1 to 45:1 respectively and then declining from 45:1 in 2010 to 50:1 in 2014.

Overall, the sector has attained the standard Student Teacher Ratio of 35:1 at secondary school level.

However, it should be noted that the STR declined between 2011 and 2014 from 19:1 to 22:1.

**5. Uganda Certificate of Education (UCE) Pass Rates and Performance:** UCE pass rates have exhibited a cyclical trend over the years whereby they have been increasing and decreasing over a decade. However, the performance index declined from 56.1% (59% boys; 52.6% girls) in 2005 to 42.2% (44.5% boys; 39.7% girls) in 2014.

**6. Uganda Advanced Certificate of Education Pass Rate:** The number of candidates passing Uganda Advanced Certificate of Education over the years has increased from 64.5% (65% male; 64% female) in 2006 to 82%(80% male; 85% female) in 2014 translating into an increase of 17.5 percentage points. However, a decline was noted in the performance index from 63.4% in 2006 to 59% in 2014 implying that very few candidates were managing to score at least a principal pass in their subject combinations.

**7. Senior Four Completion Rates:** The Senior four completion rates improved from 30% (34% male; 26% female) in 2005 to 39%(45% male; 32% female) in 2010 and thereafter declined to 33% in 2011 and again increased to 39.1% in 2014.

### **2.3.6 BTVET**

In regard to post primary (BTVET and PTCs), enrolment has also continued to increase from 29,441 (23,102 males; 6,339 females) in 2007 to 69,319 (40,014 males; 29,305 females) in 2014.

### **2.3.7 Tertiary Enrolment**

Tertiary enrolments (both degree awarding and non-degree awarding) have risen from 120,145 (69,558 males; 50,587, females) in 2005 to 249,046 (139,092 males; 109,954 females) in 2014.

### **2.3.8 Analysis of trends of education sector budget**

The total budget allocation (Government of Uganda and donor funding) between the financial years 2003/04 and 2014/15 increased by 370% from 431.14 billion shillings in FY 2003/04 to 2,026.63 billion shillings in FY 2014/15.

### 2.3.9 Education subsector budgetary shares

Overall, the primary sub sector has been taking the biggest share of the sector budget followed by the secondary sub- sector, tertiary, BTVET and others in that order. For example in 2004/05, Primary sub sector took over a half of the budget with a proportion of 68.1%. This has however been unstable over the years, whereby it's been declining and increasing with the most recent standing at 46.7%.

The biggest recurrent expenditure has been incurred by the primary sub-sector followed by secondary sub-sector. It should be noted that these expenditures have been increasing over the years whereby the biggest percentage has been going into wages and salaries. Expenditure in primary has increased by 242.6% from 312.99 billion shillings during the financial year 2005/06 to 1,072.41 billion shillings during the FY 2014/15

### 3 CHAPTER 3 METHODOLOGY OF NATIONAL EDUCATION ACCOUNT : THE CASE OF OUGANDA

This chapter presents in detail the methodology of National Education Accounts building, in the case of Uganda. Each element of these accounts is detailed in this chapter.

#### 3.1 A Satellite Account of the National Accounts System: Background and objectives

National Accounts system provides a country with a global and comprehensive picture of the economy, enabling the analysis of financial flows found in different branches of the economy, and macro-economic indicators such as GDP and inflation.

The global national accounts, however, do not delve into details of financial information necessary to meet the requirements of decision-makers, managers or economists interested in a specific area such as education. Even the use of functional classifications could not be fully satisfactory as expenditures are classified along only with the main activity of the economic agent. However, one activity could contribute to two different functions; for example in the education area, a training center for the police would contribute to a security function as well as to that of education.

The concept of satellite accounts was defined to fill these gaps. A satellite account is developed for a specific sector/area in order to study in greater details whilst still being consistent with the central framework of the national accounts. As its name indicates, it is linked to, but distinct from the central system.

A Satellite Education Account or National Education Account is, therefore, defined as a comprehensive system of information on financial flows in the field of education. Its aim is to capture and gather all those financial flows within a coherent accounting framework so as to enable the field's economy to be analyzed in terms of both funding and production costs of activities.

Its internal consistency is further enhanced with efforts to remain consistent with the central framework of the national accounts. Consistency with the central framework is, in particular, reflected in the use of identical definitions and classifications:

- Education expenditures are expenses incurred on educational activities within the economic territory of the country, comprising either , domestic or external funding;
- Financing units are grouped together into institutional sectors, public administration, companies and households, in just the same way as in the central framework. Institutional

classification criteria are the same as in the central framework;

- Economic transactions are recorded along the same principles as in the central framework.

For example staff wages include basic salaries, employers' and employees social security contributions corresponding to the benefits paid. This link with the national accounts is important. The similarity of concepts, definitions and classifications makes direct comparisons possible between Education accounts' aggregates and those of the national accounts.

This link requires a full coverage of the sector. The Education Account does not limit itself to public institutions nor to educational institutions overseen by the Ministry of Education and Sports. It covers all educational activities carried out in the country. The drawback of it is that Education Account gathers data which do not meet the same quality requirements; simple estimates, in particular, data taken from surveys or trend indices can, in some areas, be found alongside with perfectly calculated accounting data (as for example, the Government budget).

One difference with the central framework is that National Education Accounts make the distinction between the concepts of financing unit and that of production unit. This makes it possible to reflect the financing patterns as well as the production schemes of education delivery.

Satellite accounts can include non-financial data. In the case of National Education accounts, the non-financial data is related to the beneficiaries of the system, i.e. the students. The relationship between financial figures and numbers of students lead to the calculation of average unit cost or financing per student.

### **3.2 Principles and Structure**

The framework for analysing educational expenditures is aimed at gathering the different financial flows in the education domain/system. It makes it possible to bring out a cohesive picture of education finance, the economic stakeholders involved in the funding or production of educational activities, and the nature of the economic transactions carried out.

The framework is based on the structure of education domain/system, seen as a list of activities, within levels of education.

Economic agents involved in the system are classified in two categories: the providers or production units, mainly educational institutions at all levels who are implementing the activities, and the financing units who are paying to facilitate the delivery of educational services., For

example, parents, Government, development partners, Non-Governmental Organisations, and private institutions.

To complete this framework, financial transactions are analysed by nature of operation or objective of expenditure for example, recurrent (wage and non-wage), and capital investment. The beneficiaries, represented by the number of students, recorded by level of education and production units.

Following this general organization of information, each financial flow in the education system is characterized by four variables:

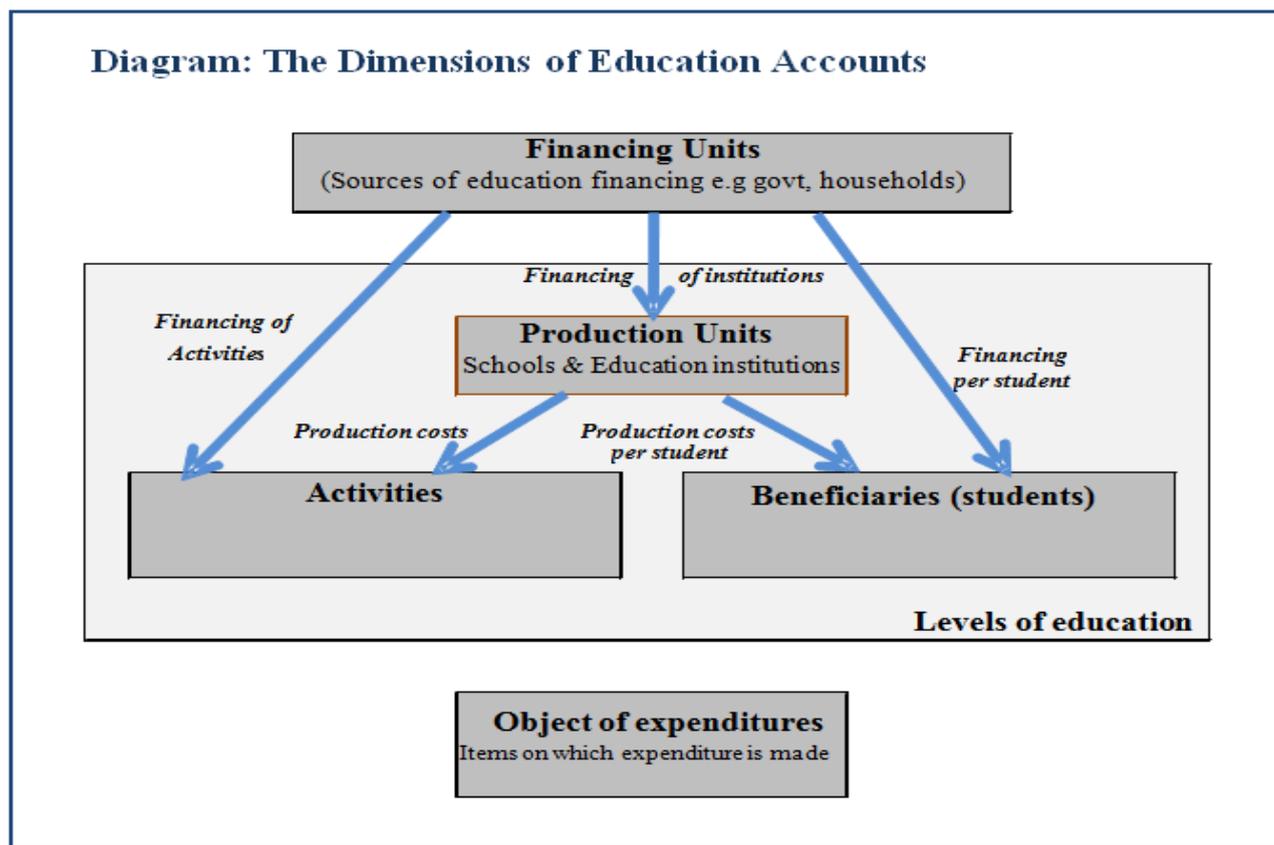
- The financing unit representing those paying/funding the services.
- The production unit representing those receiving payments or funds and utilizing them, thus educational institutions.
- The level of education and the activity.
- The type of expense and the objective of the expenditure.

From these variables we can derive the financing unit cost, at each level and for each category of provider.

The general framework gathering all educational expenditures can then be organized using five dimensions providing the structure of the information system on expenditures:

- levels of education;
- activities defining the domain/system of education;
- financing units which ensure the financing of these activities;
- production units which deliver the activities;
- objectives of expenditure, to analyse economic transactions.

**Figure 3.1: Financial Flows in Education Sector**



Source: IIEP

Each dimension is associated with a list or nomenclature that will form the structure of the accounts as shown in the graph above.

However, in order to limit the number of dimensions, some dimensions can be combined. In the Uganda Education Account, levels of education and production units have been combined as providers are more often delivering at a specific level of Education; activities and economic transactions have also been combined, however maintaining sufficient details for the analysis of production costs.

### 3.3 The Domain of Education

The Education account is an information system that gathers a large number of financial data, in order to measure and analyse the effort that a nation devotes to acquiring knowledge via its education system.

A prerequisite for any initiative of this nature is an accurate determination of the area covered. When we think about education, our first thought is for school-type educational teaching

activities, the common feature of which being the existence of a program divided into annual cycles and conducted in specialized institutions i.e. primary schools, secondary schools, Business, Technical and Vocational Training institutions, Teacher Training colleges, universities or other educational institutions. However, the education and training system is not only limited to the formal school system. There are other forms of training which are implemented, such as non-formal education and adult education programs.

Teaching activities constitute certainly the core of the education domain. They involve a very large number of students. For instance, the Uganda school system accommodates 10.904 million n students (2014), constituting 32% of the 34.188 million total population of the country.

On another hand, the effort that the nation puts into education is not limited to its input in terms of teaching activities. It also incorporates, in particular, other activities related to the definition of educational content (the definition of courses and curricula as well as the effort in educational research), the general administration of the system at central and local levels, as well as activities aiming at supporting schooling like school meals and residential infrastructures, purchase of goods and services required to facilitate school attendance such as textbooks and school supplies.

The scope and complexity of the educational system renders a necessity to define the areas covered in the Education account. Education domain is formed by a set of four categories of activities:

- teaching activities
- schooling related activities
- school related goods and services
- system organization

Teaching activities correspond to the international definition given by the ‘International Standard Classification of Education (ISCED)’ published by UNESCO. The new ISCED was adopted by the UNESCO General Assembly at the end of 2011.

According to this classification, an educational program is defined as a coherent set or sequence of educational activities or communication designed and organized to achieve predetermined learning objectives or accomplish a specific set of educational tasks over a sustained period.

- The term ‘communication’ presupposes a relationship between two or more persons (the teacher and the students) and so does not include simple improvements in skills resulting from practice and experience. Communication may be verbal or non-verbal, direct/face-to-face or indirect/remote, and may involve a wide variety of channels and media;

- The term ‘organized’ supposes objectives, programs, and institutionalized setting.
- Self-learning does not, therefore, fall within the scope of the domain, neither informal training such as that given by parents to their children;
- The term ‘sustained period’ introduces a criterion of duration and continuity.
- Participation in isolated seminars or conferences does not, therefore, fall within the scope of this term.

Teaching activities refer to classroom instruction, special classes, training courses, and distance learning courses. The definition suits well the formal school or non-formal activities. Some activities, however, which may appear to fit the definition, are excluded from the domain of education: training given by driving schools and pilot schools as well as ‘education’ essentially corresponding to sporting or leisure activities, are not included within the domain, unless it forms part of a school training program.

### **1. Schooling related activities**

The scope of the Education account includes a certain number of activities intended to facilitate or support education system attendance by its beneficiaries.

Ancillary services like school meals and accommodation services organised by educational institutions are not educational activities in the sense of the ISCED definition, but contribute to support educational attendance. The Education account only incorporates catering and accommodation organised by institutions. University residences are covered by this definition and are included within the scope of educational expenditure although accommodation expenses for students in private houses are not recorded in the account. This is also a consequence of the institutional nature of the Education account.

Expenditures related to school and university medical care services are included in the Education account. Other healthcare expenses for young people in education are not included.

Transport of students between their homes and the school may be organized by individuals or using collective services. The Education account records transport organized by educational institutions as an ancillary service. When Families are using other means, collective or individual, transport costs to and from school are recorded as a purchase of school related goods and services.

### **2. School related goods and services**

Attendance at educational institutions requires the purchase of textbooks and educational

supplies, professional materials for some types of training and equipment for physical and sporting activities or for practical work. Textbooks may be given to pupils free of charge for some levels of education. Families supplement this equipment and, for further levels of education such as higher education, bear the full cost of these expenses. The Education account takes all these expenses into account, whether they come from teaching institutions, public administrations or directly by families, whatever level of education. This rule reintroduces a functional view of education by including part of the direct expenditures borne by families which do not go through the accounts of training institutions.

The list of school related goods and services is strictly limited to expenditures related to the school attendance. The following are, therefore, included:

- purchases of textbooks or books requested by teachers, not including books and dictionaries purchased solely on families' own initiative;
- purchases of educational supplies and professional equipment required by the training institution.
- purchases of sporting equipment if for physical education and sporting activities in educational institutions;
- purchase of work wear for technical training or lab coats for physics and chemistry practical lessons;
- purchase of transport services to go to school
- purchase of private lessons or extra tuition

For practical reasons due to the sources of information, those expenditures are recording following the classification utilized for the households survey.

### **3. System organisation**

These activities include the management and general administration of the education system, regulatory and supervisory function, and centralised external management of schools by central, or local government administrative services of the Ministry of Education, Science, Technology and Sports. Expenditures for these activities are recorded in the Education Account. Initiatives aiming to develop new teaching methods and school guidance other than done at school level are also included in this group of activities. Educational research is placed under Universities in Higher Education.

It is important to note that with this definition of education programmes, incorporating criteria of organisation and sustainability, the National Education Account appears as being an account of educational institutions. By adding school related goods and services, it provides a functional vision of educational institutions which is not limited to activities implemented by education providers. Those choices satisfy information requirements related to education system planning and management.

### 3.4 Levels of Education and Production Units

The education system of Uganda is organized into several levels: Early Childhood or pre-school, Primary, Secondary, Technical and Vocational, and Tertiary education. To those main levels,

three other groups of educational programmes can be identified: Teacher Training, Non-Formal Education and Adult Education.

The cost of education however, cannot just be reduced to teaching activities at school level only; it has to include activities such as the general administration and school supervision done by the central and local administrative offices of the Ministry of Education, Science, Technology and Sports activities related to the initial or in-service training of personnel.

The domain of education can therefore be structured according to the following levels:

#### 1. Levels of Education

- Pre-Primary
  
- Primary
  
- General Secondary
  
- Business, Technical & Vocational
  
- Teacher and Instructor training
  
- University Education

## 2. Non allocated by level

- General Administration
- Adult Education
- Non-formal Education and training

However, within some of these levels like primary and secondary, there are categories of beneficiaries in the areas of Special Needs Education and Sports.

Levels of education and status of institutions are most important criteria to characterize educational institutions. Educational institutions are mostly state-run, and their activity is most often limited to one level of education. Parallel to Government schools, private schools, faith-based schools, and secular schools are contributing to the delivery of education services.

The categories of providers (or production units) are based on their status, either public or private. It can easily be combined with levels of education to form a common nomenclature of both levels and providers

**Table 3.1: Classification of Production units by level of education**

<b>Levels of Education</b>	<b>Production units / Providers</b>
<b>Pre-school Education</b>	<ul style="list-style-type: none"> <li>▪ Private schools</li> </ul>
<b>Primary Education</b>	<ul style="list-style-type: none"> <li>▪ UPE schools</li> <li>▪ Public Special Need schools</li> <li>▪ Primary Private schools</li> <li>▪ Private Special Need schools</li> </ul>
<b>Secondary Education (Lower and upper)</b>	<ul style="list-style-type: none"> <li>▪ Public USE schools</li> <li>▪ Public Not USE schools</li> <li>▪ Public Special Needs schools</li> <li>▪ Private PPP schools</li> <li>▪ Private schools</li> <li>▪ Private Special Needs schools</li> </ul>
<b>Non Formal Education</b>	<ul style="list-style-type: none"> <li>▪ Non formal schools &amp; centres (only exist at primary)</li> </ul>
<b>Teacher Training</b>	<ul style="list-style-type: none"> <li>▪ Public Primary Teachers Colleges</li> <li>▪ Private Primary Teachers colleges</li> <li>▪ National Teachers Education</li> </ul>
<b>Business, Technical and Vocational (BTVET)</b>	<ul style="list-style-type: none"> <li>▪ Public Technical Colleges</li> <li>▪ Public Technical Institutes</li> <li>▪ Public Technical Schools</li> <li>▪ Public Community Polytechnics</li> <li>▪ Other middle level colleges</li> <li>▪ Public Health Training Institutions</li> <li>▪ Public Colleges of Commerce</li> <li>▪ Private Technical Colleges &amp; other middle level</li> <li>▪ Private Health Training Institutions</li> <li>▪ Private Colleges of Commerce</li> </ul>
<b>Higher Education</b>	<ul style="list-style-type: none"> <li>▪ Public Universities</li> <li>▪ Private Universities</li> </ul>
<b>Adult Education</b>	<ul style="list-style-type: none"> <li>▪ Adult education centres</li> </ul>
<b>General administration (support services, etc.)</b>	<ul style="list-style-type: none"> <li>▪ Central Offices</li> <li>▪ Regions &amp; Districts</li> </ul>

### 3.5 Financing Units

Financing units are economic stakeholders who provide the necessary resources for undertaking activities, but do not themselves produce these activities.

The financing units can be grouped into three main categories:

- Public administrations that redistribute tax resources collected from the economy. This comprehensive group includes different Ministries being part of the Central Government acting through GoU budget, and Local Governments. Within Government, the national Education Accounts shows separately the Ministry of Education, Science Technology and Sports, the Ministry of Gender, Labour and Social Development, which complement each other in the provision of education.

- Households and private entities including private persons, communities in which the school is located, Churches and Non-Governmental Organisations.

- Development partners, whether bilateral or multilateral agencies. Aid provided can consist of loans repayable by the Government of Uganda (in this case, funding constitutes a differed expense for national public administrations); it can also come from non-reimbursable grants and then corresponds to genuine foreign financing.

The nomenclature used for the financing units includes eleven categories of economic agents organized in three groups, to which should be added resources internally generated by the schools to be able to record that income generated at institution level in the accounts.

**Table 3.2: Classification of financing units**

<b>Financing Units</b>
<p><b>Public Administration</b></p> <ul style="list-style-type: none"> <li>▪ Ministry of Education, Science, Technology &amp; Sports</li> <li>▪ Education service commission</li> <li>▪ Ministry of Finance, Planning and Economic development</li> <li>▪ Ministry of Environment</li> <li>▪ Ministry of Gender, Labour and Social Development</li> <li>▪ Other line Ministries (MoH, MoWE)</li> <li>▪ Local Government Authorities (Districts and Municipalities including KCCA)</li> </ul>
<p><b>Private entities</b></p> <ul style="list-style-type: none"> <li>▪ Households (parents)</li> <li>▪ NGOS and religious bodies</li> <li>▪ Companies</li> </ul>
<p><b>Development Partners</b></p> <ul style="list-style-type: none"> <li>▪ Bilateral</li> <li>▪ Multilateral</li> <li>▪ International NGOs</li> </ul>
<p><b>Internally generated funds/Non Tax Revenue (NTR)</b></p>

The different financing units need to be precisely defined as shown in the table below:

### 1. Central Government

The Financing by Central Government corresponds to real expenditure coming from the various sources of Government’s Budget. It also includes national counterparts for externally funded projects. It covers all levels of education.

The structure of the Education Account makes the difference between Ministries as financing units and administrative offices of those ministries which are implementing activities with this funding. This distinction makes it possible to develop fully the

analysis of the financing of the system and of its production costs.

## **2. Local Authorities**

## **3. Households**

This financing unit correspond to the students and their families. The education expenditure by parents includes:

- All payments to public educational institutions;
- School fees and all financial contributions made to private schools at all education levels
- Direct family purchases. These expenses are limited to textbooks, school material and equipment, uniforms, overalls or sports attire, transport services and extra-tuition.

The concept of family education expenditure is thus strictly confined to expenses directly linked to children attending school. Activities related to meals are only accounted for if they are organised by the schools or universities.

## **4. Non-Government Organisations**

An undetermined number of national and foreign NGOs are active in the field of education. This category includes also Churches and other religious organizations.

## **5. Foreign loans**

This funding relates to agreements for loans intended for education, under either bilateral or multilateral arrangements. The amounts covered correspond to the annual disbursement. The operations of servicing these loans (in principal and interest) by Government is not described.

## **6. Foreign grants**

This financing corresponds to appropriations in aid provided by multilateral aid agencies (World bank, African Development Bank (ADB), European Union (EU), Islamic Development Bank (IDB), BADEA, OPEC, KUWAIT, South Korea EXIM Bank,) or bilateral ones (DFID, European Union (EU), United States, Japan, Sweden, Norway, Denmark, Netherlands, German, Italy, CIDA, ). These resources can be managed within the Government Budget process (on budget) or directly by the funding agency in form of off-budget. Grants provided in the form of General Budgetary Support are not isolated from GoU resources, because

the corresponding expenditures are considered as being made by Government.

### **3.6 Economic transactions and school activities**

The classification by objective of expenditure used for analysing the financial flows for education is based on the classical distinction between personnel costs, other recurrent expenses, and investments, but also strives to set apart expenses of a pedagogical nature (teachers, equipment and materials):

#### **1. Personnel emolument**

- Teaching staff
- Non-Teaching Staff

#### **2. Recurrent expenditure**

- Schools supplies and pedagogical materials
- Other operating expenses

#### **3. Capital/ investment**

The payment of personnel includes salaries and social welfare contributions (payments made by the employer and employee).

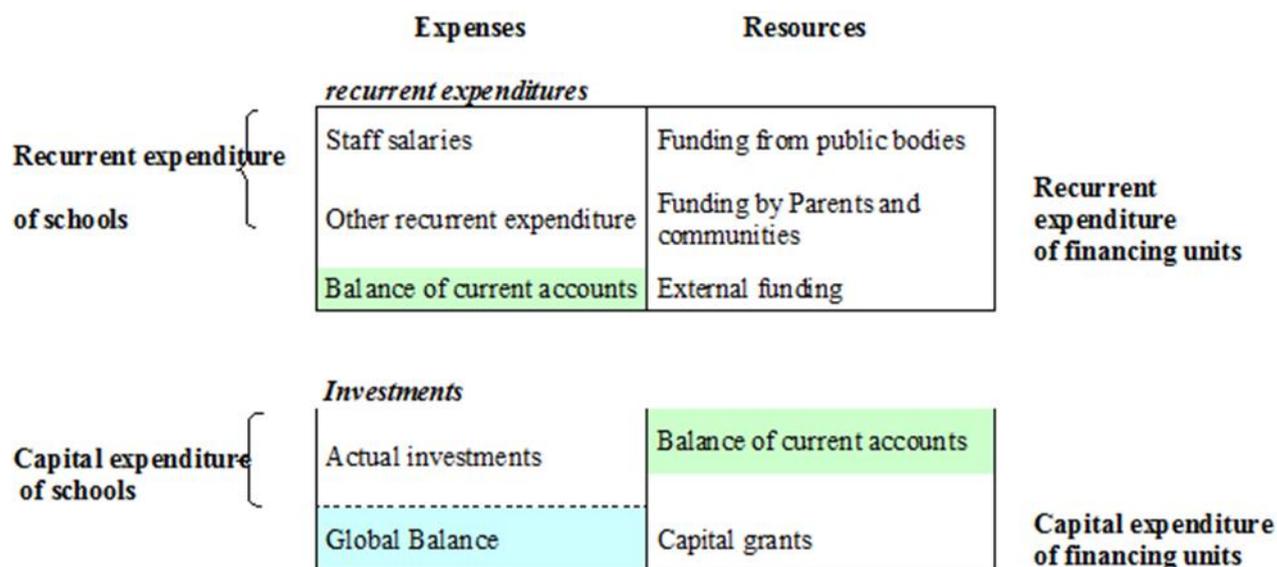
For established civil servants and teachers employed by the Education Service Commission, the pensions are paid by Government, without any counterpart contributions by each Ministry's budget.

Investment corresponds to operations registered as capital expenditures by accountants: purchase of land, construction, major repair work, large furnishings. No depreciation is noted. Capital expenditures are posted the year they are made. Eventual loan interest is considered as recurrent expenditure.

The nature of an expense is always analysed from the point of view of the economic agent who pays. Thus school fees paid by families are a recurrent expense for parents and a recurrent income for schools, no matter how they are used by the school for staff salaries, other recurrent expenses or

investment. In the tables on school resources, the nature of expenditure is described from the financing unit's viewpoint; in the tables showing school expenditures, it is the final utilization that is described. The diagram below explains the differences between the recording of the objectives of expenditures for income and expenses of schools.

**Figure 3.2: Expenses and resources, different points of view**



1. **Activities** of educational providers include teaching activities, administration, school meals and accommodation, medical care and other support to students. In the National Education Account, those activities have been grouped into two: 1) teaching activities and management, and 2) meals, boarding, medical care and transport organized by the school. This corresponds largely to the difference between activities of a day school and for ancillary services. Activities of administrative offices fall under the management component.

Those activities of educational providers are complemented by the purchase of goods and services by families. For practical reasons, the classification used by the National Education Account comes from the 2010 Households survey books and other materials, uniforms and other clothing, transport costs, extra tuition fees.

2. **Scholarships** or assistance grants paid to families and students are analysed as an expense for the financing unit. However, these expenses are made to compensate for family outlay. To avoid double accounting in the total educational expenditure, they are considered as transfers between financing units.

In the tables scholarships are recorded as positive for the funder and negative for

households. This scheme is reproduced even when scholarships are paid to the schools to compensate fees for sponsored students.

3. **Expenditures** of financing units can be described in two different ways: Initial funding where scholarships are registered as an expense of the funding unit and deducted from parents' expenses; final funding where transfers are not included within expenses of the paying unit parents' expenses includes all expenses paid, regardless of the financial support received.

In the tables, scholarships are recorded as positive for the funder and negative for households. This scheme is reproduced even when scholarships are paid to the schools to compensate fees for sponsored students.

Those various dimensions have been combined in a single nomenclature.

**Table 3.3: Classification of activities and economic transactions**

Activities and Object of expenditures
<b>Activities of Production Units</b>
<b>Personnel emolument</b>
Teaching staff
Contribution to pensions Teaching staff
Non-Teaching Staff
Contribution to pensions non-Teaching staff
<b>Recurrent expenditure</b>
Pedagogical supplies and materials
Other recurrent expenses
<b>School Meals, Boarding and Transport</b>
<b>Capital investment</b>
<b>Related goods and services</b>
<b>Direct expenditure by parents</b>
Books and other materials
Uniforms and other clothing
Transport costs
Extra tuition fees
<b>Transfers between financing Units</b>
<b>Scholarships &amp; direct support to families</b>

### 3.7 Beneficiaries

Non-financial information in the National Education Account is currently limited to the number of students. The number of students is recorded for each education level and each category of production

units. This facilitates to calculate:

- average financing per student when comparing financing of providers and number of students; this average financing can be detailed by financing unit
- average production cost per student when comparing expenditures of providers and number of students; average production cost can be detailed by object of expenditure.

Further inclusion of non-financial information, like classes or teachers could be envisaged.

### **3.8 Analysis of financial flows**

The dimensions of the economy of the domain are reduced to three classifications. This way of organizing information on expenditures allows to meet most of the information needs on education costs by differentiating activities in the field of education from the financing units, the production units (schools) and the nature of the economic operations carried out.

They make it possible to determine:

- The overall level of educational expenditure, which can be compared with large aggregated socio-economic figures (GDP, state budget, population)
- The structure of financing i.e. outlining those who finance education
- The cost of the various levels of education and the structure of their financing (e.g.: How much does primary education cost, and who finances it?)
- The cost of the various categories of schools (public or private) and the structure of their financing (e.g. how much does public higher education cost, and who finances it?)
- The production costs for the various categories of schools, by making a distinction between salaries, operating expenses, investment (e.g. what is the nature of expenditure for private primary schools?)
- Units costs, for instance expenditure per student by education level.

Following the above analytical framework, 17 synthesis tables grouped in six categories have been created and constitute the Education account. These include:

### 3.8.1 **Financing of Educational Activities**

This category cross-references the financing units with education levels. It describes the expenditure of financing units and provides an overview of the financing of the system. The total represents the National Expenditure for Education. It is divided in sub categories hence generating three tables:

- Total expenditures (recurrent capital) of Financing Units
- Recurrent Expenditures of Financing Units
- Capital Expenditures of Financing Units

### 3.8.2 **Expenditures of financing units**

This category concerns specific financing units and cross-references production units with activities and object of education. It describes the expenditure of one specific or a group of financing units. It is divided in five sub categories hence generating five tables:

- Expenditure of Government of Uganda
- Local Governments
- Total Expenditure of Public Administrations
- Expenditure of Households and Private Entities
- Expenditure from External Funding

### 3.8.3 **Financing of Education Providers**

This table cross-references the financing units with production units by education level. It describes the expenditure of funding units, which are ultimately the resources of production units. It covers three tables: total expenses, recurrent expenses, capital expenses.

Total expenditures (recurrent & capital) of Financing Units

Recurrent Expenditures of financing Units

## Capital Expenditures of Financing Units

### 3.8.4 Expenditure of Education Providers

This table shows each activity and each category of school expenses according to type, i.e. the ultimate use of resources received:

- Total expenditures (recurrent & capital) of Production Units

### 3.8.5 Average financing per student

This shows the average financing per student for each category of provider, and by source of funding. It has four Tables:

#### 1. Two are covering all financing units:

- Average financing per student
- Average recurrent financing per student

#### 2. Two are for specific financing units:

- Average expenditure of Government of Uganda per student
- Average expenditure of Households per student.

### 3.8.6 Average production cost per student

This table is structured like table 4. It shows average expenditure for each category of provider, per student, according to the object of the expenditure.

### 3.8.7 Average Expenditure of Production Units per student

This set of tables is complemented by detailed financing Tables for each financing unit, and income and expenditure tables for each production unit. The detailed tables are not published and constitute the

most disaggregated level of information. In the detailed tables, all financial flows are classified following the three nomenclatures.

### 3.9 Sources of information

To assess all financial flows in education, it is necessary to draw on a comprehensive set of sources which allow each to contribute its own share of the information required:

#### 1. Central Government financing

Information on Government financing is sourced from GoU budget execution documents. The Government of Uganda budget is divided in two parts: the recurrent budget and the development budgets. Those budgets are organised following the structure of Government with each Ministry being identified by a Vote, and vote functions.

**Table 3.4: Showing All votes and vote functions under Education sector**

<b>Vote</b>	<b>Institution</b>	<b>Vote Function</b>
<b>13</b>	Ministry of Education, Science, Technology and Sports	0701 Pre-Primary and Primary Education
		0702 Secondary Education
		0704 Higher Education
		0705 Skills Development
		0706 Quality and Standards
		0707 Physical Education and Sport
		0710 Special Needs Education
		0711 Guidance and Conseling
		0749 Policy, Planning and Support Services
<b>111</b>	Busitema University	Delivery of Tertiary Education and Research
<b>112</b>	Kampala Capital City Authority	
<b>127</b>	Muni University	Delivery of Tertiary Education & Research
<b>128</b>	Uganda National Examination Board	National Examinations Assessment and Certification
<b>132</b>	Education Service Commission	Education Personnel Policy and Management
<b>136</b>	Makerere University	Delivery of Tertiary Education & Research
<b>137</b>	Mbarara University	Delivery of Tertiary Education & Research
<b>138</b>	Makerere University Business School	Delivery of Tertiary Education & Research
<b>139</b>	Kyambogo University	Delivery of Tertiary Education & Research
<b>140</b>	Unganda Management Institue	Delivery of Tertiary Education & Research
<b>501-850</b>	500 5016850 Local Gouvernements	Delivery of Tertiary Education & Research

Every year the Ministry of Finance, Planning and Economic Development produces a statement of appropriations approved by Parliament on GOU budget.

## **2. Local Governments**

The Ministry of Local Governments through Local Governments Finance Commission receives every year a financial statement i.e. Final Accounts of Income and Expenditure from Auditor General for the various Local Governments. Those documents provide

global figures on expenditures made, but do not provide enough details on expenditures for education.

In order to get those details, individual financial statements of each local authority were processed for the year 2010-2011 fiscal. The annual reports were used to make estimates for the other years.

## **3. External funding**

Information on external funding is mainly obtained from Development budget and follow-up reports. Another source of external funding is directly from the donors under off-budget funding.

## **4. Households**

The main source for the education household expenditure on education is UBoS, 2010 Household survey. The 2010 survey implemented by the Uganda Bureau of Statistics constitutes the source for estimating Households expenditures. A specific processing of the Survey's database was done to produce average expenditure by level of education, categories of school and items of expenditures, following the classifications of the survey. Estimates for other years have been done using education specific price indices from the Consumer price index.

Contributions to schools can also be evaluated based on the statement of accounts or the fees structure for the different type of schools. These sources of information are presented below.

## **5. NGOs**

The Non-government organisations working with Education are coordinated under an umbrella body called Forum for Education NGOs in Uganda (FENU). The Ministry of Education, Science and Sports can engage the NGOS and access information on their incomes and expenditures on education related activities. This information can also be collected by Uganda Bureau of Statistics (UBoS) through the Non-profit institutions survey (NPI) survey.

## **6. Religious organizations**

Five faith-based organisations are representing those religious bodies. Religious organisations are managing private schools and are partially funding some educational activities. This involvement in funding is limited; however it was not possible to make estimates on it in the current Education Accounts.

## **7. Government primary and secondary schools**

The main source of data for government primary and secondary schools. Financial management at school level is limited to resources coming from the capitation grant, and to resources mobilized at the school level. Information on those accounts are collected through specific tables in the school censuses implemented by the EMIS unit of the Ministry of Education. Not all schools are reporting on financial matters. Using available information, estimates were made for ordinary and special schools. Estimates for all years were made using price indices and statistics on enrolment.

## **8. Early Childhood**

Fee structures for early childhood were collected on a sample of schools, and have served as a basis for estimating average income per student.

## **9. Non formal-schools**

Financial management at school level is limited to resources coming from the capitation grant, and to resources mobilized at the school level. Information on those accounts are collected through specific tables in the school censuses implemented by the EMIS unit of the Ministry of Education, Science, Technology and Sports. Not all schools are reporting on financial matters. Estimates were made using the available information.

## **10. Private schools**

Fee structure for private early childhood, primary and secondary schools were collected on a sample of schools.

## **11. Public TVET institutions and Teacher Training Colleges**

Audited Accounts were collected and processed, leading to average income and expenditures per student.

## **12. Public Universities**

Audited Accounts were collected and processed, leading to average income and expenditures

per student.

### 13. Private tertiary institutions

Fee structure for private early childhood, primary and secondary schools were collected on a sample of schools.

#### 3.10 Working process and example of synthesis tables

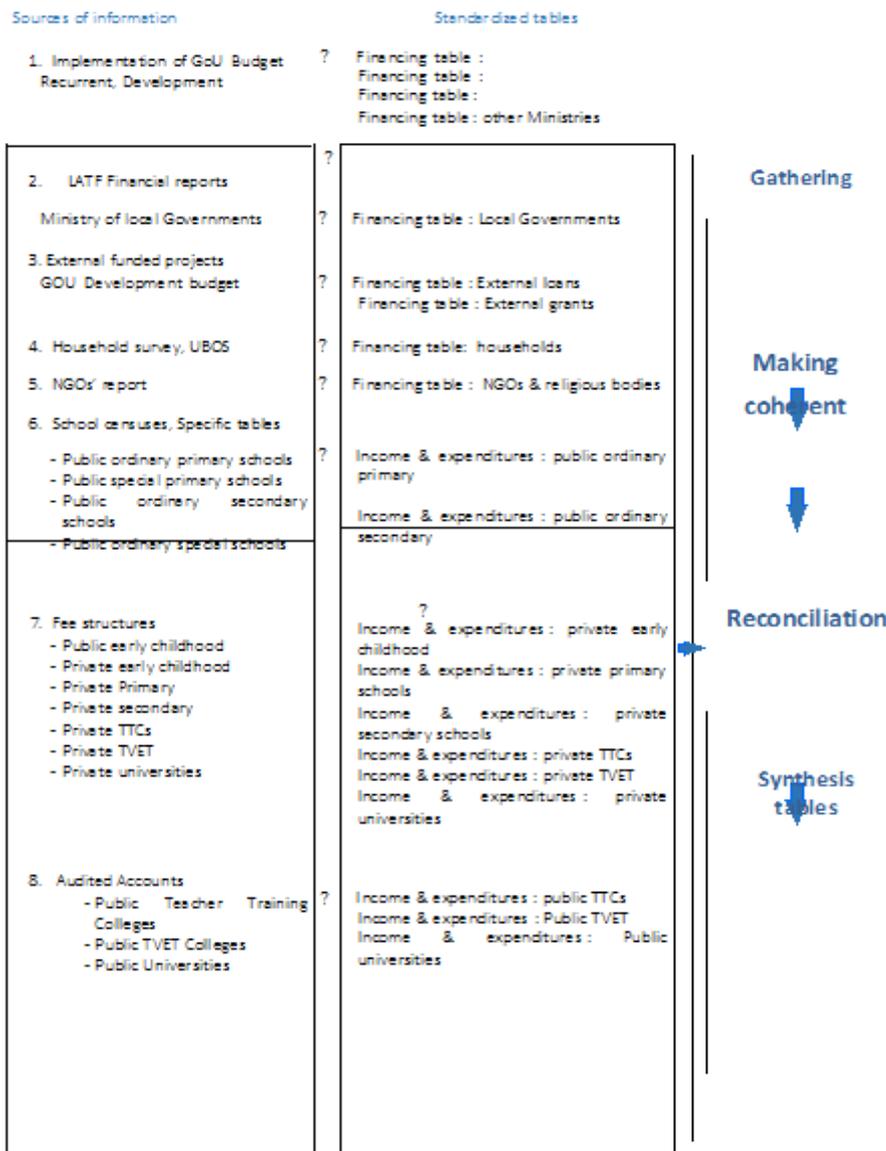
Data collected was processed so as to classify following the three nomenclatures on education levels and production units, financing units and activities and object of expenditure.

For sources providing information on financing units (GOU budget, external funding, NGOs, Households), data was recorded in financing tables (see model provided hereafter), cross-referencing education levels and production units with activities and object of expenditure. For sources providing information on production units (school censuses, fee structures, audited accounts), data was recorded in an Income and Expenditure table (see model provided hereafter), cross-referencing the origin of resources (financing units) by activities and object of expenditure (upper table). The lower part of the table shows expenditures by object of expenditures, i.e. the final utilisation of resources.

After having processed financial data coming from each source of information and converted into standardized tables, the final step entails bringing together, reconciling, and making the information coherent. Estimates from different sources were consolidated and decisions made.

Reconciled data led to the 17 synthesis tables, which constituted the National Education accounts, rendering it possible to develop various analyses on financial flows in the education domain.

**Figure 3.3: Showing Working method**



### 3.11 Sustainability arrangements for NEA

#### 3.11.1 Institutional arrangement for sustainability of NEA

Currently, there is no arrangement for compilation of National Education Accounts. However, the

institutional set up can be used to collect this data. The first step towards sustainability of NEA will involve institutionalizing the activity of collecting financial data from all education institutions in the country. There will be a task force constituted by staff from UBoS and MoESTS, which will coordinate the data collection, processing and report writing. The collection of NEA information will leverage on the already existing arrangements for data collection within the sector. These include monitoring of education institutions, surveys and annual school census. In the first few years, the sector may require some external support to build capacity of implementing this activity.

The table below shows how the different categories of data will be collected.

**Table 3.5: Showing Past and future arrangements for collection of financial data**

S/N	Data collected	Method used	Existing arrangement	Future arrangements	Budget source
1	Households (Parents)	Extract data from Household survey report/panel survey report from UBoS	-	Extract data from Household survey report/panel survey report from UBoS	Task force budget UNESCO
2	NGOs	-	UBOS Non-profit institutions survey (NPI) survey FENU	UBOs to sample out the Education NGOs for annual monitoring FENU to partner with MoESTs to provide financial data.	GoU-EDPs
3	ECD Centres	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring -UNESCO
4	UPE Primary schools	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
5	Private Primary schools	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
6	Public Secondary Schools	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
7	Private Secondary schools	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO

S/N	Data collected	Method used	Existing arrangement	Future arrangements	Budget source
8	Non Formal Centres	-	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
9	Public Teacher Training Colleges	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
10	Private Teacher Training Colleges	-	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
11	Public BTVET institutions	Field visits	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
12	Private BTVET institutions	-	Annual school census and routine monitoring (but was not collecting financial data)	Annual school census, surveys and routine monitoring (to include collection of financial data)	GoU -PAF -EMIS -Budget monitoring UNESCO
13	Public Universities and Tertiary Institutions	Data from approved estimates (MPS) For salaries, the Universities provided from their computerized Education Management Information System (CEMIS)		Data to be collected from approved estimates. MPS For salaries, the Universities will provide data from their computerized Education Management Information System (CEMIS)	GoU Budget monitoring UNESCO
14	Private Universities and Tertiary Institutions	-	None	Online collection of information	GoU Budget monitoring UNESCO

### 3.12 Policy recommendations for National Education Accounts

1. The MoESTS needs to come up with policy recommendations requiring education institutions to regularly provide information on their income and expenditure. In the interim, as the policy is awaited, a circular should be issued to all accounting officers in education institutions to provide data on income and expenditure.

2. The collection of National Education Accounts should be institutionalized to minimize costs. This activity should find a home in the organisational structures of both MoESTS and UBoS for ease of coordination.

## **4 CHAPTER 4: FINANCING EDUCATION UNDER THE DECENTRALISATION POLICY**

The rationale for decentralization in Uganda was political and the main consideration leading to its implementation was the need to restore democracy and return power to the people. The policy has been gradually developed and implementation of some measures has been in phases. For example, the financial decentralization started in FY1993/94 and completed in FY1996/97, when the districts managed Votes and Block grants. In 1993, the Local Governments Statute was passed, creating the legal framework enabling the gradual transfer of powers in the years 1993 to early 1997. Eventually, democratic principles, which empower and encourage the active participation of all citizens at all levels in their own governance, were entrenched in the constitution.

The Local Government Act enacted in 1997 aimed at consolidating and streamlining the law on local governments to be in line with the Constitution. However the act has undergone a number of amendments to take care of changing events and on the whole the amendments have further helped to streamline the decentralization policy.

### **4.1 Local Governments**

Local Governments are the frontline service delivery points. They derive this mandate from the provisions of Local Government Act CAP 243 and other provisions and by-laws of the decentralization policy.

Local Government (LG) Councils are the highest political authority in their areas of jurisdiction, with both executive and legislative powers, therefore make local laws consistent with the constitution or any other law. LG Councils have powers to:

- make development plans based on locally determined priorities;
- raise revenue, including determining and implementing the revenue raising mechanism;
- make, approve and execute budgets; alter or create new boundaries within their areas of jurisdiction;
- appoint statutory commissions, Boards and committees for personnel (District Service Commission, DSC), land (District Land Board, DLB), Procurement (District and Urban Procurement committees) and accountability (Local Government Public Accounts Committees);
- establish or abolish offices in the public service of the district or urban council as well as hire and manage personnel, and administer own payroll and pension.

These powers are assigned to councils and not individual officers like that of the Chairperson and Chief

Administrative Officer. This is to ensure democratic participation in decision making and control by the people as represented in Council.

#### **4.1.1 Distribution of revenue between Central government and local governments**

The constitution has established a formula for determining the minimum unconditional grant. In addition, local governments also receive conditional and equalization grants. These grants are allocated per District Local Government and released from the Ministry of Finance to the Districts' General Fund Account.

#### **4.1.2 The Local Government Structure**

The LG structure is based on the district as a Unit under which there are lower local governments and administrative units. Local Government Councils in a district are:

- the District or City Council
- the Municipal Council
- the City Division Council
- the Municipal Division Council
  
- the Sub county Council
  
- the Town Council

The Administrative unit councils in a district are:

- the county council
- the parish or Ward council
- the village council

The difference between Local Government council and administrative unit council is that a LG council is a body corporate with perpetual succession and a common seal. It may sue or be sued in its corporate name.

Each LG has directly elected councilors representing demarcated electoral areas. Every LG council is obliged to appoint an executive committee, which is chaired by the Chairperson. This committee is responsible for initiating and formulating policies to be approved by council; monitor and oversee the implementation of policies and programs, and recommend to council persons to be appointed members of statutory commissions, Boards and Committees.

On the other hand, an administrative Unit Council is not a corporate body. Its functions are to resolve problems or disputes, monitor the delivery of services and assist in the maintenance of law, order and

security.

The district, which is the basic unit of Local Government, is responsible for major functions and services previously carried out by the central government.

## **4.2 Fiscal Decentralization**

As enshrined in the constitution of the Republic of Uganda and the Local Government Act CAP 243, fiscal decentralization aims at increasing Local Government autonomy and flexibility in budgeting and setting LG development priorities, in addition to enhancing local participation in decision making and improving downwards accountability. To be able to carry out their mandates and service delivery effectively, LGs must receive adequate finances from central government transfers and locally generated revenues in a transparent and accountable manner.

Since the introduction of the FDS in 2002, the grants to Local governments have increased from UGX.721.5 billion in the FY 2003/04 to over UGX.2.3 trillion in FY2014/15. Local Governments continue to rely overwhelmingly on central government transfers (i.e. conditional, unconditional and equalization grants), which constitute over 96 percent of their revenue. Conditional grants make up over 85 percent of central government transfers, unconditional grants approximately 11 percent, while equalization grants have stagnated for last eleven Financial Years at about 0.1percent of central government transfers.

- Under Education sector, there are ten (10) conditional grants which include:
- Universal Primary Education (UPE) capitation grant
- Universal Secondary Universal Post O’level
- Education and Training capitation grant (USE UPOLET)
- School Facilities Grant (SFG)
- Decentralized secondary development grant
  - Inspection and monitoring grant
  - Technical Institutes capitation grant
  - Technical and Farm Schools capitation grant
  - Community Polytechnics capitation grant
  - Health Training Institutions capitation grant
  - Primary Teachers Training capitation grant

#### 4.2.1 Allocation and processing of the grants between Central and Local Governments

##### **1. District Inspection Grant**

This grant encompasses two components, thus the Inspection component and the District Education Officer's Monitoring and Supervision component. The allocation is based on the total number of primary and secondary schools both private and public by Local Government and also by Divisions in KCCA. The allocated budget is then determined by the unit cost per inspection per school and number of times (3) each school will be inspected.

##### **2. Universal Primary Education (UPE) Capitation Grant**

The allocation has two parts, the Threshold and Variable components. Allocation is based on number of public schools in the respective Local Governments and Divisions under KCCA for purposes of the Threshold component and pupil enrolment for the variable component. A threshold unit cost of 150,000 per school is allocated per month for 9 study months; and a variable grant component based on total enrolment of pupils multiplied by the unit cost is added to derive the total schools' annual budget.

##### **2. Universal Secondary Education (USE) and Universal Post O' Level Education and Training (UPOLET) capitation grant**

The allocation is based on student enrolment and unit costs for both O' level and A' level in Public and Private participating schools in these two programs respectively.

##### **4. Technical Institutes Capitation Grant**

The allocation is based on student enrolment and unit cost by number of study days in an academic year; inclusive of costs for training materials.

##### **5. Community Polytechnic/UGAPRIV Capitation Grant**

The allocation is based on student enrolment and unit cost by number of study days in an academic year, including costs for training materials.

##### **6. Technical/Farm Schools Capitation Grant**

The allocation is based on student enrolment and unit cost by number of study days in an academic year, including costs for training materials.

##### **7. Primary Teachers' Colleges subvention grant**

The allocation is based on student enrolment and unit cost and the number of study days (250) in an academic year, including costs for pre-service and outreach activities.

### **8. Health Training Institutions Subvention Grant**

The allocation is based on student enrolment, unit cost and the number of study days (278) in an academic year. Consideration is also given to the specialized institutions with very low enrolments to derive a high unit cost, as they cannot enjoy any economies of scale due to low number of students.

### **9. School Facilities Grant (SFG)**

The allocation for SFG is based on the needs of Local Governments, using Pupil Classroom Ratio (PCR) with the National target being maintained at a PCR of 53:1 and Pupil Stance Ratio with a National target of 54:1. These funds are spent on eligible primary schools development activities like: construction of new classrooms, rehabilitation/renovations, furniture, teachers' houses, pit latrines and water tanks.

### **10. Decentralized secondary development grant**

This is based on ad hoc allocation mechanism guided by critical needs of secondary schools. The funds are programmed for completion/rehabilitation and expansion of works in existing selected secondary schools, construction of new seed schools in sub- counties without any form of secondary school, completion of libraries, ICT laboratories, construction of teachers' houses and administration blocks in new seed schools. However, due to the gross inadequacy of funds for undertaking the aforesaid works under many existing secondary schools, these funds have been hitherto allocated to secondary schools according to critical need for rehabilitation, construction or expansion and ICT related needs on case by case basis.

## **4.3 Local Government Budgeting**

The Local Government budget is kick started with the Budget consultative workshops. The Central Government (All ministries spear headed by the Ministry of Finance, Planning and Economic Development) organizes meetings with the Local Governments at the regional level where budget and administrative issues, proposals, challenges are discussed to pave a way forward for the subsequent FY.

The results of the Local Government Consultative Workshops are compiled into a

report and discussed at the National consultative workshop, attended by all Accounting officers from the Central Government. Following the discussions of the above meeting, the First Budget Call Circular (BCC) for the subsequent year is prepared and distributed to all Accounting Officers. The BCC contains guidelines on the budgeting of the FY in question, provides the projected Budget (Indicative Planning Figures) for the grants to the Local Governments.

The Central Government Ministries also attend the Local Government Finance committee negotiations. In these negotiations, the Local Governments discuss with each sector the indicative budget per grant and propose efficiency and effective ways for budgeting and executing the budget. These Indicative Planning Figures (IPFs) guide the Ministry of Education, science, technology and sports to allocate the grants among the Local Governments and also provide the formulae that have guided the allocations and the requirements from the Local Governments during the budget preparation, execution and reporting.

The BCC also guides the Local Government in the preparation of their Budget Framework papers that are incorporated into the National BFP and the Approved Estimates (VOL II) as the final product of the Budgeting period.

#### **4.4 Local Government Budget Execution**

The MoFPED provides Cash Limits (proposed ceilings of funds to be released) for a particular quarter in relation to the approved budget for every financial Year. From FY 2008/09 to 2010/11, MoESTS used to submit programmed release schedules by Local Government for all the Educational Grants to MoFPED, Directorate of Budget. These schedules are prepared in relation to the cash limits provided by the MoFPED. The Budget Directorate would then approve and send to Accountant General's Office (AGO) to load the funds on the system, check whether the releases are in line with the cash limits and start processing the Payments. Processing of these payments includes issuing authority to the Bank of Uganda to effect the releases to the Local Government General Fund Account. The Local Government Accounting Officer would then credit Education Department Account, clearly indicating the releases per Education Grant to the Head of Department (H.O.D) who is the District Education Officer.

The H.o.D ensures payments to the beneficiaries and also implementation of the

activities, for example he distributes the UPE capitation grants among the beneficiary schools using the allocation formula and then initiates the payments and advises the Accounting Officer to approve the payment schedules for the Chief Finance Officer to credit the schools' accounts.

This bureaucratic system caused a number of problems including the following: delay in the payment of capitation grants to schools, Schools were not being paid uniformly across the country and there was no harmonized way of handling unapplied (bounced) payments from Bank of Uganda due to errors in the details of schools accounts.

In order to address the above challenges and improve efficiency in the transfer of funds from the central government to local governments, in FY 2011/12 the Straight through Payment process (STP) was introduced. Through this payment process, the capitation grants are paid directly to the school/institution account. The capitation grants are released in three tranches rhyming with the three academic terms while capital development grants are released on quarterly basis. However, the funds are budgeted on the Vote of the LG. MoESTS prepares release schedules by LG and School/institution in line with the cash limits. These schedules are submitted to the Budget Directorate for approval and in turn forwarded to Accountant General's Office for payment. In spite of the funds going straight from central government (MoFPED) to schools'/institutions' account, the Accounting Officer is still responsible for accountability of the funds. The Ministry of Education provides the schedules of payment to the Local Government to allow monitoring of the utilization of funds at the schools/institutions.

The schools/institutions provide accountability to the LGs' Accounting officers on the capitation and capital development grants received from central government. The Local Governments then compile the accountability of all the funds received on quarterly basis and submit to the Central Government (Ministry of Education, science, technology and sports).

#### **4.5 New reform on Consolidation of grants**

As a way to further increase the autonomy to Local Governments, Government has decided to consolidate these grants into block grants by reducing the number of grants from ten (10) to two (2), thus Recurrent grant comprising all capitation grants (nonwage) and wage, and Education Development Grant, comprising of SFG and

decentralized secondary grant. A Transitional Development grant has been proposed to take care of the Presidential pledges' funds for a number of interventions as proper mechanisms are being explored to fuse them in other grants. The input based formulae that were hitherto used at central government will be applied at the LG level. The details of the proposed consolidated grants under education sector and allocation formulae at both the centre and LG are in advanced stages and will be operational for FY2016/17.

## 5 CHAPTER 5 EXPENDITURE ON EDUCATION IN UGANDA

This chapter analyses country's overall expenditure on education. Funding for Education Service delivery is a shared responsibility of Government, Education Development Partners, Private Sector, NGOS, the Community and Parents/Households. This chapter captures the total funding of education, the funders, the total expenditure on education, the production units (spenders) and the economic activities. It shows funds allocation to education institutions at different levels; and also attempts to capture the average funding and as such expenditure per student in these education institutions, and finally the utilization of these funds by the institutions.

During the analysis Uganda Shilling was used as a unit of analysis because it is the legal tender in the Republic of Uganda. Budgeting and expenditure is mainly done in Ugandan Shilling.

### 5.1.1 Education expenditure as a percentage of GDP

The total expenditure on education from FY 2009/2010 to FY 2013/14 has been growing in both nominal and real terms. Similarly the overall average expenditure on education has been growing for the period under review as detailed below.

**Table 5.1: Total education expenditure and Education Expenditure as a percentage of GDP**

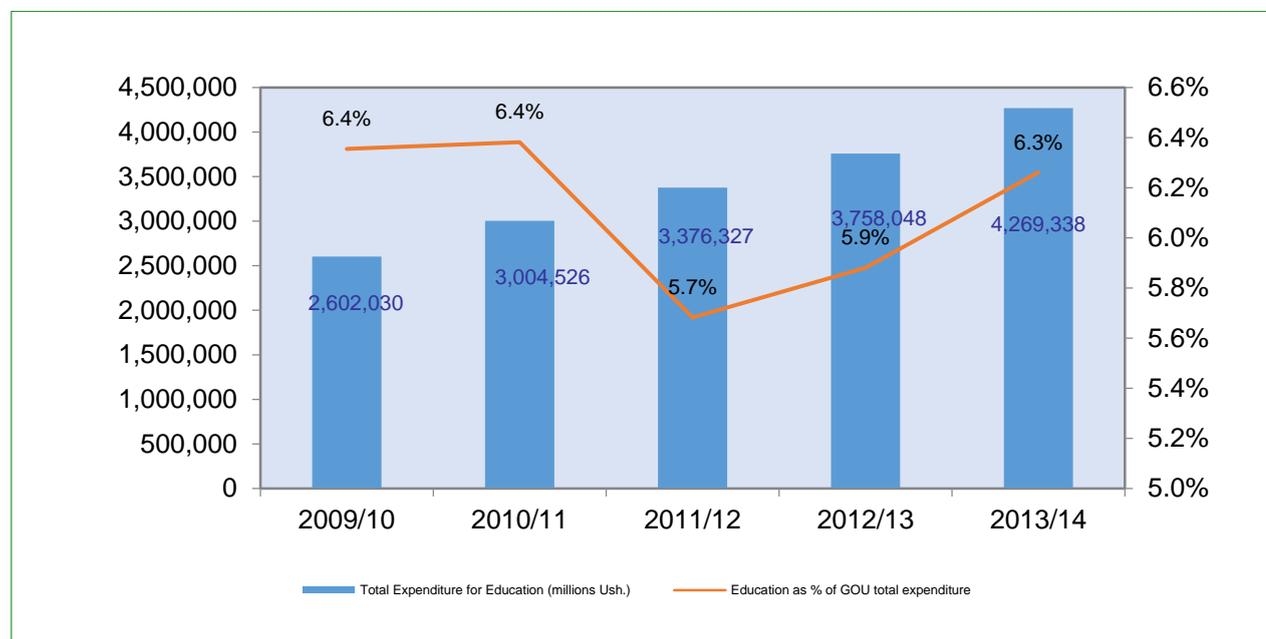
	2009/10	2010/11	2011/12	2012/13	2013/14	2010-2014 % change
<b>Total Expenditure for Education (millions Ush.)</b>	2,602,030	3,004,526	3,376,327	3,758,048	4,269,338	64.10%
<b>Expenditure for Education at 2009/10 prices (millions Ush.)</b>	2,602,030	2,672,371	3,003,069	3,272,148	3,607,037	38.60%
<b>Total Education expenditure as % of GDP</b>	6.40%	6.40%	5.70%	5.90%	6.30%	
<b>Total No. of students</b>	10,338,643	9,776,353	10,202,824	10,545,786	10,932,409	1.87%

Source: NEA data 2009/10 - 2013/14

In the figure 5.1.a above the total expenditure on education increased from 2,602bn in FY 2009/10 to 4,296 bn in FY 2013/14. This indicates that the total education expenditure grew by 64.1% representing and average annual linear growth of 12.8%. The increase in education spending can be justified by a number of factors such as the demographic and economic factors; and the developmental goals of the education sector. The study collected data on demographic and economic variables and found out that within the same period the number of student increased by 1.9 percent and average annual economic growth rate was at 5.4 percent while average annual inflation rate was 10.3 percent. The education expenditure at 2009/10 constant prices for both total and average expenditure was less than at current prices due to inflationary tendencies in the economy, the highest was at 23.5% in FY 2011/12.

The total expenditure on education as a percentage of GDP is a measure of education as a ratio to the whole economy. The comparison of the overall expenditure on education to GDP is detailed below.

**Figure 5.1: Showing Total Expenditure as a percentage of GDP**



Source: NEA data 2009/10 - 2013/14

A two point analysis (2009/10 and 2013/14) of the Education Expenditure as a percentage of GDP shows a 1.5% decrease (from 6.4% in 2009/2010 to 6.3% 2013/14). Further analysis shows that the percentage over the period of five financial years has been fluctuating. There has been a perceptible growth in education spending from 6.35% of GDP in FY 2009/10 to 6.38% of GDP in 2010/11 and with a slight increase of 0.03% in FY 2010/11. However, in the financial year 2011/12, the education expenditure as a percentage of GDP decreased to 5.68%, and then increased to 5.88% in FY 2012/13 and a further increase of 6.3% in FY 2013/14. As already explained above the decline in FY 2011/12 is attributed to the high inflation that hit the country in that year.

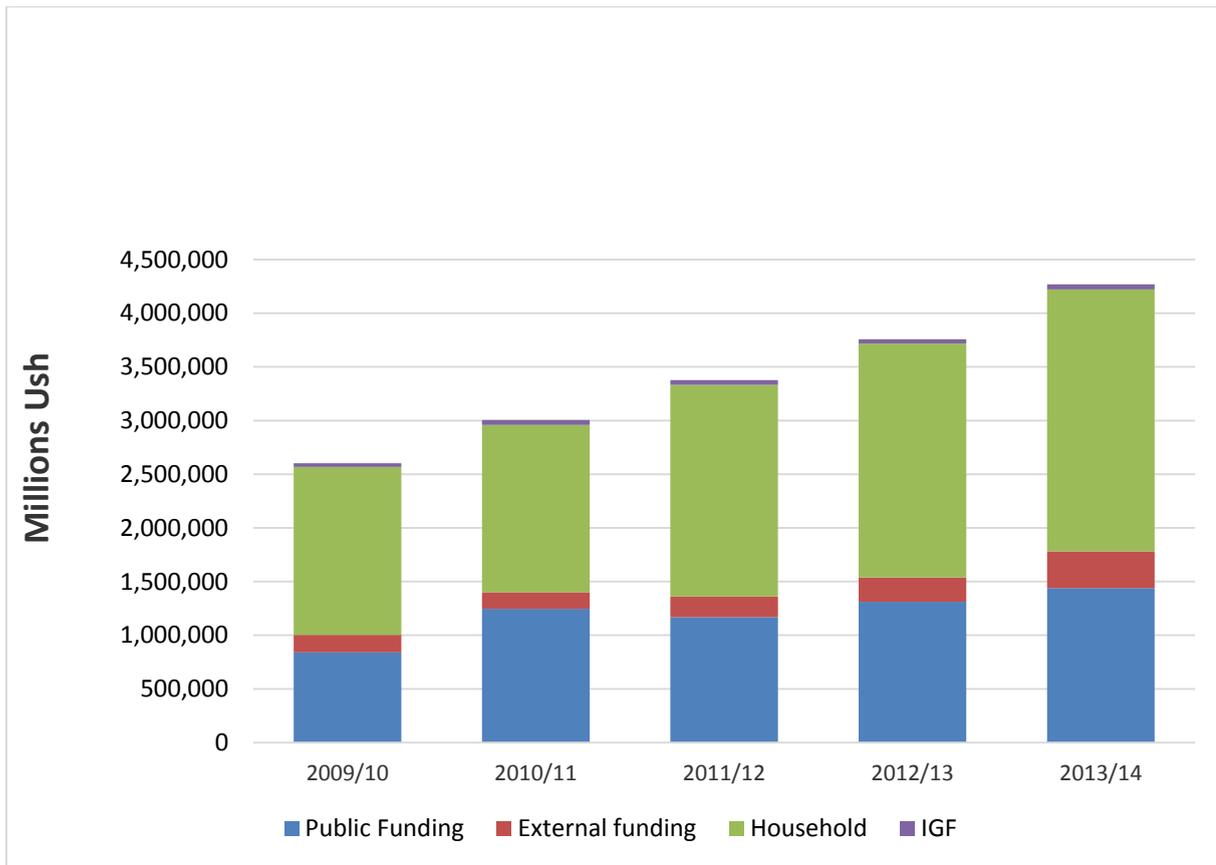
It is important to note that the total education expenditure as a percentage of GDP has been fluctuating whereas the GDP Price Index has had a steady increase over the years of study. This implies that Uganda's education expenditure is not positively related to the GDP.

### 5.1.2 Structure of the education financing (% and volume)

The sources of funds for education in Uganda are public funding, private funding, external funding and internally generated funds and their funding to education is shown in the figure

5.2 below.

**Figure 5.2: General Structure of education funding**

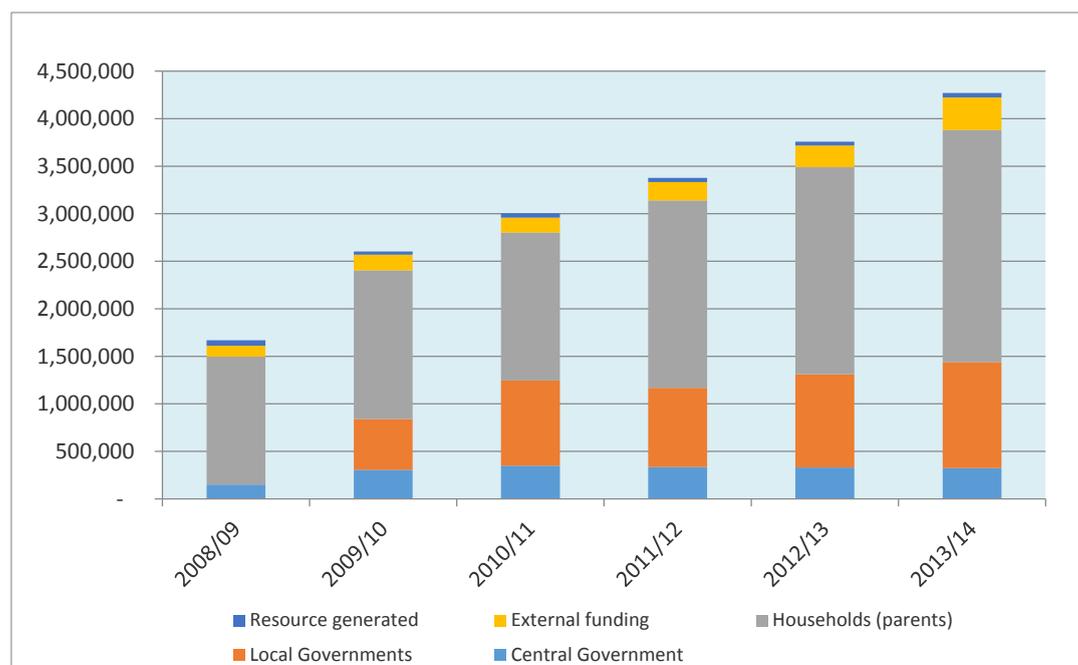


Source: NEA data 2009/10 - 2013/14

The level of funding from these financing units differed over the period of study. From FY 2009/10 to 2013/14, the major source of Education funding was the households (parents and individuals) and this increased throughout the five financial years with a slight decrease of USH. 6,632M in FY 2010/11. Households contributed to over 50% of the total education funding throughout the period under review. The Government was the second followed by external funding and IGF was the least.

The financing policies adopted by the government can have an impact on the funding structure. Further analysis of the funding structure shows that decentralization policy had an impact on how much is funded at central governments or local government. From 2010 the percent contribution of the central government was reducing as result of the decentralization policy which saw the more education resources being directed to local government. By the year 2012 the central government had reduced its percentage to 5.7% from 11.7 percent in 2010. This trend of the Education financing structure is further detailed in the figure 5.3 below.

**Figure 5.3: Trend in the Education Funding Structure**



Source: NEA data 2009/10 - 2013/14

## 5.2 Expenditure (economic nature) of the Education financing units

The Education Financing units direct their resources to specific activities. The main activities funded include teaching and non-teaching staff employment costs, teaching and learning materials, other current, capital, salaries, boarding meals, school health, uniforms, textbooks/supplies, Transport organized by school and others like pocket money. This is reflected in table 5.2 below.

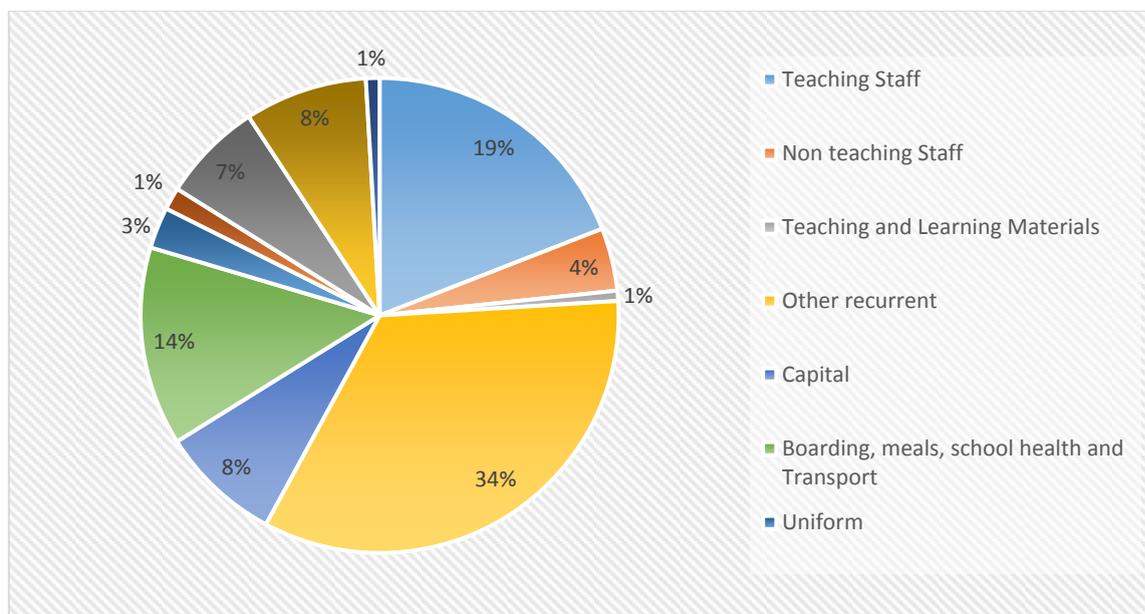
**Table 5.2: Economic nature of Expenditure of the financing units in million UGX**

	2009/10	2010/2011	2011/12	2012/13	2013/14
<b>Teaching Staff</b>	454,347	554,604	665,580	717,889	879,068
<b>Non teaching Staff</b>	84,410	138,340	152,785	203,048	155,391
<b>Teaching and Learning Materials</b>	11,821	13,746	18,074	37,672	38,839
<b>Other recurrent</b>	939,950	975,967	1,151,720	1,309,378	1,438,278
<b>Capital</b>	202,521	410,905	243,302	219,140	332,532
<b>Boarding, meals, school health and Transport</b>	369,346	369,532	462,215	518,681	603,114
<b>Uniform</b>	79,556	78,003	99,193	108,723	116,758
<b>TextBooks/Supplies</b>	42,748	42,060	51,951	57,946	64,571
<b>Transport not organized by school</b>	190,986	191,630	240,538	264,062	286,299

Others (Pocket money)	226,431	230,140	291,144	321,508	356,135
Scholarship and Support to Families	29,132	27,064	24,215	41,952	35,830

Source: NEA data 2009/10 - 2013/14

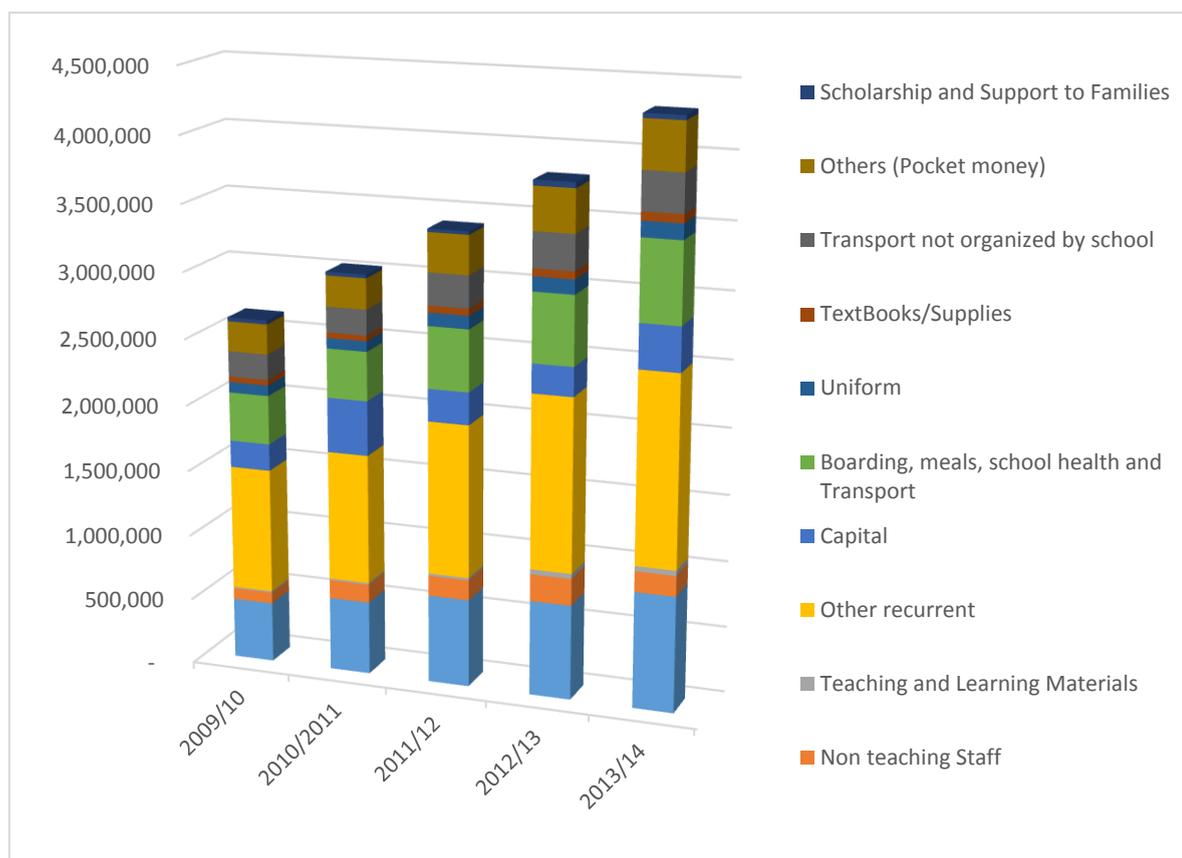
**Figure 5.4: Financing units expenditure by economic nature over the period of study**



Source: NEA data 2009/10 - 2013/14

34% of the total funding from the financing units is directed to other recurrent activities, this is mainly attributed to the subvention and capitation grant the central government releases to schools/institutions. This is followed by teaching staff at 19%, Boarding meals, school health and transport at 14% and capital and others pocket money at 8%. The least funded activities are scholarship and support to families; text books and supplies (private) and teaching and learning materials both funded at 1% of the total funding from the financing units. The trend of funding the economic activities over the years is as seen in the figure 5.5 below.

**Figure 5.5: The trend of financing units expenditure by economic nature over the period of study**



Source: NEA data 2009/10 - 2013/14

From FY 2009/10 to 2013/14, other recurrent activities receive the largest funding. On average, funding for all the activities has grown consistently over the years except for capital where funding declined by 9% and 1% for FY 2011/12 and 2012/13 respectively; and for scholarships where funding declined by 1% in FY 2010/11 and 2% in FY 2011/12 and 2013/14. Education funding of teaching staff increased by 3% in FY 2010/11 and FY 2011/12, a low growth rate was registered at 2% in FY 2012/13 and in FY 2013/14 increased by 4%.

Total funding for capital expenditure increased by 11% in FY 2010/11 and decreased by 9% in FY 2011/12 and then increased by 1% in FY 2012/13 and 26% in FY 2013/14.

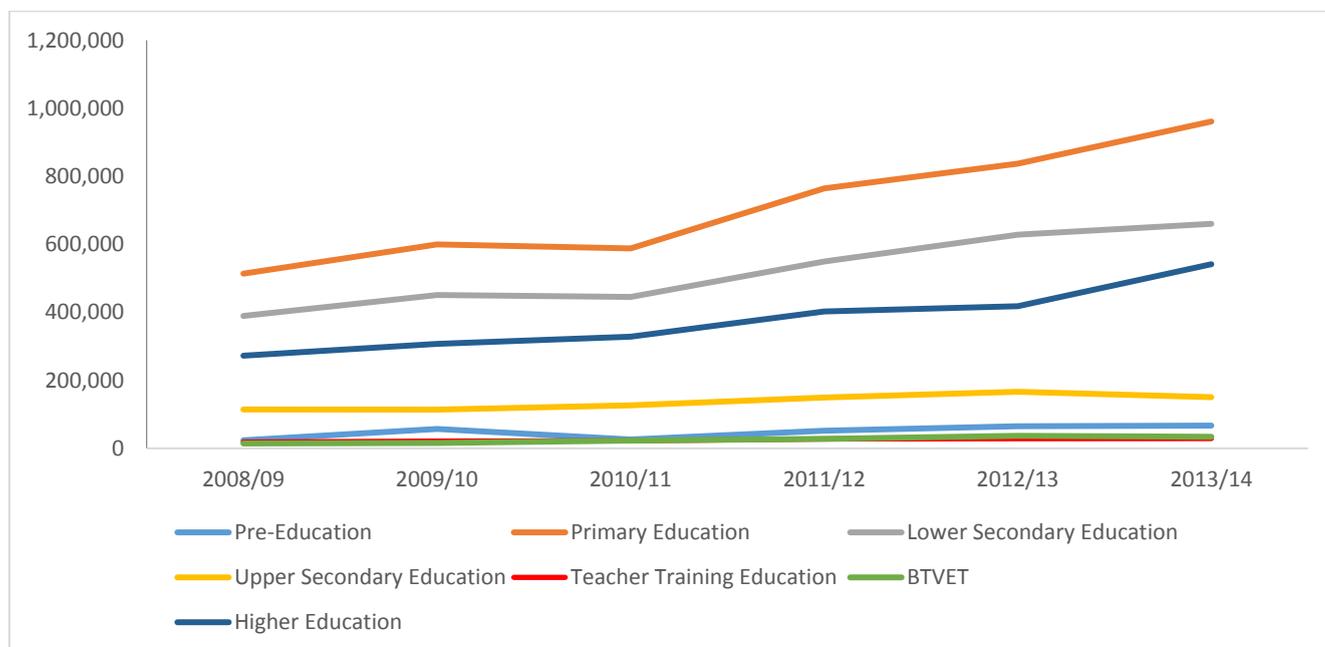
### 5.3 Financing of the levels of education

This shows Uganda's total education expenditure on the different levels of education that include pre-education, primary education, lower secondary education, upper secondary education, training education, BTVET, higher education, non-formal education and general administration. Details are listed in table 5.3 below.

**Table 5.3: Financing of the levels of education(Million UGX)**

	2009/10	2010/2011	2011/12	2012/13	2013/14
Pre-Education	57,739	25,651	51,522	64,708	66,617
Primary Education	932,877	1,027,752	1,289,593	1,403,021	1,669,066
Lower Secondary Education	758,419	747,391	850,147	914,740	1,049,050
Upper Secondary Education	144,817	158,030	183,321	199,691	191,298
Teacher Training Education	53,763	56,779	49,885	51,934	53,675
BTVET	54,979	71,761	103,716	104,310	119,065
Higher Education	435,125	465,914	561,978	590,936	750,789
Non-Formal Education	-	-	2,900	2,270	2,500
Adult Education	1,886	1,334	693	912	810
General Administration	162,425	449,914	282,572	425,526	366,468
Total	2,602,030	3,004,526	3,376,327	3,758,048	4,269,338

**Figure 5.6: Showing financing by levels of education by financial Year**



Source: NEA data 2009/10 - 2013/14

In figure 5.6 above, it was observed that Primary Education received more funds than other levels of

education in all the financial years, followed by Lower secondary and Higher Education. Funding for primary level, lower secondary, upper secondary, BTVET and Higher education increased over the financial years of study. During the years under review, primary education received between 34% and 39% of the total annual education expenditure while lower secondary received between 24% and 29% and higher education received between 16% and 18%. Upper secondary received between 4% and 6%. The sum of percentage of Pre-education and Non Formal Education was less than the funding for General Administration every year under review.

**Table 5.4: Growth rate of Financing of the levels of education**

	Growth Rate				
	2009/10	2010/2011	2011/12	2012/13	2013/14
Pre-Education	137%	-56%	101%	26%	3%
Primary Education	69%	10%	25%	9%	19%
Lower Secondary Education	56%	-1%	14%	8%	15%
Upper Secondary Education	16%	9%	16%	9%	-4%
Teacher Training Education	76%	6%	-12%	4%	3%
BTVET	27%	31%	45%	1%	14%
Higher Education	16%	7%	21%	5%	27%
Non-Formal Education	0%	0%	0%	-22%	10%
Adult Education	19%	-29%	-48%	31%	-11%
General Administration	424%	177%	-37%	51%	-14%
Total	56%	15%	12%	11%	14%

Table 5.4 above shows that funding for all levels of education fluctuated over the years of study, Pre-primary Education had a growth rate of -56% in FY 2010/11, 101% in FY 2011/12, 26% in FY 2012/13 and 3% in FY 2013/14

Funding for primary level, lower secondary, upper secondary, BTVET and Higher education during the entire period under review increase by an average 26 percent, 18 percent, 9 percent, 24 percent and 15 percent respectively.

Funding for Teacher training education increased by 6% in FY 2010/11, then declined by 12% in FY 2011/12, it again increased by 4% in FY 2012/13 and 3% in FY 2013/14. While funding for Adult education declined by 29% in FY 2010/11 and 48% in FY 2011/12, it then increased by 31% in FY

2012/13 and declined by 11% in FY 2013/14.

Funding for non-formal education started in FY 2011/12, and declined in FY 2012/13 by 22% and later increased by 10% in FY 2013/14. This is because government funding for non-formal education started in FY 2011/12

#### **5.4 Financing of the education institutions**

The different levels of education have different funding needs and also the funding units have different preferences for providing support to different education levels. Table 5.7 below shows the education financing to the different levels of education.

Both Primary Private and Public schools receive the highest funding from 2009-2014 compared to other institutions. These were followed by public and private lower secondary schools, followed by public and private universities. However, in FY 2013/14 funding to public BTVET grew to UGX. 396,044M attributed to capital development funding. It's important to note that Public and private Special Needs Lower Secondary, Special Needs Upper Secondary and Special Need Primary received the lowest funding across the financial years

#### **5.5 Average funding per student in education institutions**

##### **5.5.1 Average funding per student by level of Education**

The different levels of education have different funding needs and also the funding units have different preferences for providing support to different education levels. Table 5.7 below shows the education financing to the different levels of education.

Both Primary Private and Public schools receive the highest funding from 2009-2014 compared to other institutions(See Figure 5.7) These were followed by public and private lower secondary schools, followed by public and private universities. However, in FY 2013/14 funding to public BTVET grew to UGX. 396,044M attributed to capital development funding. It's important to note that Public and private Special Needs Lower Secondary, Special Needs Upper Secondary and Special Need Primary received the lowest funding across the financial years.

### 5.5.2 Average funding per student by level of Education

Average funding per student in education institutions measures the amount of funds spent on a student enrolled at the each level of education in a given financial year. Table 5.5 below shows the average funding per student by the different levels of education.

**Table 5.5: Showing Average funding per student by level (UGX.)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Pre-Education	115,792	119,418	144,357	150,335	153,759
Primary Education	111,393	126,912	155,047	165,847	190,258
Lower Secondary Education	703,179	709,938	780,867	770,482	850,681
Upper Secondary Education	984,253	999,460	1,126,147	1,137,791	1,210,282
Teacher Training Education	2,581,924	2,726,497	2,337,097	2,452,739	2,512,274
BTVET	2,335,945	2,096,671	3,016,765	2,444,351	2,998,201
Higher Education	2,230,042	2,359,561	2,841,243	2,938,037	3,014,625
Non-Formal Education			123,530	81,301	99,522

Source: NEA data 2009/10 - 2013/14

**Figure 5.7: Showing Average Cost per student by level of Education**



Source: NEA data 2009/10 - 2013/14

Pre-primary and primary education levels as reflected in figure 5.8 and non-formal education in figure 9 above have the least average cost per pupil/student followed by lower secondary and upper secondary. Higher education has the highest unit cost across the years under study.

From 2009/10 to 2013/14, the average expenditure per student by education level generally increased over the financial years except for Teacher training institution and BTVET where fluctuations over the years are noticed. For teacher education the average cost declined by 15% in FY 2011/12 while for BTVET the average cost declined by 5% and 12% in FY 2010/11 and FY 2012/13 respectively.

Specifically in the year 2013/14, higher education institutions had higher average expenditure per student than the other education levels. Average expenditure per student for higher education was 3,014,625 and

this was over 15 times higher than for primary education. Teacher Training BTVET had 2,998,201 and this was the second largest among tertiary institutions while Teacher Training institutions had the lowest average expenditure per student (2,512,274). Among basic education institutions it was upper secondary that had the higher average expenditure per student (1,210,282) followed by lower secondary (850,681 ) and then primary education institutions (190,258 ). Pre-education had an average expenditure per student of 153,759 while NFE had the lowest average expenditure per student at 99,522.

From 2009/10 to 2013/14, the average expenditure per student by education level generally increased over the financial years except for Teacher training institution fluctuations over the years are noticed. For teacher education the average cost declined by 3% (from 2,581,924 in the year 2009/10 to 2,512,274 in 2013/14). Primary education had the highest increase (71%,) in average expenditure per student followed by Higher Education (35%) and Pre-education (33%).

### **5.5.3 Average funding per public/private student**

The average funding per public student per year measures the total education funding to public institutions divided by the number of students enrolled in public institutions in a particular year. Whereas the average funding per private student per year measures the total education funding to private institutions divided by the number of students enrolled in private institutions in a particular year. Analysis of the above averages (inclusive of capital) is shown in the figure below whereas the break down by institution is seen in the tables 5.6 and 5.7 below.

Under public funding the analysis showed that pre-education did not receive any significant funding during the period under review. This shows that pre-education is mainly financed by private funding.

Non formal education had the lowest average funding per public student followed by primary education and upper secondary. Lower secondary had the highest average funding per public student and this trend was observed across all the years under review. In tertiary education, teacher training had the highest average funding in 2009/2010 while in 2010/11 and 2011/12 it was BTVET which had the highest. In the years 2012/13 and 2013/14 it was higher education which registered the highest average funding per public student.

Generally it was observed that tertiary student had higher average funding per student than students in general education levels. Specifically in 2014, the average financing per public student was highest in Higher Education (7,255,126), followed by Teacher Training education (6,574,783) and then BTVET (6,318,063) among tertiary institutions. For basic education institutions, lower secondary had 2,726,619

US\$ per public student and this was about 2.6 times lower than higher education and average funding per public student in primary was about 15 times lower than higher education.

In terms of growth it was primary education that had the highest growth in average funding per public student (increased by 153%) followed by upper secondary (69% increase) and higher education (34% increase). Teacher education was the one with the lowest increase (16% increase).

**Table 5.6: Average funding per public student by level of education (UGX)**

	2009/10	2010/2011	2011/12	2012/13	2013/14
Pre-Education	-	-	-	-	-
Primary Education	185,747	247,513	258,331	391,855	469,495
Lower Secondary Education	2,045,340	2,086,349	2,360,451	2,471,438	2,726,619
Upper Secondary Education	1,395,629	1,474,573	1,767,198	2,115,028	2,362,118
Teacher Training Education	5,688,882	6,121,108	5,521,218	6,448,059	6,574,783
BTVET	5,220,606	6,156,444	7,877,845	5,137,065	6,318,063
Higher Education	5,433,678	5,804,663	6,958,981	7,117,195	7,255,126
Non-Formal Education	-	-	123,530	81,301	99,522

Source: NEA data 2009/10 - 2013/14

The analysis under private funding showed that Non Formal Education had no significant private funding and this means that provision of Non Formal Education was mainly the responsibility of

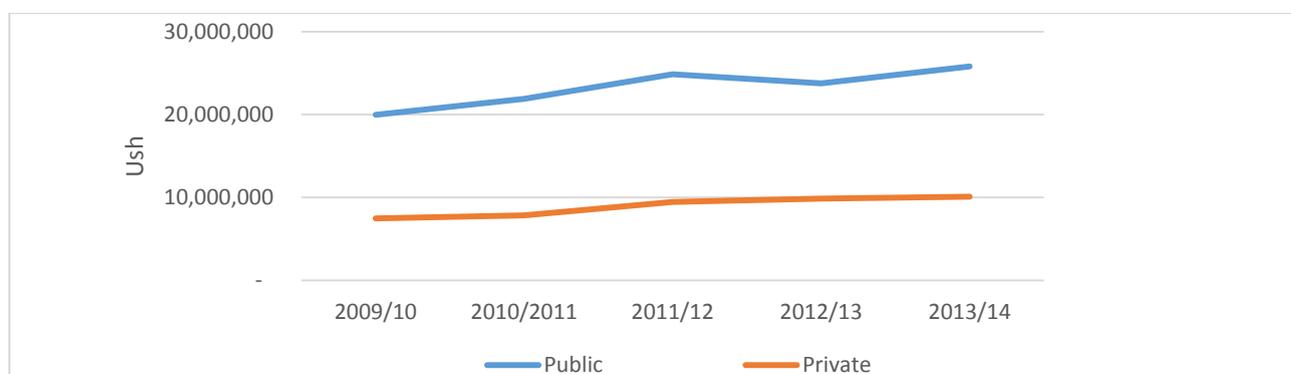
Government. Of the education levels that were financed by private funding, a general trend was observed across the years that it was higher education that had the highest average funding per student followed by upper secondary and then lower secondary. Teacher Training Education and BTVET had almost an equal amount of average funding per private student while the lowest was per-education seconded by primary education. The average funding per private student by increased by 35% in all the levels with private funding.

**Table 5.7: Average funding per private student by level of education (UGX)**

	2009/10	2010/2011	2011/12	2012/13	2013/14
Pre-Education	113,912	119,418	144,357	150,335	153,759
Primary Education	461,044	483,327	584,267	608,461	622,318
Lower Secondary Education	1,039,872	1,083,986	1,312,904	1,373,424	1,401,110
Upper Secondary Education	1,865,139	1,955,283	2,363,634	2,464,145	2,519,986
Teacher Training Education	545,720	572,095	691,574	720,211	736,612
BTVET	545,720	572,095	691,574	720,211	736,612
Higher Education	2,909,170	3,052,707	3,673,751	3,825,876	3,913,002
Non-Formal Education	-	-	-	-	-

Source: NEA data 2009/10 - 2013/14

**Figure 5.8: Average funding per student in both public and private (UGX)**



Source: NEA data 2009/10 - 2013/14

The average funding per student in both private and public institutions has been increasing over the years of study.

#### 5.5.4 5.5.3 Average funding per student by economic nature

This section describes the funding by economic nature and per student.

**Table 5.8: Average funding per student by economic nature (UGX)**

	2010	2011	2012	2013	2014	Growth
Teaching Staff						83%

	43,963	56,751	65,259	68,098	80,437	
Non teaching Staff	8,168	14,156	14,980	19,261	14,219	74%
Teaching and Learning Materials	1,144	1,407	1,772	3,573	3,554	211%
Other recurrent	90,951	99,868	112,924	124,205	131,606	45%
Capital	19,596	42,047	23,855	20,787	30,428	55%
Boarding, meals, school health and Transport	35,738	37,813	45,319	49,201	55,186	54%
Uniform	7,698	7,982	9,726	10,313	10,684	39%
TextBooks/Supplies	4,136	4,304	5,094	5,497	5,908	43%
Transport not organized by school	18,480	19,609	23,584	25,049	26,197	42%
Others (Pocket money)	21,910	23,549	28,546	30,498	32,587	49%
Scholarship and Support to Families	2,819	2,769	2,374	3,979	3,279	16%

Source: NEA data 2009/10 - 2013/14

Other recurrent activities have the biggest average funding per student for all the financial years, whereas the average funding per student for Scholarships and support to families and the teaching and learning materials is the least in all the financial years. During the period under review other recurrent contributed between 36.1% and 32.5% and this the biggest among other economic activities. Other recurrent was followed by teaching with the highest average usage per student. It contributed between 17.5% and 20.6 % of the total average usage per student. Boarding, meals, school health and Transport came third (between 12.3% and 14.2%) while others (pocket money) was the fourth (between 7.7% and 8.6%). Teaching and Learning Materials and scholarships and support to families were the ones with the lowest average funding per student. Together they contributed less than 2% each year during the period under review.

The analysis further showed that average usage on all the economic activities increased between 2009/2010 and 2013/2014. However there were variations in the percentage increase among the economic variables. Teaching staff increased by 211% (from 1,144 to 3554) and this was the largest increase followed by average funding on teaching staff that increased by 83% and thirdly non-teaching staff that increased by 74%. Capital increased by 55% while boarding, meals, school health, and transport that increased by 54%. Others (pocket money), textbooks/supplies, transport not organised by the school, uniform, and scholarships and support to families increased by 49%, 43%, 42%, 39%, and 16%.

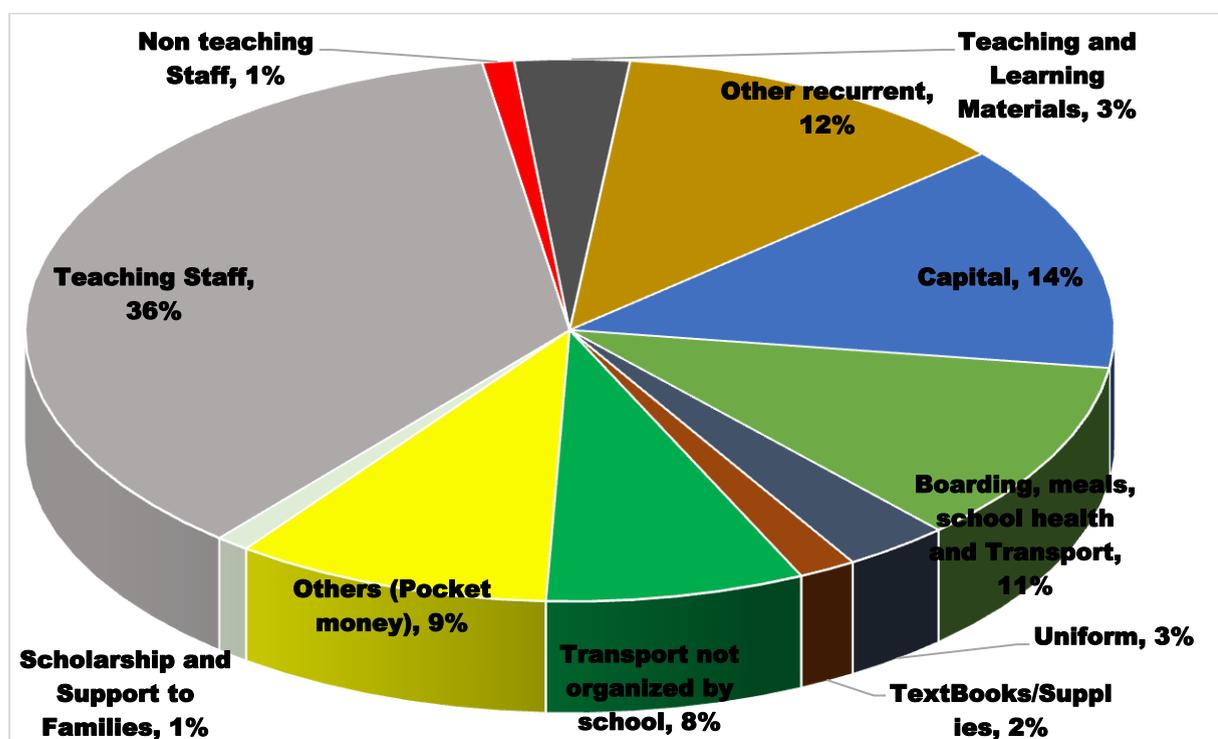
## 5.6 Usage of Education financing by Production units

Usage of education financing by production units analyses how the funds received from the different funding units are utilized by the education institutions (what do education institutions spend on). Usage of education financing by production units analyses how the funds received from the different funding units are utilized by the education institutions (what do education institutions spend on).

### 5.6.1 Usage of Education funds by Economic Activity

The figure 5.11 below describes the use of funds received from the financing units by the education institutions. It shows the amount of funds the education institutions spent on the different economic items.

Figure 5.9: Usage of Education funds by Economic Activity

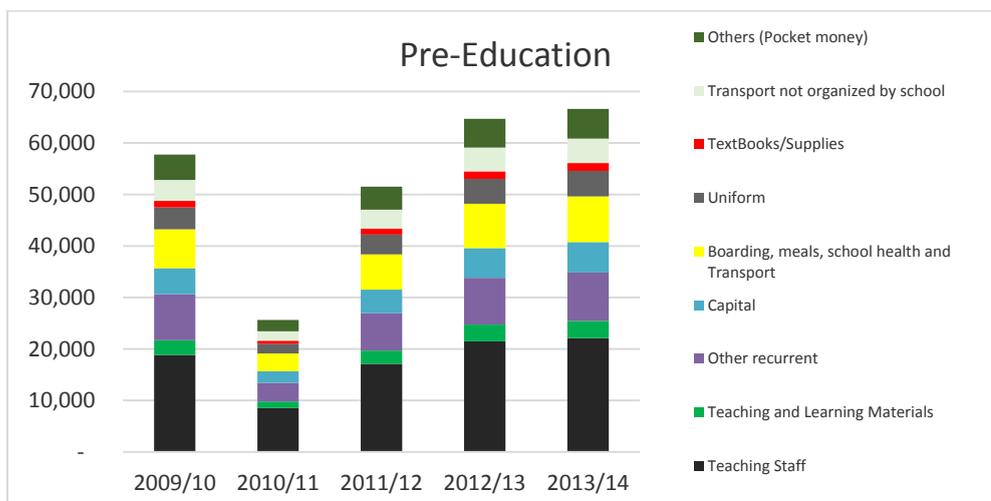


Source: NEA data 2009/10 - 2013/14

36% of the education institutions expenditure is on teaching staff, this is because the education institutions on receiving capitation grants they top up/pay teaching staff salaries. This is followed by capital 14%, other recurrent at 12%, then Boarding, meals, school health and transport at 11%. Others (pocket money) usage 9% and transport not organized by the school used 8%. It should be noted that teaching and learning materials used only 3% just like usage on school uniform. Textbooks used 2% and the items that used less percentage were scholarships and support to families, and non-teaching staff which used at 1% each.

## 5.6.2 Usage of Education funds by Education levels

**Figure 5.10: Usage of the financing by Pre-Education institutions**

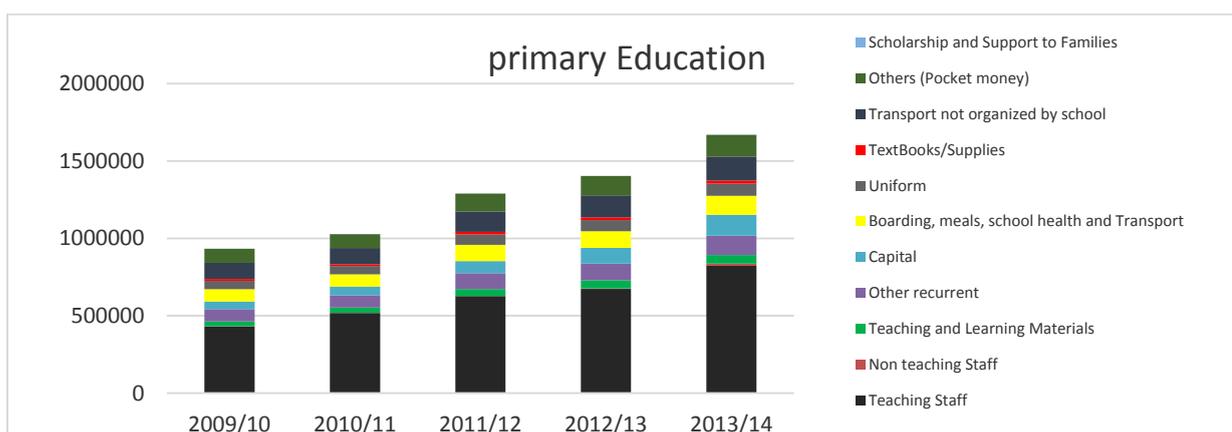


Source: NEA data 2009/10 - 2013/14

Pre Education (Figure 5.12) schools mainly spend on other recurrent which contributed over 33 % of the total usage on pre-education every year followed by other recurrent 15%, boarding meals, school health and transport (13%), then others (pocket money) which used about 9% of the total funding. School uniform and transport not organised by the school each had 7% of the total usage of funds in pre-education. Teaching and learning materials used 5% and the least usage was on textbooks/ supplies which contributed about 2% each year during the period under review.

In terms of growth the analysis revealed that all the usage on all economic activities that had funding during the period under review experienced growth. All except other recurrent increased by 17% between 2009/2010 and 2013/2014 and in the same period other recurrent increased by 5%.

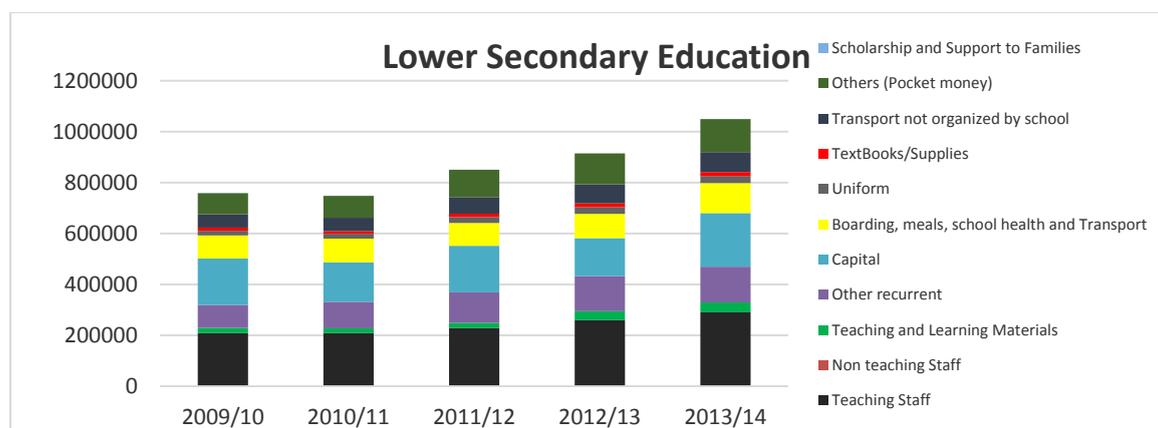
**Figure 5.11: Usage of the financing by Primary Education institutions**



Under primary education it was observed that the usage of funds were mainly for the following five activities, teaching staff (between 58.6% and 78.4% of the total primary usage) other recurrent (between 8.9% and 14.4%), Boarding, meals, school health and transport not organised (between 8.7% and 14.4%), transport not organized by the school (between 11.1%v and 19.0% and others pocket money (between 9.7% and 16.5%). During the period under review usage on capital used between 6.0% and 9.1% while textbooks/supplies, teaching and learning materials, and scholarships and support to families together contributed less than 6% annually during the period under review.

In terms of growth it was observed that only scholarships and support to families that experience a decrease of 98% (from 433 in 2009/10 to 7 in 2013/14). All other economic activities experienced an increase. Among these activities, it was usage on non-teaching staff, capital, teaching staff, and teaching and learning materials that experienced greater increase of 7876% (from 185 to 14,781) 170%,(49,892 to14,689), 90% (from 431,1721 to 822,194) and 76% (31,409 to 55,336). Uniform, TextBooks/, transport not organized by school, and others (Pocket money) increased between 48% and 62%.

**Figure 5.12: Usage of the financing by Lower Secondary Education institutions**

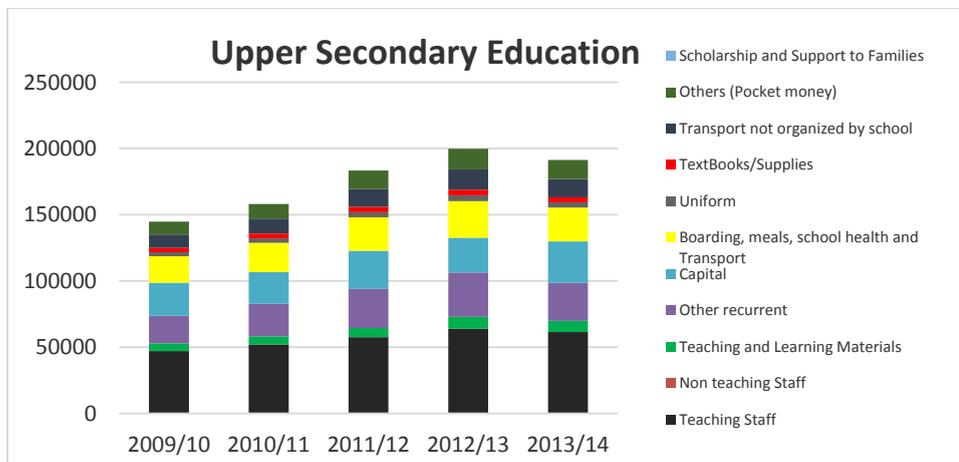


The main usage of funds in lower secondary was teaching staff that used between 27% to 28% of the total expenditure in lower secondary. Capital development used between 16% and 24% of the total usage in the years under review followed by other recurrent that used between 12% and 15%, others (pocket money) used between 11% and 13% and boarding, meals, school health and transport (between 10% and 12%). It should be noted that the following four activities, teaching and learning materials, textbooks/supplies, uniform and non-teaching staff had the lower usage and their total usage was less than 10% of the total lower secondary usage.

Despite scholarship and support to families using lower percentages of the total usage of funds in lower secondary, it had the highest percentage increase (371%, from 76 to 306 Million US\$) between 2009/10

and 2013/14 followed by teaching and learning materials (87%) while usage teaching in lower secondary increased by 39% respectively. Other recurrent increased by 57% during the period under review and this was an activity with the lowest increase. It was only the usage on non teaching staff that experienced a decreased of 45% (from 7.7 million USh in 2009/20 to 4.3 in 2013/14).

**Figure 5.13: Usage of the financing by Upper Secondary Education institutions**

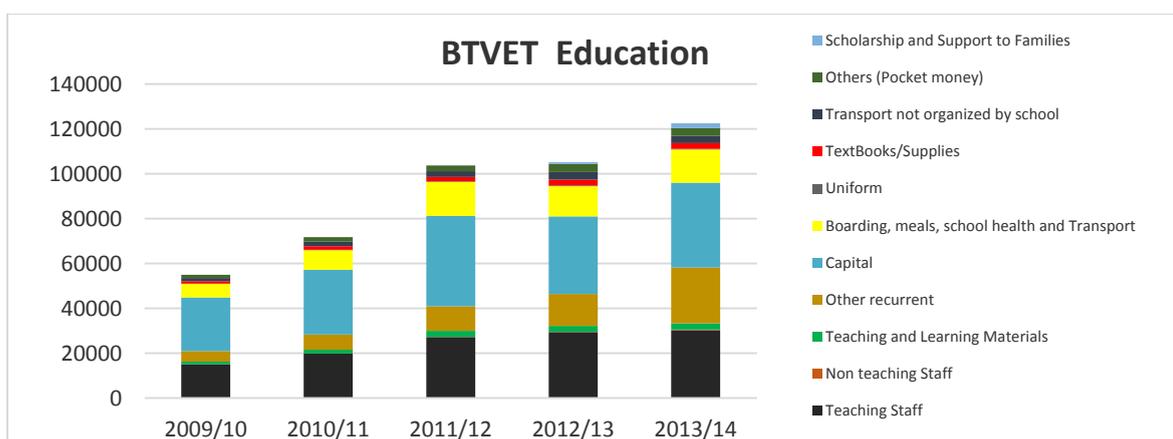


Source: NEA data 2009/10 - 2013/14

In upper secondary, the main expenditure drivers were: teaching staff; other recurrent; boarding meals, school health, and transport; capital development; transport not organised by the school and; other (pocket money). These six activities together contributed about 93% of the total usage. The other economic activities textbooks/supplies; teaching and learning materials, non teaching staff; and scholarships and support to families together contributed less than 7%.

A trend analysis shows that a similar growth pattern as observed in lower secondary was also observed in upper secondary where usage on scholarship and support to families increased with the highest percentage (298%). The other activities increased in the range of 15% to 47%. It was also observed under upper secondary that the usage on non teaching staff decreased by 45% (0.93 Million USh in 2009/10 to 0.51

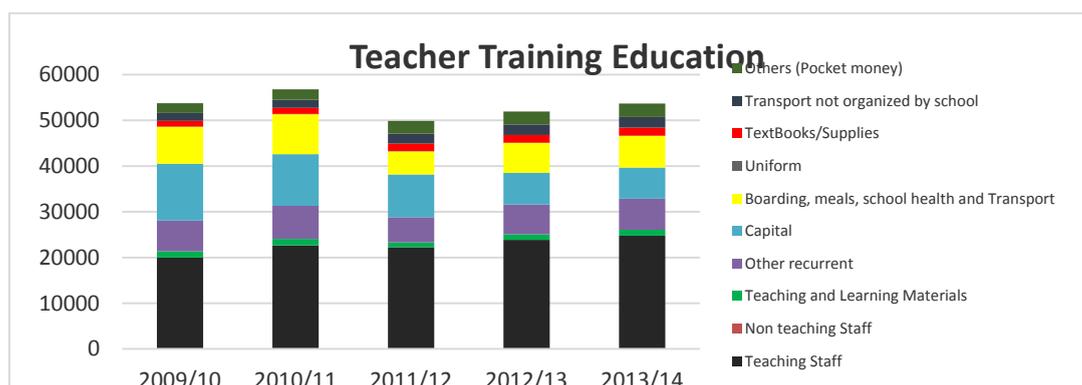
**Figure 5.14: Usage of the financing by BTVET Education**



From the analysis it was revealed that the main expenditure drivers in BTVET were capital, teaching staff, other recurrent, and boarding meals, school health, and transport. These four activities contributed about 90% of the total usage in BTVET. Expenditure on other recurrent contributed between 9 and 20%, capital development contributed between 31% and 43% , and expenditure on teaching staff contributed between 25 and 27% while boarding meals, school helath and transport used between 11% and 15% of the total usage in BTVET annually during the period under review. Economic activities with the least usage were textbooks and supplies, others( pocket money, and transport not organised by the school . These three together used less than 10% each year (between 2 and 3%).

It was observed that all the activities that were being funded during the experienced an increase during the period. The data showed that other recurrent was the the most increase item during this period. It increased by 428% and the lowest were capital 58% and teaching staff 101%. The rest increased in the range of 123% and 133%.

**Figure 5.15: Usage of the financing by Teacher Training Education**

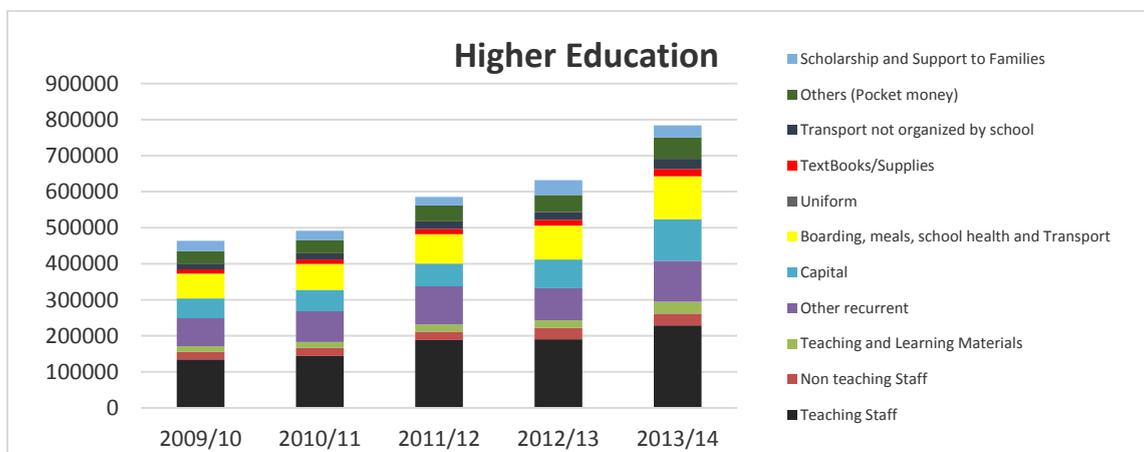


At the teacher education level, in figure 5.16, shows that teaching staff other recurrent, capital, boarding meals, school health and transport and others pocket money are spent more than the other expenditure items, text books and supplies, transport not organised by the school and non-teaching staff that together contributed less than 7% of the total expenditure each year. There is no usage on scholarship and support to families at this level of education. Specifically during the period under review, the analysis shows that teaching staff used between 30% and 46% of the total funds used in Teacher Training institutions and boarding, meals school health and transport used between 13% and 21%. Capital Development used between 12% and 23% and Other recurrent used between 11% and 18%.

The analysis revealed that while the expenditure on other activities increased, capital, boarding, meals, school health and transport, and teaching and learning materials experienced a decrease of 45%, 14%

and 1% respectively. The other activities: teaching staff; Uniform;; textbooks and supplies; transport not organised by the school; increased by 24%, 44%, 37% and 37 % respectively. Others (pocket money) increased by 36%.

**Figure 5.16: Usage of the financing by Higher Education**



Source: NEA data 2009/10 - 2013/14

Under higher education the main expenditure drivers were teaching staff that used between 29% and 32% of the total usage on higher education each year followed by other recurrent between 14% and 18%, boarding, meals, school health and transport that contributed between 14% and 15% each year; and capital used between 11% and 15% of the total higher education expenditure. It can further be observed that other activities with significant expenditure were other (pocket money) which used between 7% and 8% each year and scholarships and support to families contributed between 4% and 5% each year. Other activities with smaller usage were non-teaching staff between 4 and 5%, transport not organised by the schools 4% each year, teaching and learning materials between 3% and 4% and textbooks/supplies 2% each year.

The analysis revealed that expenditure on all the economic activities experienced growth however there were variations in the margins of growth. Expenditure on capital development grew by 110% followed by usage on teaching and learning materials which grew by 108% and these were the highest among all economic activities. Scholarships and support to families only grew by 16% and this was the lowest growth among all the activities. Expenditure on non-teaching staff grew by 56% while other recurrent grew by 47% from 2009/10 to 2013/13. The rest of the activities had their expenditure increased between 71% and 75% from 2009/10 to 2013/14.

## 5.7 Relation of Total Education Expenditure and Education Performance Indicators

This section draws the relationship between the expenditure on education and the key education indicators at the national level that is for both government and private schools. The section is divided

into two primary level and secondary level.

### 5.7.1 Primary Level

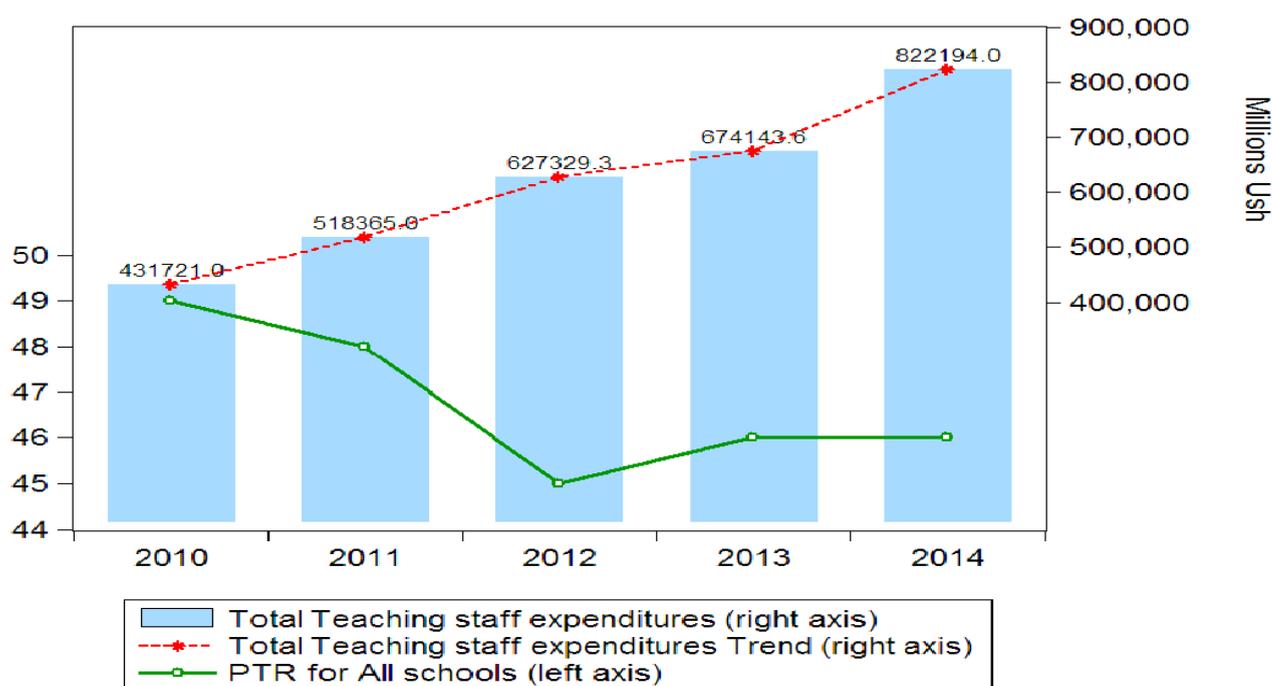
The key indicators in this section are the Pupil teacher ratio, Pupil classroom ratio and the PLE pass rates in the given years. These indicators are compared to the total education expenditure, the total expenditure of teaching staff by the production units and the total capital expenditure in primary schools (see details in the table 5.9 below).

**Table 5.9: Financial and non-financial data at Primary level**

	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Total Educ. Exp.</b>	932,877	1,027,752	1,289,593	1,403,021	2,085,751
<b>Total Teaching staff exp</b>	431,721	518,365	627,330	674,141	822,194
<b>Total Capital exp</b>	49,892	55,584	78,149	101,429	156,885
<b>Average Teacher</b>	2,504,138	3,058,145	3,676,078	3,633,244	4,299,795
<b>PTR (All schools)</b>	49	48	45	46	46
<b>PCR(All schools)</b>	58	57	57	57	59

Source: NEA data 2009/10 - 2013/14

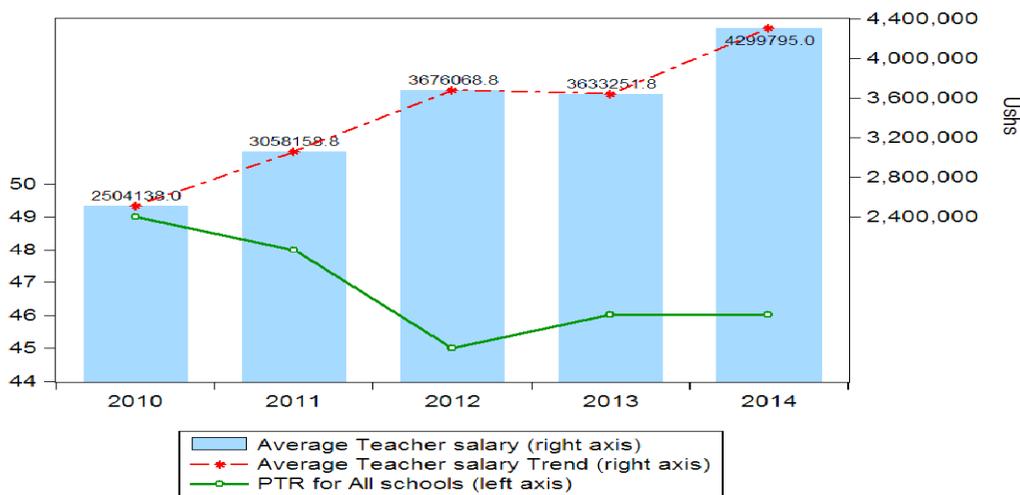
**Figure 5.17: Comparison of Total Teaching staff expenditure and PTR**



Source: NEA data 2009/10 - 2013/14

The PTR captures the relationship between the number of pupils enrolled and the number of teachers employed. From the figure 5.17 above, the expenditure on teaching staff in primary schools increases from the FY 2009/10 as the PTR by Financial Year. The Total expenditure on teaching staff was UGX. 431,721M with a PTR of 49:1, in FY 2011/12 the PTR improved to 45:1 while the expenditure on teaching staff increased to UGX. 627,330M. The PTR leveled at 46:1 for the FY 2012/13 and 2013/14 as the expenditure on teaching staff increased.

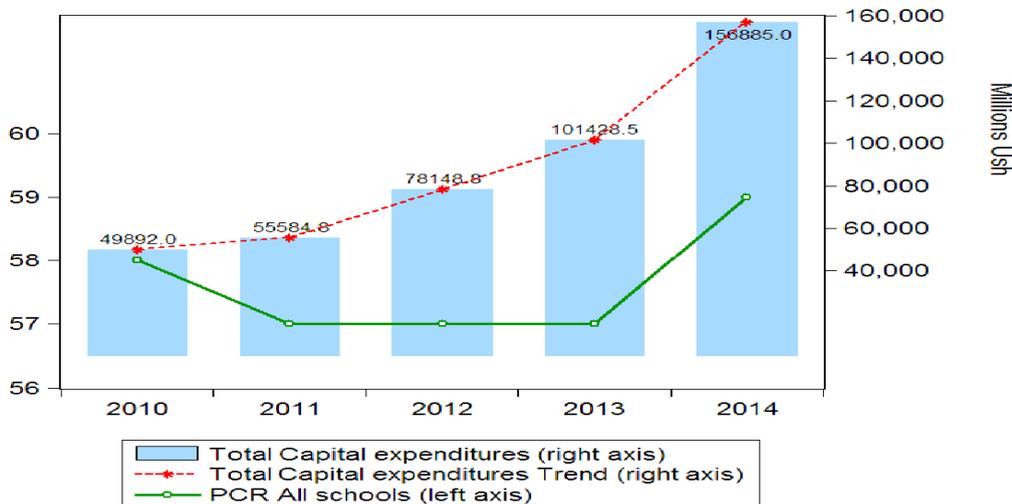
**Figure 5.18: Comparison of Average Teaching staff expenditure and PTR**



Source: NEA data 2009/10 - 2013/14

The average expenditure on teaching staff relatively increases over the financial years of the study while the PTR improves over the same period.

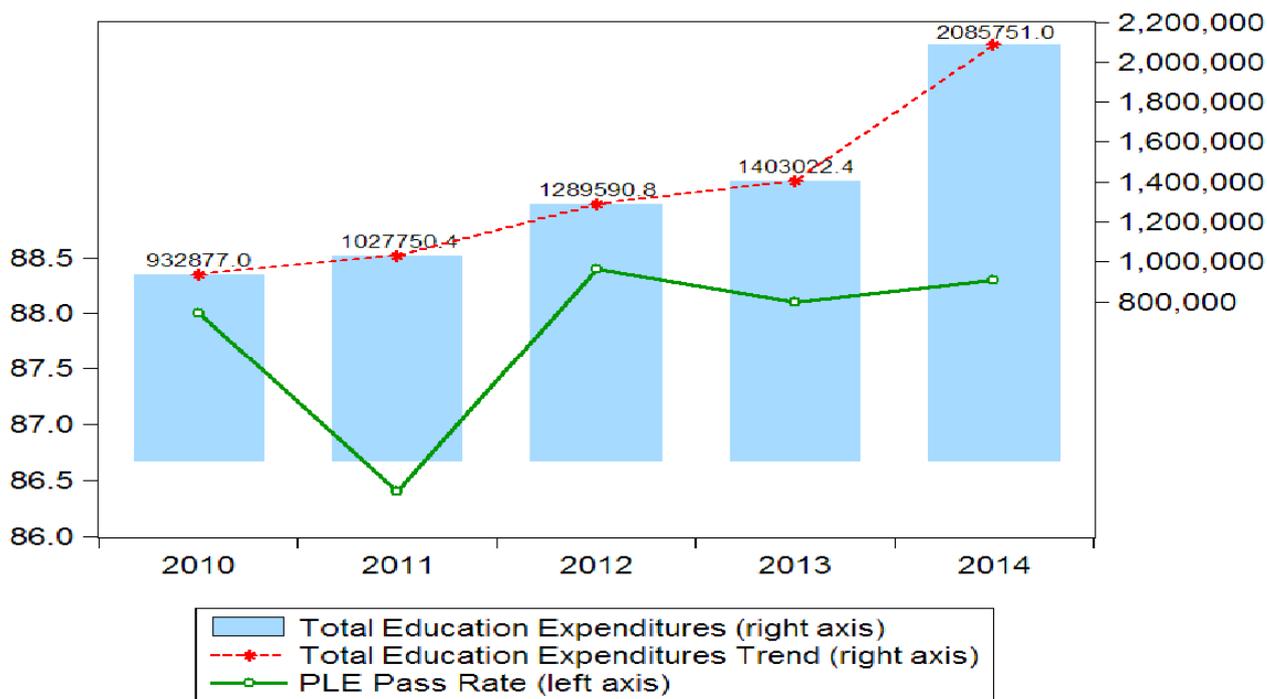
**Figure 5.19: Comparison of Total capital expenditure and PCR**



Source: NEA data 2009/10 - 2013/14

The PCR captures the average number of pupils per classroom in the given year. The total capital expenditure in primary increases over the period of study while the PCR improves over the years except for FY 2013/14 where the PCR increased to 59:1. This is detailed in figure 5.19 above.

**Figure 5.20: Comparison of Total expenditure on Primary Education to PLE Pass rate**



Source: NEA data 2009/10 - 2013/14

The PLE pass rate is the percentage of pupils who passed PLE in relation to those that sat for the examinations. From the figure 5.20 above PLE pass rate fluctuated over the years, with a significant drop of 1.6% in FY 2010/11 compared to total expenditure on primary education that increased over the years.

### 5.7.2 Secondary level

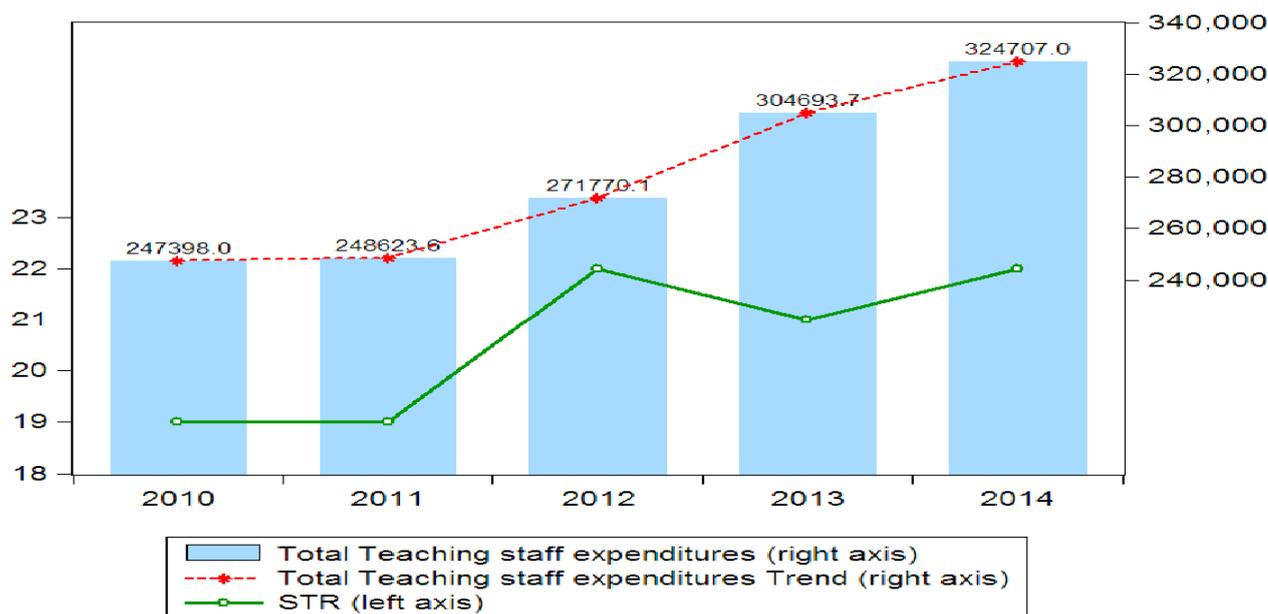
The key indicators in this section are the Student teacher ratio, Student classroom ratio, Tertiary Eligible (UACE) and the UCE pass rates in the given years. These indicators are compared to the total education expenditure, the total expenditure of teaching staff by the production units and the total capital expenditure in Secondary Schools for both O and A level (see details in the table 5.10 below).

**Table 5.10: Financial and non-financial data at Secondary level**

	2009/10	2010/11	2011/12	2012/13	2013/14
Total Educ. Exp. Sec	903,236	905,420	1,033,468	1,114,431	1,416,342
Total Teaching staff exp	247,398	248,623	271,770	304,694	324,707
Total Capital exp	210,029	184,156	216,531	182,985	455,005
STR	19	19	22	21	22
SCR	45	44	49	46	50
Pass Rate UCE	94%	95%	95%	91%	93%
Tertiary Eligible UACE	62%	63%	70%	78%	82%

Source: NEA data 2009/10 - 2013/14

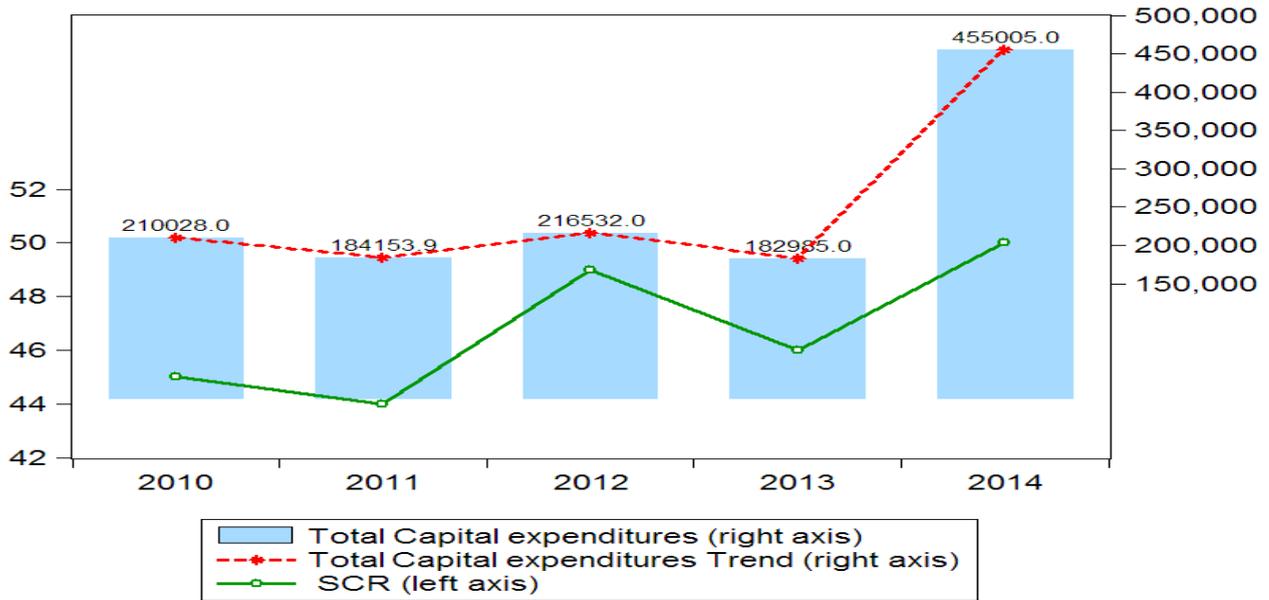
**Figure 5.21: Comparison of Total Teaching staff expenditure and STR**



Source: NEA data 2009/10 - 2013/14

The expenditure on teaching staff from FY 2009/10 to FY 2013/14 has been increasing over the period, however the STR declined over the period from 19:1 in FY 2009/10 to 22:1 in FY 2013/14. This can be attributed to the introduction of USE and UPOLET within the same period, as reflected in figure 5.21 above.

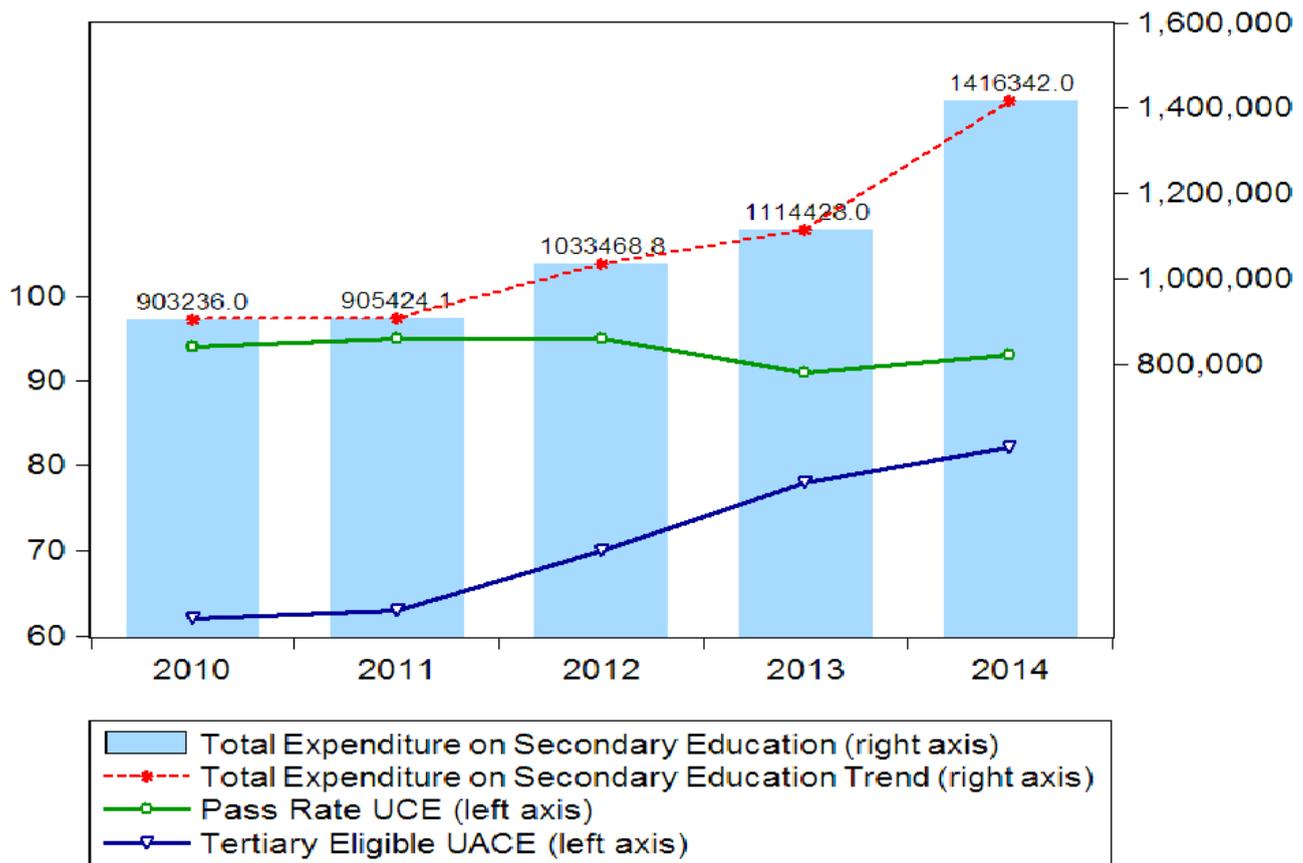
Figure 5.22: Comparison of Total capital expenditure and SCR



Source: NEA data 2009/10 - 2013/14

From the figure 5.22 above, the SCR is positively related to the total capital expenditure on secondary education. However, the magnitude of the change in the SCR and capital expenditure differs from year to year.

Figure 5.23: Comparison of Total expenditure and UCE Pass rate and UACE tertiary eligible



Source: NEA data 2009/10 - 2013/14

Total expenditure on secondary education generally increased over the period of study whereas the UCE pass rate declined from 94% in FY 2009/10 to 93% in FY 2013/14. The percentage of the tertiary eligible increased over the period of study from 62% in FY 2009/10 to 82% in FY 2013/14. This is illustrated in figure 5.23 above.

## **6 CHAPTER 6 : PUBLIC EXPENDITURE ON EDUCATION**

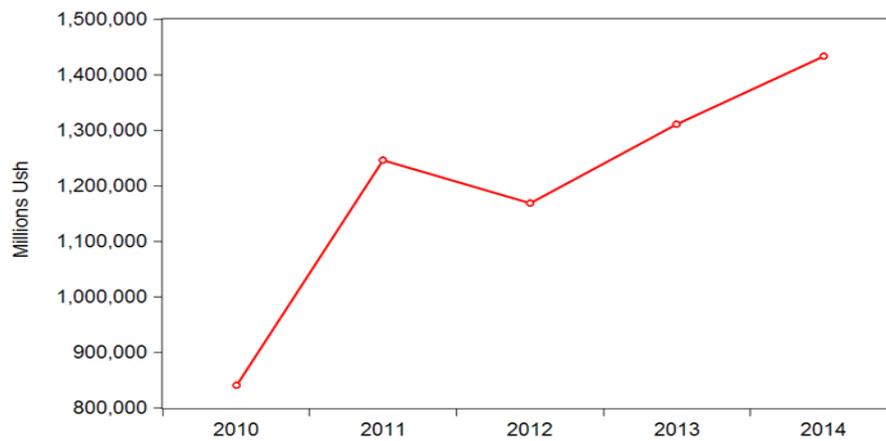
This chapter analyses the public expenditure on education in Uganda. It dwells on education share of total government expenditure, public expenditure as a percentage of Gross Domestic Product (GDP), expenditure of the respective public financing units, average public expenditure per student, public funding of the different levels of education, average public funding per student in education institutions and average public expenditure per student by education institutions. Uganda Shilling was used as a unit of analysis because it is the legal tender in the Republic of Uganda. Budgeting and expenditure is mainly done in Ugandan Shilling.

### **6.1 Public Financing of Education**

Government funding is provided annually through the Sector Budgets appropriated by Parliament. Since 2000, the financing framework for the Education Sector follows the Medium Term Expenditure Framework (MTEF), which is a three-year rolling GoU master expenditure planning framework. The figure 6.1 below provides information on public expenditure on education from FY 2009/10 to FY 2013/14. Government of Uganda (GoU) funding of education in Uganda is mainly a shared responsibility of the Ministry of Education and sport (MoES) and Local Governments (LG). Other ministries and government agencies are in charge of education spending. These are the Education Service Commission, the Ministry of Gender, Labor and social development and the Ministry of Water and Environment.

In 2013/14, total GoU funding on education amounted to 1,438.7 billion of UGX, corresponding to a 71.4% increase compared to 2009/10 public funding estimated at 839.5 million UGX. However, in constant prices taking into account the impact of inflation, public funding of education increased only by 42% over the 5 year period, corresponding to annual average of 9.7%.

**Figure 6.1: Trends in Government (Public) expenditure on Education FY2009/10- FY2013/14**



Source: UBOS, statistical Abstracts 2010, 2011, 2012, 2013, 2014

The table above reveals that education sector share of total Government (public) expenditure at current prices in nominal terms, has been increasing over the period under review. This is in line with the local, regional and international commitments towards continued and increased investments to the education sector.

## **6.2 Government Education expenditure as a share of total Government Expenditure and Fiscal Pressure**

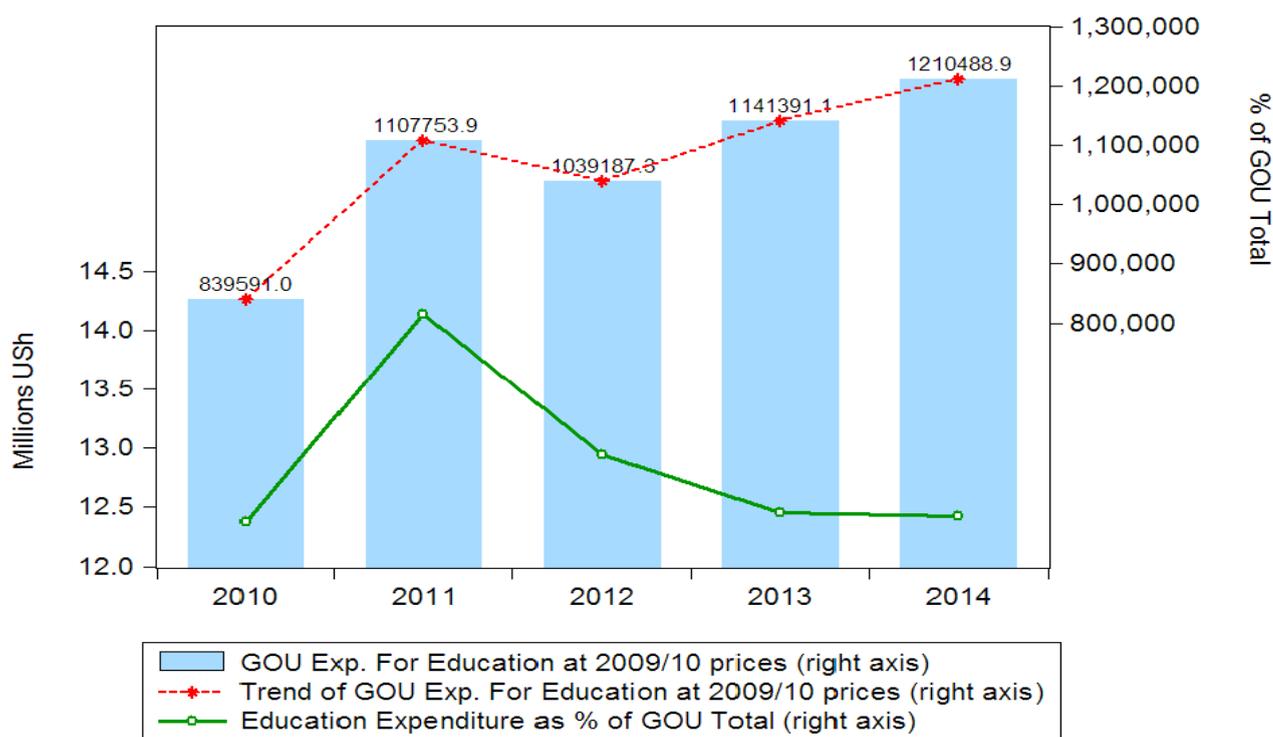
The chapter looks at Government Education expenditure as a share of the total government expenditure and the fiscal pressure by the government of Uganda in financing education and other sectors.

### **6.2.1 Government Education expenditure as a share of total Government Expenditure**

The table 6.2 below shows the trend of the funding GoU allocates to education in comparison to GoU total expenditure. It reveals that education sector share of total Government expenditure has been increasing over the period under review. This is in line with the local, regional and international commitments towards continued and increased investments to the education sector.

The education sector share as a proportion of Government expenditure is illustrated in the figure 6.2 below.

**Figure 6.2: Education sector share of total Government expenditure**



Source: Approved Budget Estimates FY 2009/10 - 2013/14

Despite that the total government expenditure on education has been increasing overtime, a different trend on Education Expenditure as % of GOU Total was observed. From 2010 to 2011 the Education Expenditure as % of total GOU expenditure increased from 12.4 percent to 14.1 percent which was the highest during the period under review and from 2011 to 2014 it decrease to 12.5 percent. The decrease shows that other sectors percentage of the total GOU expenditure was increasing at the expense of education. The declining trend was observed despite increasing enrolments and new reforms in the sector, in contrast to increase in education sector budgetary allocations in nominal terms across the sectors. This trend, however, is not in consonance with the demands of regional and international commitments that continue to advocate for an increase in the share of government resources allocated towards education. This decline can be explained by the fact that the resource envelope continue to face pressure from competing and emerging priorities from other sectors such as energy (hydroelectricity power generation dams), defense and infrastructure (roads) among others.

### 6.2.2 Fiscal pressure in funding the education Sector

The Addis Ababa Action Agenda encouraged the countries to set an agenda for education spending targets. While acknowledging the fact the countries are diverse and have different fiscal pressure for competing sectors that are priorities within the countries, the agenda sets the following benchmarks as minimum standards: allocating 4% to 6% of the total GDP to the education sector and/or allocating at least 15% to 20% of public expenditure to education.

During the period under review (between 2009/10 and 2013/14) the Government's allocation in the education sector was below the set benchmarks. The GoU expenditure as a percentage of GDP was fluctuating between 2.1% and 2.6% and the GoU expenditure as a percentage of total public expenditure was fluctuating between 12.4% and 14.1%. According to the Government of Uganda 2009<sup>1</sup> the education sector was supposed to be allocated between 14.9% and 16.2% of the total public expenditure in the years 2009 to 2014 as shown in the table below.

**Table 6.1: Percent allocations per sectors as calculated from Budget Framework Paper FY 2009/10 to 2013/14**

	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14
SECURITY	8.1%	7.6%	7.9%	7.7%	7.8%	8.3%
WORKS AND TRANSPORT	18.5%	17.4%	16.5%	10.4%	9.6%	10.0%
AGRICULTURE	3.8%	4.4%	4.6%	4.8%	4.9%	5.2%
EDUCATION	15.4%	16.2%	14.9%	15.2%	15.1%	15.8%
HEALTH	10.7%	10.2%	10.8%	10.9%	10.8%	11.2%
WATER AND ENVIRONMENT	2.6%	2.2%	1.9%	2.0%	2.1%	2.3%
JUSTICE/LAW AND ORDER	4.8%	4.8%	4.6%	4.9%	4.9%	5.3%
ACCOUNTABILITY	7.1%	5.4%	4.7%	4.9%	5.1%	5.5%
ENERGY AND MINERAL DEVELOPMENT	7.9%	8.8%	9.4%	8.3%	7.1%	7.0%
TOURISM, TRADE AND INDUSTRY	0.5%	0.8%	1.3%	1.4%	1.2%	1.3%
LANDS, HOUSING AND URBAN DEVELOPMENT	0.2%	0.2%	0.7%	0.8%	0.8%	0.9%
SOCIAL DEVELOPMENT	0.4%	0.5%	0.6%	0.6%	0.6%	0.7%
ICT	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%

<sup>1</sup> Government Of Uganda, 2009, National Budget Framework Paper FY 2009/10 – FY 2013/2014; *Incorporating The Medium Term Macroeconomic Plan, Programmes For Social And Economic Development And, The Indicative Revenue And Expenditure Framework* Ministry Of Finance, Planning And Economic Development, March 2009

PUBLIC SECTOR MANAGEMENT	9.1%	9.2%	9.1%	9.3%	9.3%	9.7%
PUBLIC ADMINISTRATION	2.3%	2.7%	3.9%	4.1%	3.5%	3.8%
LEGISLATURE	1.9%	1.8%	1.6%	1.7%	1.8%	1.9%
INTEREST PAYMENT DUE	6.5%	6.0%	5.3%	4.6%	4.2%	3.8%
UNALLOCATED	0.0%	1.6%	2.2%	8.3%	11.1%	7.3%
GRAND TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Calculated from the Government Of Uganda, 2009, National Budget Framework Paper FY 2009/10 – FY 2013/2014.

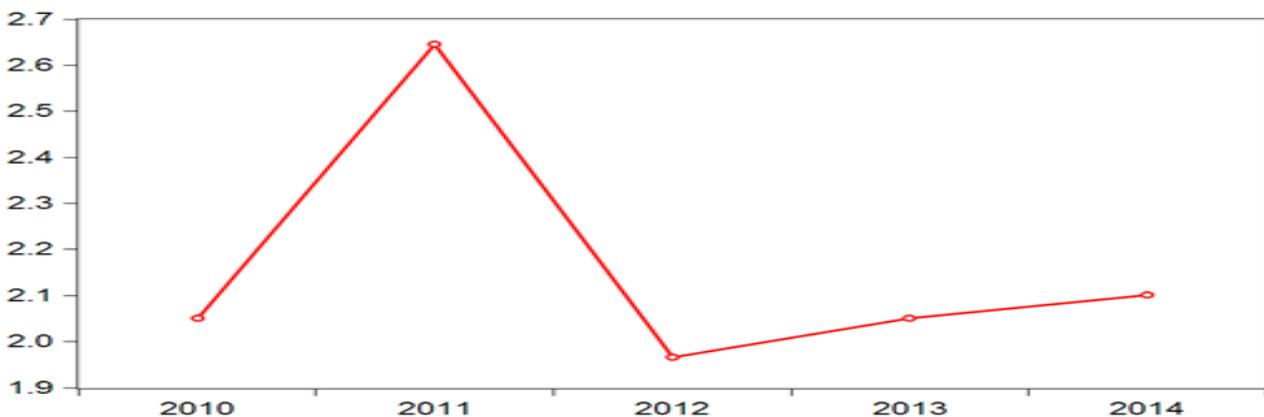
Based on the allocation from the National Budget Framework Paper FY 2009/10 – FY 2013/2014 it can be observed that while the GoU planned to be spending at least 15% of its resources on education the NEA find out that it was spending less than the benchmarks stated in the Addis Ababa Agenda Action. This could mainly be attributed to fiscal pressure as it was observed that within the same period the economy was growing at a decreasing rate as evidenced by the general decreasing trend of economic growth from 9.7% in 2010 to 4.6% in 2014.

However other education indicators such as the PCR, and the PTR shows there is still more to be done to development the system. It is therefore important that the GoU should consider increasing its funding allocation for the education sector.

### 6.3 Public Expenditure on Education as a Percentage of GDP

The public expenditure on education as a percentage of Gross Domestic Product (GDP) is provided in the figure 6.3 below.

Figure 6.3: Education expenditure as a percentage of GDP



Source: UBOS, statistical Abstracts 2010, 2011,2012,2013,2014

Despite GoU continued increase of public funding of education services, compared to its national wealth, public expenditure on education as a share of GDP has been around 2% during the period of study, except for 2010/11 when that ratio reached 2.6%. The share of public expenditure on education as a percentage of GDP follows the pattern of the percentage share of education sector to total government expenditure. This analysis of public expenditure as a percentage of GDP is used to measure the share of public expenditure on education in the whole economy. This performance is low by both regional and international standards. In fact, on average low income countries spend 3.2<sup>2</sup>% of their budget on education as percentage of GDP, while for sub-Saharan Africa it is estimated at 3.7% on average for sub-Saharan African countries. This implies that compared to its wealth capacities, Uganda could spend more on education services.

#### **6.4 Public funding of education expenditures by Funding Unit**

Generally, public expenditure on education has continued to increase in absolute terms though with some fluctuations as shown by Table 6.4 above. The Table further reveals that Ministry of Local government has the highest public education expenditure. Out of the 1,438.5 billion UGX spent by the GoU in 2013/14, LG accounted for 77.5% and that share has increased from 63.7% in 2013. This is in line with the decentralization policy which has devolved primary and secondary education services to Local Governments and also delegated some functions of BTVET, which include recruitment and deployment of primary teaching staff and payment of teaching staff, inspection, infrastructural development, monitoring and supervision among others. Table 6 below shows the detailed funding by public units with the of the ministries in charge of education services accounting for less than 1%.

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<sup>2</sup>World Bank Data: <http://data.worldbank.org/indicator/SE.XPD.TOTL.GD.ZS> ; 28 July 2016

**Table 6.2: Public funding of education expenditures by funding unit (Billion**

<b>Public Financing Unit</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
<b>Ministry of Education, Science, Technology and Sports (MOESTS)</b>	298,894	342,429	329,107	324,021	318,590
<b>Education services commission</b>	3,824	5,082	5,407	5,550	4,843
<b>Ministry of Gender, Labour &amp; Social Development</b>	1,886	1,334	693	912	810
<b>Ministry of Water and Environment</b>	-	-	133	86	68
<b>Ministry of Local government</b>	534,988	896,597	833,010	980,312	1,114,456

Source: NEA data 2009/10 - 2013/14

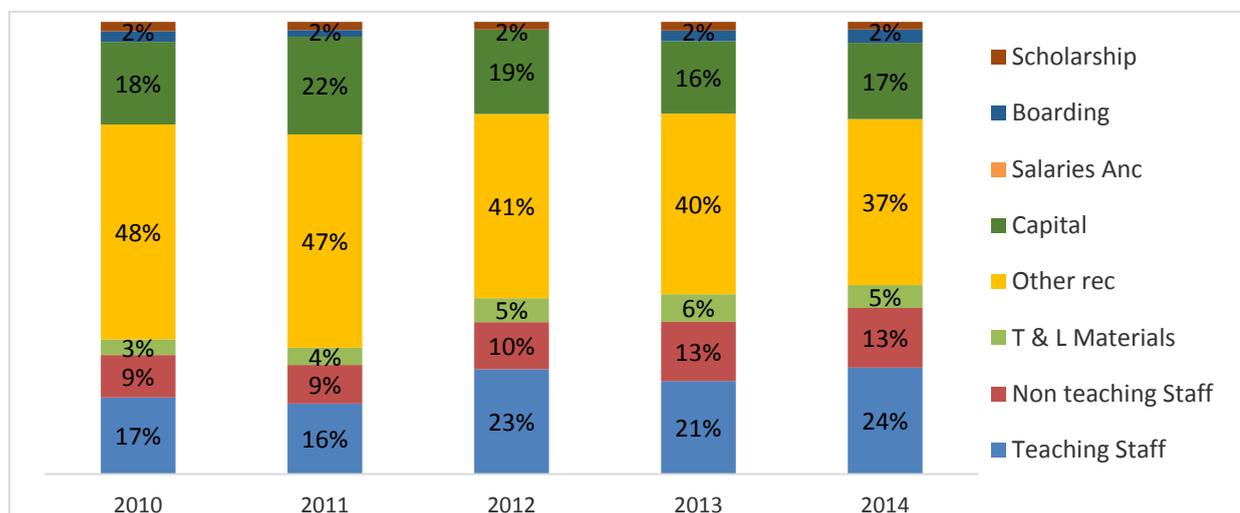
Generally, public expenditure on education has continued to increase in absolute terms though with some fluctuations as shown by Table 6.2 above. The Table further reveals that Ministry of Local government has the highest public education expenditure and had the highest increase (108.3%) . This is in line with the decentralization policy which has devolved primary education to Local Governments and also delegated some functions of secondary education and BTVET, which include recruitment and deployment of primary teaching staff and payment of teaching staff, inspection, infrastructural development, monitoring and supervision among others.

During the period under review it was observed that public education expenditure in the Ministry of Gender Labour and Social Development decreased by 57.1% while the Ministry of Education , Science, Technology and Sports only increased by 6.6% . The MoESTS could not increase much because it was devolving some of its functions to the Local Governments. The Education Service Commission had its funding increased by 26.7%..

## **6.5 Expenditure on economic activities by public funding units -2013/14**

MoES funds mainly go to other recurrent expenditure (37%), teaching staff remuneration (24%), non-teaching staff remuneration (13%) and capital expenditure (17%). The bigger share going to recurrent expenditure may be explained by the important amount of transfers and subventions being sent to several government agencies and autonomous institutions that are counted as other recurrent in NEA methodology.

**Figure 6.4: Distribution of Central government Expenditure by economic activity, Percentage**

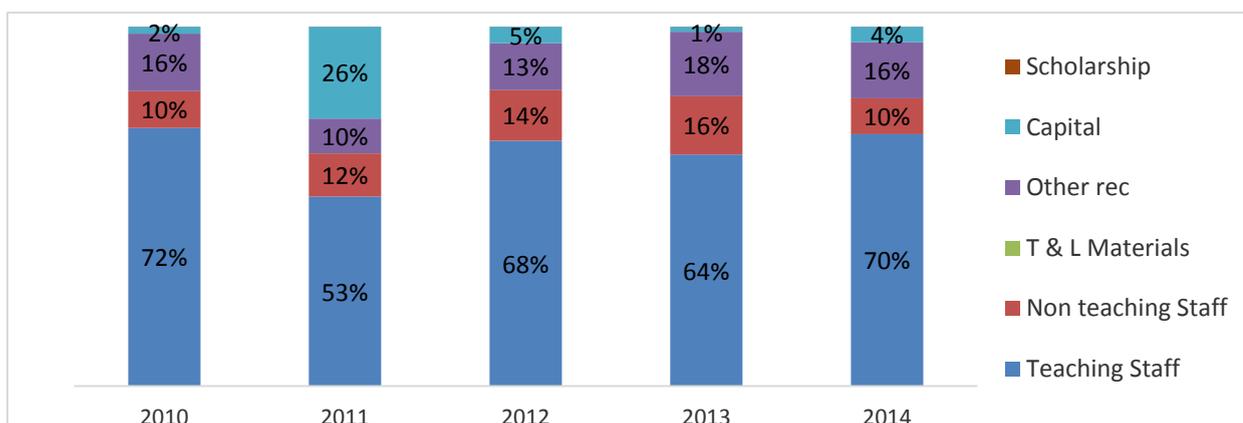


Source: Uganda National Education Accounts, 2009-2014, UBOS & MoES

Regarding the distribution of Local government expenditure by activity, table 6.4b below shows that the overwhelming majority of education funding at local government’s level are spent on teachers salaries that accounted for some 70% of total LG expenditure on education in 2013/14. This share fluctuates quite much over the period of study. Other recurrent comprised of expenditure on items such as water, electricity and general goods and services accounted for 16% of local governments expenditure on education in 2013/14.

The figure above shows that the greatest percentage of public expenditure on education goes towards teaching staff (60%) to fund the wages followed by other recurrent at 16%. From the figure above, it can be noted that only 2% of funds provided by Public funding units goes towards teaching and learning materials. It should however be noted that some expenditures towards text books and other scholastic and learning materials/ supplies were classified under other recurrent expenditures.

**Figure 6.5 : Distribution of Local Governments Expenditure by economic activity, Percentage**



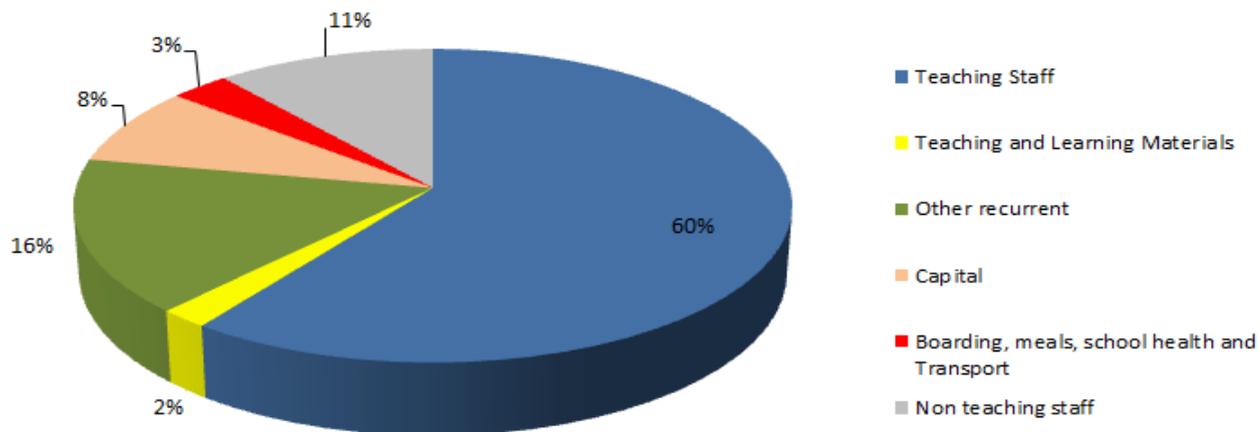
Source: Uganda National Education Accounts, 2009-2014, UBOS & MoES

Further analysis by individual financing units in Table 6.2 below, shows that the greatest share of MoES expenditures went towards teaching staff (27%), followed by other recurrent expenditure at (23%). Analysis of MoLG expenditures reveals that 70% was allocated to teaching staff, while 14% went towards other recurrent expenditures. This is attributed to the fact that teaching function is still labour intensive also coupled by the increasing enrolments and the demand for higher wages by teachers in the recent past. MoGLSD spent 50% and 46% on capital investment and other current costs respectively. The MoWE spent 34% on boarding meals, school health and transport costs. The ESC spent 69% on other recurrent costs mainly for operational costs of the commission and 31% on non-teaching staff mainly for wages. The allocation for teaching and learning materials for MoES and MWE stands at 6% and 5% respectively. It is important, however, to clarify that due to the classification/ coding of expenditure, substantial allocation for teaching and learning materials was included under other recurrent expenditures.

Table 6.3 and Figure 6.5 below indicate that for all the years of the period under review, public expenditure on teaching staff took the largest share, which also according to the figure 6.5 below has been increasing over the years. The second largest share of public expenditure over the years is taken up by capital expenditures followed by non-recurrent and non-teaching staff respectively.

This section presents an analysis of public financing of various economic activities in the education sector. The figure 6.4 below provides an illustration of the percentage funding of these activities in FY 2013/14.

**Figure 6.6: Public Expenditure by economic activity**



Source: NEA data 2009/10 - 2013/14

The figure above shows that the greatest percentage of public expenditure on education goes towards teaching staff (60%) to fund the wages followed by other recurrent at 16% while wages for non teaching staff had 11%. Public expenditure for capital development was only 8% and this means that the expenditure was more of consumption than capital development. From the figure above, it can be noted that only 2% of funds provided by Public funding units goes towards teaching and learning materials.

It should however be noted that some expenditures towards text books and other scholastic and learning materials/ supplies were classified under other recurrent expenditures.

Further analysis by individual financing units in Table 6.3 below, shows that the greatest share of MoES expenditures went towards teaching staff (27%), followed by other recurrent expenditure at (23%). Analysis of MoLG expenditures reveals that 70% was allocated to teaching staff, while 14% went towards other recurrent expenditures. This is attributed to the fact that teaching function is still labour intensive also coupled by the increasing enrolments and the demand for higher wages by teachers in the recent past. MoGLSD spent 50% and 46% on capital investment and other current costs respectively. The MoWE spent 34% on boarding meals, school health and transport costs. The ESC spent 69% on other recurrent costs mainly for operational costs of the commission and 31% on non-teaching staff mainly for wages. The allocation for teaching and learning materials for MoES and MWE stands at 6% and 5% respectively. It is important, however, to clarify that due to the classification/ coding of expenditure, substantial allocation for teaching and learning materials was included under other recurrent expenditures.

**Table 6.3: Allocation of expenditure by Public funding units - 2013/14**

Financing Unit	Teaching Staff	Non-teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
MoES	27%	14%	6%	23%	20%	0%	9%	2%	100%
ESC	0%	31%	0%	69%	0%	0%	0%	0%	100%
MoGLSD	0%	4%	0%	46%	50%	0%	0%	0%	100%
MWE	27%	0%	5%	20%	15%	0%	34%	0%	100%
MoLG	70%	11%	0%	14%	5%	0%	1%	0%	100%

Source: Approved Budget Estimates FY 2009/10 - 2013/14

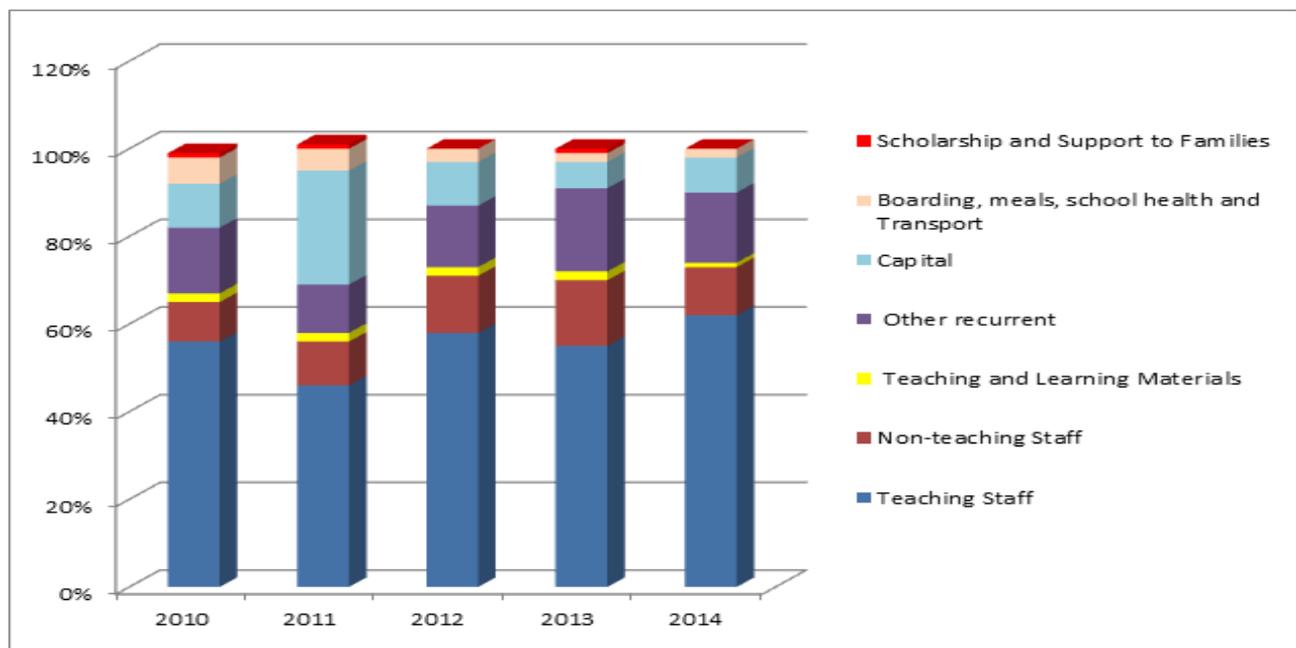
Table 6.4 and Figure 6.7 below indicate that for all the years of the period under review, public expenditure on teaching staff took the largest share. Expenditure on teaching staff ranged between 46% and 56% of the total public expenditure. The second largest share of public expenditure over the years is taken up by capital expenditures which had about 11% to 19% of the total public expenditure followed by non-recurrent and non-teaching staff respectively. Scholarship and support to families had the lowest proportion of public expenditure. Its share was 1% and in some years (2011/12 and 2013/14) it was almost 0%.

**Table 6.4: Percentage allocations of public education expenditure by economic activity**

Fiscal Year	Teaching Staff	Non-teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
2009/10	56%	9%	2%	15%	10%	6%	1%	100%
2010/11	46%	10%	2%	11%	26%	5%	1%	100%
2011/12	58%	13%	2%	14%	10%	3%	0%	100%
2012/13	55%	15%	2%	19%	6%	2%	1%	100%
2013/14	62%	11%	1%	16%	8%	2%	0%	100%

Source: Approved Budget Estimates FY 2009/10 - 2013/14

**Figure 6.7: Public funding by economic activities FY2009/10 - FY2013/14**



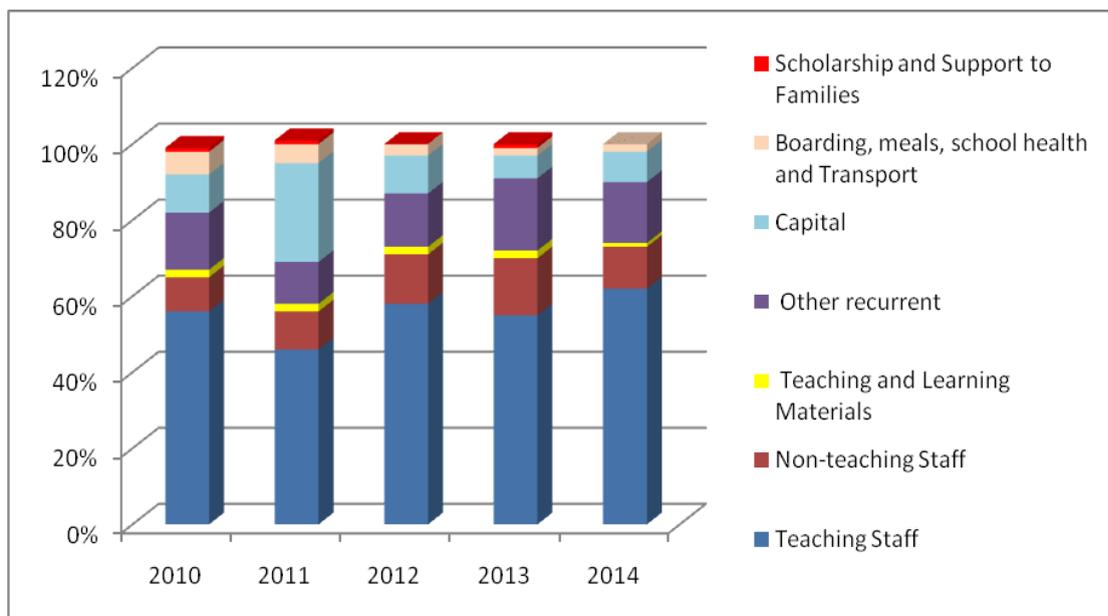
Source: Approved Budget Estimates FY 2009/10 - 2013/14

The ministry of education and Sports had its expenditure in 2009 on teaching staff (45.2 percent) other recurrent (41.86 percent), capital expenditure (6.50 Percent), scholarship for families (2.67 percent) and non teaching staff ( 3.76 Percent). However from 2010 the Ministry of Local Government was responsible for paying teaching staff due to decentralization policy and this resulted in 55 percent reduction in the expenditure on teaching staff incurred by the Ministry of Education.

The analysis of MoES and MoLG being the greatest contributors to public expenditure resources, is as shown by the graphs below over the period of analysis.

Under the Ministry of Education it was observed that the main expenditure drivers were payment of teaching staff, (for institutions that were under the MoES) capital expenditure, Boarding, meals, school health and Transport, non teaching staff and other recurrent which together contributed over 90% of the total expenditure for MoES. The remaining less than 10% was for teaching and learning materials; scholarships and support to families; and salaries.

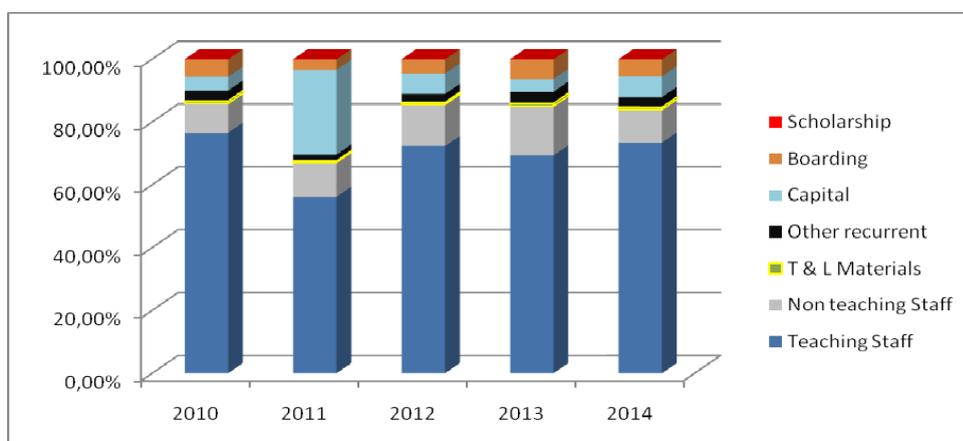
**Figure 6.8: Ministry of Education and Sports funding by economic activity FY2009/10 - FY2013/14**



Source: Approved Budget Estimates FY 2009/10 - 2013/14

Following the decentralization the Ministry of Local Government is another ministry the significantly spend on education activities. From 2010, the Ministry of Local Government had four drivers of education expenditure: teaching staff (which is the main expenditure education economic activity since taking between 56% and 75% of the total local government expenditure), other recurrent (between 2% and 4%), capital (between 4% and 27%), non-teaching staff (between 9% and 13%), and boarding (boarding between 3% and 6%). Just like under MoES teaching and learning materials was not among the key expenditure drivers. Teaching and Learning Materials and Scholarship together had less than 1% of the total Ministry of Local Government expenditure

**Figure 6.9: Ministry of Local Government funding by economic activity FY2009/10 - FY2013/14**



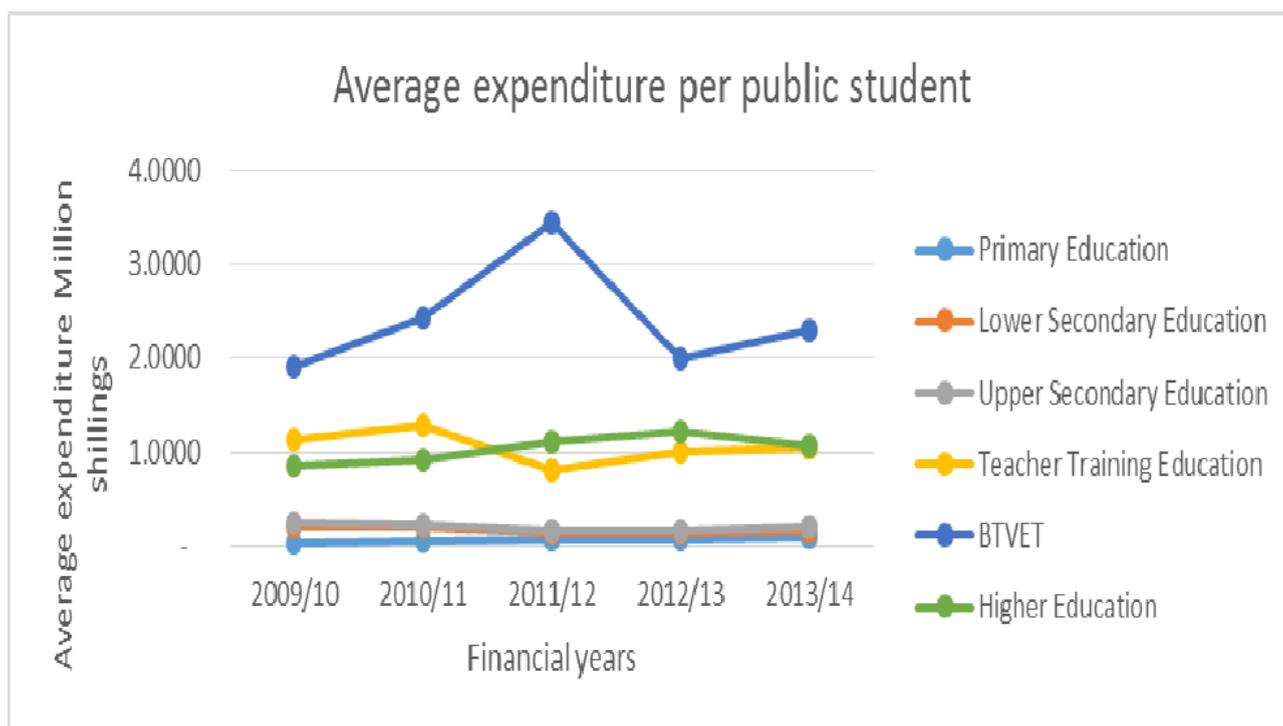
Source: Approved Budget Estimates FY 2009/10 - 2013/14 (Actual expenditures)

## 6.6 Average Public Expenditure per Student by Education level

This section presents the trends in public unit cost, i.e public expenditure per student in public institutions. The average expenditure per student measures the education expenditure in a given year per student enrolled in the same year. Uganda spent more funds per student each financial year from the previous financial year's expenditure per student despite the increase in student's enrollment. The Average expenditure per student increased over the years at both current and constant prices. At constant prices expenditure per student increased by 8.6% from 2008/09 to 2009/10, 7.7% in FY 2010/11, and 5.4% in FY 2011/12, 7.70% in FY 2012/13 and for FY 2013/14 is seen to have increased by 29.5%.

This measures the funds expended on each student in public schools at every education level and it is demonstrated in the figure 6.10 below.

**Figure 6.10: Average expenditure per public student by education level**



Source: NEA data 2009/10 - 2013/14

The figure 6.10 above shows that the Business, Technical, Vocational education and training (BTVET) has the highest unit public expenditure per student, followed by teacher training education, higher education, upper secondary, lower secondary and lastly primary. The trends are consistent with the unit costs of capitation grants allocated per learner at these levels of education. The figure further reveals that the average public expenditures per student especially for BTVET is declining mainly on the account of increasing enrollments, with stagnant

budgetary allocations while others are marginally increasing.

Generally it can be observed from figure 6.11 and table 6.9 that average public expenditure per student for tertiary students was way higher than average public expenditure per student in general education levels. For example in 2013/14 average public expenditure per student in BTVET was about 26 61% higher than average public expenditure per student in primary education.

**Table 6.5: Average public expenditure per student (public schools)by level- Millions**

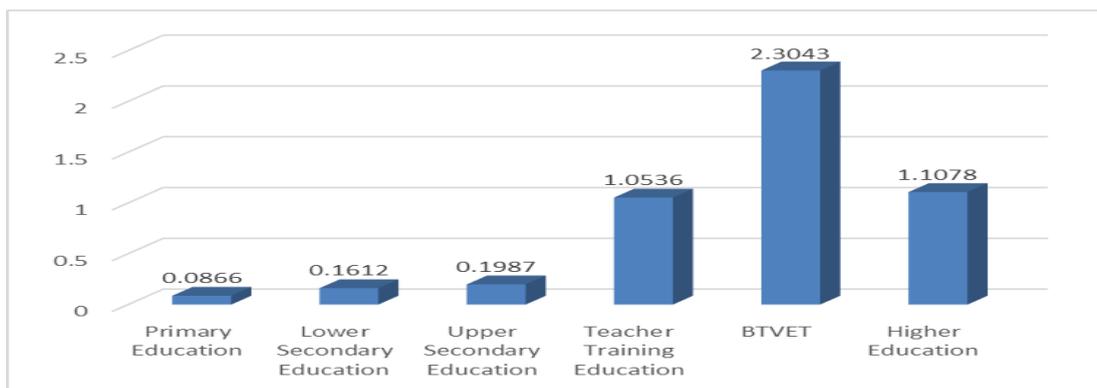
Education level	2009/10	2010/11	2011/12	2012/13	2013/14
Primary Education	0.0428	0.0564	0.0677	0.0705	0.0866
Lower Secondary Education	0.2115	0.1985	0.1487	0.1428	0.1612
Upper Secondary Education	0.2400	0.2279	0.1651	0.1631	0.1987
Teacher Training Education	1.1251	1.2885	0.8105	1.0013	1.0536
BTVET	1.9019	2.4234	3.4469	1.9891	2.3043
Higher Education	0.8528	0.9077	1.1168	1.2215	1.1078

Source: NEA data 2009/10 - 2013/14

Table 6.9 above indicates that for primary education, the average public expenditure per student has had slight increments over the years. In regard to secondary education, the highest average costs were recorded during the period FY2009/10 and FY2010/11 after which declines were registered in the next three years followed by an increment in FY2013/14. Other levels of education also show similar trends. Decreases in unit cost can be attributed to the differences on growth rates of capitation expenditures and student enrollments. During the period under review, student enrollments have continued to grow at a growth rate that is higher than capitation grant allocations.

Analysis for FY 2013/14 reveals that during that financial year the BTVET subsector had the highest unit cost of public expenditure per student as shown by figure 6.11 below.

**Figure 6.11: Average public expenditure (million Shs) per student FY 2013/14**



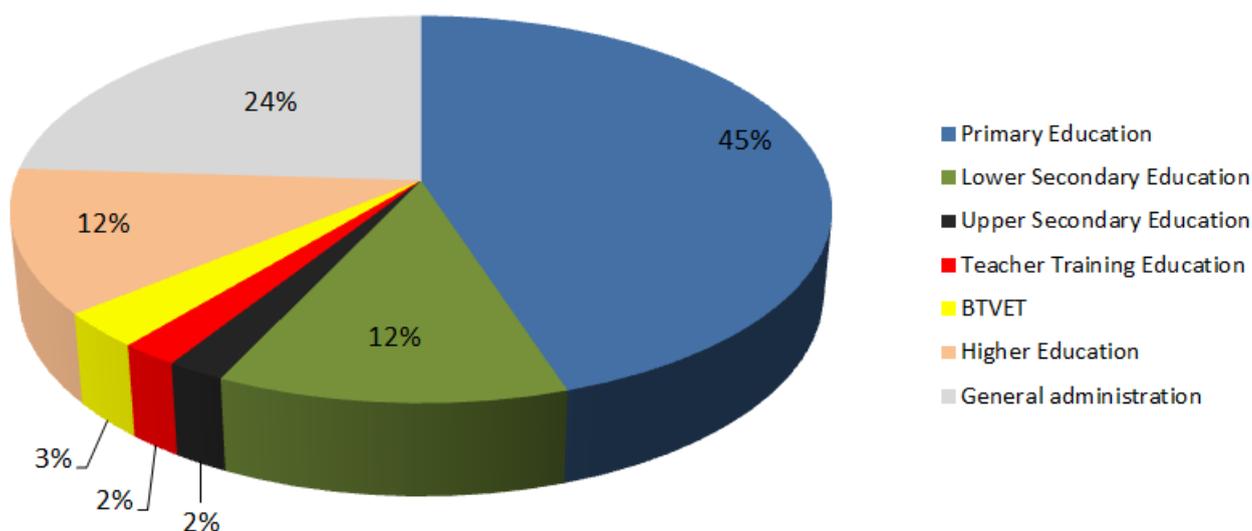
Source: NEA data 2009/10 - 2013/14

In the FY 2013/14 it was noted that that average public expenditure per student increase as you go up across that general education level to tertiary education. Within Tertiary education BTVET had the highest average public expenditure which was about 336% higher than higher education which had the highest average public expenditure per student and 1071% higher than a student in primary education. This means that public expenditure for a student in BTVET could support 3 student in higher education or 10 students in primary education.

### 6.7 Public funding by education level FY 2013/14

This section analyzes the government funding to the different levels of education.

**Figure 6.12: Public funding of education by education level FY 2013/14**

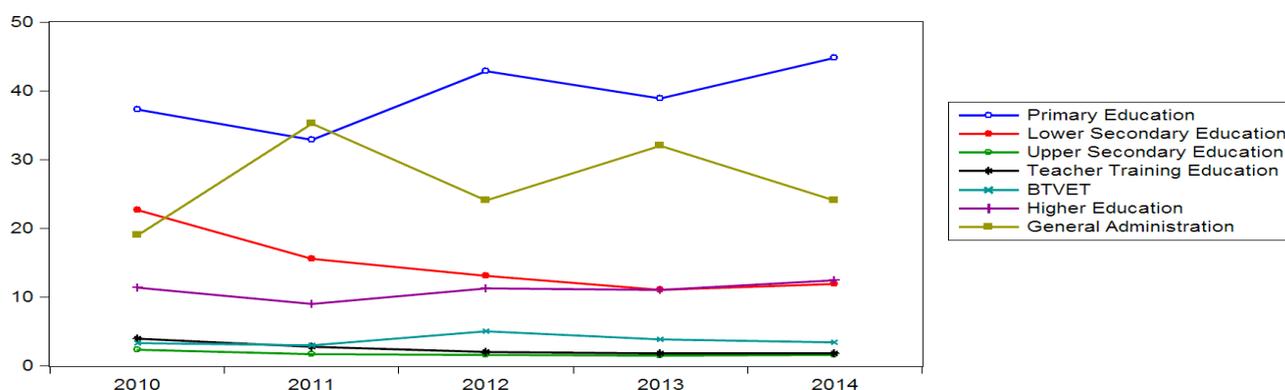


Source: NEA data 2009/10 - 2013/14

In tandem with the Education (Pre - Primary, primary, Post primary) Act, 2008, the figure 6.12 above

indicates that there is no public funding for the pre-primary level of education for the FY2013/14. Funding of education activities is highest for the primary level of education (45%) followed by general administration (24%) and lower secondary education (12%) respectively. The primary subsector has over the years had the highest enrolment which is consistent with the allocations recorded in terms of public funding despite the average cost per student being lowest at this level of education. This is in line with the universalization of primary education reform which saw a bulge of pupils join the education at its beginning. The enrolment jumped from 2.3 million to 8.7 million pupils in 2014.

**Figure 6.13: Percentage of the education public funding (FY 2009/10 - FY2013/14) by level of education**



Source: NEA data 2009/10 - 2013/14

Further analysis of percentage allocation of education funding by education level over the period under review reveals that the primary subsector continues to take the greatest share of education public funding followed by general administration and lower secondary as illustrated in figure 6.13 above.

## 6.8 Usage of public expenditures by education level

It is widely known that financing units provide expenditure guidelines for some of the resources they provide to the service deliverers but many times education providers do not spend as advised. This section provides an insight into the usage of resources provided by the financing units.

## 6.8.1 Primary

**Table 6.6: Usage of public financing at Primary level**

<b>PRIMARY</b>	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families
2009/10	91.50%	0.06%	3.56%	1.07%	1.91%	1.83%	0.07%
2010/11	90.38%	0.03%	3.41%	1.06%	3.21%	1.81%	0.09%
2011/12	88.90%	0.02%	3.72%	1.10%	4.33%	1.87%	0.06%
2012/13	93.06%	0.46%	3.69%	0.36%	1.80%	0.62%	0.01%
2013/14	92.03%	2.31%	0.06%	0.25%	4.91%	0.44%	0.00%

Source: NEA data 2009/10 - 2013/14

Over the period under review, primary expenditure concentrated on teaching staff, teaching and learning materials, and capital expenditures. Despite that there were fluctuations funding for teaching staff as a percentage of the total primary education institutions within the years from 2009/10 to 2013/14, teaching staff used over 90 percent and the remaining activities, cost of non teaching staff, teaching and learning materials, other recurrent, capital and scholarship and support to families shared the remaining less than 10 percent. The least public funded activities were scholarship and support to families, other recurrent, non teaching staff and teaching and learning material. From 2010 to 2014 the sum of percentage of these activities was less than 5 percent. This level of funding of teaching staff versus teaching materials and other operational costs poses a serious concern for the sector that needs to be addressed to improve quality of education.

Among the activities that used public resources in primary institutions it was noted that there was a reduction in the usage of other recurrent and boarding, meals, school health and transport by 52% and scholarships and support to families by 77% while teaching and learning materials was the one with the higher reduction of 96% (from 3354.4 million US\$ in 2009/10 to 398.2 in 2013/14). The usage of other economic activities increased by 102% (teaching and learning materials), 416% (capital), and non-teaching staff increase by 7709% (from 185.3 to 14,470.7).

## 6.8.2 Lower Secondary

**Table 6.7: Usage of public financing at Lower Secondary level**

Lower Secondary	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport
2009/10	54.82%	0.00%	1.92%	8.16%	21.07%	14.03%
2010/11	57.64%	0.00%	1.90%	8.24%	18.12%	14.10%
2011/12	73.40%	0.00%	0.83%	3.51%	16.22%	6.04%
2012/13	86.20%	0.00%	1.24%	1.27%	8.98%	2.30%
2013/14	90.39%	0.00%	0.83%	0.77%	6.62%	1.38%

Source: NEA data 2009/10 - 2013/14

The analysis for lower secondary shows that there were four main expenditure drivers (cost of teaching staff; other recurrent; capital; and boarding, meals and school health ) being publicly funded from 2010 to 2014. The trend showed that teaching staff had more funding than the other two key activities. The increase in percentage of funding in teaching staff caused a corresponding decreased in other recurrent and capital. As of 2014 the percentage of public funding for teaching cost of the total public funding for lower secondary was 90percent while for capital, other recurrent, and teaching and learning materials were 7 percent, 1 percent and 0.8 percent respectively. Data also shows that no expenditures were incurred under scholarship support to families.

## 6.8.3 Upper Secondary

**Table 6.8: Usage of public financing at upper Secondary level**

Upper Secondary	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport
2009/10	66%	0%	1%	6%	15%	11%
2010/11	69%	0%	1%	6%	14%	10%
2011/12	81%	0%	1%	2%	12%	4%
2012/13	92%	0%	1%	1%	4%	2%
2013/14	92%	0%	1%	0%	6%	1%

Source: NEA data 2009/10 - 2013/14

From 2010 to 2014 the available data revealed that in upper secondary significant percent of public usage were for teaching staff; capital; boarding, meals school health and transport; and other recurrent. The percentage of public teaching staff cost of the total public funding had been increasing annually from(66%) in 2010 to 92% in 2014. During the same period capital, other recurrent and boarding, meals, school health and transport public usage were decreasing. The percent allocation on teaching and learning materials was about 1% while for scholarship and support to families no significant amount of public funds were used as it recorded 0.000%.

Expenditures at the upper secondary education level are highest for teaching staff as shown in the Table 6.8 above. This is followed by capital expenditures a trend that does not differ much from that of lower secondary.

#### 6.8.4 Teacher Training

**Table 6.9: Usage of public financing at Teacher training level**

<b>Teacher Training</b>	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport
2009/10	47.08%	0.00%	1.70%	7.43%	31.10%	12.68%
2010/11	51.29%	0.00%	1.79%	7.82%	25.73%	13.36%
2011/12	71.65%	0.00%	0.00%	0.00%	28.35%	0.00%
2012/13	73.99%	0.00%	0.73%	3.19%	16.63%	5.46%
2013/14	74.19%	0.00%	0.84%	3.67%	15.02%	6.28%

Source: NEA data 2009/10 - 2013/14

Available data reveals that under teacher training, the allocation of public expenditures has grown over the period under review. Furthermore, there is an indication that no public funds were spent on non-teaching staff and scholarships. Teaching staff, capital and boarding, meals, school health and transport expenditures continue to attract significant proportions of the public funds spent on teacher training. From 2010 the percentage of teaching cost of the total public funding to teacher training was at 47.08% in 2010 and it increased to 74.19 in 2014. The percentage of public funding for other recurrent decreased from 7.43% percent to 3.67% within the five year period (2010-2014) while in the same period the percentage of public capital funding decreased from 31.10% to 15.02%

## 6.8.5 BTVET

**Table 6.10: Usage of public financing at BTVET level**

BTVET	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families
2009/10	38.99%	0.00%	1.75%	7.63%	38.60%	13.03%	0.00%
2010/11	36.94%	0.01%	1.97%	8.60%	37.78%	14.70%	0.00%
2011/12	33.22%	0.10%	2.52%	10.99%	34.39%	18.76%	0.02%
2012/13	39.24%	0.34%	2.09%	9.12%	32.84%	15.57%	0.80%
2013/14	42.04%	0.57%	2.53%	11.01%	24.09%	18.80%	0.96%

Source: NEA data 2009/10 - 2013/14

Table 6.10 above indicates that under Business, Technical, Vocational Education and Training (BTVET), public funds are mostly spent on teaching staff followed by capital expenditure and boarding, meals, school health and transport expenses. The analysis shows that from 2010 to 2014 the percentage for other recurrent increased by 44 percent in five years (from 7.63% in 2010 to 11.01% percent in 2014), capital funding was reduced by 38% percent (from 38.60% to 24.09% percent in 2014) and teaching staff by increased by 8% percent (from 38.99% in 2010 to 42.04% in 2014). It should also be noted the boarding, meals school health and transport increased by 44% (from 13.03% in 2010 to 18.80% in 2014). The increase in boarding, meals school health and transport is in tandem with the existing policy through which government provides government sponsored students with allowances to cater for boarding, meals and school health among others.

## 6.8.6 Higher Education

**Table 6.11: Usage of public financing at Higher Education level**

Higher Education	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families
2009/10	45.13%	21.89%	0.62%	2.70%	11.26%	11.92%	6.49%
2010/11	42.15%	20.08%	0.74%	3.22%	18.25%	10.06%	5.50%
2011/12	54.15%	18.08%	0.82%	3.58%	13.06%	6.12%	4.19%
2012/13	45.76%	21.97%	0.78%	3.42%	12.64%	11.16%	4.27%
2013/14	39.91%	18.20%	4.13%	3.33%	20.47%	10.99%	2.96%

Source: NEA data 2009/10 - 2013/14

Under Higher education which comprises diploma and degree awarding tertiary training institutions, available data shows usage of teaching staff was between 39.91% and 54.15% followed by non-teaching staff between 18.205 and 21.89%. This level of education also recorded significant expenditures in the boarding, meals, school health, transport and scholarships, although declined over the years. Capital expenditure was the third (used between 11.26% and 20.47%). The usage of public funding on boarding, meals, school health and transport ranged between 6.12% and 11.92%. Scholarship and support to families; teaching and learning materials; and other recurrent together used less than 10% of the total public funding used under higher education. Significant usage on boarding, meals, school health and transport is in tandem with the existing policy through which government provides government sponsored students with allowances to cater for boarding, meals and school health among others.

### 6.8.7 General Administration

**Table 6.12: Usage of public financing at General Administration level**

General Administration	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families
2009/10	0.00%	36.46%	0.00%	60.34%	3.20%	0.00%	0.00%
2010/11	0.00%	24.43%	0.00%	22.54%	53.03%	0.00%	0.00%
2011/12	0.00%	43.80%	0.00%	47.75%	8.45%	0.00%	0.00%
2012/13	0.00%	39.43%	0.00%	57.11%	3.47%	0.00%	0.00%
2013/14	0.00%	33.03%	0.00%	62.58%	4.39%	0.00%	0.00%

Source: NEA data 2009/10 - 2013/14

From the table above, it can be seen that the bulk of funds received by education service providers for general administration are spent on other recurrent expenditures followed by non-teaching staff and capital expenditure. The analysis showed that Public funding in general administration was used cover employee cost of non-teaching staff, other recurrent and capital expenses. Between 2010 and 2014, there were fluctuation on how public funding was allocated. In 2010, 2012, 2013, and 2014 priority was given to other recurrent. In these years in these years other recurrent had used about 60.345 percent, 47.75 percent, 57.11 percent, and 62.58 percent respectively. While in 2011, capital development was a priority and it was funded 53.026 percent.

## 7 CHAPTER 7: PRIVATE EXPENDITURE ON EDUCATION IN UGANDA

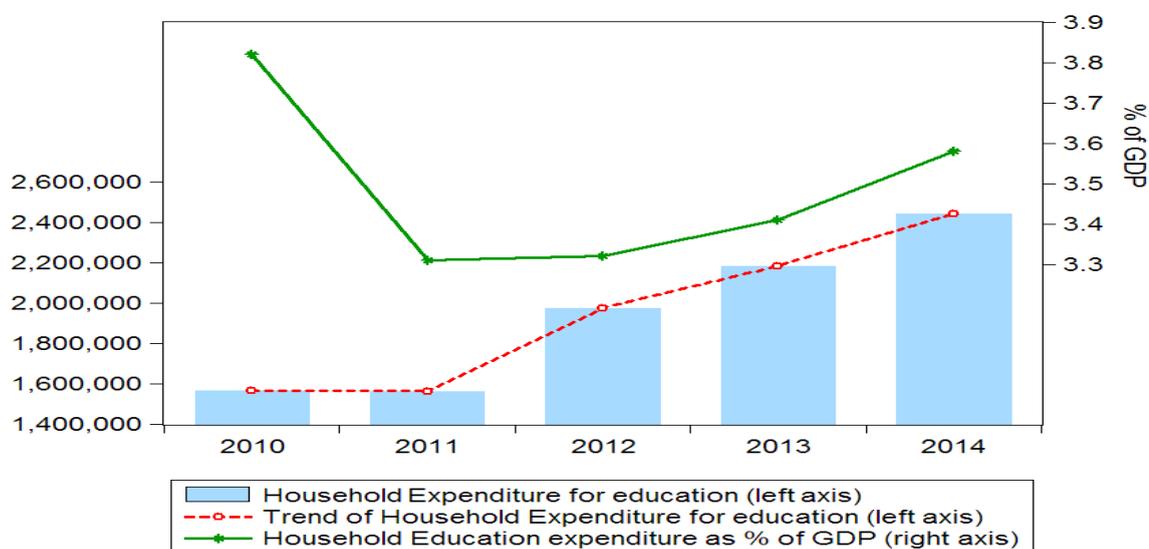
The private sector complements government through direct investment in education service provision particularly in the establishment of privately owned educational institutions at all levels. NGOs also support education service provision in marginalized communities or areas; while parents remain the backbone of education funding and service provision. They not only provide complementary funding for pedagogic materials (e.g. pens, pencils, exercise books etc), but are also solely responsible for non-pedagogic costs such as uniform, feeding, health care and accommodation. The communities provide supplementary funding to the sector in terms of direct labour, financial contributions, voluntary participation in School Management Committees and other school activities.

This chapter analyses the private education expenditure in Uganda. It mainly concentrates on the amount spent on education, private expenditure as percentage of GDP, expenditure (economic nature) of the private financing units, average private expenditure per student, private funding of the education by level of education and private funding of the education institutions. During the analysis Uganda Shilling was used as a unit of analysis because it is the legal tender in the Republic of Uganda. Budgeting and expenditure is mainly done in Ugandan Shilling.

### 7.1 Private funding of Education as a percentage of GDP

The Private financing of education as a percentage of the gross domestic product is shown in the figure 7.1 and table 7.1 below.

**Figure 7.1: Household education expenditure as percentage of GDP**



**Table 7.1: Household education expenditure as percentage of GDP**

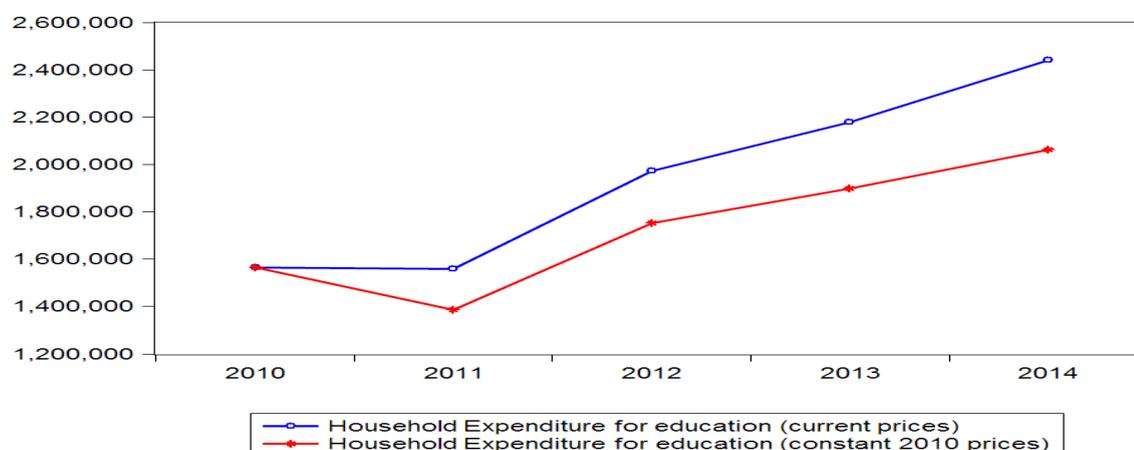
	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Household Expenditure for Education (millions US\$)</b>	1,564,296	1,557,664	1,971,842	2,178,758	2,441,540
<b>Household Education expenditure as % of GDP</b>	3.82%	3.31%	3.32%	3.41%	3.58%

Source: NEA data 2009/10 - 2013/1

The analysis shows that in FY2009/2010 to 2010/2011 there was a fluctuation within the years indicating a percentage decrease of 0.15%.from 3.82% FY2009/2010 to 3.31% in 10/2011. However, it stabilized with a positive trend from 3.32% (2011/2012) to 3.58% in 2013/2014 .Generally, the household expenditure as a percentage of GDP for the period of the review stands at 3.56% on average. The above trend can be attributed to improvement in household income and increased sensitization of parents on the need to contribute more towards the education of their children. It should be noted that that throughout the period under review, household education expenditure as a percentage of GDP was higher than public education expenditure as a percentage of GDP.

## 7.2 Household education expenditure at current and 2009/10 constant prices

The figure 7.2 below shows household education expenditure at current and constant price for the Financial 2009/10 to 2013/14.

**Figure 7.2: Household education expenditure at current and constant prices**

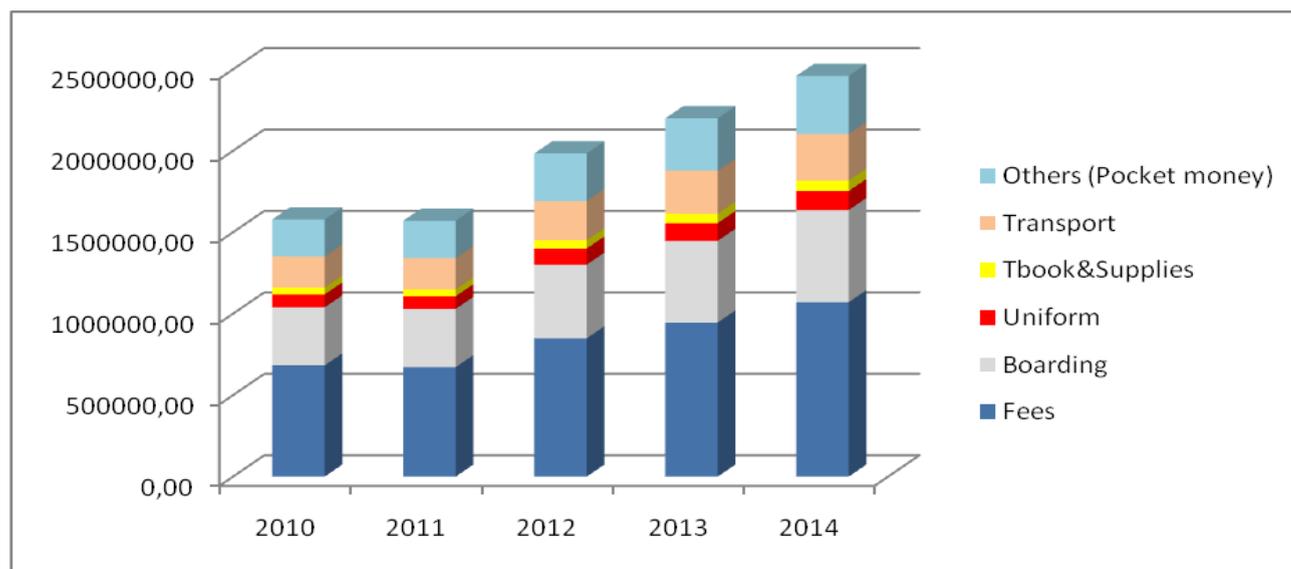
Source: NEA data 2009/10 - 2013/1

Results presented in figure 7.2 indicate a positive trend regarding the household Education expenditure at both current and constant prices from UGX. 1,564,297M in 2009/10 to UGX. 2,441,540M in 2013/14. Further observation reveals that Household Expenditure for Education at 2010 prices decreased by 11.4% from 2009/10 to 2010/11. The difference in trends above can be attributed to the increase in the cost of living. However despite the decrease experienced in 2010/11, a general increasing trend was observed between 2010 and 2014 at it at increased by 56.08 % (from 1,564,296.89 to 2,441,540.31 current prices) representing an annual average increase of 11.2%.

### 7.3 Expenditure (economic nature) of the household

The household expenditure on economic activities is classified into direct financing of education institutions and household payments outside education institutions mainly goods and services required for school attendance and private tuition. The analysis in figure 7.3 below shows the economic activities on which the households spend their income.

**Figure 7.3: Household Education Financing by Economic activity**



Source: NEA data 2009/10 - 2013/14

The analysis in figure 7.3 shows that the largest funding of Household Education is from fees which is UGX 683,318 in 2010 and UGX 1,070,952 in 2014 respectively. On average 43% of the household expenditure on education goes towards fees over the period under review. Specifically, the percentages of household expenditure on fees during the years were, 43%, 43%, 43%,43% and 44% for FY2009/10, FY2010/11, FY2011/12, FY2012/13 and FY2013/14 respectively This trend reveals that fees’ is the most important item in the household expenditure on education.

The trend shows that Households still have a primary role of educating their children in private institutions. The next largest household funding is on Boarding expenses, followed by others (pocket money) and transport. Uniforms, text books and supplies are funded the least across all financial years.

In terms of growth it was observed that all economic activities that used household funds experienced growth during the five years under review. Specifically boarding grew by 59%, , fees and other pocket money grew by 57% each, while text books and supplies and transport grew by 51% and 50% respectively. Household usage of funds on school uniform only grew by 47%.

## 7.4 Household education Expenditure by Level of Education

This section analyses the funding of different levels of education by the Household as detailed in figure and table 7.2 below.

**Table 7.2 : Household education expenditure by Level of Education**

Education Levels	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	56,802	25,651	51,522	64,708	66,617
Primary Education	599,419	587,721	764,480	837,123	960,868
Lower Secondary Education	450,705	444,878	549,140	628,369	660,222
Upper Secondary Education	113,587	126,542	149,556	166,077	150,109
Teacher Training Education	21,103	22,118	27,143	28,060	28,884
BTVET	15,404	22,363	27,772	36,585	33,759
Higher Education	307,276	328,392	402,230	417,837	541,080
<b>Total expenditure for Education</b>	<b>1,564,297</b>	<b>1,557,665</b>	<b>1,971,843</b>	<b>2,178,758</b>	<b>2,441,540</b>

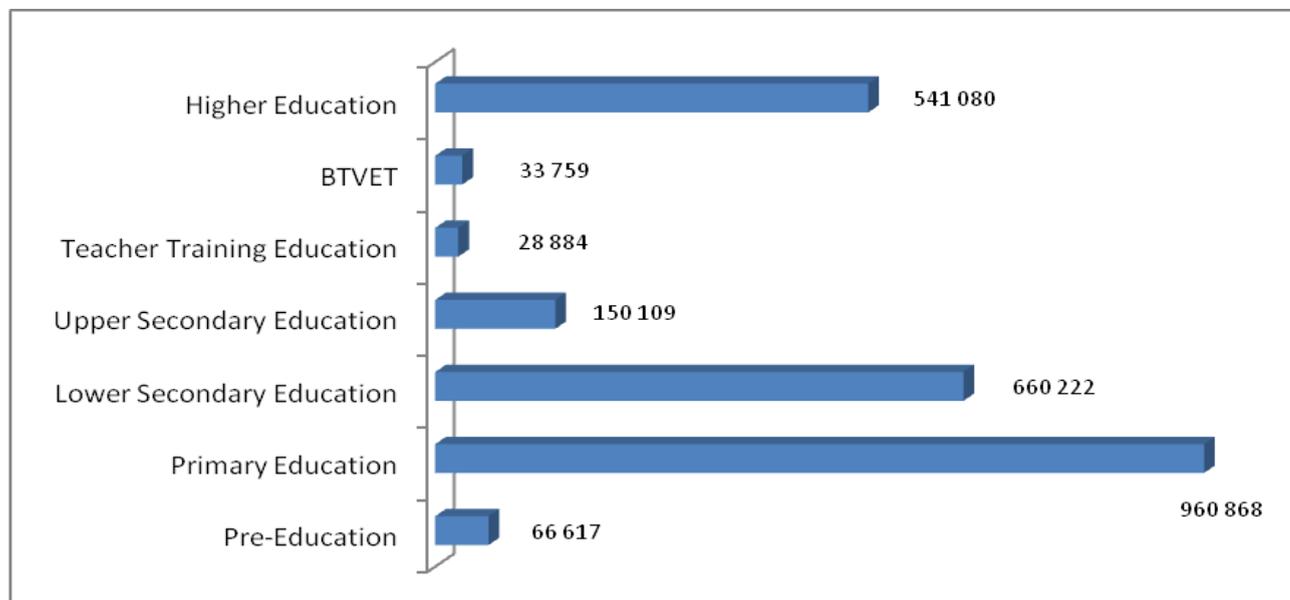
Source: NEA data 2009/10 - 2013/14

The Household expenditure on education has generally been increasing over the past years in the different levels of education. This may however be explained by the increase in the cost of living. The Primary level was the most funded, followed by lower secondary, higher education and upper education across all financial years. Pre education, Teacher training and BTVET are the least funded levels across all Financial Years.

During the period under review, 2010 to 2014, primary education, lower secondary and higher education had the large proportions of household education expenditure. Specifically primary education had between 39 to 39 percent of the total household expenditure, lower secondary had 27 to 29 percent while higher education had 19 to 22 percent. Upper secondary used between 6 and 8 percent of the total household expenditure. Pre-education, Teacher Training, and BTVET had the lowest proportions of household usage. Their total proportion was equal to or less than 6%.

In terms of growth, it was BTVET that experience the highest growth in as far as household expenditure was concerned and the lowest growth was experienced by pre education. Specifically, BTVET grew by 119%, Higher education grew by 76%, primary education grew by 60%, Lower secondary by 46%, Teacher Training grew by 37%. Upper secondary grew by 32% and pre-education only grew by 17%

**Figure 7.4: Household expenditure by level of Education FY 2013/14**



Source: NEA data 2009/10 - 2013/14

Figure 7.4 above shows Household Expenditure by level of Education for the FY 2013/14 which clearly shows that Primary Education with the highest Expenditure followed by Lower Secondary Education, Higher Education, Upper Secondary, Pre-Education, BTVET and Teacher Training Education respectively.

### 7.5 Average household expenditure per student

The average private expenditure per student measures the amount of funds spent on one learner by the Households in a given year. The average expenditure per private and public student in pre-education, primary, lower secondary and upper secondary revealed that households pay more money for education in all level of the public education institutions than in private expected for primary where the implementation of the the Universal Primary education for free seems to be actual.

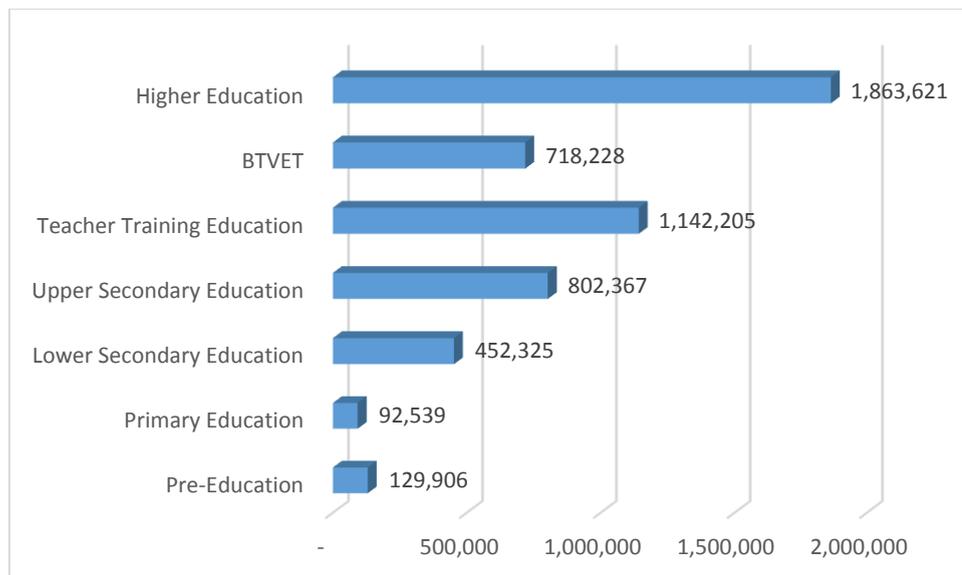
**Table 7.3: Average household expenditure at 2010 prices per student by level (public or private) FY 2013/14**

	Public	Private
<b>Pre-Education</b>	129,906	129,906
<b>Primary Education</b>	92,539	525,778

<b>Lower Secondary Education</b>	452,325	1,176,895
<b>Upper Secondary Education</b>	802,367	2,127,016
<b>Teacher Training Education</b>	1,142,205	622,342
<b>BTVET</b>	718,228	554,015
<b>Higher Education</b>	1,863,621	3,305,980

Source: NEA data 2009/10 - 2013/14

**Figure 7.5: Average household expenditure at 2010 prices per student in public institutions FY 2013/14**



Source: NEA data 2009/10 - 2013/14

The Figure 7.5 above shows the average unit costs at 2010 prices per public student across each of the education levels for the 2013/2014. The highest unit costs are in Higher Education at an average of 1,863,621 shillings per student for the entire period. Primary Education Level had an average unit cost of 95,539; Lower secondary Education Level had an average unit cost of 452,325; Upper secondary Education Level had an average unit cost of 802,367 while the average unit cost in Teacher Training Education and BTVET Level are at 1,142,206 and 718,228 respectively. The analysis reveals that there is a large difference in the unit costs for Higher Education as compared to the other levels of education.

The same average household expenditure per learner at public and private pre-primary level is attributed to the fact that the government only funds policy development at this level the other costs are met by the private sector. For the case of BTVET the low expenditure may be attributed to the low appreciation of this level of education by parents and the high unit cost involved in educating a learner

**Figure 7.6: Average household expenditure at 2010 prices per student in private institutions FY 2013/2014**

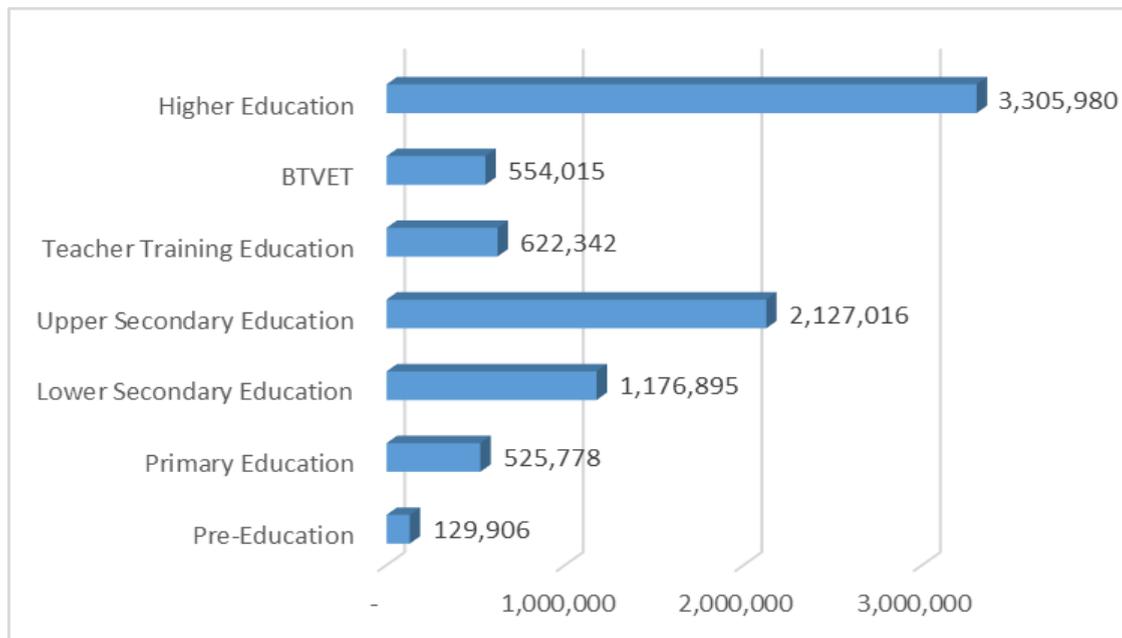


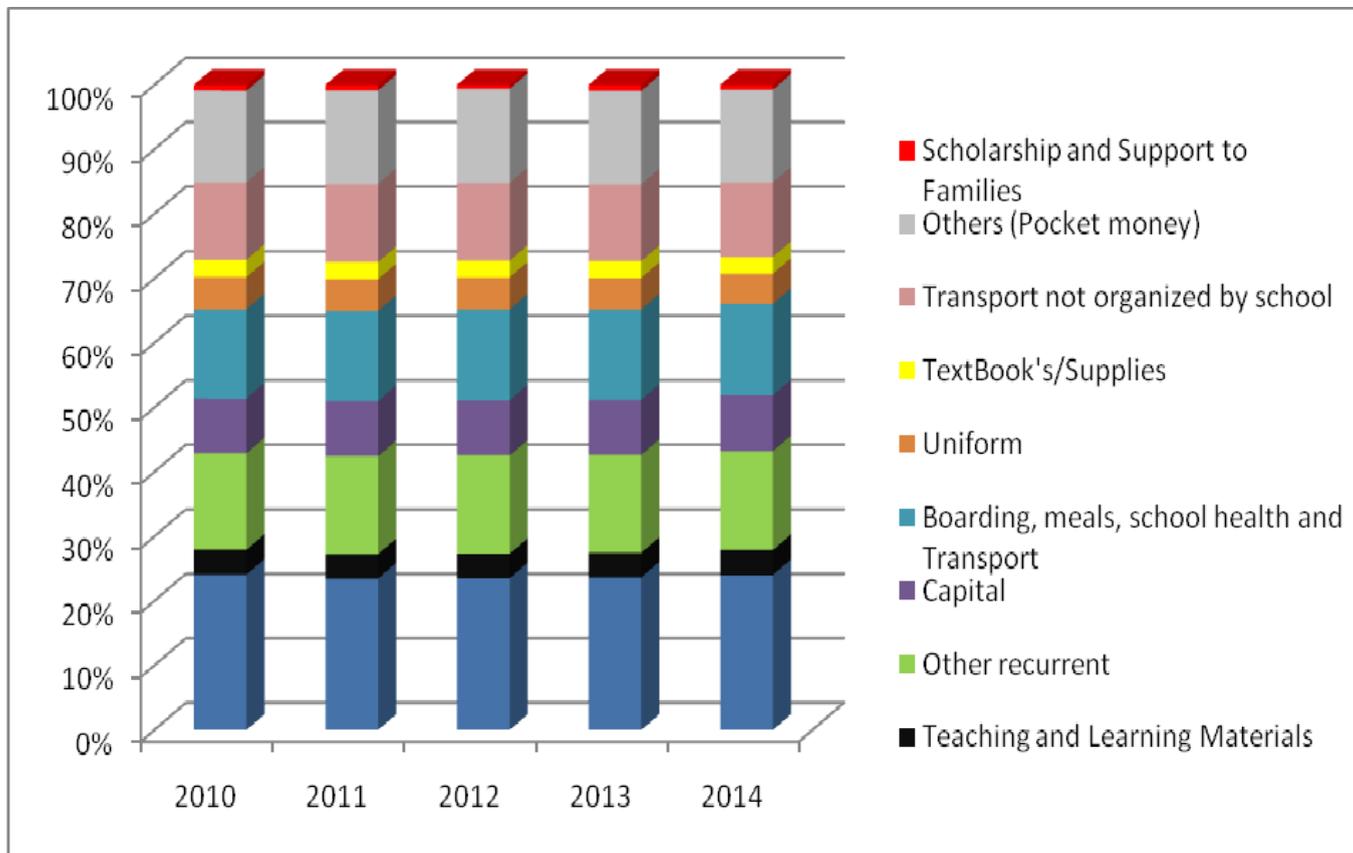
Figure 7.6 above shows the average unit costs per student across each of the levels of education for the financial year 2013/14. The costs displayed are for Private schools. The highest unit costs are in Higher Education at an average of 3,305,980 shillings per student for the financial year 2013/14. Primary Education had an average unit cost of 525,778; Lower secondary Education had an average unit cost of 1,176,895; Upper secondary Education had an average unit cost of 2,127,016 while the average unit cost in Teacher Training Education is at 622,342. The analysis shows that there is a large difference in the unit costs for Higher Education as compared to the other levels of education. The low average household expenditure per learner at pre-primary level reveals that this level of education is an urban phenomenon where few parents can afford it. Comparatively, the trend in household expenditure in both public and private institutions is the same.

In comparing private and public schools, the unit costs of private schools at the Upper Secondary education level were higher than those of public schools. At the higher education level, the unit costs of public institutions were lower than those of their private counterparts. The reason for this could be that at public higher education level, the public institutions are heavily subsidized by the government and thus the household costs are minimal as opposed to private institutions as clearly shown in table 7.8 above

## 7.6 Usage of household funding to education

The figure below shows the amount of funds the education institutions spent on the different economic activities.

Figure 7.7: Usage of household funding by economic activity



Source: NEA data 2009/10 - 2013/14

The analysis reveals that education institution's expenditure is high on teaching staff, followed by other recurrent and Boarding, Meals, School health, and Transport capital as per figure 7.8. This is because on receiving schools private schools' priority is payment of teaching staff as a major input into service delivery whereas the public schools utilize parents' contributions/fees to top-up teaching staff salaries or pay allowances.

From the year 2010 to 2014 teaching staff used between 23 and 24% of the total household usage on education economic activities, other recurrent used 15% each year, others (pocket money) used between 14 and 15%, and boarding meals, school health and transport used 14% each year. The proportion used for transport not organized by the school was 12% each year while school uniform was 5% each year. Teaching and learning materials only used 4% of the total household usage each year while textbook and supplies had 3% each year. The smallest percentage was scholarships and support

to families that had only 1% each year of the total household usage

The analysis also showed that the usage on all economic activities had grown in the range of 28 and 59 percent. Activities with the highest growth were other recurrent; and boarding, meals, school health and transport which both had 59% increase each from 2010 to 2014. Capita and other (pocket money) grew by 58 and 57 percent respectively. Teaching and learning materials, teaching staff and textbooks and supplies grew by 56%, 55%, and 51% respectively. Transport not organized by the school grew by 50 percent while uniform grew by 47%. The economic activity that experienced the lowest growth was scholarship and support to families (28%).

## **8 CHAPTER 8 :EXTERNAL EXPENDITURE ON EDUCATION IN UGANDA**

External financing has played and will continue to play a significant role in the Ugandan economy until such a time when Uganda becomes a middle income economy. The changing reforms in education sector cannot be fully implemented in its share of the national budget, especially in view of competing demands from other sectors. For instance, introduction of UPE, USE and UPOLET, opened gates to an influx of pupils/students hence putting pressure on inputs and processes' requirements for effective implementation of these reforms. This was exacerbated further reforms in primary education curriculum reform to thematic and the Skilling Uganda reform in BTVET. The gaps in GoU provisions have been filled by the development partners. Given this importance of external financing, it is therefore worthwhile to subject to full analysis by comparing its relative share in major economic aggregates like GDP, National budget/public.

This section therefore, analyses the external funding in terms of its relative contribution on financing with education. It therefore sets out to analyse education's share of total external aid in Uganda, external expenditure as a percentage of GDP, external expenditure relative to public expenditure, average external expenditure per student, external funding of the education expenditure, external funding of the education institutions, average external funding per student by education institutions and external expenditure by education level and by economic activities. Uganda Shilling was used as a unit of analysis because it is the legal tender in the Republic of Uganda. Budgeting and expenditure is mainly done in Ugandan Shilling.

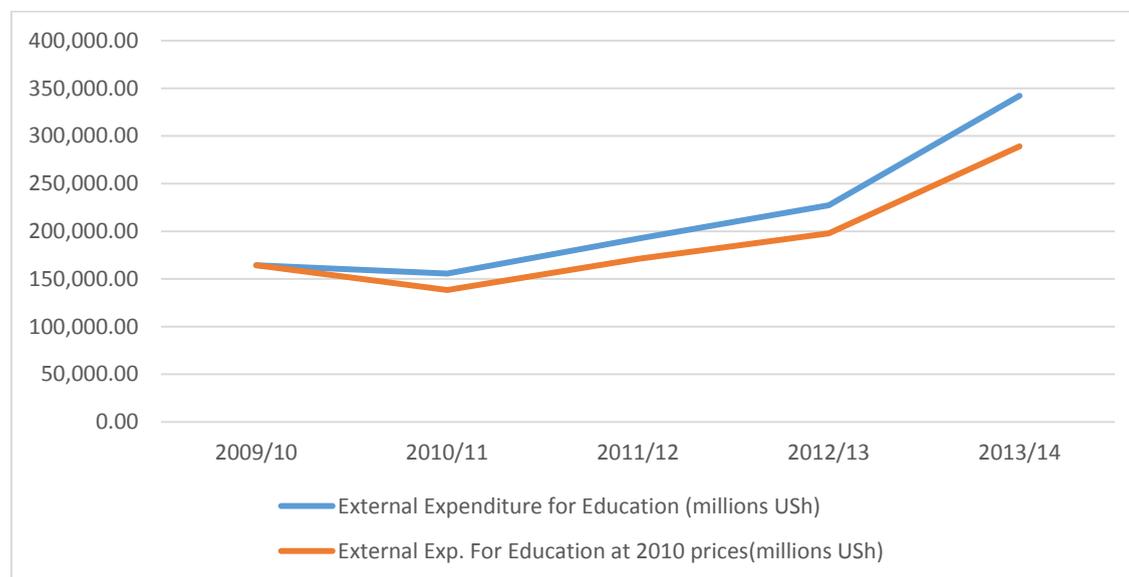
### **8.1 External funding on education**

This section looks at financing of education from loans and grants extended to the Government of Uganda from various international sources. The five year trend shows an increase in external expenditure from financial year 2009/10 to 2003/14. The trend shows an overall increasing trend of external funding on education at both current prices and 2010 prices. At current prices the external funding on education increased by 108% while at 2010 prices it increased by 76%.

However although a general increasing trend was observed, in 2010/11, external funding on education declined and this can be explained by some budget shortfalls in that specific year by some external funding units. By financial year 2012/13, external expenditure had increased by 18 percent (from

UGX.192, 286 million to UGX.227, 278 million). In FY2013/14, the expenditure increased due to UN Agencies grants to Pre-primary education, Primary education and Teacher training education as seen in the figure below.

**Figure 8.1: External Financing of Education**



Source: NEA data 2009/10 - 2013/14

The external financing of education is received in different modes that are explained in the table 8.1 below.

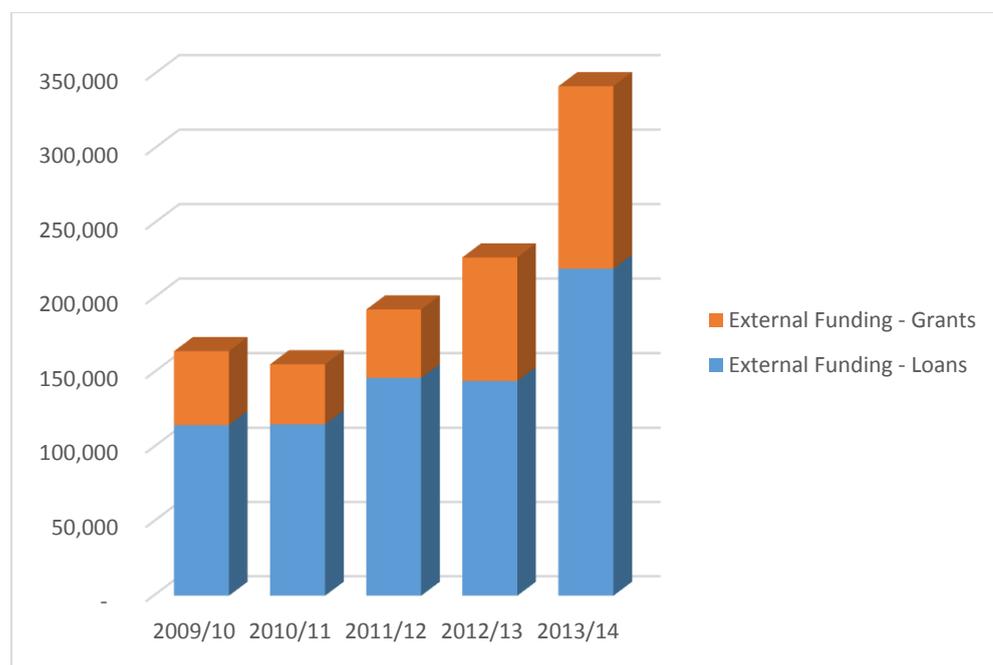
**Table 8.1 Total External Expenditure (Loans & Grants) in UGX million**

Financial year	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL	%age share
<b>Bilateral</b>	24,804	27,985	10,310	11,664	68,128	69,274	212,165	17.73%
<b>Multilateral</b>	90,405	136,371	145,247	180,622	159,150	238,223	950,018	79.38%
<b>UN Agencies</b>	-	-	-	-	-	34,653	34,653	2.90%
<b>TOTAL</b>	<b>115,209</b>	<b>164,356</b>	<b>155,557</b>	<b>192,286</b>	<b>227,278</b>	<b>342,150</b>	<b>1,196,836</b>	<b>100.00%</b>

Source: NEA data 2009/10 - 2013/14

External funding received in form of bilateral grants was at UGX 24,804 million in 2008/09 and it later increased to UGX 27,985 million in 2009/10. In 2010/11 and 2011/12 the figure dropped to UGX 10,310 and UGX 11,664 million respectively, and in the preceding years the figure rose to UGX 68,128 million in 2012/13 and UGX 212,165 million in 2013/14. Multilateral loans and grants were increasing from year to year throughout the period except in financial year 2012/13 having dropped from UGX 180,622 million in 2011/12 to UGX159,150 million in 2012/13. However multilateral loans and grants took the biggest share of about 779.38 percent of the total external expenditure on education from financial year 2008/09 to 2013/14 while Bilateral took a share of 17.73 percent and UN agencies took a share of 2.90 percent. Bilateral and UN agencies contribution to external expenditure on education were only in form of grants. It's also important to note that there was no adequate data obtained on external expenditure of certain funding units like NGO's and International Private Sector.

**Figure 8.2: External Financing of Education by type of assistance**



Source: NEA data 2009/10 - 2013/14

From the figure above you note that the biggest assistance for Education to Uganda is in form of loans through out the period under review. In the year 2010, loan was 70% of the total external funding which increased to 74% in 2011 and further increase to its peak at 76% in 2012. From 2012 it decreased to 63% before increasing by 1 percentage points to 64% in 2014. The decreasing trend in the proportion of the

loans is quite recommendable as this has a positive impact on the amount of interest paid.

In terms of growth it was observed that grants grew more than loans. The loans grew by 91% while grants grew by 147%

## 8.2 Education's share of total External financing in Uganda

**Table 8.2: Education sector share of total External financing in Million Shillings**

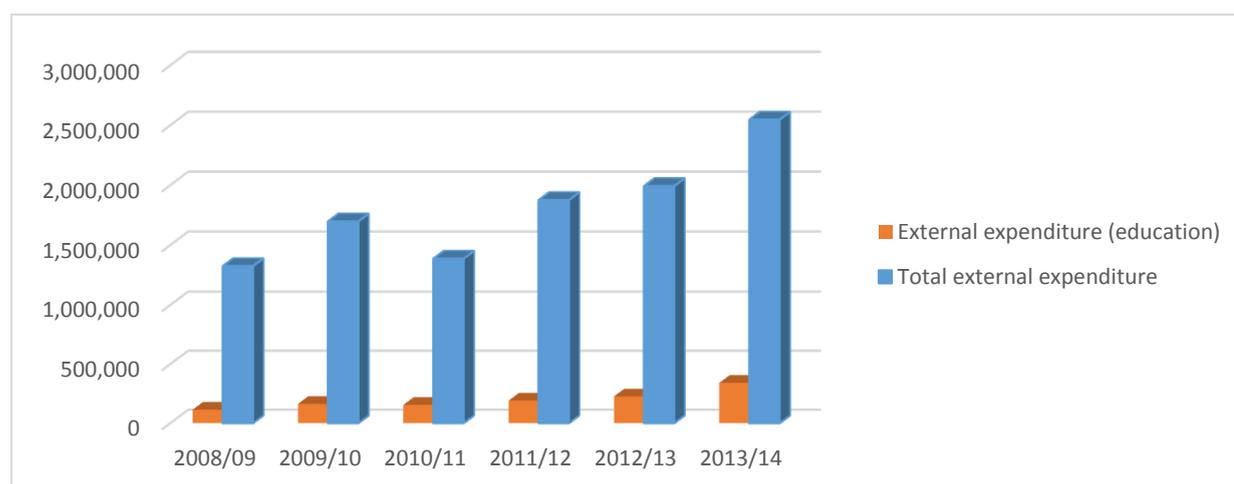
Financial year	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
External expenditure (education)	115,209	164,356	155,557	192,286	227,278	342,150
Total external expenditure	1,325,230	1,698,080	1,387,150	1,875,700	1,992,780	2,547,390
Sector's share	8.69%	9.68%	11.21%	10.25%	11.41%	13.43%

Source: NEA data 2009/10 - 2013/14

External financing of various sectors in Uganda is guided by the interests of the development partners enshrined in their Country Assistance Strategies/memoranda. In addition sectors that have well developed sector policies and sector strategic plans tend to attract development partners. Education is one of the sectors that have advanced strategic plans based on sector wide approach and there is Education Sector Development Partners Group that has continued to finance the sector investments. Table 8. 2 above shows that the external education expenditure increased in the years 2008/09 and 2009/10 but a decrease was experienced in the year 2010/11 before steadily increasing from 2011/12 to 2013/14. Despite the decrease in 2010/10 overall the education external expenditure increase by 197% from 2008/09 to 2013/14 representing an average annual increase of 33%.

The Table 8. 2 further shows that the share of external financing to education sector has generally been increasing over the review period, 8.69%, 9.68%, 11.21%, 10.25%, 11.41% and 13.43 % for FY2008/09, 2009/10, 2010/11, 2011/12, 2012/13 and 2013/14 respectively.

**Figure 8.3: Education Sectors' share on the total external aid**



Source: NEA data 2009/10 - 2013/1

### 8.3 External Education expenditure as percentage of GDP

External expenditure on education as a percentage of GDP has been fluctuating between 0.30% and 0.50% between 2008/9 and 2013/14. It can be noted from the previous chapters under public financing and private financing that private financing has a higher education expenditure as a percentage of GDP, followed by public financing and external financing came third. The Government of Uganda however, has a higher government priority for education, but most of it being financed at the private sector and/or households. Table 8.3 shows the trend of external expenditure as a percentage of GDP.

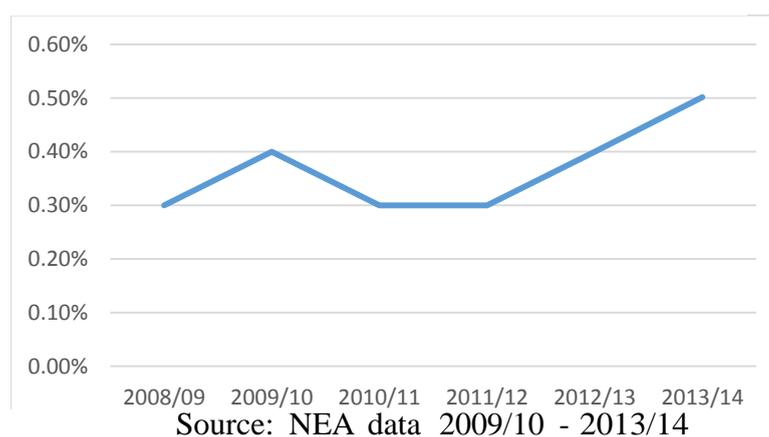
**Table 8.3: External expenditure as percentage of GDP in Billion Shillings**

Financial year	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Total external expenditure</b>	115	164	156	192	227	342
<b>GDP current prices</b>	34,504	40,946	47,078	59,420	63,905	68,184
<b>External Education expenditure as % of GDP</b>	0.30%	0.40%	0.30%	0.30%	0.40%	0.50%

Source: NEA data 2009/10 - 2013/14

For the period 2008/09 to 2012/13, the share of external expenditure to GDP oscillated between 0.3% and 0.4%. For financial years 2008/09 and 2009/10; then 2010/11 to 2012/13, external expenditure as percentage of GDP has increased by 0.1 percentage points and reduced by 0.1 percentage points from to 2012/13 and 2013/14 it also rose by over 0.1 percentage as shown in the figure 8.4 below.

**Figure 8.4: External Education Expenditure as a percentage of GDP**



#### **8.4 Expenditure (by economic nature/item) of the external financing units**

Education expenditure can be categorized according to economic activities. These activities include teaching activities such as teaching and non-teaching staff, teaching and learning materials, payment of employee costs, capital expenditure, other recurrent, scholarship and support to families, boarding meals and school health and transport. Throughout the financial years (total sum from 2008/09 to 2013/14), the analysis shows that external education funding was directed towards three categories mainly capital expenditure (70.85%), other recurrent expenditure (19.80%), scholarships and support to families (4.29%), teaching and learning materials (3.46%) as shown in the table 8.4 below.

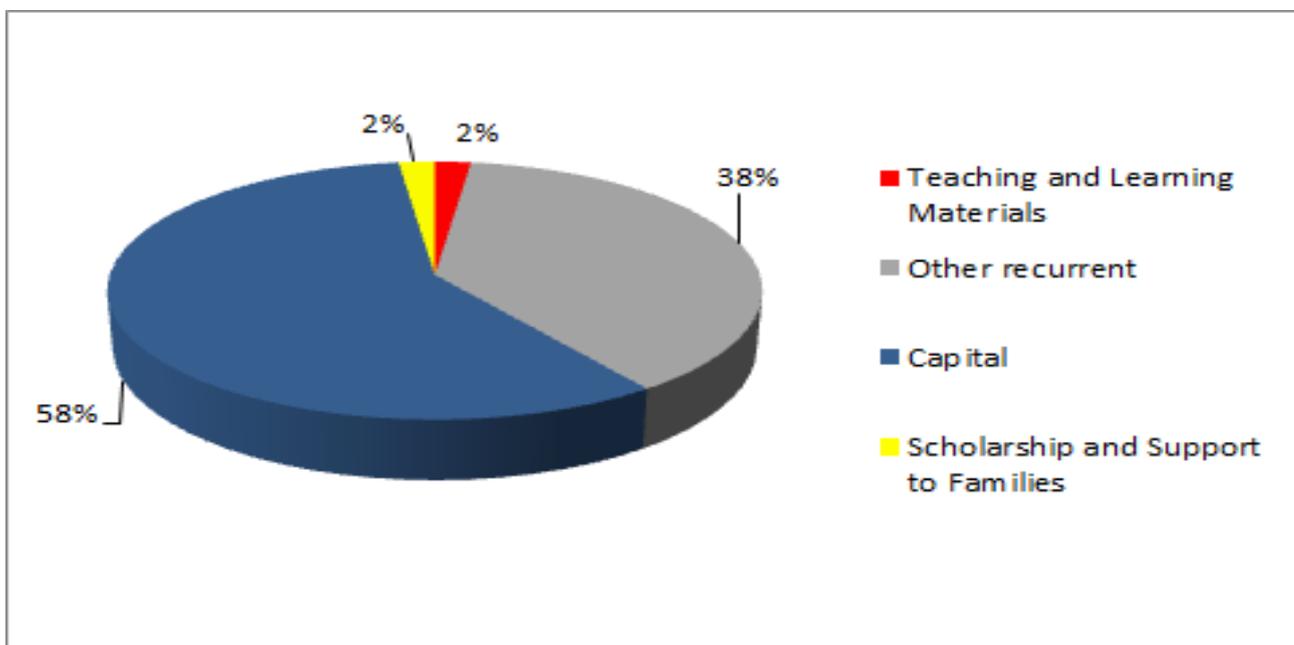
**Table 8.4: Expenditure by economic activities in Million UGX**

Economic activities	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Teaching Staff	-	358	416	435	378	1,097
Non-teaching Staff	-	601	-	-	310	310
Teaching and Learning Materials	942	493	-	-	17,227	22,756
Other recurrent	10,723	19,342	46,005	49,093	48,915	62,917
Capital	99,058	135,070	102,328	136,375	146,081	228,993
Boarding, meals, school health and Transport	-	375	-	155	-	14750
Scholarship and Support to Families	4,486	8,117	6,808	6,229	14,367	11,328

Source: NEA data 2009/10 - 2013/14

Figure 8.5 below shows the total percentage expenditure by economic activities. The highest percentage of external expenditure on education was on capital expenses at 58 percent followed by other recurrent expenditure, teaching and learning materials and scholarships and other forms of support to families at 38 percent, 2 percent and 2 percent respectively. The percentage on capital investment shows the priority that the development partners have put on infrastructure provision in schools and institutions.

**Figure 8.5: Percentage share of external expenditure by economic activities**



Source: NEA data 2009/10 - 2013/1

### 8.5 Average external expenditure per student

This shows a unit external expenditure per student in a given level of education which is obtained by dividing the total external expenditure of a given period by the total enrolment in the levels of education. Per student spending at higher levels of education is higher than at lower levels of education because of the differences in enrolment rates at those levels.

The study revealed that the BTVET had more external average expenditure per student than any other education level followed by higher education, lower secondary, and upper secondary. These were the four education levels consistently received external funding. Primary education reported that it received external

funding in the years 2012/2013 and 2013/14 and Pre-education reported to receive external funding in the years 2008/09 and 2009/10. The average expenditure per student for teacher training and non formal education was 0 because these education levels had no external funding that was recorded by the National Education Account as shown in 8.5 below

Between 2008/09 and 2013/14 it was observed that for all the education levels that had external funding except pre-education experienced an increased in the average expenditure per student. Average external expenditure for pre-education decreased by 41% in the two years it had external funding (from 3,186.48 in the year 2008/09 to 1,880.33 in the year 2009/10) while for primary it increase by 2% between 2012/13 and 2013/14. Average external expenditure for upper secondary, lower secondary, BTVET and higher education increased by 144%, 133%, 48% and 29% respectively between 2008/09 and 2013/14.

**Table 8.5: Average external expenditure per student in UG. Shillings**

Levels of Education Financial Years						
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Pre-Education</b>	3,186.48	1,880.33	-	-	-	-
<b>Primary Education</b>	-	-	-	-	4,074.60	4,136.58
<b>Lower Secondary Education</b>	69,978.34	97,515.50	90,459.31	119,831.13	105,854.71	163,024.46
<b>Upper Secondary Education</b>	45,212.55	74,931.94	63,135.03	84,010.21	75,060.48	110,346.00
<b>Teacher Training Education</b>	-	-	-	-	-	-
<b>BTVET</b>	614,033.66	495,316.83	379,974.29	509,179.93	430,941.56	905,822.98
<b>Higher Education</b>	96,981.79	166,714.70	130,899.46	146,948.55	143,072.22	125,263.84
<b>Non-Formal Education</b>	-	-	-	-	-	-

Source: NEA data 2009/10 - 2013/14

## 8.6 External funding of education by level of education

Table 8.6 below shows the amount of funds spent at each level of education. The analysis of external funding to education levels from financial year 2008/09 to 2013/14 as presented in the table below shows that there has been changes in percentages of external funding among the education levels.

The study find out that there was no external funding on; Non-formal education, adult education and Teacher Training Education throughout the entire period. Pre Education received external funding in the year 2008/9 (747 million UGX) and 2009/10 (938 million UGX) and Primary education received funding only in 2012/13 (34,470 million UGX) and in 2013/14 (36, 289 Million UGX). It should be noted that primary education was funded under Budget support modality which was treated as under GoU expenditure and that is why there are no provisions in some years. What is shown is project support Four education levels namely, lower secondary, upper secondary, BTVET, and higher education received external funding each year during the period under review. General Administration also received funding throughout the period under review as shown in table 8.6 below.

**Table 8.6: External funding by level of education**

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	747	938	0	0	0	0
Primary Education	0	0	0	0	34,470	36,289
Lower Secondary Education	71,918	105,176	95,231	130,463	125,674	201,040
Upper Secondary Education	7,539	11,025	9,983	13,676	13,174	17,441
Teacher Training Education	0	0	0	0	0	0
BTVET	15,104	11,658	13,005	17,506	18,390	35,972
Higher Education	18,745	32,529	25,847	29,065	28,777	31,197
Non-Formal Education	0	0	0	0	0	0
Adult Education	0	0	0	0	0	0
<b>General Administration</b>	1,157	3,030	11,490	1,576	6,794	20,211
<b>Total expenditure for Education</b>	<b>115,209</b>	<b>164,356</b>	<b>155,557</b>	<b>192,286</b>	<b>227,278</b>	<b>342,150</b>
Pre-Education	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
Primary Education	0.0%	0.0%	0.0%	0.0%	15.2%	10.6%
Lower Secondary Education	62.4%	64.0%	61.2%	67.8%	55.3%	58.8%
Upper Secondary Education	6.5%	6.7%	6.4%	7.1%	5.8%	5.1%
Teacher Training Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BTVET	13.1%	7.1%	8.4%	9.1%	8.1%	10.5%
Higher Education	16.3%	19.8%	16.6%	15.1%	12.7%	9.1%
Non-Formal Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adult Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Administration	1.0%	1.8%	7.4%	0.8%	3.0%	5.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The analysis further showed that lower secondary education was the main recipient of external funding during the period under review. Throughout the period, lower secondary received more than half of the total external funding (between 55.3% and 64.0% each year) followed by higher education (between 9.1% and 19.8% each year) then BTVET (between 7.1% and 13.1% each year) and upper secondary (between 5.1% and 7.1% each year). It should also be recognized that general administration received external funding annually (between 1.0% and 7.4% each year).

The study further find out that among all the education levels that has external funding including general education external funding was increasing during the period under review. However there were variations in the amount of increment. Pre education increased by 26% (between 2008/09 and 2009/10) and while for primary external funding increased by 5% (between 2012/13 and 2013/14). External funding on lower secondary, BTVET, lower secondary and higher education increased by 180%, 138%, 131% and 66% respectively from the year 2008/9 to 2013/14.

## 8.7 External funding of the education institutions

The study further analysed how much money was spent at each level of education that is; pre-education, primary, lower secondary, upper secondary, teacher training, technical and vocational training and higher education focusing on funding of education activities within the institutions as outlined below.

### 8.7.1 Pre-Primary

External funding for pre-primary education was on spent mainly on other recurrent expenditure as indicated in the table below for the financial years 2008/09 and 2009/10. No funds were spent on teaching and non-teaching staff, capital expenses and other economic activities.

**Table 8.7: Percentage of External expenditure for Pre-primary education**

	Pre-primary education								
Year	Teaching Staff employee cost	Non- teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
2008/09	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%
2009/10	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	100%
2010/11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2011/12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2012/13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

<b>2013/14</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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Source: NEA data 2009/10 - 2013/14

### 8.7.2 Primary education

The analysis of how much was spent on primary education by economic nature/items reveals that most of the funds were spent on capital expenses, other recurrent, teaching and learning materials and a small percentage on non-teaching employee cost. It is important to note that primary education external funding in the financial years 2012/13 and 2013/14 was separately recorded. Expenditure on capital investment stood at 86.2% and 83.4%; other recurrent at 1.3% and 1.3%; teaching and learning materials at 11.7% and 14.5%; and non-teaching staff employee costs at 0.9% and 0.9% in financial years 2012/13 and 2013/14 respectively.

**Table 8.8: Percentage of External expenditure for Primary education**

Financial Year	Primary education								Total
	Teaching Staff employee cost	Non-teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	
<b>2008/09</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>2009/10</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>2010/11</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>2011/12</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>2012/13</b>	0.0%	<b>0.9%</b>	<b>11.7%</b>	<b>1.3%</b>	<b>86.2%</b>	0.0%	0.0%	0.0%	100.0%
<b>2013/14</b>	0.0%	<b>0.9%</b>	<b>14.5%</b>	<b>1.3%</b>	<b>83.4%</b>	0.0%	0.0%	0.0%	100.0%

Source: NEA data 2009/10 - 2013/14

### 8.7.3 Lower secondary education

This was the most funded level of education. The funds at this level were spent majorly in investments (capital expenses), with a share of 94.2 percent, 97.1 percent, 70.8 percent in the

financial years 2008/09,209/10 and 2013/14 respectively. Other recurrent expenditures 5.8%, 2.9%, 24.9%, and 14.2% in financial years 2008/09,209/10, and 2013/14, teaching and non-teaching material and staff teaching costs were other economic activities funded at this level as shown in the table 8.9 below.

**Table 8.9: Percentage of External expenditure for Lower secondary education**

	Lower secondary								
	Teaching Staff employee cost	Non - teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
<b>2008/09</b>	0.0%	0.0%	0.0%	5.8%	94.2%	0.0%	0.0%	0.0%	100%
<b>2009/10</b>	0.0%	0.0%	0.0%	2.9%	97.1%	0.0%	0.0%	0.0%	100%
<b>2010/11</b>	0.4%	0.0%	0.0%	24.9%	74.7%	0.0%	0.0%	0.0%	100%
<b>2011/12</b>	0.3%	0.0%	0.0%	18.4%	81.3%	0.0%	0.0%	0.0%	100%
<b>2012/13</b>	0.3%	0.0%	9.0%	31.2%	59.5%	0.0%	0.0%	0.0%	100%
<b>2013/14</b>	0.3%	0.0%	7.7%	14.2%	70.8%	0.0%	7.3%	0.0%	100%

Source: NEA data 2009/10 - 2013/14

#### 8.7.4 Upper secondary education

At upper secondary level of education, almost all the external funding was spent on capital expenses and other recurrent expenditure. In all the years, 2008/09 to 2013/14, capital expenditure was funded at 83 percent on average. Teaching and learning materials accounted for less than 10 percent of external funding at this level. The average expenditure for other recurrent was 13.85% during the period under review and it ranged from 2.5% to 29.4% with the lowest being in the year 2009/10 and the highest in 2012/13.

**Table 8.10: Percentage of External expenditure for Upper secondary education**

	upper secondary								
	Teaching Staff employee cost	Non - teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
<b>2008/09</b>	0.0%	0.0%	0.0%	5.3%	94.7%	0.0%	0.0%	0.0%	100%
<b>2009/10</b>	0.0%	0.0%	0.0%	2.5%	97.5%	0.0%	0.0%	0.0%	100%
<b>2010/11</b>	0.2%	0.0%	0.0%	20.6%	79.3%	0.0%	0.0%	0.0%	100%

<b>2011/12</b>	0.1%	0.0%	0.0%	18.4%	81.5%	0.0%	0.0%	0.0%	100
<b>2012/13</b>	0.1%	0.0%	9.3%	29.4%	61.2%	0.0%	0.0%	0.0%	100
<b>2013/14</b>	0.1%	0.0%	9.3%	6.9%	83.8%	0.0%	0.0%	0.0%	100

Source: NEA data 2009/10 - 2013/14

### 8.7.5 Teacher training education

The table below indicates that there was no external funds spent on Teacher training education .

**Table 8.11: Percentage of External expenditure for Teacher training institution**

	Teacher training education								Total
	Teaching Staff employee cost	Non-teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	
<b>2008/09</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%
<b>2009/10</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%
<b>2010/11</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%
<b>2011/12</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%
<b>2012/13</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%
<b>2013/14</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0%

Source: NEA data 2009/10 - 2013/14

### 8.7.6 BTVET

At Business, Technical, Vocational Education and Training (BTVET) education level, funds were mostly spent on two economic activities capital expenses and other recurrent expenditure throughout the entire period of study. This can be shown by the percentage expenditure shown in the table below. Out of these two activities it was observed that the lions share was for capital development expenses. The lowest percentage on capital expenditure of the total external expenditure in BTVET was 62.6% in the 2013/14 FY while the lowest for other recurrent was 0.0% in 2009/10. The highest percentage for other recurrent was 37.4% in the year 2031/14 and the highest percentage for capital expenses was in the year 2009/10 when all the external funding (100%) was reported to be used by capital expenses.

**Table 8.12: Percentage of External expenditure for BTVET**

	BTVET								
	Teaching Staff employee cost	Non - teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	Total
<b>2008/09</b>	0.0%	0.0%	0.0%	9.3%	90.7%	0.0%	0.0%	0.0%	100%
<b>2009/10</b>	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100%
<b>2010/11</b>	0.0%	0.0%	0.0%	5.9%	94.1%	0.0%	0.0%	0.0%	100%
<b>2011/12</b>	0.0%	0.0%	0.0%	2.2%	97.8%	0.0%	0.0%	0.0%	100%
<b>2012/13</b>	0.0%	0.0%	0.0%	19.1%	80.9%	0.0%	0.0%	0.0%	100%
<b>2013/14</b>	0.0%	0.0%	0.0%	37.4%	62.6%	0.0%	0.4%	0.0%	100%

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### 8.7.7 Higher education

Higher education includes funding universities offering degrees, masters and PHD qualifications and tertiary institutions offering diploma programs. It is at this level that throughout the entire period, there were funds allocated for scholarships and support to families compared to other levels of education. The other unique economic activity funded was boarding meals, school health and transport at 5 percent in the financial year 2011/12 Capital expenses and other recurrent expenses were the most economic activities spent on There were also expenditures on teaching and non- teaching staff costs.

It can also be observed in the table 8.13 below that the three main expenditure economic drivers of external funding in the higher education activities were other recurrent, capital and scholarship and support to families. These activities contributed over 90% of the total external expenditure in higher education. It can be seen that there were priority changes in external expenditure during the period under review. In the years 2009/10, 2010/2011 and 2011/12 priority was other recurrent as it used over half of the total external funding (43.2%, 64.5% and 74.3% respectively) while in the years 2008/9,

2012/13, and 2013/14 priority was capital development (51.0%, 50.1% and 61.6% respectively). It is worth noting that in the year 2012/13 about 49.9% of the total external funding was for scholarship and support to families.

**Table 8.13: Percentage of External expenditure for Higher education**

	Higher education								Total
	Teaching Staff employee cost	Non-teaching Staff employee cost	Teaching and Learning Materials	Other recurrent	Capital	Salaries	Boarding, meals, school health and Transport	Scholarship and Support to Families	
<b>2008/09</b>	0.0%	0.0%	4.9%	20.8%	51.0%	0.0%	0.0%	23.3%	100%
<b>2009/10</b>	1.0%	1.7%	1.4%	43.2%	28.2%	1.1%	0.0%	23.4%	100%
<b>2010/11</b>	0.0%	0.0%	0.0%	64.5%	9.5%	0.0%	0.0%	26.0%	100%
<b>2011/12</b>	0.0%	0.0%	0.0%	74.3%	4.3%	0.0%	0.5%	20.9%	100%
<b>2012/13</b>	0.0%	0.0%	0.0%	0.0%	50.1%	0.0%	0.0%	49.9%	100%
<b>2013/14</b>	0.0%	0.0%	0.0%	2.1%	61.6%	0.0%	0.0%	36.3%	100%

Source: NEA data 2009/10 - 2013/14

## 8.8 Usage of the external financing by education providers

This section looks at how much finances were spent at each production unit and on what economic activity. Funds received were spent greatly on other recurrent and capital expenses at all levels of production throughout the entire study period (2008/09 to 2013/14) as earlier analyses made and this can be further shown below. It is observed that lower secondary which received the largest amount of external funding spent it on capital expenses (new constructions & buildings) and other recurrent expenditure. Adult education and Non-formal educations did not receive any external funding.

**Table 8.14: Showing expenditure of production units on external financing (Usage)**

	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, meals, school health and Transport	Scholarship and Support to Families
Pre-Education	0	0	0	5819.747211	0	0	0
Primary Education	0	0	1868.8	79059.88047	16560.24374	0	0
Lower Secondary Education	0	0	5455.419843	18759.67265	138536.1003	0	0
Upper Secondary Education	0	0	571.8617566	1930.119401	14521.97996	0	0
BTVET	0	0	0	30181.05914	47227.965	0	0
Higher Education	71.6696	0	98.5496	10511.77947	9439.0628	73.3664	9369.6372
General Administration	465.3456	244.1832	100.568	11113.98551	0.968	32.581	249.828

Source: NEA data 2009/10 - 2013/14

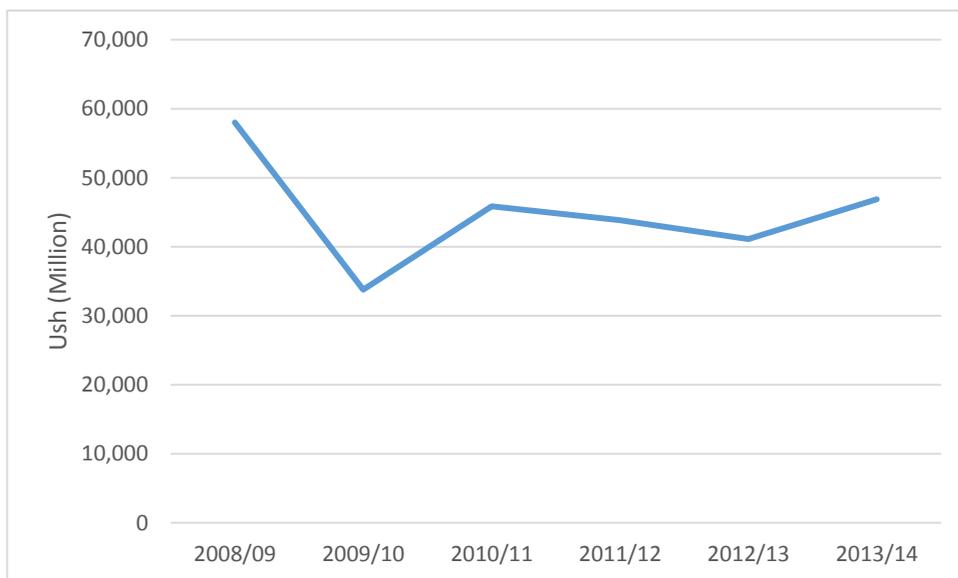
## **9 CHAPTER 9 : INTERNALLY GENERATED FUND BY THE EDUCATION INSTITUTIONS**

The Internally Generated Funds (IGF) are not well captured in the traditional setting of the education accounts because sometimes use of the funds is not documented. However, it is a common practice for schools both public and private to generate their own revenues that are internally used to supplement the costs for provision of education services. The IGF complement the government, external, household and Non-Governmental Organizations (NGO) education funding. The NEA has made an endeavor to collect and process the IGF of education institutions by level. This section presents analysis of the IGF funds with emphasis on how much was spent on education by level of education, IGF as a percentage of GDP, IGF as a percentage of public expenditure, average IGF per student, IGF as percentage of the government expenditure on education. IGF relative to external funding of education, IGF per student by level of education, IGF by level of education, average IGF by educational institution and average IGF usage per student by education institution. Uganda Shilling is the currency a unit of analysis used in this chapter.

### **9.1 Analysis of Internally Generated Funds**

Internally generated income declined from UGX.58 billion to UGX.47 billion over the period FY2008/09 to FY2013/14. The highest drop was registered in FY2009/10 when the internally generated funds declined from approximately UGX.58 billion in FY2008/09 to UGX.33 billion in FY2009/10 representing 72% decrease. From the year 2009/2010 to 2010/2011 the total amount of amount of IGF increased by 36% before declining again in the years 2011/12 and 2012/13 by 4% and 6% respectively. From the year 2012/13 to 2013/14 the total amount of IGF increased by 14% from UGX.41 billion to UGX.46 billion. In the same period under consideration, the demand for education has been growing due to an increasing population.

**Figure 9.1: Internally Generated Funds (Million Shillings)**



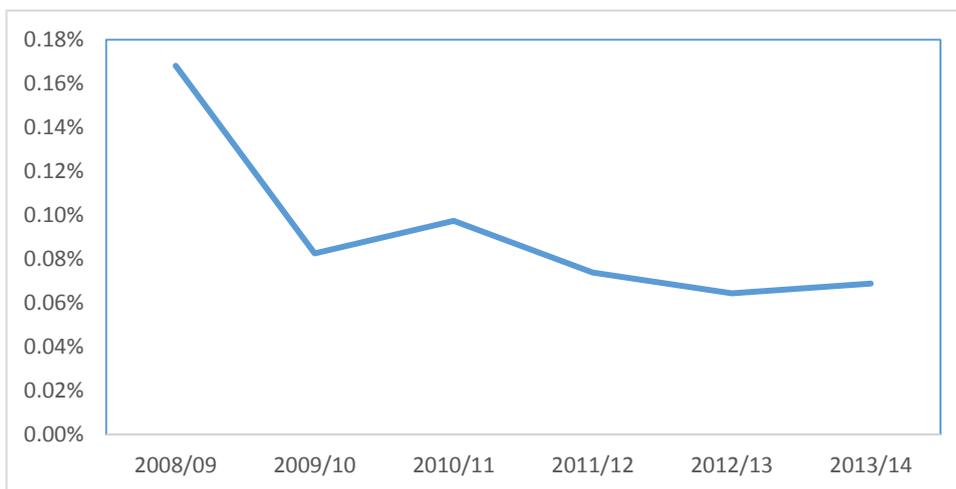
Source: NEA data 2009/10 - 2013/14

### 9.1.1 IGF as Percentage of GDP

The Internally Generated Funds as percentage of GDP are very low at less than 0.18 percent during the entire period under review. The highest IGF as percentage of GDP was registered in FY2008/09 at 0.17 percent of GDP from where it declined to 0.07 percent of GDP in FY2013/14 representing an overall decline of 59% and an annual average of 11.8% per annum.

It can be noted from figure 9.2 that the year 2008/09 was the year with the highest IGF as a percentage of GDP. In this year the IGF as a percentage of GDP was 172% higher than the second highest year 2010/11 FY. From the year 2010/11 it was observed that there were no major fluctuations in the IFG as percentage of GDP.

**Figure 9.2: IGF as Percentage of GDP**

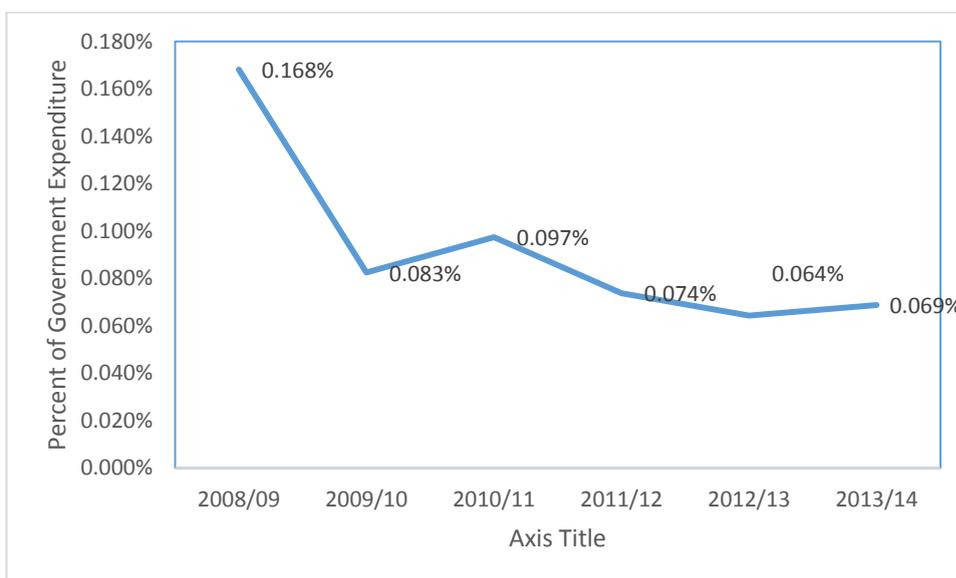


Source: NEA data 2009/10 - 2013/14

### 9.1.2 IGF as Percentage of government expenditure

The highest IGF as a percentage of From 2010 to 2011 IGF as percentage of government expenditure increased by 18 percent (0.083% to 0.097%). However from 2011 to 2012 it decreased by 24 percent (0.097% to 0.074%) and decreased further by 13 percent in the year 2013 (from 0.074% in 2012 to 0.064% in 203). From the year 2013 to 2014 the IGF as percentage of government expenditure increase by 7percent (from 0.064 in 2013 to 0.069 in 2014).

**Figure 9.3: IGF as Percentage of Government Expenditure**



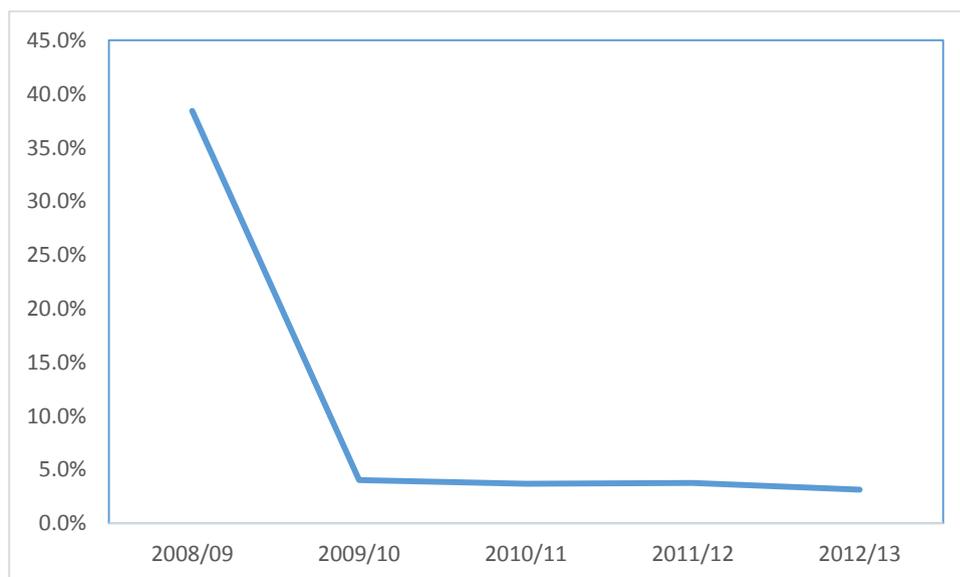
Source: NEA data 2009/10 - 2013/14

### 9.1.3 IGF as Percentage of government education expenditure

The highest IGF as a percentage of government education expenditure was recorded in the FY2008/09 as 38.4 percent due to missing record of gouvernement expenditure in 2008/09 when local gorvenment

expenditures were not consolidated in the government financial management system. It can be observed in figure 9.4 that the FY2008/09 was an outlier in the sense that from 38.4% the IGF as percentage of government education expenditure dropped from 38.4% in the year 2008/09 to 4% in FY2009/10. From the year 2009/10 to 2013/14 the IGF as a percentage ranged from 3.1% percent to 4.0% The lowest IGF as Percentage of government expenditure was registered in FY2012/13 at 3.1 percent.

**Figure 9.4: IGF as percentage of Government Education Expenditure**

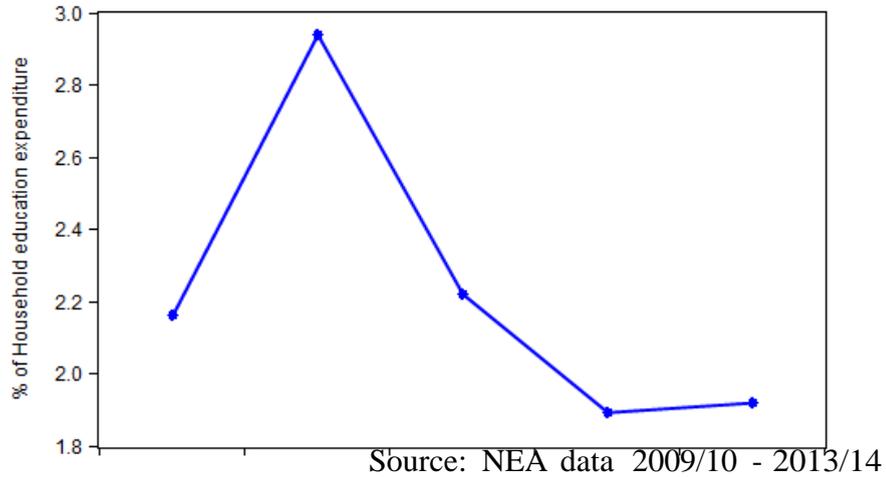


Source: NEA data 2009/10 - 2013/14

#### 9.1.4 IGF as Percentage of household education expenditure

IGF as a percentage of household education expenditure has generally been decreasing between 2009 and 2014. From 2009 to 2010 it decreased by 50 percent (4.31% to 2.16%) and then increased by 36 percent in 2011 (from 2.16% in 2010 to 2.94% in 2011). From 2011 to 2013 it decreased at an annual average percentage of 20 percent and increased by only 2 percent in 2014 (from 1.89% in 2013 to 1.82% in 2014).

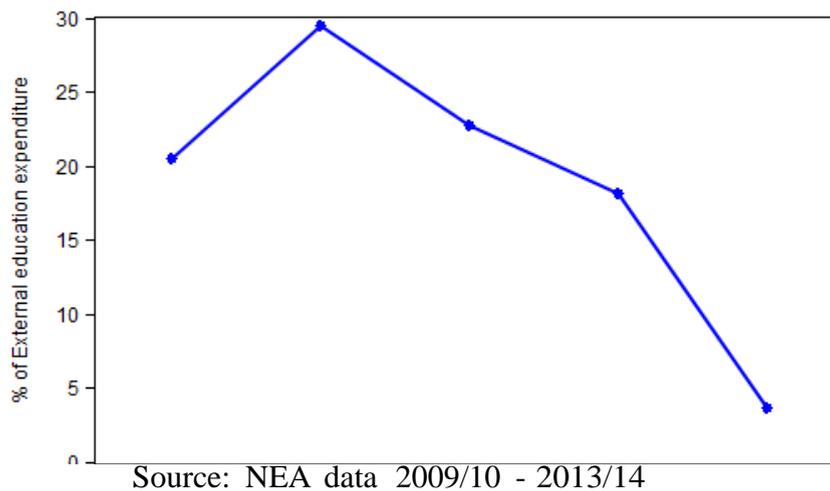
Figure 9.5: IGF as percentage of Household Education Expenditure



## 9.2 9.2 IGF as Percentage of external education expenditure

In FY2009/10, the IGFs were equivalent to 20.56 percent of the external education expenditure. The following FY2010/11, its proportion increased to approximately 30 percent of the external education expenditure. Then, it dropped to close to 22 percent in FY2011/12 before steadily declining to 3.68 percent in FY2013/14. The reduced IGF as percentage of external education expenditure is as a result of increased external education expenditure against a more or less constant trend of the IGF.

Figure 9.6: IGF as percentage of external Education Expenditure

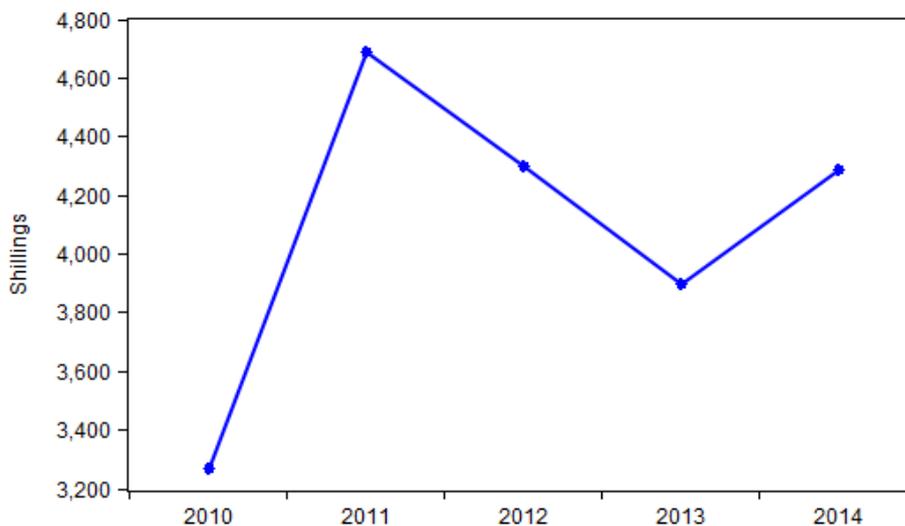


## 9.3 Average IGF per student

Average Internally Generated Funds per student usage refers to the amount of funds from IGF expended on a pupil/student. Due to a constant evolution of number of students from FY2009/10 to FY2013/14, its evolution is the same than that of IGF. The lowest IGF per student of UGX.

3,268 was registered in FY2009/10. The highest of UGX. 4697,60 was registered in FY2010/11.

**Figure 9.7: Average IGF financing per Student**



Source: NEA data 2009/10 - 2013/14

#### **9.4 IGF of the education by level and activities**

Internally Generated Funds by level of education reveals a total absence of IGF in pre-education, BTVET, Higher Education and Non Formal Education. The IGF were in the primary education, lower secondary education, upper secondary education and teacher training education. The internal generation of funds is mainly done to supplement the funds available from other sources available to the institution for provision of the education function.

In Table 9.1, it can be seen that in the period FY2008/09 to FY2013/14, the highest IGFs were in primary education institutions (UGX. 28,800 million), followed by lower secondary (UGX.25980) and lastly teacher training education (UGX.28).

**Table 9.1: Internally Generated Funds (Usage) by level of Education (million shillings)**

level of education	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Total Provider					
Pre-Education	-	-	-	-	-	-
Primary Education	28,800	20,503	30,297	24,442	22,323	27,734
Lower Secondary Education	25,980	12,119	14,194	17,443	16,820	17,327
Upper Secondary Education	3,216	1,151	1,361	1,953	1,984	1,814
Teacher Training Education	28	13	12	9	5	6
BTVET	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-
	58,024	33,786	45,863	43,848	41,131	46,881

Source: NEA data 2009/10 - 2013/14

It can be noted from the table 9.1 above that it was primary education that was able to generate more income than any other education level. Throughout the period under review, primary education generated between 49.63% and 66.06% of the total IGF followed by lower secondary education which generated between 30.95% and 44.77%. Upper secondary generated between 2.97% and 5.54% and Teacher Training generated the least amount of income (equal to or less than 0.05% of the total amount of IGF).

It can be noted that there is a general decreasing trend in the total amount of IGF by the education levels. During the period under review, the IGF in primary schools decreased by 3.70%, lower secondary decreased by 33.31% while upper secondary decreased by 43.59%. Although teacher training had the lowest proportion of the total IGF, it recorded the highest percentage decrease. The total internal generated income for teacher training institutions decrease by 78.57 % during the period under review.

## **9.5 Internally Generated funds expenditure by economic activity of Education Providers**

The data analysis showed that the IGF were mainly used for four economic activities namely: Teaching Staff; Teaching and learning materials; other recurrent; capital; and boarding, meals, school health and transport. The economic activity with the highest IGF expenditure over the period of FY2008/09 to FY2013/14 was expenditure on teaching staff taking 48.0percent of the total IGF expenditure on

economic activities of education providers followed by boarding meals, school health, and transport which had 25%, while other recurrent and capital had 13% and 10% respectively. Teaching and learning materials had the lowest percentage (4%) of the total IGF.

It can be observed from figure 9.2 below that in terms of growth it was on IFG expenditure on teaching staff and other recurrent that experienced growth of 7% and 93% between 2008/9 to 2013/14 while capital; and boarding, meals, school health and transport had their expenditure declined by 47% and 39% respectively. It is worth noting that in the year 2013/14 teaching and learning materials had no expenditure but by the year 2012/13 it had decreased by 91%.

**Table 9.2: Internally Generated funds expenditure by economic activity of Education Providers (million UGX)**

Code	Direct financing of educational institutions								Total Provider
	Teaching Activities, General administration and support					Ancillary Services			
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	
	Teaching Staff	Non-teaching Staff	Teaching and Learning Materials	Other recurrent					
1		2	4	5		3			
2008/09	20,666	-	7,206	5,036	3,187	-	21,929	-	58,024
2009/10	19,177	-	956	5,202	2,321	-	6,130	-	33,786
2010/11	28,111	-	752	4,783	5,142	-	7,076	-	45,863
2011/12	20,165	-	720	6,187	6,775	-	10,001	-	43,848
2012/13	19,242	-	638	4,714	6,631	-	9,906	-	41,131
2013/14	22,131	-	-	9,699	1,698	-	13,353	-	46,881
<b>Total Expenditure</b>	<b>129,492</b>	<b>-</b>	<b>10,271</b>	<b>35,620</b>	<b>25,755</b>	<b>-</b>	<b>68,395</b>	<b>-</b>	<b>269,533</b>

Source: NEA data 2009/10 - 2013/14

## 9.6 Average IGF per student in education institutions

The highest Internal Generation of Funds per student was in lower and upper secondary education followed by primary education and lowest in teacher training institutions. Whereas primary education had the highest IGF through the period 2008/09 to 2013/14, because of the high number of enrolment the IGF per student was lower than both the lower and upper secondary education.

In FY2008/09 lower secondary education had internally generated revenue amounting to 25,280 per student which reduce to 14,050 shillings per student in 2013/14. Upper secondary education IGF per student was 19,288 shillings in FY2008/09 reducing to UGX.7,825 in FY2009/10 before climbing

gradually to UGX.11,479 per student in FY2013//14.

It can be observed from figure 9.3 below there was decreasing trend of IGF average expenditure per student in all levels of education that had IGF. The average expenditure per student for primary decrease by 9%, for upper secondary, it decreased by 40% and for lower secondary and teacher training it decreased by 44% and 80% respectively. The 80% decrease in average IGF expenditure per student in teacher training institutions can be attributed to the both the decreasing total amount of internally generated funds at the teacher training education level and the increase in enrolment

**Table 9.3: Average Internally Generated Funds Per Student**

Institution	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Total Provider					
Pre-Education	-	-	-	-	-	-
Primary Education	3,471	2,448	3,741	2,939	2,639	3,161
Lower Secondary Education	25,280	11,236	13,483	16,022	14,167	14,050
Upper Secondary Education	19,288	7,825	8,605	11,999	11,302	11,479
Teacher Training Education	1,349	615	589	443	214	265
BTVET	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-
<b>Total</b>	<b>5,803</b>	<b>3,256</b>	<b>4,679</b>	<b>4,298</b>	<b>3,900</b>	<b>4,288</b>

Source: NEA data 2009/10 - 2013/14

## **10 CHAPTER 10 : UGANDA NATIONAL ACCOUNTS A COMPARISON TO OTHER COUNTRIES**

One of the key objectives of Uganda's participation in the National Education Account is comparison to other countries. The National Education Account is a system being developed and rolled out to various countries. Uganda and Kenya are the pioneers in the East African Region to draw a full NEA.

This chapter specifically compares Uganda's National Accounts to those of the Government of the republic of Kenya. The Republic of Kenya is located to the East of Uganda with a coastline of about 536 kilometers in length. Kenya's population was estimated at 40 million by the year 2010 with an average annual growth rate of 2.8 percent for the period 2005 to 2010. Kenya's National Education Accounts covers the period of 2005-2011 whereas Uganda's accounts cover 2009-2014. This leaves only 2 years of comparison that is 2009 and 2010. However, in some sections the chapter will cover the entire NEA study period to draw a trend of the Financial and non-financial data flows.

### **10.1 Students as a percentage of total population**

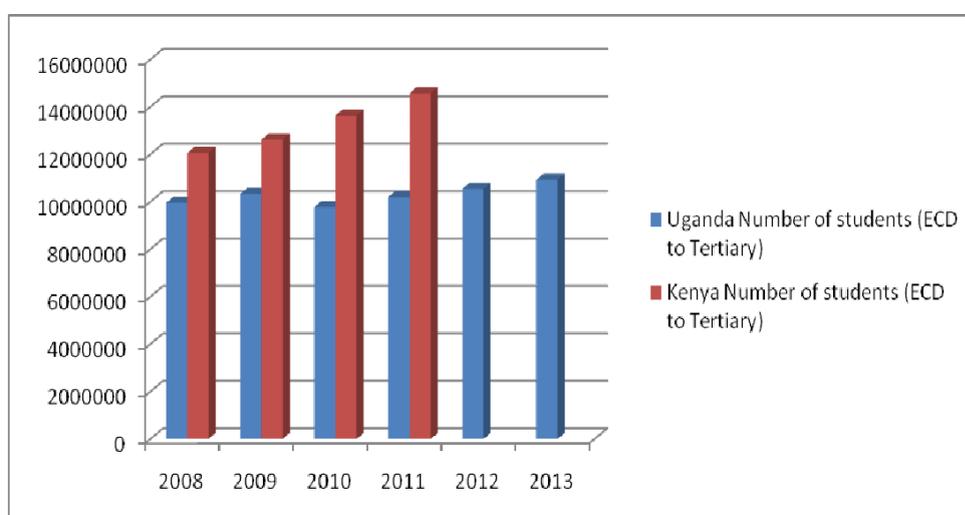
A comparison of Uganda and Kenya's national population and the number of students from ECD to tertiary is drawn in Table 10.1, Figure 10.1 and Figure 10.2 below.

**Table 10.1: Population and Students**

	2006	2007	2008	2009	2010	2011	2012	2013
<b>Uganda Population</b>			28,586,363	29,464,212	30,369,019	31,293,848	32,238,700	33,203,354
<b>Uganda Demographic growth</b>			0.0%	3.1%	3.1%	3.0%	3.0%	3.0%
<b>Uganda Number of students (ECD to Tertiary)</b>			9,965,087	10,338,463	9,776,353	10,202,824	10,545,786	10,932,409
<b>Uganda Students as % of total population</b>			34.9%	35.1%	32.2%	32.6%	32.7%	32.9%
<b>Kenya Population</b>	36,139,000	37,184,000	38,278,000	39,423,000	40,378,000	41,508,000		
<b>Kenya Demographic growth</b>			2.90%	3.00%	2.40%	2.80%		
<b>Kenya Number of students (ECD to Tertiary)</b>	10,687,749	11,617,666	12,065,446	12,622,942	13,638,246	14,577,508		
<b>Kenya Students as % of total population</b>	29.6%	31.2%	31.50%	32.00%	33.80%	35.10%		

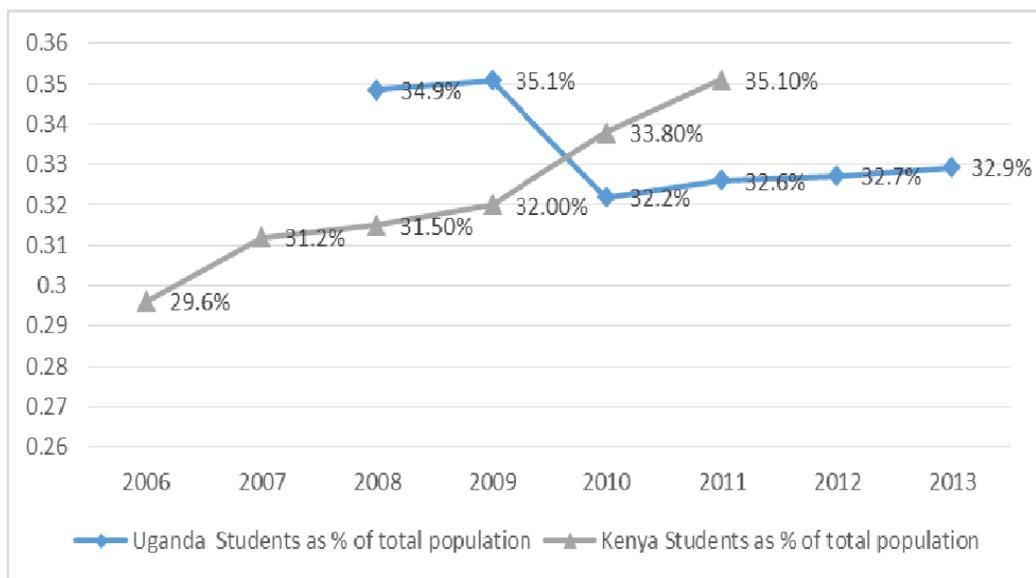
In the table 10.1 above, Uganda’s demographic growth in 2008-2011 was more than that of Kenya, the highest being 3.1% for Uganda while for Kenya at 3.0% in 2009.

**Figure 10.1: Number of students in Uganda and Kenya**



The number of students in Kenya increased over the period of study(2006-2011) whereas that is Uganda has been increasing over the years of study with a decrease of 2.9% in 2010. Important to note, Kenya had the lowest number of students in 2006 at 10,687,749 which is only 244,660 students lower than Uganda’s highest number of students (10,932,409) enrolled in 2013. (Refer to figure 10.1 above for details).

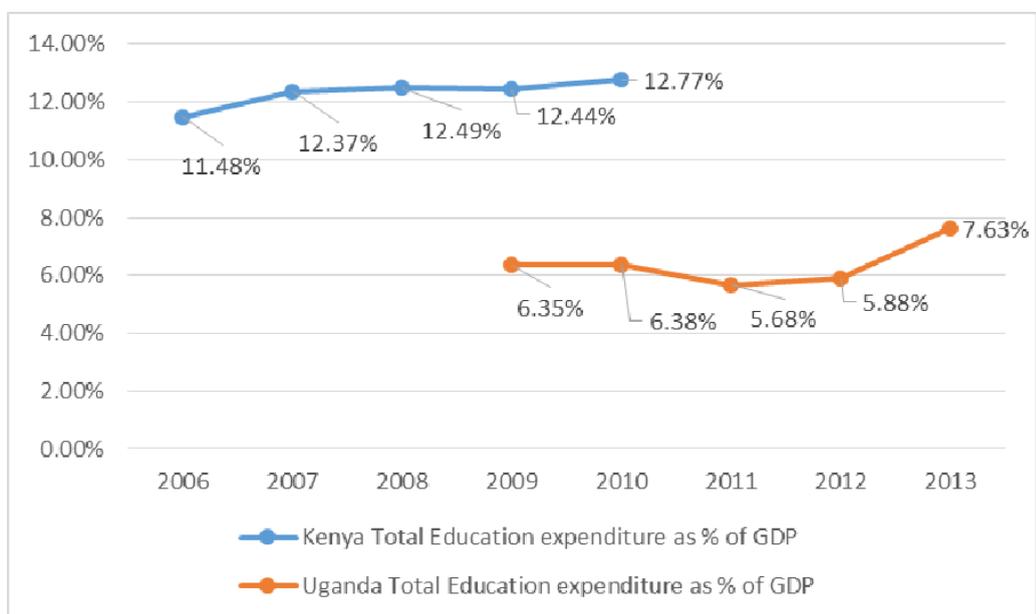
**Figure 10.2: Students as a % of population**



Uganda’s students as a % of the total population was highest in 2009 at 35.1% with Kenya being at 32.0% in that year. The lowest is seen in 2010 at 32.2% with Kenya at 33.8% , thereafter slightly increasing to 32.6% with Kenya increasing to 35.0% in 2011. This is illustrated in figure 10.2 above.

## 10.2 A comparison of total education expenditure as a % of GDP

**Figure 10.3: Total Education expenditure as a % of GDP**



## 10.3 Funding of Education

At Government level, several Ministries are involved in the funding of Kenya’s Education system. The Ministry of Education (MOE) is responsible for formulating and implementing policy pertaining

to education in Kenya at the pre-tertiary levels, The Ministry of Higher Education, Science and Technology (MOHEST) is responsible for the Technical and Vocational Education and Training (TVET) and Tertiary levels of Education, The Ministry of Youth and Sports (MOYS) is in charge of the Youth Polytechnics, which are part of the TVET sub-sector, and the Ministries in charge of Internal Security, Agriculture, Health, Works, Labour, Trade, Law, Livestock, Water, Forestry, Information, Lands and the Public Service Commission have also under their authority some educational institutions classified as Middle Level Colleges. Kenya also provides a Constituency Development Fund (CDF), this is a national fund that amount at least 2.5% (two and half per centum) of all national government ordinary revenue collected in every financial year. It is disbursed by the national government through the CDF Board to constituencies as a grant. For comparison purposes these sources of education funding have been categorized as central Government.

The other sources of funding are the Local Government Authorities categorized as Local Government, Households (parents), NGOs & Religious bodies and Companies categorized as private funders: external Loans and grants categorized as external funding and Internally Generated Funds.

**Table 10.2: Comparison of Government, Household and External Funding**

		2006	2007	2008	2009	2010	2011	2012	2013
<b>Kenya</b>	Government (Local and Central)	63%	60%	59%	60%	60%	-	-	-
	Households	29%	32%	32%	32%	34%	-	-	-
	External funding	3%	3%	4%	2%	1%	-	-	-
<b>Uganda</b>	Government (Local and Central)	-	-	-	26%	35%	29%	30%	24%
	Households	-	-	-	60%	52%	58%	58%	47%
	External funding	-	-	-	6%	5%	6%	6%	24%

**Table 10.3: A comparison of Other Private Funders and Internally Generated funds**

		2006	2007	2008	2009	2010	2011	2012	2013
<b>Kenya</b>	Other private funders	2%	1%	1%	1%	1%	-	-	-
	Internally Generated	3%	3%	3%	4%	5%	-	-	-
<b>Uganda</b>	Other private funders	-	-	-	0%	0%	0%	0%	0%
	Internally Generated	-	-	-	1%	2%	1%	1%	1%

Figure 10.4 and 10.5 above, shows that the Kenyan Government funds on average 60% of the

total education, it's the highest funder of education in Kenya, followed by household funding, internally generated funds, external funds and other private funds.

This is in contrast to Uganda whose major funder is the Households averaging at 55% followed by government funding, external funding and internally generated funds. It's important to note that Uganda did not collect data on other private providers thus indicating 0% in figure 10.5 above.

**Table 10.4: A comparison of type of assistance of External Funding**

	2006	2007	2008	2009	2010	2011	2012	2013
<b>Loans % of external funding (Kenya)</b>	0%	0%	1%	3%	4%			
<b>Grants % of external funding (Kenya)</b>	100%	100%	99%	97%	96%			
<b>Loans % of external funding (Kenya)</b>				70%	74%	76%	63%	17%
<b>Grants % of external funding (Kenya)</b>				30%	26%	24%	37%	83%

Almost 100% of Kenya's external funding was in form of grants for the 5 years of study compared to Uganda's most of the external funding was in form of loans.

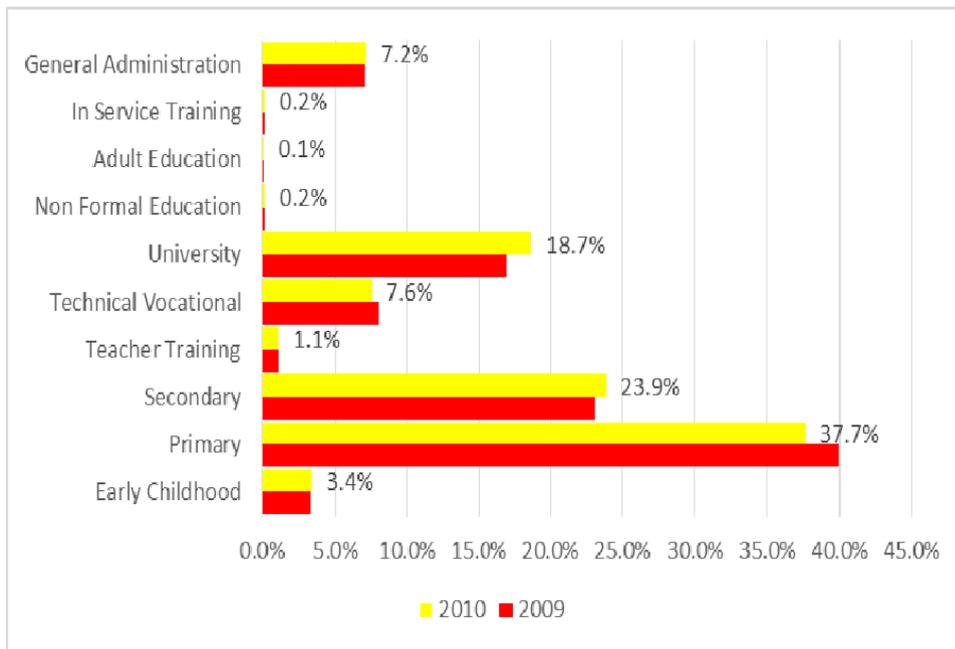
## 10.4 Funding by level of Education

To understand the importance of education funding by level of education, it should make a comparison with Kenya. The table below shows the comparison between the two countries.

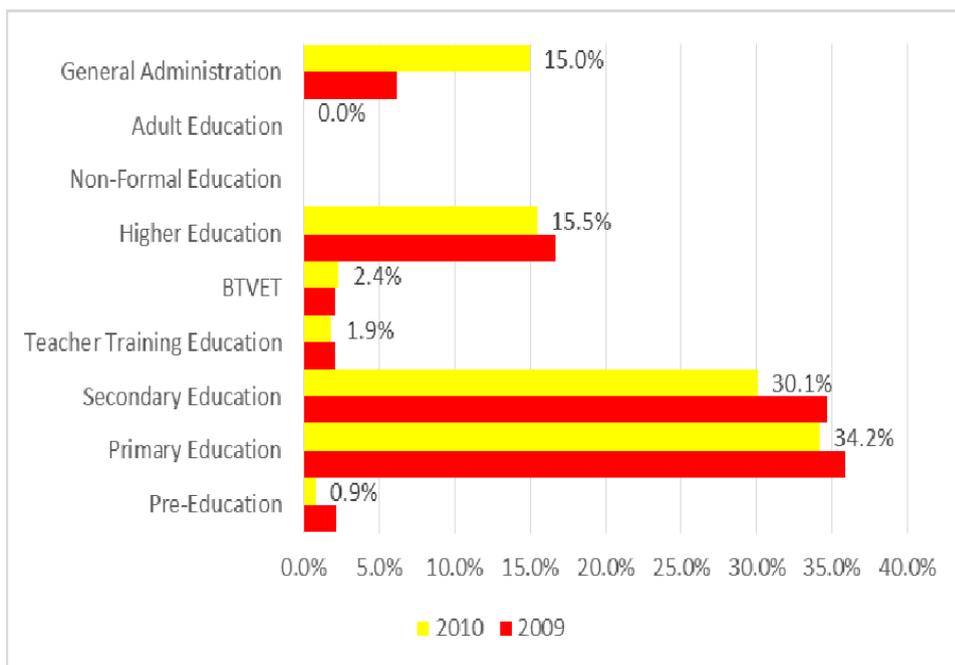
**Table 10.5: Education funding by level of education**

		2009	2010
<b>Kenya</b>	Early Childhood	3.3%	3.4%
	Primary	40.0%	37.7%
	Secondary	23.1%	23.9%
	Teacher Training	1.1%	1.1%
	Technical Vocational	8.0%	7.6%
	University	17.0%	18.7%
	Non Formal Education	0.2%	0.2%
	Adult Education	0.1%	0.1%
	In Service Training	0.2%	0.2%
	General Administration	7.1%	7.2%
<b>Uganda</b>	Pre-Education	2.2%	0.9%
	Primary Education	35.9%	34.2%
	Secondary Education	34.7%	30.1%
	Teacher Training Education	2.1%	1.9%
	BTVET	2.1%	2.4%
	Higher Education	16.7%	15.5%
	Non-Formal Education		
	Adult Education	0.1%	0.0%
General Administration	6.2%	15.0%	

**Figure 10.4: Kenya's education funding by level**



**Figure 10.5: Uganda's Education Funding by level**



Both countries education funding mainly to primary education followed by secondary education. Though 34.2% of Uganda's Education funding was spent on Primary Education less than Kenya's 37.7% in 2010. University funding was the third funded in both countries with 15.5% funding in Uganda and 18.7% funding in Kenya in 2010. The least funded levels in both countries were non formal education, in service education and adult education..

# 11 CHAPTER 11: CONCLUSIONS, POLICY RECOMMENDATIONS AND SUSTAINABILITY

## 11.1 Conclusions

Uganda has for the very first time successfully generated its National Education accounts for a five year period (i.e. FY 2009/10 – FY 2013/14). The data generated is expected to facilitate tracking of budgetary allocations within the country in order to assess their equity and efficiency. The process has also enabled Uganda for the first time to accurately assess private expenditures on education. The process enabled the Government of Uganda to design sustainable methods for collection and reporting and analysis of expenditure on education (to facilitate monitoring and evaluation as well as policy dialogue).

Based on the analysis of total funding, the study concluded that:

- i. The total education resources were generally increasing during the period under review, the increase was not being reflected in the GDP as evidenced by the a slight decrease in education expenditure as a percentage of GDP.
- ii. The study revealed that the GoU expenditure on education was below the international benchmarks of either above 4% to 6% as a percent of GDP or between 15% and 20% of the total public expenditure. GoU should therefore strive to increase expenditure on education towards the set benchmarks.
- iii. Based on the percent contribution to the total education expenditure it can be concluded that the households are the main financers of education followed by government then external funding and lastly internally regenerated resource.
- iv. In absolute terms primary education received more funding than any other education level. However when compared to the average expenditure per student it was observed that the higher education that had the highest average expenditure per student.
- v. Total average funding per student was highest for other recurrent followed by teaching staff. Teaching and learning materials was the lowest.
- vi. The increase in expenditure on teaching staff had an impact on PCR. The increase in teaching staff resulted into improving PCR, however the examination pass rates at primary and secondary were fluctuating during the period under review

From the analysis of findings under public funding/expenditure it can be concluded that;

- i. The greatest percentage of public expenditures for education goes towards the primary level of education followed by lower secondary, Higher Education, Upper Secondary, BTVET, Pre-education, Teacher Training Education, Non Formal Education and Adult literacy.
- ii. All levels of education spend the highest share of the public funds they receive on teaching staff and other recurrent and capital expenditure items
- iii. The Higher Education level of education has the highest average cost of education followed by BTVET, teacher education , lower secondary, then upper secondary and primary respectively. Non Formal Education were education levels with the lowest average expenditure per student
- iv. The share of education expenditures to GDP and total government budget have continued to decline during the period of review. This shows that despite the overall increase in the total government expenditure the increase was relatively less compared to economic growth and total government expenditure there by leading to the decline in the percentage of education expenditure as a percentage of GDP and total government expenditure.

From the analysis of findings under IGF it can be concluded that;

- i. The greatest percentage of IGF expenditures for education go towards the primary level of education followed by lower secondary, upper secondary and teacher training was the lowest.
- ii. For the four levels of education which had IGF most levels of education spend the highest share of the Internally Generated Funds they receive on teaching staff and Boarding, meals, school health and Transport
- iii. The share of the IGF to GDP and public education expenditure continued to decline during the period of review. This was a result of general slightly decreasing trend of IGF among all concerned education levels over the period.
- iv. The IGF have stagnated whereas the student population has continued to grow which could imply declining revenue for provision of the education function. This is likely to increase pressure on government to fill the gap created by declining IGF.
- v. The challenge during the study was to capture financing from income generating activities by Schools and Institutions due to poor record keeping of the same in some institutions.

An analysis of Household/private expenditure reveals that;

- i. Households' expenditure on Education is more than what is officially believed to be. A lot of information on household expenditure goes unrecorded and yet the household expenditure contribution to the sector is highly significant. Hitherto the official calculation of household expenditure on education has been grossly underestimated. It tended to focus on direct costs to

education leaving out indirect costs. Despite this challenges associated with collecting household expenditure the study find out that total household expenditure on education was higher than Government or external on education.

- ii. The unit costs of education are best computed basing on recurrent expenditures. If development expenditures are included, it may be misleading since the cost of a classroom is spread over all the learners who use that classroom throughout its existence, say 30-50 years;
- vi. Most of the expenditure of private institutions was not disclosed to the ministry and this was not included in the analysis

## 11.2 Policy recommendations

Based on the findings of the NEA, the following are policy recommendations:

- i. Review the financing arrangement for education with a view to letting parents contribute in a transparent manner through Parents Teachers' Associations (PTA). This will make children and educational institutions more accountable to the parents in terms of performance. This will imply a review of sections of the Education (Pre-primary, Primary and Post primary) Act 2008 regarding roles and responsibilities of different stakeholders.
- ii. The sector should channel more resources to education levels which:
  - Have a high unit cost (e.g. higher education and BTVET)
  - Are less attractive to parents to fund(e.g. BTVET)

The implementation of this recommendation will entail a progressive shift of resources away from basic education (i.e. primary and lower secondary) leaving a greater burden to the parents as household incomes improve.

- iii. Government primary schools should be placed into three categories, namely full UPE (Tuition fully funded by capitation grants), partial UPE (Tuition shared between capitation grants and parents) and non UPE (Tuition fully paid by the parents). This will enable parents to have a choice of where to take their children depending on their willingness and ability to pay.

This arrangement will require a review of the UPE policy which among other provisions prohibits any mandatory financial payments to the school by parents.

- iv. There should be compliance guidelines on data/information provision for all education institutions, both public and private.

To enforce this, a memorandum of Understanding (MoU) has to be signed between the concerned parties.

- v. In order to achieve the Sustainable Development Goals (SDG) 2030, the government is required to allocate at least 4% of its GDP to education.

This undertaking will require the government to progressively increase its budget allocation to education from the current 2.1% over

### 11.3 Sustainability of NEA

- i. Sustainability of implementing the National Education Accounts should be done through the following :
- ii. The MoES needs to come up with guidelines requiring education institutions to regularly provide information on their income and expenditure. These guidelines should be communicated to all accounting officers in education institutions in a circular.
- iii. The collection of National Education Accounts should be institutionalized to minimize costs. This activity should find a home in the organisational structures of both MoES and UBoS for ease of coordination.
- iv. There is need to strengthen partnerships with all stakeholders including the private sector, religious bodies, NGOs in the collection and availability of data on education financing. To this end, a Memorandum of Understanding should be signed with the concerned parties.
- v. There is need to support the current Education Management Information System (EMIS) by introducing a module for Education financing. The sector should leverage on the already existing arrangements of data collection. E.g. Annual school census, surveys, monitoring, inspection, supervision, etc.
- vi. Increase coordination between the Ministry of Education and Sports(MoES), Uganda Bureau of Standards(UBoS) and other government institutions in relation to data collection and processing;
- vii. Strengthening of partnerships with the private sector, religious bodies, NGOs in the collection and availability of data on education financing;
- viii. Enhance Capacity of both UBOS and MoES staff to effectively implement the collection and processing of national education financial information; and
- ix. Institute a national policy for coordination and management of education accounts reporting at all levels of the education sector.
- x. Strengthen the Legal and regulatory framework for National Education Accounts reporting by both UBOS and MoES.
- xi. Enhance technical capacity of both UBOS and MoES for regular compilation of National Education Accounts;

- xii. Provide dedicated budgets at both UBOS and MoES for institutionalization of National Education Accounts compilation, reporting, dissemination and policy dialogue

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# ANNEX

## Annex 1: Data Sets; Data Trends

### Demographic context

	2009	2010	2011	2012	2013	2014
Population (Thousands)	28,586,363	29,464,212	30,369,019	31,293,848	32,238,700	33,203,354
Demographic growth	0%	3%	3%	3%	3%	3%
Number of students (ECD to Tertiary)	9,965,087	10,338,463	9,776,353	10,202,824	10,545,786	10,932,409
Increase in the number of students	0%	4%	-5%	4%	3%	4%
Students as % of total population	35%	35%	32%	33%	33%	33%

### Students

	2009	2010	2011	2012	2013	2014
Pre-Edu	234,428	498,644	214,797	356,903	430,425	433,258
Primary Edu	8,297,780	8,374,648	8,098,177	8,317,420	8,459,720	8,772,655
L S Edu	1,027,714	1,078,558	1,052,755	1,088,721	1,187,231	1,233,189
U S Edu	166,740	147,134	158,115	162,786	175,508	158,061
TTC	20,545	20,823	20,825	21,345	21,174	21,365
BTVET	24,598	23,536	34,226	34,380	42,674	39,712
H E	193,282	195,120	197,458	197,793	201,133	249,049
NF Edu	0	0	0	23,476	27,921	25,120
Total	9,965,087	10,338,463	9,776,353	10,202,824	10,545,786	10,932,409

### Students in private institutions

	2009	2010	2011	2012	2013	2014
Pre-Edu	234,428	498,644	214,797	356,903	430,425	433,258
Primary Edu	1,112,196	1,202,958	1,061,648	1,237,596	1,369,382	1,711,306
L S Edu	415,353	367,899	256,354	226,338	270,076	245,806
U S Edu	90,936	79,620	81,776	66,216	67,349	54,668
TTC	741	832	854	1,247	1,299	1,375
BTVET	15,543	14,523	24,882	23,256	26,016	23,461
H E	95,412	95,926	96,888	96,055	97,915	120,883
NF Edu	0	0	0	0	0	0
Total	1,964,609	2,260,402	1,737,199	2,007,611	2,262,462	2,590,757

### % of Students in private institutions

	2009	2010	2011	2012	2013	2014
Pre-Edu	100%	100%	100%	100%	100%	100%
Primary Edu	13%	14%	13%	15%	16%	20%
Sec Edu	42%	37%	28%	23%	25%	22%
TTC	4%	4%	4%	6%	6%	6%
BTVET	63%	62%	73%	68%	61%	59%

H E	49%	49%	49%	49%	49%	49%
NF Edu	#DIV/0!	#DIV/0!	#DIV/0!	0%	0%	0%
Adult education	#DIV/0!	#DIV/0!	#DIV/0!	0%	0%	0%

### Economical Context

	2009	2010	2011	2012	2013	2014
GDP current prices Billion Shs	34,504	40,946	47,078	59,420	63,905	68,184
GDP constant 2009/10 prices Billion Shs	38,933	40,946	44,907	46,888	48,422	50,754
GDP price index	88.6	100	104.8	126.7	132.0	135.0
Economic growth	-	0.052	9.7%	4.4%	3.3%	4.6%
GDP per capita at current prices ('000 Shs.)	1,171	1,328	1,482	1,816	1,897	1,966
GDP per capita at constant 2009/10 prices ('000 Shs.)	1,321	1,328	1,413	1,433	1,437	1,462
GDP per capita at constant prices growth rates	-	2.0%	6.4%	1.4%	0.3%	1.8%
Inflation rate (2005/06 base year)	14.6%	9.4%	6.5%	23.5%	5.6%	6.7%
Population millions (midyear)	29	31	32	33	34	35
1 US \$ = Uganda Shs	1930	2,178	2,523	2,503	2,586	2,600

### Government Expenditure

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total GOU Expenditure (millions UGX)	5,858,670	6,786,000	8,809,000	9,024,000	10,522,000	11,531,000
GOU Expenditure at 2009/10 prices(millions UGX)	6,612,494	6,786,000	8,405,534	7,122,336	7,971,212	8,541,481
Growth rate at constant prices		2.6%	23.9%	-15.3%	11.9%	7.2%
GOU expenditure as % of GDP	17.0%	16.6%	18.7%	15.2%	16.5%	16.9%

### GOU Expenditure for Education

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
GOU Expenditure for Education (millions UGX)	151,022.67	839,590.97	1,245,441.40	1,168,350.49	1,310,880.85	1,438,766.44
GOU Exp. For Education at 2010 prices(millions UGX)	162,601.67	839,590.97	1,107,756.21	1,039,187.80	1,141,389.66	1,215,571.24
Growth rate at constant prices	0.0%	416.3%	31.9%	-6.2%	9.8%	6.5%
Education Expenditure as % of GOU Total	2.6%	12.4%	14.1%	12.9%	12.5%	12.5%
GOU Education expenditure as % of GDP	0.4%	2.1%	2.6%	2.0%	2.1%	2.1%
MoE Expenditure (millions UGX)	151,022.67	304,603.31	348,844.80	335,340.91	330,569.20	324,311.15
GOU Exp. For Education at 2009/10 prices(millions UGX)	162,601.67	304,603.31	310,279.54	298,268.53	287,828.04	274,000.90
Growth rate at constant prices	0.0%	87.3%	1.9%	-3.9%	-3.5%	-4.8%
Education as % of GOU expenditure	2.6%	4.5%	4.0%	3.7%	3.1%	2.8%
GOU Education expenditure as % of GDP	0.4%	0.7%	0.7%	0.6%	0.5%	0.5%

### Household Expenditure for Education (UGX)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Household Expenditure for Education (millions UGX)	1,345,403.88	1,564,296.89	1,557,664.74	1,971,842.83	2,178,758.10	2,441,540.31
Household Exp. For Education at 2010 prices(millions UGX)	1,448,556.76	1,564,296.89	1,385,462.84	1,753,853.00	1,897,054.16	2,062,785.24
Growth rate at constant prices	0	8.0%	-11.4%	26.6%	8.2%	8.7%
Household Education Expenditure as % of GOU Total	3.9%	3.8%	3.3%	3.3%	3.4%	3.6%
Household Education Expenditure as % of GOU Education Exp	890.9%	186.3%	125.1%	168.8%	166.2%	169.7%
Household Education expenditure as % of GDP	3.9%	3.8%	3.3%	3.3%	3.4%	3.6%

### External Expenditure for Education (UGX)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total external Expenditure (millions UGX)	1,325,230.00	1,698,080.00	1,387,150.00	1,875,700.00	1,992,780.00	2,547,390.00
External Expenditure for Education (millions UGX)	115,209.31	164,356.26	155,556.59	192,285.79	227,278.38	342,150.40
External Exp. For Education at 2010 prices(millions UGX)	124,042.48	164,356.26	138,359.61	171,028.34	197,892.28	289,072.76
Growth rate at constant prices	0	32.5%	-15.8%	23.6%	15.7%	46.1%
Education Expenditure as % of Total external in Uganda	8.7%	9.7%	11.2%	10.3%	11.4%	13.4%
Education Expenditure as % of GOU Total	2.0%	2.4%	1.8%	2.1%	2.2%	3.0%
GOU Education expenditure as % of GDP	0.3%	0.4%	0.3%	0.3%	0.4%	0.5%
Non-profit institutions	0	0	0	0	0	0
External Funding - Loans	56,464	114,796	115,287	146,345	144,280	219,631
External Funding - Grants	58,745	49,560	40,270	45,941	82,998	122,520

### Income generation IG

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total IG by education institutions (millions UGX)	58,023.77	33,786.13	45,863.41	43,847.67	41,130.83	46,881.14
Total IG by education institutions at 2010 prices(millions UGX)	62,472.49	33,786.13	40,793.15	39,000.25	35,812.79	39,608.49
Growth rate at constant prices		-45.9%	20.7%	-4.4%	-8.2%	10.6%
Total IG by education institutions as % of GOU Total	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Total IG by education institutions as % of GOU Education Exp	38.4%	4.0%	3.7%	3.8%	3.1%	3.3%
Total IG by education institutions as % of GDP	0.17%	0.08%	0.10%	0.07%	0.06%	0.07%

### Total Education Expenditure (Public, Household, External and Income generation)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total Expenditure for Education (millions UGX.)	1,669,660	2,602,030	3,004,526	3,376,327	3,758,048	4,269,338
Expenditure for Education at 2009/10 prices (millions UGX.)	1,797,673.39	2,602,030.25	2,672,371.80	3,003,069.39	3,272,148.90	3,607,037.74
Growth rate at constant prices	0	44.7%	2.7%	12.4%	9.0%	10.2%
Average expenditure per inhabitant	58,408	88,312	98,934	107,891	116,569	128,582
Total Education expenditure as % of GDP	4.8%	6.4%	6.4%	5.7%	5.9%	6.3%
Average expenditure per student (UGX.)	167,551	251,684	307,326	330,921	356,355	390,521
Expenditure per student at 2009/10 prices (UGX.)	180,397	251,684	273,351	294,337	310,280	329,940
Growth rate at constant prices	0	39.5%	8.6%	7.7%	5.4%	6.3%
Expenditure per student as % of GDP per capita	309%	285%	276%	273%	266%	257%

### Financing Structure

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Ministry of Education and Sports (MOES)	146,343	298,894	342,429	329,107	324,021	318,590
Education services commission	3,092	3,824	5,082	5,407	5,550	4,843
Ministry of Gender, Labour & Social Development	1,587	1,886	1,334	693	912	810
Ministry of Water and Environment	0	0	0	133	86	68
Ministry of Local government	0	534,988	896,597	833,010	980,312	1,114,455
Household, Parents and individuals	1,345,404	1,564,297	1,557,665	1,971,843	2,178,758	2,441,540
Non-profit institutions	0	0	0	0	0	0
External Funding - Loans	56,464	114,796	115,287	146,345	144,280	219,631
External Funding - Grants	58,745	49,560	40,270	45,941	82,998	122,520
Income generation (Usage)	58,024	33,786	45,863	43,848	41,131	46,881
<b>Total Education Expenditure ( Millions UGX.)</b>	<b>1,669,660</b>	<b>2,602,030</b>	<b>3,004,526</b>	<b>3,376,327</b>	<b>3,758,048</b>	<b>4,269,338.30</b>
Ministry of Education and Sports (MOES)	157,564	298,894	304,573	292,724	282,126	269,168
Education services commission	3,330	3,824	4,520	4,809	4,833	4,092
Ministry of Gender, Labour & Social Development	1,709	1,886	1,187	617	794	684
Ministry of Water and Environment	0	0	0	118	75	58
Ministry of Local government	0	534,988	797,477	740,919	853,562	941,570
Household, Parents and individuals	1,448,557	1,564,297	1,385,463	1,753,853	1,897,054	2,062,785
Non-profit institutions	0	0	0	0	0	0
External Funding - Loans	60,793	114,796	102,542	130,166	125,625	185,560
External Funding - Grants	63,249	49,560	35,818	40,862	72,267	103,513
Income generation (Usage)	62,472	33,786	40,793	39,000	35,813	39,608
<b>Education Expenditure at 2009/10 prices (millions UGX.)</b>	<b>1,797,673</b>	<b>2,602,030</b>	<b>2,672,372</b>	<b>3,003,069</b>	<b>3,272,149</b>	<b>3,607,038</b>

Ministry of Education and Sports (MOES)	8.76%	11.49%	11.40%	9.75%	8.62%	7.46%
Education services commission	0.19%	0.15%	0.17%	0.16%	0.15%	0.11%
Ministry of Gender, Labour & Social Development	0.10%	0.07%	0.04%	0.02%	0.02%	0.02%
Ministry of Water and Environment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Ministry of Local government	0.00%	20.56%	29.84%	24.67%	26.09%	26.10%
Household, Parents and individuals	80.58%	60.12%	51.84%	58.40%	57.98%	57.19%
Non-profit institutions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
External Funding - Loans	3.38%	4.41%	3.84%	4.33%	3.84%	5.14%
External Funding - Grants	3.52%	1.90%	1.34%	1.36%	2.21%	2.87%
Income generation (Usage)	3.48%	1.30%	1.53%	1.30%	1.09%	1.10%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
Central Government	151,023	304,603	348,845	335,341	330,569	324,311
Local Governments	-	534,988	896,597	833,010	980,312	1,114,455
Households (parents)	1,345,404	1,564,297	1,557,665	1,971,843	2,178,758	2,441,540
Other private entities	-	-	-	-	-	-
External funding	115,209	164,356	155,557	192,286	227,278	342,150
Resource generated	58,024	33,786	45,863	43,848	41,131	46,881
<b>Total Education Expenditure ( Millions UGX.)</b>	<b>1,669,660</b>	<b>2,602,030</b>	<b>3,004,526</b>	<b>3,376,327</b>	<b>3,758,048</b>	<b>4,269,338</b>
Central Government	162,602	304,603	310,280	298,269	287,828	274,001
Local Governments	-	534,988	797,477	740,919	853,562	941,570
Households (parents)	1,448,557	1,564,297	1,385,463	1,753,853	1,897,054	2,062,785
Other private entities	-	-	-	-	-	-
External funding	124,042	164,356	138,360	171,028	197,892	289,073
Resource generated	62,472	33,786	40,793	39,000	35,813	39,608
<b>Education Expenditure at 2009/10 prices (millions UGX.)</b>	<b>1,797,673</b>	<b>2,602,030</b>	<b>2,672,372</b>	<b>3,003,069</b>	<b>3,272,149</b>	<b>3,607,038</b>
Central Government	9.0%	11.7%	11.6%	9.9%	8.8%	7.6%
Local Governments	0.0%	20.6%	29.8%	24.7%	26.1%	26.1%
Households (parents)	80.6%	60.1%	51.8%	58.4%	58.0%	57.2%
Other private entities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
External funding	6.90%	6.32%	5.18%	5.70%	6.05%	8.01%
Resource generated	3.48%	1.30%	1.53%	1.30%	1.09%	1.10%
<b>Total Education Expenditure ( Millions UGX.)</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
Public funding						

	151,023	839,591	1,245,441	1,168,350	1,310,881	1,438,766
Private funding	1,345,404	1,564,297	1,557,665	1,971,843	2,178,758	2,441,540
External funding	115,209	164,356	155,557	192,286	227,278	342,150
Income generated	58,024	33,786	45,863	43,848	41,131	46,881
<b>Total Education Expenditure ( Millions UGX.)</b>	<b>1,669,660</b>	<b>2,602,030</b>	<b>3,004,526</b>	<b>3,376,327</b>	<b>3,758,048</b>	<b>4,269,338</b>
Public funding	162,602	839,591	1,107,756	1,039,188	1,141,390	1,215,571
Private funding	1,448,557	1,564,297	1,385,463	1,753,853	1,897,054	2,062,785
External funding	124,042	164,356	138,360	171,028	197,892	289,073
Income generated	62,472	33,786	40,793	39,000	35,813	39,608
<b>Education Expenditure at 2009/10 prices (millions UGX.)</b>	<b>1,797,673</b>	<b>2,602,030</b>	<b>2,672,372</b>	<b>3,003,069</b>	<b>3,272,149</b>	<b>3,607,038</b>
Public funding	9.05%	32.27%	41.45%	34.60%	34.88%	33.70%
Private funding	80.58%	60.12%	51.84%	58.40%	57.98%	57.19%
External funding	6.90%	6.32%	5.18%	5.70%	6.05%	8.01%
Income generated	3.48%	1.30%	1.53%	1.30%	1.09%	1.10%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

### GOU Education Expenditure by level

	2009	2010	2011	2012	2013	2014
Pre-Education	0	0	0	0	0	0
Primary Education	8,581	312,954	409,735	500,671	509,105	644,174
Lower Secondary Education	0	190,419	193,088	153,100	143,877	170,462
Upper Secondary Education	0	19,054	20,145	18,136	18,458	21,933
Teacher Training Education	12,068	32,647	34,649	22,733	23,870	24,785
BTVET	14,041	27,917	36,393	58,439	49,335	49,333
Higher Education	84,912	95,320	111,675	130,682	144,323	178,513
Non-Formal Education	0	0	0	2,900	2,270	2,500
Adult education	1,587	1,886	1,334	693	912	810
General Administration	29,833	159,395	438,424	280,995	418,731	346,257
<b>Total expenditure for Education</b>	<b>151,023</b>	<b>839,591</b>	<b>1,245,441</b>	<b>1,168,350</b>	<b>1,310,881</b>	<b>1,438,766</b>
Pre-Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Primary Education	5.7%	37.3%	32.9%	42.9%	38.8%	44.8%
Lower Secondary Education	0.0%	22.7%	15.5%	13.1%	11.0%	11.8%
Upper Secondary Education	0.0%	2.3%	1.6%	1.6%	1.4%	1.5%
Teacher Training Education	8.0%	3.9%	2.8%	1.9%	1.8%	1.7%
BTVET	9.3%	3.3%	2.9%	5.0%	3.8%	3.4%
Higher Education	56.2%	11.4%	9.0%	11.2%	11.0%	12.4%
Non-Formal Education	0.0%	0.0%	0.0%	0.2%	0.2%	0.2%
Adult education	1.1%	0.2%	0.1%	0.1%	0.1%	0.1%
General Administration	19.8%	19.0%	35.2%	24.1%	31.9%	24.1%
<b>% of expenditure by level of Education</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### Household Expenditure by level

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	23,666	56,802	25,651	51,522	64,708	66,617
Primary Education	513,424	599,419	587,721	764,480	837,123	960,868
Lower Secondary Education	389,207	450,705	444,878	549,140	628,369	660,222
Upper Secondary Education	114,306	113,587	126,542	149,556	166,077	150,109
Teacher Training Education	18,521	21,103	22,118	27,143	28,060	28,884
BTVET	14,176	15,404	22,363	27,772	36,585	33,759
Higher Education	272,105	307,276	328,392	402,230	417,837	541,080
Non-Formal Education	0	0	0	0	0	0
Adult Education	0	0	0	0	0	0
General Administration	0	0	0	0	0	0
<b>Total expenditure for Education</b>	<b>1,345,404</b>	<b>1,564,297</b>	<b>1,557,665</b>	<b>1,971,843</b>	<b>2,178,758</b>	<b>2,441,540</b>
Pre-Education	1.8%	3.6%	1.6%	2.6%	3.0%	2.7%
Primary Education	38.2%	38.3%	37.7%	38.8%	38.4%	39.4%
Lower Secondary Education	28.9%	28.8%	28.6%	27.8%	28.8%	27.0%
Upper Secondary Education	8.5%	7.3%	8.1%	7.6%	7.6%	6.1%
Teacher Training Education	1.4%	1.3%	1.4%	1.4%	1.3%	1.2%
BTVET	1.1%	1.0%	1.4%	1.4%	1.7%	1.4%
Higher Education	20.2%	19.6%	21.1%	20.4%	19.2%	22.2%
Non-Formal Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adult Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## External Expenditure by level

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	747	938	0	0	0	0
Primary Education	0	0	0	0	34,470	36,289
Lower Secondary Education	71,918	105,176	95,231	130,463	125,674	201,040
Upper Secondary Education	7,539	11,025	9,983	13,676	13,174	17,441
Teacher Training Education	0	0	0	0	0	0
BTVET	15,104	11,658	13,005	17,506	18,390	35,972
Higher Education	18,745	32,529	25,847	29,065	28,777	31,197
Non-Formal Education	0	0	0	0	0	0
Adult Education	0	0	0	0	0	0
General Administration	1,157	3,030	11,490	1,576	6,794	20,211
<b>Total expenditure for Education</b>	<b>115,209</b>	<b>164,356</b>	<b>155,557</b>	<b>192,286</b>	<b>227,278</b>	<b>342,150</b>
Pre-Education	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
Primary Education	0.0%	0.0%	0.0%	0.0%	15.2%	10.6%
Lower Secondary Education	62.4%	64.0%	61.2%	67.8%	55.3%	58.8%
Upper Secondary Education	6.5%	6.7%	6.4%	7.1%	5.8%	5.1%

Teacher Training Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BTVET	13.1%	7.1%	8.4%	9.1%	8.1%	10.5%
Higher Education	16.3%	19.8%	16.6%	15.1%	12.7%	9.1%
Non-Formal Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adult Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Administration	1.0%	1.8%	7.4%	0.8%	3.0%	5.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

### Income generated by level

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	0	0	0	0	0	0
Primary Education	28,800	20,503	30,297	24,442	22,323	27,734
Lower Secondary Education	25,980	12,119	14,194	17,443	16,820	17,327
Upper Secondary Education	3,216	1,151	1,361	1,953	1,984	1,814
Teacher Training Education	28	13	12	9	5	6
BTVET	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0
Non-Formal Education	0	0	0	0	0	0
Adult Education	0	0	0	0	0	0
General Administration	0	0	0	0	0	0
<b>Total expenditure for Education</b>	<b>58,024</b>	<b>33,786</b>	<b>45,863</b>	<b>43,848</b>	<b>41,131</b>	<b>46,881</b>
Pre-Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Primary Education	49.6%	60.7%	66.1%	55.7%	54.3%	59.2%
Lower Secondary Education	44.8%	35.9%	30.9%	39.8%	40.9%	37.0%
Upper Secondary Education	5.5%	3.4%	3.0%	4.5%	4.8%	3.9%
Teacher Training Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BTVET	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Higher Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Formal Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adult Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

### Total Expenditure by level

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-Education	24,413	57,739	25,651	51,522	64,708	66,617
Primary Education	550,805	932,877	1,027,752	1,289,593	1,403,021	1,669,066
Lower Secondary Education	487,105	758,419	747,391	850,147	914,740	1,049,050
Upper Secondary Education	125,061	144,817	158,030	183,321	199,691	191,298
Teacher Training Education	30,617	53,763	56,779	49,885	51,934	53,675
BTVET	43,320	54,979	71,761	103,716	104,310	119,065
Higher Education	375,762	435,125	465,914	561,978	590,936	750,789
Non-Formal Education	0	0	0	2,900	2,270	2,500
Adult Education	1,587	1,886	1,334	693	912	810
General Administration	30,990	162,425	449,914	282,572	425,526	366,468
<b>Total expenditure for Education</b>	<b>1,669,660</b>	<b>2,602,030</b>	<b>3,004,526</b>	<b>3,376,327</b>	<b>3,758,048</b>	<b>4,269,338</b>

Pre-Education	1.5%	2.2%	0.9%	1.5%	1.7%	1.6%
Primary Education	33.0%	35.9%	34.2%	38.2%	37.3%	39.1%
Lower Secondary Education	29.2%	29.1%	24.9%	25.2%	24.3%	24.6%
Upper Secondary Education	7.5%	5.6%	5.3%	5.4%	5.3%	4.5%
Teacher Training Education	1.8%	2.1%	1.9%	1.5%	1.4%	1.3%
BTVET	2.6%	2.1%	2.4%	3.1%	2.8%	2.8%
Higher Education	22.5%	16.7%	15.5%	16.6%	15.7%	17.6%
Non-Formal Education	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
Adult Education	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
General Administration	1.9%	6.2%	15.0%	8.4%	11.3%	8.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

### Average Financing per student

		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Pre-school Education		78,516	113,912	119,418	144,357	150,335	153,759
Pre-school Education	Public schools	0	0		0	0	0
Pre-school Education	Private schools	78,516	113,912	119,418	144,357	150,335	153,759
Primary Education		497,934	646,791	730,840	842,598	1,000,316	1,091,813
Primary Education	Public schools	45,053	91,332	108,853	131,182	136,576	157,883
Primary Education	Public Special Need schools	44,292	94,414	138,659	127,149	255,279	311,613
Primary Education	Private schools	204,294	230,522	241,663	292,134	304,231	311,159
Primary Education	Private Special Need schools	204,294	230,522	241,663	292,134	304,231	311,159
Lower Secondary Education		2,221,912	3,085,212	3,170,335	3,673,355	3,844,862	4,127,729
Lower Secondary Education	Public schools	528,705	840,985	791,243	829,837	800,889	860,564
Lower Secondary Education	Public Not USE schools	367,839	561,027	589,197	694,569	734,684	779,156
Lower Secondary Education	Public Special Needs schools	410,787	643,328	705,909	836,045	935,865	1,086,898
Lower Secondary Education	Private schools	457,290	523,873	543,049	658,995	692,438	704,615
Lower Secondary Education	Private Special Need schools	457,290	515,998	540,937	653,909	680,986	696,494
Upper Secondary Education		2,819,140	3,260,767	3,429,855	5,714,965	5,705,982	6,130,027
Upper Secondary Education	Public schools	0	0	0	1,584,133	1,126,808	1,247,923
Upper Secondary Education	Public Not USE schools	558,254	609,238	638,926	766,993	996,388	1,069,755
Upper Secondary Education	Public Special Needs schools	607,953	786,391	835,646	1,000,205	1,118,640	1,292,363
Upper Secondary Education	Private schools	826,466	932,569	977,641	1,181,817	1,233,391	1,261,204
Upper Secondary Education	Private Special Need schools	826,466	932,569	977,641	1,181,817	1,230,754	1,258,782
Teacher Training Education		4,268,997	6,234,602	6,693,202	6,212,792	7,168,271	7,311,396
Teacher Training Education	Public Primary Teachers Colleges	1,305,436	2,559,881	2,673,066	2,247,765	2,166,983	2,242,144
Teacher Training Education	Private Primary Teachers Colleges	483,630	545,720	572,095	691,574	720,211	736,612
Teacher Training Education	Public National Teachers Colleges	2,479,931	3,129,001	3,448,042	3,273,453	4,281,077	4,332,640
BTVET		4,437,603	5,766,326	6,728,539	8,569,419	5,857,276	7,054,676
BTVET	Public BTVET	3,953,972	5,220,606	6,156,444	7,877,845	5,137,065	6,318,063
BTVET	Private BTVET	483,630	545,720	572,095	691,574	720,211	736,612

BTVET		0	0	0	0	0	0
Higher Education		7,362,685	8,342,848	8,857,370	10,632,731	10,943,070	11,168,128
Higher Education	Public Universities	2,955,869	3,422,800	3,601,377	4,291,688	4,444,432	4,504,484
Higher Education	Public Colleges	1,837,695	2,010,878	2,203,286	2,667,293	2,672,763	2,750,642
Higher Education	Private Universities	1,284,561	1,459,695	1,533,178	1,836,875	1,912,938	1,956,501
Higher Education	Private Colleges	1,284,561	1,449,474	1,519,529	1,836,875	1,912,938	1,956,501
Non-Formal Education		0	0	0	123,530	81,301	99,522
Non-Formal Education	Public Non Formal Centres	0	0	0	123,530	81,301	99,522
Adult education		0	0	0	0	0	0

GDP Price Index base 2009/10		88.6	100.0	104.8	126.7	132.0	135.0
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Consumer Price Index base 2009/10		91.4	100.0	128.4	128.4	134.8	142.1
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CPI Education items		92.9	100.0	112.4	112.4	114.8	118.4
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Average Financing per student at 2009/10 prices							
		2009	2010	2011	2012	2013	2014
Pre-school Education		84,536	113,912	106,216	128,399	130,897	129,906
	Public schools	0	0	0	0	0	0
	Private schools	84,536	113,912	106,216	128,399	130,897	129,906
Primary Education		536,110	646,791	650,044	749,448	870,980	922,441
	Public schools	48,507	91,332	96,820	116,679	118,918	133,391
	Public Special Need schools	47,688	94,414	123,330	113,092	222,272	263,272
	Private schools	219,958	230,522	214,947	259,838	264,895	262,889
	Private Special Need schools	219,958	230,522	214,947	259,838	264,895	262,889
Lower Secondary Education		2,392,267	3,085,212	2,819,850	3,267,261	3,347,738	3,487,396
	Public schools	569,241	840,985	703,770	738,098	697,337	727,065
	Public Not USE schools	396,042	561,027	524,060	617,783	639,693	658,286
	Public Special Needs schools	442,282	643,328	627,870	743,619	814,861	918,288
	Private schools	492,351	523,873	483,015	586,143	602,909	595,309
	Private Special Need schools	492,351	515,998	481,136	581,618	592,938	588,448
Upper Secondary Education		3,035,285	3,260,767	3,050,680	5,083,168	4,968,223	5,179,079
	Public schools	0	0	0	1,409,005	981,117	1,054,333
	Public Not USE schools	601,056	609,238	568,292	682,201	867,560	903,805
	Public Special Needs schools	654,565	786,391	743,265	889,631	974,005	1,091,879
	Private schools	889,832	932,569	869,562	1,051,166	1,073,919	1,065,554
	Private Special Need schools	889,832	932,569	869,562	1,051,166	1,071,623	1,063,508
Teacher Training Education		4,596,304	6,234,602	5,953,260	5,525,960	6,241,444	6,177,182
	Public Primary Teachers Colleges	1,405,525	2,559,881	2,377,555	1,999,272	1,886,801	1,894,321
	Private Primary	520,711	545,720	508,849	615,120	627,091	622,342

	Teachers Colleges						
	Public National Teachers Colleges	2,670,068	3,129,001	3,066,856	2,911,568	3,727,552	3,660,519
BTVET		4,777,836	5,766,326	5,984,690	7,622,058	5,099,956	5,960,287
	Public BTVET	4,257,126	5,220,606	5,475,841	7,006,939	4,472,865	5,337,945
	Private BTVET	520,711	545,720	508,849	615,120	627,091	622,342
Higher Education		7,927,186	8,342,848	7,878,176	9,457,269	9,528,179	9,435,621
	Public Universities	3,182,497	3,422,800	3,203,240	3,817,236	3,869,786	3,805,705
	Public Colleges	1,978,592	2,010,878	1,959,710	2,372,420	2,327,186	2,323,936
	Private Universities	1,383,049	1,459,695	1,363,683	1,633,806	1,665,603	1,652,990
	Private Colleges	1,383,049	1,449,474	1,351,543	1,633,806	1,665,603	1,652,990
Non-Formal Education		0	0	0	109,874	70,789	84,083
	Non Formal Centres	0	0	0	109,874	70,789	84,083
		0	0	0	0	0	0
		0	0	0	0	0	0

## Annex 2: Questionnaire

### Ministry of Education and Sports

#### Questionnaire For Data Collection on External Educational Financing

**1. Please provide information on your organization**

1.1 Organization Name:

1.2 Organization Type (please type YES where relevant)

- Bilateral
- Multilateral
- UN agency
- Local Non-Government Organization
- Local Non Profit Association
- International Non-Government Organization
- International Non Profit Association
- Global Education Initiatives
- International Foundation
- International private sector
- Others ( Please specify)


**2. Please provide information on the person(s) responsible for completing this questionnaire**

2.1 Full name :

2.2 Organization unit :

2.3 Position :

2.4 E-mail address :

2.5 Phone number:

2.6 Fax number:


**3. Please provide information on the development partner assistance**

3.1 Name of the assistance (Project):

3.2 Objective of the assistance (Project):


3.3 Is the funding partially or fully received from another development partner ( Transfers received please put Yes or No)  YES  No

If YES, how much as percentage (%) of the total amount of the 2009  2010  2011  2012  2013

3.4 Unit of amount  Unit  Thousands  Millions  Billions  
 Currency :

3.5 Total amount by Funding Mechanisms per year

	2009	2010	2011	2012	2013
Project support					
Program support/Pooled funds					
Multi- Donors Basket Fund					
Sector budget support					
Other (Specify)					

3.6 Responsible of the Management of the Funds

- Government of Lao PDR
- Development Partners


3.7 Budget and Expenditure by Year, Economic Object, Level of Education

3.7.1	Year 2009	ECD/Pre-Primary	Primary	Lower Secondary	Upper Secondary	Business, Technical, Vocational Education and Training (BTJET)	Teacher Training	Higher Education	Non Formal Education	In-Service training	Management and Administration	Total
3.7.1.1	<b>Total Budget</b>											
3.7.1.2	<b>Total expenditure</b>											
	1. School Equipments											
	2. School furnitures											
	3. Instructional Material (Text Book and Teacher Guide, ...)											
	5. Consultants' Services											
	6. Operating Costs (Water, electricity, paper, chalk..)											
	7. Training and Workshops											
	8. Constructions (School and Facilities)											
	9. Maintenance/renovation (School and Facilities)											
	10. Community Grants (Grant to reduce the parental Cost)											
	11. School Block Grant (Adminstration Cost for school)											
	12. School Meals/Health											
	13. Scholarships											
	14. Research/Advocacy for education											
	15. Curriculum development											
	16. HIV/AIDS											
	17. Gender & Girl Child											
	18. Other (Describe bellow):											

## Annex 3: National Education Accounts

### YEAR 2010

Total Resources of Education Providers - All sources of Funding																	2009/10				
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Transfer Between Financing Units							
	Teaching Activities, General administration and support					Ancillary Services			Total Provider	Goods and Services Required for School Attendance				Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received	Total Financing Net Off Transfers	
	Employee cost		Other recurrent			Capital	Salaries	Boarding, meals, school health and Transport		Capital	Uniform	TextBooks/Supplies	Transport not organized by school								Others (Pocket money)
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	30,635	-	-	12,623	-	43,259	4,228	1,291	4,040	4,922	-	57,739	-	-	-	-	57,739	
Public schools	-	-	-	938	-	-	-	-	938	-	-	-	-	-	938	-	-	-	-	938	
Private schools	-	-	-	29,698	-	-	12,623	-	42,321	4,228	1,291	4,040	4,922	-	56,802	-	-	-	-	56,802	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	299,181	-	10,372	241,198	3,798	-	116,983	-	671,532	53,401	12,238	104,586	91,119	-	932,877	-	433	-	-	932,877	
Public schools	291,541	-	10,138	99,340	3,656	-	56,509	-	461,184	38,849	5,988	75,017	57,344	-	638,383	-	433	-	-	638,383	
Public Special Need schools	7,640	-	234	3,073	142	-	1,481	-	12,571	1,012	156	1,953	1,493	-	17,185	-	-	-	-	17,185	
Private schools	-	-	-	136,131	-	-	57,865	-	193,995	13,281	5,977	27,088	31,665	-	272,006	-	-	-	-	272,006	
Private Special Need schools	-	-	-	2,654	-	-	1,128	-	3,782	259	117	528	617	-	5,302	-	-	-	-	5,302	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	84,030	3,520	873	269,203	132,931	-	102,118	-	592,675	18,208	12,293	52,813	82,507	-	758,495	-	76	-	-	758,419	
Public schools	67,082	2,837	724	158,839	129,990	-	53,323	-	412,795	9,571	3,918	26,438	47,806	-	500,528	-	56	-	-	500,473	
Public Not USE schools	15,879	675	136	16,319	2,754	-	9,890	-	45,653	1,774	726	4,902	8,863	-	61,919	-	20	-	-	61,899	
Public Special Needs schools	1,069	8	14	823	187	-	491	-	2,592	84	34	232	420	-	3,362	-	1	-	-	3,361	
Private schools	-	-	-	91,780	-	-	37,801	-	129,580	6,670	7,492	20,902	25,013	-	189,658	-	-	-	-	189,658	
Private Special Need schools	-	-	-	1,442	-	-	613	-	2,054	108	121	339	405	-	3,028	-	-	-	-	3,028	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	11,339	479	83	64,926	12,833	-	29,024	-	118,683	2,991	3,259	10,132	9,762	-	144,827	-	9	-	-	144,817	
Public schools	11,016	478	-	5,792	11,988	-	-	-	29,275	-	-	-	-	-	29,275	-	-	-	-	29,275	
Public Not USE schools	193	-	81	17,919	821	-	11,455	-	30,468	1,040	623	3,915	4,549	-	40,594	-	9	-	-	40,584	
Public Special Needs schools	130	1	2	255	24	-	158	-	570	14	8	53	61	-	707	-	0	-	-	707	
Private schools	-	-	-	40,445	-	-	17,192	-	57,637	1,913	2,594	6,087	5,087	-	73,319	-	-	-	-	73,319	
Private Special Need schools	-	-	-	514	-	-	219	-	733	24	33	77	65	-	933	-	-	-	-	933	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	11,509	784	-	21,733	8,370	-	6,183	-	48,579	64	1,259	1,715	2,147	-	53,763	-	-	-	-	53,763	
Public Primary Teachers Colleges	8,821	784	-	15,986	8,370	-	3,755	-	37,715	53	1,022	1,237	1,546	-	41,572	-	-	-	-	41,572	
Private Primary Teachers Colleges	-	-	-	240	-	-	102	-	341	6	30	41	35	-	454	-	-	-	-	454	
Public National Teachers Colleges	2,689	-	-	5,507	-	-	2,327	-	10,522	4	208	437	565	-	11,737	-	-	-	-	11,737	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	8,178	-	-	17,980	20,853	-	3,862	-	50,873	140	1,089	1,404	1,472	-	54,979	-	-	-	-	54,979	
Public BTVET	8,178	-	-	13,798	20,853	-	2,084	-	44,912	29	567	686	858	-	47,053	-	-	-	-	47,053	
Private BTVET	-	-	-	4,183	-	-	1,778	-	5,961	110	522	718	614	-	7,925	-	-	-	-	7,925	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	40,110	20,865	493	193,842	18,629	-	98,544	-	372,483	525	11,319	16,296	34,502	-	435,125	-	28,613	-	-	435,125	
Public Universities	40,110	20,865	467	95,676	17,174	-	52,789	-	227,082	86	4,061	8,537	11,041	-	250,806	-	24,978	-	-	250,806	
Public Colleges	-	-	26	22,170	1,455	-	13,750	-	37,400	26	1,229	2,583	3,340	-	44,577	-	3,634	-	-	44,577	
Private Universities	-	-	-	54,458	-	-	22,851	-	77,309	295	4,305	3,696	14,366	-	99,970	-	-	-	-	99,970	
Private Colleges	-	-	-	21,538	-	-	9,155	-	30,693	118	1,725	1,481	5,755	-	39,772	-	-	-	-	39,772	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	46	-	1,830	10	-	-	-	1,886	-	-	-	-	-	-	-	-	-	-	1,886	
<b>General Administration</b>	-	58,717	-	98,602	5,098	-	8	-	162,425	-	-	-	-	-	158,601	-	-	-	-	162,425	
Central Government	-	8,636	-	38,093	2,612	-	8	-	49,350	-	-	-	-	-	45,526	-	-	-	-	49,350	
Local Government	-	50,080	-	60,509	2,486	-	-	-	113,075	-	-	-	-	-	113,075	-	-	-	-	113,075	
<b>TOTAL</b>	<b>454,347</b>	<b>84,410</b>	<b>11,821</b>	<b>939,950</b>	<b>202,521</b>	-	<b>369,346</b>	-	<b>2,062,395</b>	<b>79,556</b>	<b>42,748</b>	<b>190,986</b>	<b>226,431</b>	-	<b>2,596,407</b>	-	<b>29,132</b>	-	-	<b>2,602,030</b>	



## ITAL CENTRAL GOVERNMENT SPENDING

2009/2010

	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Goods and services required for school						domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received		
	Employee cost		Other recurrent expenditures			Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Uniform																
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	-	-	10,262	323	1,582	-	-	-	12,167	-	-	-	-	-	-	12,167	-	-	-	-	12,167
Public schools	-	-	10,031	323	1,582	-	-	-	11,936	-	-	-	-	-	-	11,936	-	-	-	-	11,936
Public Special Need schools	-	-	231	-	-	-	-	-	231	-	-	-	-	-	-	231	-	-	-	-	231
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	69,483	23,990	-	-	-	93,473	-	-	-	-	-	-	93,473	-	-	-	-	93,473
Public schools	-	-	-	69,483	21,887	-	-	-	91,370	-	-	-	-	-	-	91,370	-	-	-	-	91,370
Public Not USE schools	-	-	-	-	1,980	-	-	-	1,980	-	-	-	-	-	-	1,980	-	-	-	-	1,980
Public Special Needs schools	-	-	-	-	123	-	-	-	123	-	-	-	-	-	-	123	-	-	-	-	123
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	5,235	1,431	-	-	-	6,666	-	-	-	-	-	-	6,666	-	-	-	-	6,666
Public schools	-	-	-	5,235	763	-	-	-	5,998	-	-	-	-	-	-	5,998	-	-	-	-	5,998
Public Not USE schools	-	-	-	-	653	-	-	-	653	-	-	-	-	-	-	653	-	-	-	-	653
Public Special Needs schools	-	-	-	-	15	-	-	-	15	-	-	-	-	-	-	15	-	-	-	-	15
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	2,689	-	-	11,400	7,307	-	-	-	21,395	-	-	-	-	-	-	21,395	-	-	-	-	21,395
Public Primary Teachers Colleges	-	-	-	9,525	7,307	-	-	-	16,833	-	-	-	-	-	-	16,833	-	-	-	-	16,833
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public National Teachers Colleges	2,689	-	-	1,874	-	-	-	-	4,563	-	-	-	-	-	-	4,563	-	-	-	-	4,563
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	8,178	-	-	10,004	9,195	-	-	-	27,378	-	-	-	-	-	-	27,378	-	-	-	-	27,378
Public BTVET	8,178	-	-	10,004	9,195	-	-	-	27,378	-	-	-	-	-	-	27,378	-	-	-	-	27,378
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	39,751	20,865	-	12,715	8,825	-	6,974	-	89,130	-	-	-	-	-	-	89,130	-	6,189	-	-	95,320
Public Universities	39,751	20,865	-	12,015	8,825	-	6,974	-	88,430	-	-	-	-	-	-	88,430	-	6,189	-	-	94,620
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Universities	-	-	-	700	-	-	-	-	700	-	-	-	-	-	-	700	-	-	-	-	700
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	46	-	1,830	10	-	-	-	1,886	-	-	-	-	-	-	-	-	-	-	-	1,886
<b>General Administration</b>	-	8,036	-	35,677	2,607	-	-	-	46,320	-	-	-	-	-	-	46,320	-	-	-	-	46,320
Central Government	-	8,036	-	35,677	2,607	-	-	-	46,320	-	-	-	-	-	-	46,320	-	-	-	-	46,320
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	50,618	28,947	10,262	146,667	54,946	-	6,974	-	298,414	-	-	-	-	-	-	292,705	-	6,189	-	-	304,603

OTAL LOCAL GOVERNMENT SPENDING

2009/2010

	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support				Ancillary Services					Goods and services required for school						Private Tuition	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)								
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	<b>282,290</b>	-	<b>110</b>	<b>16,278</b>	<b>1,893</b>	-	-	-	<b>300,571</b>	-	-	-	-	-	-	<b>300,571</b>	-	<b>217</b>	-	-	<b>300,787</b>
Public schools	275,131	-	106	15,384	1,760	-	-	-	292,380	-	1,760	-	-	-	-	292,380	-	217	-	-	292,597
Public Special Need schools	7,159	-	3	895	133	-	-	-	8,190	-	-	-	-	-	-	8,190	-	-	-	-	8,190
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	<b>81,943</b>	<b>3,520</b>	<b>0</b>	<b>7,179</b>	<b>4,304</b>	-	-	-	<b>96,946</b>	-	-	-	-	-	-	<b>96,946</b>	-	-	-	-	<b>96,946</b>
Public schools	65,351	2,837	-	3,455	3,776	-	-	-	75,419	-	-	-	-	-	-	75,419	-	-	-	-	75,419
Public Not USE schools	15,555	675	-	822	492	-	-	-	17,545	-	-	-	-	-	-	17,545	-	-	-	-	17,545
Public Special Needs schools	1,037	8	0	51	35	-	-	-	1,131	-	35	-	-	-	-	1,131	-	-	-	-	1,131
Private schools	-	-	-	2,851	-	-	-	-	2,851	-	-	-	-	-	-	2,851	-	-	-	-	2,851
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	<b>11,140</b>	<b>479</b>	<b>0</b>	<b>317</b>	<b>451</b>	-	-	-	<b>12,388</b>	-	-	-	-	-	-	<b>12,388</b>	-	-	-	-	<b>12,388</b>
Public schools	11,016	478	-	311	447	-	-	-	12,252	-	-	-	-	-	-	12,252	-	-	-	-	12,252
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Special Needs schools	125	1	0	6	4	-	-	-	136	-	-	-	-	-	-	136	-	-	-	-	136
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	<b>8,821</b>	<b>784</b>	-	<b>598</b>	<b>1,050</b>	-	-	-	<b>11,252</b>	-	-	-	-	-	-	<b>11,252</b>	-	-	-	-	<b>11,252</b>
Public Primary Teachers Colleges	8,821	784	-	598	1,050	-	-	-	11,252	-	-	-	-	-	-	11,252	-	-	-	-	11,252
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	-	-	-	<b>539</b>	-	-	-	-	<b>539</b>	-	-	-	-	-	-	<b>539</b>	-	-	-	-	<b>539</b>
Public BTVET	-	-	-	539	-	-	-	-	539	-	-	-	-	-	-	539	-	-	-	-	539
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	-	<b>50,080</b>	-	<b>60,509</b>	<b>2,486</b>	-	-	-	<b>113,075</b>	-	-	-	-	-	-	<b>113,075</b>	-	-	-	-	<b>113,075</b>
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	50,080	-	60,509	2,486	-	-	-	113,075	-	-	-	-	-	-	113,075	-	-	-	-	113,075
	384,193	54,863	110	85,422	10,183	-	-	-	534,771	-	-	-	-	-	-	534,771	-	217	-	-	534,988

TOTAL GOVERNMENT SPENDING

2009/2010

	Direct financing of educational institutions									Household Payments outside of Education Institutions					Transfer Between Financing Units					Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Goods and Services required for school Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received		
	Employee cost		Other recurrent expenditure			Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	<b>282,290</b>	-	<b>10,372</b>	<b>16,601</b>	<b>3,475</b>	-	-	-	<b>312,737</b>	-	-	-	-	-	<b>312,737</b>	-	<b>217</b>	-	-	<b>312,954</b>	
Public schools	275,131	-	10,138	15,707	3,341	-	-	-	304,316	-	-	-	-	-	304,316	-	217	-	-	304,533	
Public Special Need schools	7,159	-	234	895	133	-	-	-	8,421	-	-	-	-	-	8,421	-	-	-	-	8,421	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	<b>81,943</b>	<b>3,520</b>	<b>0</b>	<b>76,662</b>	<b>28,294</b>	-	-	-	<b>190,419</b>	-	-	-	-	-	<b>190,419</b>	-	-	-	-	<b>190,419</b>	
Public schools	65,351	2,837	-	72,938	25,663	-	-	-	166,788	-	-	-	-	-	166,788	-	-	-	-	166,788	
Public Not USE schools	15,555	675	-	822	2,472	-	-	-	19,525	-	-	-	-	-	19,525	-	-	-	-	19,525	
Public Special Needs schools	1,037	8	0	51	159	-	-	-	1,254	-	-	-	-	-	1,254	-	-	-	-	1,254	
Private schools	-	-	-	2,851	-	-	-	-	2,851	-	-	-	-	-	2,851	-	-	-	-	2,851	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	<b>11,140</b>	<b>479</b>	<b>0</b>	<b>5,552</b>	<b>1,882</b>	-	-	-	<b>19,054</b>	-	-	-	-	-	<b>19,054</b>	-	-	-	-	<b>19,054</b>	
Public schools	11,016	478	-	5,546	1,210	-	-	-	18,250	-	-	-	-	-	18,250	-	-	-	-	18,250	
Public Not USE schools	-	-	-	-	653	-	-	-	653	-	-	-	-	-	653	-	-	-	-	653	
Public Special Needs schools	125	1	0	6	19	-	-	-	151	-	-	-	-	-	151	-	-	-	-	151	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	<b>11,509</b>	<b>784</b>	-	<b>11,998</b>	<b>8,357</b>	-	-	-	<b>32,647</b>	-	-	-	-	-	<b>32,647</b>	-	-	-	-	<b>32,647</b>	
Public Primary Teachers Colleges	8,821	784	-	10,124	8,357	-	-	-	28,085	-	-	-	-	-	28,085	-	-	-	-	28,085	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	2,689	-	-	1,874	-	-	-	-	4,563	-	-	-	-	-	4,563	-	-	-	-	4,563	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	<b>8,178</b>	-	-	<b>10,544</b>	<b>9,195</b>	-	-	-	<b>27,917</b>	-	-	-	-	-	<b>27,917</b>	-	-	-	-	<b>27,917</b>	
Public BTVET	8,178	-	-	10,544	9,195	-	-	-	27,917	-	-	-	-	-	27,917	-	-	-	-	27,917	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	<b>39,751</b>	<b>20,865</b>	-	<b>12,715</b>	<b>8,825</b>	-	<b>6,974</b>	-	<b>89,130</b>	-	-	-	-	-	<b>89,130</b>	-	<b>6,189</b>	-	-	<b>95,320</b>	
Public Universities	39,751	20,865	-	12,015	8,825	-	6,974	-	88,430	-	-	-	-	-	88,430	-	6,189	-	-	94,620	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	700	-	-	-	-	700	-	-	-	-	-	700	-	-	-	-	700	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	<b>46</b>	-	<b>1,830</b>	<b>10</b>	-	-	-	<b>1,886</b>	-	-	-	-	-	<b>1,886</b>	-	-	-	-	<b>1,886</b>	
<b>General Administration</b>	-	<b>58,116</b>	-	<b>96,186</b>	<b>5,093</b>	-	-	-	<b>159,395</b>	-	-	-	-	-	<b>159,395</b>	-	-	-	-	<b>159,395</b>	
Central Government	-	8,036	-	35,677	2,607	-	-	-	46,320	-	-	-	-	-	46,320	-	-	-	-	46,320	
Local Government	-	50,080	-	60,509	2,486	-	-	-	113,075	-	-	-	-	-	113,075	-	-	-	-	113,075	
	<b>434,812</b>	<b>83,809</b>	<b>10,372</b>	<b>232,089</b>	<b>65,130</b>	-	<b>6,974</b>	-	<b>833,185</b>	-	-	-	-	-	<b>833,185</b>	-	<b>6,406</b>	-	-	<b>839,591</b>	

TOTAL PRIVATE FUNDING																						
2009/2010																						
	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support						Ancillary Services			Goods and services required for school						Private Tuition	domestic loans	Scholarship and Support to Families	Other transfers paid		Transfers Received	
	Employee cost		Other recurrent expenditures				Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school								Others (Pocket money)
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																		
<b>Pre-Education</b>	-	-	-	29,698	-	-	12,623	-	42,321	4,228	1,291	4,040	4,922	-	56,802	-	-	-	-	56,802		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private schools	-	-	-	29,698	-	-	12,623	-	42,321	4,228	1,291	4,040	4,922	-	56,802	-	-	-	-	56,802		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Primary Education</b>	-	-	-	224,444	-	-	113,848	-	338,291	53,401	12,238	104,586	91,119	-	599,636	-	217	-	-	599,419		
Public schools	-	-	-	83,485	-	-	53,463	-	136,948	38,849	5,988	75,017	57,344	-	314,147	-	217	-	-	313,930		
Public Special Need schools	-	-	-	2,174	-	-	1,392	-	3,566	1,012	156	1,953	1,493	-	8,181	-	-	-	-	8,181		
Private schools	-	-	-	136,131	-	-	57,865	-	193,995	13,281	5,977	27,088	31,665	-	272,006	-	-	-	-	272,006		
Private Special Need schools	-	-	-	2,654	-	-	1,128	-	3,782	259	117	528	617	-	5,302	-	-	-	-	5,302		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Lower Secondary Education</b>	-	-	-	185,578	-	-	99,383	-	284,961	18,208	12,293	52,813	82,507	-	450,782	-	76	-	-	450,705		
Public schools	-	-	-	79,727	-	-	51,056	-	130,783	9,571	3,918	26,438	47,806	-	218,516	-	56	-	-	218,460		
Public Not USE schools	-	-	-	14,781	-	-	9,466	-	24,247	1,774	726	4,902	8,863	-	40,512	-	20	-	-	40,492		
Public Special Needs schools	-	-	-	700	-	-	448	-	1,148	84	34	232	420	-	1,919	-	1	-	-	1,918		
Private schools	-	-	-	88,929	-	-	37,801	-	126,729	6,670	7,492	20,902	25,013	-	186,807	-	-	-	-	186,807		
Private Special Need schools	-	-	-	1,442	-	-	613	-	2,054	108	121	339	405	-	3,028	-	-	-	-	3,028		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Upper Secondary Education</b>	-	-	-	58,689	-	-	28,764	-	87,453	2,991	3,259	10,132	9,762	-	113,597	-	9	-	-	113,587		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Not USE schools	-	-	-	17,493	-	-	11,202	-	28,696	1,040	623	3,915	4,549	-	38,822	-	9	-	-	38,812		
Public Special Needs schools	-	-	-	236	-	-	151	-	387	14	8	53	61	-	524	-	0	-	-	524		
Private schools	-	-	-	40,445	-	-	17,192	-	57,637	1,913	2,594	6,087	5,087	-	73,319	-	-	-	-	73,319		
Private Special Need schools	-	-	-	514	-	-	219	-	733	24	33	77	65	-	933	-	-	-	-	933		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Teacher Training Education</b>	-	-	-	9,736	-	-	6,183	-	15,918	64	1,259	1,715	2,147	-	21,103	-	-	-	-	21,103		
Public Primary Teachers Colleges	-	-	-	5,863	-	-	3,755	-	9,617	53	1,022	1,237	1,546	-	13,475	-	-	-	-	13,475		
Private Primary Teachers Colleges	-	-	-	240	-	-	102	-	341	6	30	41	35	-	454	-	-	-	-	454		
Public National Teachers Colleges	-	-	-	3,633	-	-	2,327	-	5,960	4	208	437	565	-	7,174	-	-	-	-	7,174		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>BTVET</b>	-	-	-	7,437	-	-	3,862	-	11,298	140	1,089	1,404	1,472	-	15,404	-	-	-	-	15,404		
Public BTVET	-	-	-	3,254	-	-	2,084	-	5,338	29	567	686	858	-	7,479	-	-	-	-	7,479		
Private BTVET	-	-	-	4,183	-	-	1,778	-	5,961	110	522	718	614	-	7,925	-	-	-	-	7,925		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Higher Education</b>	-	-	-	167,737	-	-	91,204	-	258,941	525	11,319	16,296	34,502	-	321,583	-	14,306	-	-	307,276		
Public Universities	-	-	-	70,970	-	-	45,448	-	116,419	86	4,061	8,537	11,041	-	140,143	-	12,489	-	-	127,654		
Public Colleges	-	-	-	21,471	-	-	13,750	-	35,220	26	1,229	2,583	3,340	-	42,398	-	1,817	-	-	40,580		
Private Universities	-	-	-	53,758	-	-	22,851	-	76,609	295	4,305	3,696	14,366	-	99,270	-	-	-	-	99,270		
Private Colleges	-	-	-	21,538	-	-	9,155	-	30,693	118	1,725	1,481	5,755	-	39,772	-	-	-	-	39,772		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	-	-	-	683,318	-	-	355,867	-	1,039,185	79,556	42,748	190,986	226,431	-	1,578,906	-	14,609	-	-	1,564,297		

	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Goods and Services required for school Attendance						Private Tuition	domestic Students Loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure			Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	938	-	-	-	-	938	-	-	-	-	-	938	-	-	-	-	938	
Public schools	-	-	-	938	-	-	-	-	938	-	-	-	-	-	938	-	-	-	-	938	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	-	-	-	2,351	102,825	-	-	-	105,176	-	-	-	-	-	105,176	-	-	-	-	105,176	
Public schools	-	-	-	2,351	102,825	-	-	-	105,176	-	-	-	-	-	105,176	-	-	-	-	105,176	
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	-	-	-	246	10,779	-	-	-	11,025	-	-	-	-	-	11,025	-	-	-	-	11,025	
Public schools	-	-	-	246	10,779	-	-	-	11,025	-	-	-	-	-	11,025	-	-	-	-	11,025	
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	-	-	-	-	11,658	-	-	-	11,658	-	-	-	-	-	11,658	-	-	-	-	11,658	
Public BTVET	-	-	-	-	11,658	-	-	-	11,658	-	-	-	-	-	11,658	-	-	-	-	11,658	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	358	-	493	13,390	9,804	-	367	-	24,412	-	-	-	-	-	24,412	-	8,117	-	-	32,529	
Public Universities	358	-	467	12,691	8,349	-	367	-	22,233	-	-	-	-	-	22,233	-	6,300	-	-	28,533	
Public Colleges	-	-	26	699	1,455	-	-	-	2,180	-	-	-	-	-	2,180	-	1,817	-	-	3,997	
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	601	-	2,416	5	-	8	-	3,030	-	-	-	-	-	3,030	-	-	-	-	3,030	
Central Government	-	601	-	2,416	5	-	8	-	3,030	-	-	-	-	-	3,030	-	-	-	-	3,030	
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	358	601	493	19,342	135,070	-	375	-	156,239	-	-	-	-	-	156,239	-	8,117	-	-	164,356	

Total expenditures (recurrent & capital) of Financing Net Off Transefer Units												
											millions Ush	
	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	8,581	-	-	12,068	14,041	84,912	119,603	-	1,587	29,833	<b>151,023</b>
Ministry of Education and Sports (MOES)	-	8,581	-	-	12,068	14,041	84,912	119,603	-	-	26,741	<b>146,343</b>
Education services commission	-	-	-	-	-	-	-	-	-	-	3,092	<b>3,092</b>
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	1,587	-	<b>1,587</b>
Ministry of Water and Environment	-	-	-	-	-	-	-	-	-	-	-	-
Ministry of Local government	-	-	-	-	-	-	-	-	-	-	-	-
<b>Private</b>	23,666	513,424	389,207	114,306	18,521	14,176	272,105	1,345,404	-	-	-	<b>1,345,404</b>
Household, Parents and individuals	23,666	513,424	389,207	114,306	18,521	14,176	272,105	1,345,404	-	-	-	<b>1,345,404</b>
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	747	-	71,918	7,539	-	15,104	18,745	114,052	-	-	1,157	<b>115,209</b>
<b>External Funding - Loans</b>	-	-	41,468	4,347	-	10,000	-	55,815	-	-	649	<b>56,464</b>
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	41,468	4,347	-	10,000	-	55,815	-	-	649	<b>56,464</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	747	-	30,449	3,192	-	5,104	18,745	58,237	-	-	508	<b>58,745</b>
Bilateral	-	-	405	42	-	5,104	18,745	24,296	-	-	508	<b>24,804</b>
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	747	-	30,045	3,149	-	-	-	33,941	-	-	-	<b>33,941</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	28,800	25,980	3,216	28	-	-	58,024	-	-	-	<b>58,024</b>
<b>Grand Total</b>	<b>24,413</b>	<b>550,805</b>	<b>487,105</b>	<b>125,061</b>	<b>30,617</b>	<b>43,320</b>	<b>375,762</b>	<b>1,637,083</b>	-	<b>1,587</b>	<b>30,990</b>	<b>1,669,660</b>

**Total expenditures (recurrent & capital) of Financing Excluding Transfers Units**

							<i>millions Ush</i>	
	Public Administration (Central and Local)		Private		External Funding		Income generation	Total
	MOES+Other	Local Gov	Household, Parents and individuals	NPIs	Loans	Grants		
<b>Pre-Education</b>	-	-	23,666	-	-	747	-	24,413
Public schools	-	-	-	-	-	747	-	747
Private schools	-	-	18,406	-	-	-	-	18,406
Administration	-	-	-	-	-	-	-	-
<b>Primary Education</b>	8,581	-	513,424	-	-	-	28,800	550,805
Public schools	8,581	-	278,896	-	-	-	27,980	315,458
Public Special Need schools	-	-	7,312	-	-	-	819	8,131
Private schools	-	-	222,973	-	-	-	-	222,973
Private Special Need schools	-	-	4,242	-	-	-	-	4,242
Administration	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	389,207	-	41,468	30,449	25,980	487,105
Public schools	-	-	144,994	-	41,468	30,449	18,663	235,574
Public Not USE schools	-	-	52,448	-	-	-	6,838	59,286
Public Special Needs schools	-	-	1,828	-	-	-	480	2,308
Private schools	-	-	187,336	-	-	-	-	187,336
Private Special Need schools	-	-	2,601	-	-	-	-	2,601
Administration	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	114,306	-	4,347	3,192	3,216	125,061
Public schools	-	-	-	-	4,347	3,192	-	7,539
Public Not USE schools	-	-	38,645	-	-	-	3,127	41,771
Public Special Needs schools	-	-	506	-	-	-	90	595
Private schools	-	-	74,220	-	-	-	-	74,220
Private Special Need schools	-	-	936	-	-	-	-	936
Administration	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	12,068	-	18,521	-	-	-	28	30,617
Public Primary Teachers Colleges	9,124	-	11,805	-	-	-	28	20,956
Private Primary Teachers College	-	-	358	-	-	-	-	358
Public National Teachers College	2,944	-	6,358	-	-	-	-	9,302
Administration	-	-	-	-	-	-	-	-
<b>BTVET</b>	14,041	-	14,176	-	10,000	5,104	-	43,320
Public BTVET	14,041	-	6,659	-	10,000	5,104	-	35,803
Private BTVET	-	-	7,517	-	-	-	-	7,517
Administration	-	-	-	-	-	-	-	-
<b>Higher Education</b>	84,912	-	272,105	-	-	18,745	-	375,762
Public Universities	84,912	-	112,641	-	-	14,548	-	212,101
Public Colleges	-	-	36,902	-	-	4,197	-	41,098
Private Universities	-	-	90,852	-	-	-	-	90,852
Private Colleges	-	-	31,711	-	-	-	-	31,711
Administration	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-
<b>Adult Education</b>	1,587	-	-	-	-	-	-	1,587
<b>General Administration</b>	29,833	-	-	-	649	508	-	30,990
Central Government	29,833	-	-	-	649	508	-	30,990
Local Government	-	-	-	-	-	-	-	-
<b>TOTAL</b>	151,023	-	1,345,404	-	56,464	58,745	58,024	1,669,660

**Total expenditures (recurrent & capital) of Production Units**

*millions Ush*

	Direct financing of educational institutions																	Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers
	Teaching Activities, General administration and support							Ancillary Services			Goods and Services Required for School Attendance					Private Tuition	domestic Students loans		Scholarship and Support to Families	Other transfers paid	Transfers Received		
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)										
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																			
<b>Pre-Education</b>	-	-	-	13,120	-	-	5,259	-	18,380	1,761	538	1,683	2,051	-	24,413	-	-	-	-	24,413			
Public schools	-	-	747	-	-	-	-	747	-	-	-	-	-	-	747	-	-	-	-	747			
Private schools	-	-	-	12,373	-	-	-	-	12,373	1,761	538	1,683	2,051	-	18,406	-	-	-	-	18,406			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Primary Education</b>	18,604	-	7,206	196,686	1,968	-	99,737	-	324,200	46,488	10,449	90,973	78,695	-	550,805	-	-	-	-	550,805			
Public UPE schools	18,075	-	7,001	81,020	1,968	-	50,080	-	158,143	34,490	5,317	66,599	50,910	-	315,458	-	-	-	-	315,458			
Public Special Need schools	529	-	205	1,952	-	-	1,321	-	4,007	904	139	1,746	1,335	-	8,131	-	-	-	-	8,131			
Private schools	-	-	-	111,591	-	-	47,434	-	159,025	10,887	4,900	22,205	25,957	-	222,973	-	-	-	-	222,973			
Private Special Needs schools	-	-	-	2,123	-	-	902	-	3,026	207	93	422	494	-	4,242	-	-	-	-	4,242			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Lower Secondary Education</b>	1,835	-	-	170,890	71,179	-	102,111	-	346,015	15,510	11,191	45,362	69,028	-	487,105	-	-	-	-	487,105			
Public schools	1,318	-	-	59,480	70,388	-	46,174	-	177,360	6,351	2,600	17,542	31,721	-	235,574	-	-	-	-	235,574			
Public Not USE schools	483	-	-	20,246	740	-	16,760	-	38,228	2,297	941	6,346	11,474	-	59,286	-	-	-	-	59,286			
Public Special Needs schools	34	-	-	745	52	-	743	-	1,574	80	33	221	400	-	2,308	-	-	-	-	2,308			
Private schools	-	-	-	89,180	-	-	37,908	-	127,088	6,689	7,513	20,962	25,084	-	187,336	-	-	-	-	187,336			
Private Special Needs schools	-	-	-	1,238	-	-	526	-	1,765	93	104	291	348	-	2,601	-	-	-	-	2,601			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Upper Secondary Education</b>	227	-	-	59,994	7,515	-	31,039	-	98,775	3,010	3,288	10,187	9,801	-	125,061	-	-	-	-	125,061			
Public schools	-	-	-	372	7,167	-	-	-	7,539	-	-	-	-	-	7,539	-	-	-	-	7,539			
Public Not USE schools	221	-	-	17,921	338	-	13,211	-	31,691	1,035	620	3,897	4,528	-	41,771	-	-	-	-	41,771			
Public Special Needs schools	6	-	-	242	10	-	205	-	463	14	8	51	59	-	595	-	-	-	-	595			
Private schools	-	-	-	40,943	-	-	17,403	-	58,346	1,937	2,626	6,162	5,149	-	74,220	-	-	-	-	74,220			
Private Special Needs schools	-	-	-	516	-	-	219	-	735	24	33	78	65	-	936	-	-	-	-	936			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Teacher Training Education</b>	2,944	-	-	17,281	416	-	5,431	-	26,072	55	1,103	1,503	1,883	-	30,617	-	-	-	-	30,617			
Public Primary Teachers College	-	-	-	13,872	416	-	3,289	-	17,577	46	895	1,083	1,355	-	20,956	-	-	-	-	20,956			
Private Primary Teachers College	-	-	-	189	-	-	80	-	270	5	24	32	28	-	358	-	-	-	-	358			
National Teachers Colleges	2,944	-	-	3,220	-	-	2,062	-	8,226	4	184	387	501	-	9,302	-	-	-	-	9,302			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>BTVET</b>	6,735	-	-	15,070	14,203	-	3,542	-	39,551	131	1,000	1,292	1,347	-	43,320	-	-	-	-	43,320			
Public BTVET	6,735	-	-	11,103	14,203	-	1,855	-	33,897	26	505	611	764	-	35,803	-	-	-	-	35,803			
Private BTVET	-	-	-	3,967	-	-	1,686	-	5,654	105	495	681	583	-	7,517	-	-	-	-	7,517			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Higher Education</b>	39,286	17,186	942	168,334	15,082	-	79,948	-	320,778	462	9,937	14,281	30,304	-	375,762	-	19,974	-	-	375,762			
Public Universities	39,286	17,186	731	81,981	12,886	-	39,443	-	191,512	74	3,524	7,409	9,582	-	212,101	-	17,965	-	-	212,101			
Public Colleges	-	-	211	19,981	2,196	-	12,293	-	34,681	23	1,098	2,309	2,986	-	41,098	-	2,009	-	-	41,098			
Private Universities	-	-	-	49,199	-	-	20,913	-	70,112	270	3,940	3,382	13,147	-	90,852	-	-	-	-	90,852			
Private Colleges	-	-	-	17,172	-	-	7,299	-	24,472	94	1,375	1,181	4,589	-	31,711	-	-	-	-	31,711			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Adult Education</b>	-	52	-	1,422	114	-	-	-	1,587	-	-	-	-	-	-	-	-	-	-	1,587			
<b>General Administration</b>	-	4,704	-	24,833	1,453	-	-	-	30,990	-	-	-	-	-	30,990	-	-	-	-	30,990			
Central Government	-	4,704	-	24,833	1,453	-	-	-	30,990	-	-	-	-	-	30,990	-	-	-	-	30,990			
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>TOTAL</b>	69,632	21,941	8,148	667,629	111,930	-	327,067	-	1,206,347	67,417	37,505	165,281	193,109	-	1,668,073	-	19,974	-	-	1,669,660			

# YEAR 2011

Total Resources of Education Providers - All sources of Funding																		2010/11			
	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Goods and Services Required for School Attendance					Private Tuition	domestic loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent			Capital	Salaries	Boarding, meals, school health and Transport	Capital		Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	-	25,651	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	-	25,651	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	389,939	-	13,746	239,357	9,947	-	114,174	-	767,163	53,527	11,958	104,719	90,385	-	1,027,752	-	756	-	-	1,027,752	
Public schools	380,973	-	13,432	102,209	9,768	-	58,095	-	564,477	39,975	6,162	77,192	59,007	-	746,813	-	756	-	-	746,813	
Public Special Need schools	8,966	-	314	8,747	179	-	1,500	-	19,705	1,024	158	1,978	1,512	-	24,377	-	-	-	-	24,377	
Private schools	-	-	-	125,814	-	-	53,479	-	179,293	12,274	5,524	25,035	29,265	-	251,392	-	-	-	-	251,392	
Private Special Need schools	-	-	-	2,587	-	-	1,100	-	3,687	252	114	515	602	-	5,170	-	-	-	-	5,170	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	86,691	7,360	-	276,380	106,386	-	103,250	-	580,067	18,379	11,059	52,607	85,637	-	747,748	-	357	-	-	747,391	
Public schools	69,290	5,943	-	193,581	103,027	-	64,676	-	436,517	11,552	4,730	31,911	57,703	-	542,413	-	260	-	-	542,153	
Public Not USE schools	16,297	1,415	-	15,585	3,155	-	10,089	-	46,540	1,802	738	4,977	8,999	-	63,056	-	94	-	-	62,962	
Public Special Needs schools	1,104	2	-	666	204	-	425	-	2,401	73	30	203	366	-	3,073	-	3	-	-	3,070	
Private schools	-	-	-	65,698	-	-	27,699	-	93,397	4,888	5,490	15,317	18,329	-	137,420	-	-	-	-	137,420	
Private Special Need schools	-	-	-	850	-	-	361	-	1,212	64	72	200	239	-	1,786	-	-	-	-	1,786	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	12,164	511	-	73,054	10,535	-	32,546	-	128,810	3,335	3,577	11,340	11,011	-	158,074	-	44	-	-	158,030	
Public schools	11,766	511	-	7,631	9,245	-	-	-	29,152	-	-	-	-	-	29,152	-	-	-	-	29,152	
Public Not USE schools	264	-	-	21,095	1,263	-	13,655	-	36,277	1,236	741	4,655	5,408	-	48,316	-	44	-	-	48,273	
Public Special Needs schools	135	0	-	225	27	-	145	-	532	13	8	48	56	-	657	-	1	-	-	657	
Private schools	-	-	-	43,758	-	-	18,600	-	62,358	2,070	2,807	6,585	5,504	-	79,324	-	-	-	-	79,324	
Private Special Need schools	-	-	-	344	-	-	146	-	490	16	22	52	43	-	624	-	-	-	-	624	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	13,430	899	-	23,619	6,918	-	6,480	-	51,346	67	1,320	1,797	2,250	-	56,779	-	-	-	-	56,779	
Public Primary Teachers Colleges	10,114	899	-	17,456	6,918	-	3,931	-	39,318	55	1,070	1,295	1,619	-	43,357	-	-	-	-	43,357	
Private Primary Teachers Colleges	-	-	-	258	-	-	110	-	367	7	32	44	38	-	489	-	-	-	-	489	
Public National Teachers Colleges	3,316	-	-	5,905	-	-	2,439	-	11,660	5	218	458	592	-	12,934	-	-	-	-	12,934	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTJET</b>	9,468	2	-	26,546	24,431	-	5,458	-	65,905	230	1,554	2,035	2,036	-	71,761	-	-	-	-	71,761	
Public BTJET	9,468	2	-	19,033	24,431	-	2,265	-	55,199	32	616	746	933	-	57,526	-	-	-	-	57,526	
Private BTJET	-	-	-	7,513	-	-	3,193	-	10,706	198	938	1,289	1,103	-	14,235	-	-	-	-	14,235	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	42,495	22,421	-	212,407	20,198	-	101,924	-	399,444	556	12,009	17,306	36,598	-	465,914	-	25,906	-	-	465,914	
Public Universities	42,495	22,421	-	105,534	19,642	-	53,671	-	243,763	91	4,342	9,127	11,804	-	269,127	-	22,858	-	-	269,127	
Public Colleges	-	-	-	26,253	556	-	14,363	-	41,173	27	1,283	2,698	3,489	-	48,671	-	3,048	-	-	48,671	
Private Universities	-	-	-	54,681	-	-	22,864	-	77,545	295	4,307	3,698	14,374	-	100,219	-	-	-	-	100,219	
Private Colleges	-	-	-	25,938	-	-	11,025	-	36,963	142	2,077	1,783	6,931	-	47,897	-	-	-	-	47,897	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	44	-	1,279	12	-	-	-	1,334	-	-	-	-	-	1,334	-	-	-	-	1,334	
<b>General Administration</b>	416	107,104	-	109,915	232,479	-	-	-	449,914	-	-	-	-	-	449,914	-	-	-	-	449,914	
Central Government	416	8,152	-	46,173	11,640	-	-	-	66,381	-	-	-	-	-	66,381	-	-	-	-	66,381	
Local Government	-	98,953	-	63,742	220,839	-	-	-	383,533	-	-	-	-	-	383,533	-	-	-	-	383,533	
<b>TOTAL</b>	<b>554,604</b>	<b>138,340</b>	<b>13,746</b>	<b>975,967</b>	<b>410,905</b>	<b>-</b>	<b>369,532</b>	<b>-</b>	<b>2,463,095</b>	<b>78,003</b>	<b>42,060</b>	<b>191,630</b>	<b>230,140</b>	<b>-</b>	<b>3,004,928</b>	<b>-</b>	<b>27,064</b>	<b>-</b>	<b>-</b>	<b>3,004,526</b>	

	Direct financing of educational institutions									Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Final Net Off T	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Goods and Services Required for School Attendance					Private Tuition	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Uniform		TextBooks/Supplies	Transport not organized by school	Others (Pocket money)								
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																	
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	-	-	12,989	706	2,259	-	-	-	15,953	-	-	-	-	-	-	15,953	-	-	-	-	
Public schools	-	-	12,697	354	2,259	-	-	-	15,310	-	-	-	-	-	-	15,310	-	-	-	-	
Public Special Need schools	-	-	292	351	-	-	-	-	643	-	-	-	-	-	-	643	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	-	-	-	77,389	22,931	-	-	-	100,320	-	-	-	-	-	-	100,320	-	-	-	-	
Public schools	-	-	-	77,374	20,282	-	-	-	97,655	-	-	-	-	-	-	97,655	-	-	-	-	
Public Not USE schools	-	-	-	-	2,494	-	-	-	2,494	-	-	-	-	-	-	2,494	-	-	-	-	
Public Special Needs schools	-	-	-	15	155	-	-	-	170	-	-	-	-	-	-	170	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	-	-	-	5,831	1,824	-	-	-	7,655	-	-	-	-	-	-	7,655	-	-	-	-	
Public schools	-	-	-	5,829	982	-	-	-	6,812	-	-	-	-	-	-	6,812	-	-	-	-	
Public Not USE schools	-	-	-	-	823	-	-	-	823	-	-	-	-	-	-	823	-	-	-	-	
Public Special Needs schools	-	-	-	2	19	-	-	-	20	-	-	-	-	-	-	20	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	3,316	-	-	13,414	6,906	-	-	-	23,636	-	-	-	-	-	-	23,636	-	-	-	-	
Public Primary Teachers Colleges	-	-	-	11,317	6,906	-	-	-	18,223	-	-	-	-	-	-	18,223	-	-	-	-	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	3,316	-	-	2,097	-	-	-	-	5,413	-	-	-	-	-	-	5,413	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	7,525	-	-	14,429	11,426	-	-	-	33,380	-	-	-	-	-	-	33,380	-	-	-	-	
Public BTVET	7,525	-	-	14,429	11,426	-	-	-	33,380	-	-	-	-	-	-	33,380	-	-	-	-	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	42,495	22,421	-	17,819	17,714	-	-	5,081	105,530	-	-	-	-	-	-	105,530	-	6,145	-	-	
Public Universities	42,495	22,421	-	16,927	17,714	-	-	5,081	104,637	-	-	-	-	-	-	104,637	-	6,145	-	-	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	892	-	-	-	-	892	-	-	-	-	-	-	892	-	-	-	-	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	6,941	-	31,882	10,987	-	-	-	49,809	-	-	-	-	-	-	49,809	-	-	-	-	
Central Government	-	6,941	-	31,882	10,987	-	-	-	49,809	-	-	-	-	-	-	49,809	-	-	-	-	
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>53,337</b>	<b>29,361</b>	<b>12,989</b>	<b>161,470</b>	<b>74,046</b>	-	-	<b>5,081</b>	<b>336,284</b>	-	-	-	-	-	<b>336,284</b>	-	<b>6,145</b>	-	-	<b>3</b>	

HOUSEHOLD, PARENTS AND INDIVIDUALS		2010/11																			
	Direct financing of educational institutions								Household Payments outside of Education Institutions						Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance						Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received	
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/S supplies	Transport not organized by school	Others (Pocket money)	Private Tuition							
Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																		
<b>Pre-Education</b>	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	-	25,651	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	-	25,651	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	-	-	-	216,508	-	-	111,001	-	327,509	53,527	11,958	104,719	90,385	-	588,099	-	378	-	-	587,721	
Public schools	-	-	-	85,906	-	-	55,013	-	140,918	39,975	6,162	77,192	59,007	-	323,254	-	378	-	-	322,876	
Public Special Need schools	-	-	-	2,201	-	-	1,410	-	3,611	1,024	158	1,978	1,512	-	8,283	-	-	-	-	8,283	
Private schools	-	-	-	125,814	-	-	53,479	-	179,293	12,274	5,524	25,035	29,265	-	251,392	-	-	-	-	251,392	
Private Special Need schools	-	-	-	2,587	-	-	1,100	-	3,687	252	114	515	602	-	5,170	-	-	-	-	5,170	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	-	-	-	177,866	-	-	99,688	-	277,554	18,379	11,059	52,607	85,637	-	445,235	-	357	-	-	444,878	
Public schools	-	-	-	96,233	-	-	61,626	-	157,859	11,552	4,730	31,911	57,703	-	263,755	-	260	-	-	263,495	
Public Not USE schools	-	-	-	15,008	-	-	9,611	-	24,619	1,802	738	4,977	8,999	-	41,134	-	94	-	-	41,040	
Public Special Needs schools	-	-	-	611	-	-	391	-	1,002	73	30	203	366	-	1,674	-	3	-	-	1,671	
Private schools	-	-	-	65,164	-	-	27,699	-	92,862	4,888	5,490	15,317	18,329	-	136,885	-	-	-	-	136,885	
Private Special Need schools	-	-	-	850	-	-	361	-	1,212	64	72	200	239	-	1,786	-	-	-	-	1,786	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	-	-	-	65,118	-	-	32,204	-	97,322	3,335	3,577	11,340	11,011	-	126,586	-	44	-	-	126,542	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Not USE schools	-	-	-	20,799	-	-	13,320	-	34,119	1,236	741	4,655	5,408	-	46,158	-	44	-	-	46,115	
Public Special Needs schools	-	-	-	216	-	-	139	-	355	13	8	48	56	-	480	-	1	-	-	480	
Private schools	-	-	-	43,758	-	-	18,600	-	62,358	2,070	2,807	6,585	5,504	-	79,324	-	-	-	-	79,324	
Private Special Need schools	-	-	-	344	-	-	146	-	490	16	22	52	43	-	624	-	-	-	-	624	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	-	-	-	10,205	-	-	6,480	-	16,685	67	1,320	1,797	2,250	-	22,118	-	-	-	-	22,118	
Public Primary Teachers Colleges	-	-	-	6,139	-	-	3,931	-	10,070	55	1,070	1,295	1,619	-	14,109	-	-	-	-	14,109	
Private Primary Teachers Colleges	-	-	-	258	-	-	110	-	367	7	32	44	38	-	489	-	-	-	-	489	
Public National Teachers Colleges	-	-	-	3,809	-	-	2,439	-	6,248	5	218	458	592	-	7,521	-	-	-	-	7,521	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	-	-	-	11,049	-	-	5,458	-	16,507	230	1,554	2,035	2,036	-	22,363	-	-	-	-	22,363	
Public BTVET	-	-	-	3,536	-	-	2,265	-	5,801	32	616	746	933	-	8,128	-	-	-	-	8,128	
Private BTVET	-	-	-	7,513	-	-	3,193	-	10,706	198	938	1,289	1,103	-	14,235	-	-	-	-	14,235	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	-	-	-	178,033	-	-	96,843	-	274,876	556	12,009	17,306	36,598	-	341,346	-	12,953	-	-	328,392	
Public Universities	-	-	-	75,877	-	-	48,590	-	124,467	91	4,342	9,127	11,804	-	149,831	-	11,429	-	-	138,402	
Public Colleges	-	-	-	22,429	-	-	14,363	-	36,793	27	1,283	2,698	3,489	-	44,290	-	1,524	-	-	42,766	
Private Universities	-	-	-	53,789	-	-	22,864	-	76,653	295	4,307	3,698	14,374	-	99,327	-	-	-	-	99,327	
Private Colleges	-	-	-	25,938	-	-	11,025	-	36,963	142	2,077	1,783	6,931	-	47,897	-	-	-	-	47,897	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	672,189	-	-	357,376	-	1,029,565	78,003	42,060	191,630	230,140	-	1,571,398	-	13,733	-	-	1,557,665	



TOTAL CENTRAL GOVERNMENT SPENDING

2010/2011																			
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance						domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received	
	Employee cost		Other recurrent expenditure		Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition						
Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital															
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	12,989	706	2,259	-	-	15,953	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	12,697	354	2,259	-	-	15,310	-	-	-	-	-	-	-	-	-	-	-
Public Special Need schools	-	-	292	351	-	-	-	643	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	77,389	22,931	-	-	100,320	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	77,374	20,282	-	-	97,655	-	-	-	-	-	-	-	-	-	-	-
Public Not USE schools	-	-	-	-	2,494	-	-	2,494	-	-	-	-	-	-	-	-	-	-	-
Public Special Needs schools	-	-	-	15	155	-	-	170	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	5,831	1,824	-	-	7,655	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	5,829	982	-	-	6,812	-	-	-	-	-	-	-	-	-	-	-
Public Not USE schools	-	-	-	-	823	-	-	823	-	-	-	-	-	-	-	-	-	-	-
Public Special Needs schools	-	-	-	2	19	-	-	20	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	3,316	-	-	13,414	6,906	-	-	23,636	-	-	-	-	-	-	-	-	-	-	-
Public Primary Teachers Colleges	-	-	-	11,317	6,906	-	-	18,223	-	-	-	-	-	-	-	-	-	-	-
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public National Teachers Colleges	3,316	-	-	2,097	-	-	-	5,413	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	7,525	-	-	14,429	11,426	-	-	33,380	-	-	-	-	-	-	-	-	-	-	-
Public BTVET	7,525	-	-	14,429	11,426	-	-	33,380	-	-	-	-	-	-	-	-	-	-	-
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	42,495	22,421	-	17,819	17,714	-	5,081	105,530	-	-	-	-	-	-	-	6,145	-	-	111,675
Public Universities	42,495	22,421	-	16,927	17,714	-	5,081	104,637	-	-	-	-	-	-	-	6,145	-	-	110,783
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Universities	-	-	-	892	-	-	-	892	-	-	-	-	-	-	-	-	-	-	892
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	44	-	1,279	12	-	-	1,334	-	-	-	-	-	-	-	-	-	-	1,334
<b>General Administration</b>	-	8,152	-	35,099	11,640	-	-	54,891	-	-	-	-	-	-	-	-	-	-	54,891
Central Government	-	8,152	-	35,099	11,640	-	-	54,891	-	-	-	-	-	-	-	-	-	-	54,891
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>53,337</b>	<b>30,616</b>	<b>12,989</b>	<b>165,966</b>	<b>74,711</b>	<b>-</b>	<b>5,081</b>	<b>342,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,700</b>	<b>-</b>	<b>6,145</b>	<b>-</b>	<b>348,845</b>

TOTAL LOCAL GOVERNMENT SPENDING

2010/2011																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received	
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	364,900	-	5	20,810	7,688	-	-	393,403	-	-	-	-	-	-	393,403	-	378	-	393,781	
Public schools	356,646	-	5	14,654	7,509	-	-	378,814	-	-	-	-	-	-	378,814	-	378	-	379,192	
Public Special Need schools	8,254	-	0	6,156	179	-	-	14,589	-	-	-	-	-	-	14,589	-	-	-	14,589	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	83,887	7,360	-	1,346	174	-	-	92,768	-	-	-	-	-	-	92,768	-	-	-	92,768	
Public schools	66,889	5,943	-	648	138	-	-	73,618	-	-	-	-	-	-	73,618	-	-	-	73,618	
Public Not USE schools	15,921	1,415	-	154	33	-	-	17,523	-	-	-	-	-	-	17,523	-	-	-	17,523	
Public Special Needs schools	1,077	2	-	10	4	-	-	1,093	-	-	-	-	-	-	1,093	-	-	-	1,093	
Private schools	-	-	-	535	-	-	-	535	-	-	-	-	-	-	535	-	-	-	535	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	11,896	511	-	59	24	-	-	12,490	-	-	-	-	-	-	12,490	-	-	-	12,490	
Public schools	11,766	511	-	58	23	-	-	12,358	-	-	-	-	-	-	12,358	-	-	-	12,358	
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Special Needs schools	130	0	-	1	0	-	-	131	-	-	-	-	-	-	131	-	-	-	131	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	10,114	899	-	-	-	-	-	11,012	-	-	-	-	-	-	11,012	-	-	-	11,012	
Public Primary Teachers Colleges	10,114	899	-	-	-	-	-	11,012	-	-	-	-	-	-	11,012	-	-	-	11,012	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	1,943	2	-	1,067	-	-	-	3,012	-	-	-	-	-	-	3,012	-	-	-	3,012	
Public BTVET	1,943	2	-	1,067	-	-	-	3,012	-	-	-	-	-	-	3,012	-	-	-	3,012	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	98,953	-	63,742	220,839	-	-	383,533	-	-	-	-	-	-	383,533	-	-	-	383,533	
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Government	-	98,953	-	63,742	220,839	-	-	383,533	-	-	-	-	-	-	383,533	-	-	-	383,533	
	472,740	107,724	5	87,025	228,725	-	-	896,219	-	-	-	-	-	-	896,219	-	378	-	896,597	

TOTAL GOVERNMENT SPENDING																			
2010/2011																			
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)						
Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Primary Education</b>	364,900	-	12,994	21,516	9,947	-	-	409,357	-	-	-	-	-	-	-	378	-	409,735	
Public schools	356,646	-	12,702	15,008	9,768	-	-	394,124	-	-	-	-	-	-	-	378	-	394,502	
Public Special Need schools	8,254	-	292	6,508	179	-	-	15,232	-	-	-	-	-	-	-	-	-	15,232	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	83,887	7,360	-	78,735	23,105	-	-	193,088	-	-	-	-	-	-	-	-	-	193,088	
Public schools	66,889	5,943	-	78,021	20,420	-	-	171,273	-	-	-	-	-	-	-	-	-	171,273	
Public Not USE schools	15,921	1,415	-	154	2,527	-	-	20,017	-	-	-	-	-	-	-	-	-	20,017	
Public Special Needs schools	1,077	2	-	25	159	-	-	1,263	-	-	-	-	-	-	-	-	-	1,263	
Private schools	-	-	-	535	-	-	-	535	-	-	-	-	-	-	-	-	-	535	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	11,896	511	-	5,891	1,847	-	-	20,145	-	-	-	-	-	-	-	-	-	20,145	
Public schools	11,766	511	-	5,888	1,005	-	-	19,170	-	-	-	-	-	-	-	-	-	19,170	
Public Not USE schools	-	-	-	-	823	-	-	823	-	-	-	-	-	-	-	-	-	823	
Public Special Needs schools	130	0	-	3	19	-	-	152	-	-	-	-	-	-	-	-	-	152	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	13,430	899	-	13,414	6,906	-	-	34,649	-	-	-	-	-	-	-	-	-	34,649	
Public Primary Teachers Colleges	10,114	899	-	11,317	6,906	-	-	29,236	-	-	-	-	-	-	-	-	-	29,236	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	3,316	-	-	2,097	-	-	-	5,413	-	-	-	-	-	-	-	-	-	5,413	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	9,468	2	-	15,497	11,426	-	-	36,393	-	-	-	-	-	-	-	-	-	36,393	
Public BTVET	9,468	2	-	15,497	11,426	-	-	36,393	-	-	-	-	-	-	-	-	-	36,393	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	42,495	22,421	-	17,819	17,714	-	5,081	105,530	-	-	-	-	-	-	-	6,145	-	111,675	
Public Universities	42,495	22,421	-	16,927	17,714	-	5,081	104,637	-	-	-	-	-	-	-	6,145	-	110,783	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	892	-	-	-	892	-	-	-	-	-	-	-	-	-	892	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	44	-	1,279	12	-	-	1,334	-	-	-	-	-	-	-	-	-	1,334	
<b>General Administration</b>	-	107,104	-	98,841	232,479	-	-	438,424	-	-	-	-	-	-	-	-	-	438,424	
Central Government	-	8,152	-	35,099	11,640	-	-	54,891	-	-	-	-	-	-	-	-	-	54,891	
Local Government	-	98,953	-	63,742	220,839	-	-	383,533	-	-	-	-	-	-	-	-	-	383,533	
	526,077	138,340	12,994	252,991	303,436	-	5,081	1,238,918	-	-	-	-	-	-	-	6,523	-	1,245,441	

TOTAL PRIVATE FUNDING																			
2010/2011																			
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)						
Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	25,651
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	25,651	-	-	-	25,651
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	-	216,508	-	-	111,001	-	327,509	53,527	11,958	104,719	90,385	-	588,099	-	378	-	587,721
Public schools	-	-	-	85,906	-	-	55,013	-	140,918	39,975	6,162	77,192	59,007	-	323,254	-	378	-	322,876
Public Special Need schools	-	-	-	2,201	-	-	1,410	-	3,611	1,024	158	1,978	1,512	-	8,283	-	-	-	8,283
Private schools	-	-	-	125,814	-	-	53,479	-	179,293	12,274	5,524	25,035	29,265	-	251,392	-	-	-	251,392
Private Special Need schools	-	-	-	2,587	-	-	1,100	-	3,687	252	114	515	602	-	5,170	-	-	-	5,170
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	177,866	-	-	99,688	-	277,554	18,379	11,059	52,607	85,637	-	445,235	-	357	-	444,878
Public schools	-	-	-	96,233	-	-	61,626	-	157,859	11,552	4,730	31,911	57,703	-	263,755	-	260	-	263,495
Public Not USE schools	-	-	-	15,008	-	-	9,611	-	24,619	1,802	738	4,977	8,999	-	41,134	-	94	-	41,040
Public Special Needs schools	-	-	-	611	-	-	391	-	1,002	73	30	203	366	-	1,674	-	3	-	1,671
Private schools	-	-	-	65,164	-	-	27,699	-	92,862	4,888	5,490	15,317	18,329	-	136,885	-	-	-	136,885
Private Special Need schools	-	-	-	850	-	-	361	-	1,212	64	72	200	239	-	1,786	-	-	-	1,786
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	65,118	-	-	32,204	-	97,322	3,335	3,577	11,340	11,011	-	126,586	-	44	-	126,542
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Not USE schools	-	-	-	20,799	-	-	13,320	-	34,119	1,236	741	4,655	5,408	-	46,158	-	44	-	46,115
Public Special Needs schools	-	-	-	216	-	-	139	-	355	13	8	48	56	-	480	-	1	-	480
Private schools	-	-	-	43,758	-	-	18,600	-	62,358	2,070	2,807	6,585	5,504	-	79,324	-	-	-	79,324
Private Special Need schools	-	-	-	344	-	-	146	-	490	16	22	52	43	-	624	-	-	-	624
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	-	-	-	10,205	-	-	6,480	-	16,685	67	1,320	1,797	2,250	-	22,118	-	-	-	22,118
Public Primary Teachers Colleges	-	-	-	6,139	-	-	3,931	-	10,070	55	1,070	1,295	1,619	-	14,109	-	-	-	14,109
Private Primary Teachers Colleges	-	-	-	258	-	-	110	-	367	7	32	44	38	-	489	-	-	-	489
Public National Teachers Colleges	-	-	-	3,809	-	-	2,439	-	6,248	5	218	458	592	-	7,521	-	-	-	7,521
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	-	-	-	11,049	-	-	5,458	-	16,507	230	1,554	2,035	2,036	-	22,363	-	-	-	22,363
Public BTVET	-	-	-	3,536	-	-	2,265	-	5,801	32	616	746	933	-	8,128	-	-	-	8,128
Private BTVET	-	-	-	7,513	-	-	3,193	-	10,706	198	938	1,289	1,103	-	14,235	-	-	-	14,235
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	-	-	-	178,033	-	-	96,843	-	274,876	556	12,009	17,306	36,598	-	341,346	-	12,953	-	328,392
Public Universities	-	-	-	75,877	-	-	48,590	-	124,467	91	4,342	9,127	11,804	-	149,831	-	11,429	-	138,402
Public Colleges	-	-	-	22,429	-	-	14,363	-	36,793	27	1,283	2,698	3,489	-	44,290	-	1,524	-	42,766
Private Universities	-	-	-	53,789	-	-	22,864	-	76,653	295	4,307	3,698	14,374	-	99,327	-	-	-	99,327
Private Colleges	-	-	-	25,938	-	-	11,025	-	36,963	142	2,077	1,783	6,931	-	47,897	-	-	-	47,897
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	672,189	-	-	357,376	-	1,029,565	78,003	42,060	191,630	230,140	-	1,571,398	-	13,733	-	1,557,665

2010/2011																			
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance						domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received	
	Employee cost		Other recurrent expenditure		Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition						
Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital															
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	16,632	78,599	-	-	95,231	-	-	-	-	-	-	95,231	-	-	-	95,231
Public schools	-	-	-	16,632	78,599	-	-	95,231	-	-	-	-	-	-	95,231	-	-	-	95,231
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	1,743	8,239	-	-	9,983	-	-	-	-	-	-	9,983	-	-	-	9,983
Public schools	-	-	-	1,743	8,239	-	-	9,983	-	-	-	-	-	-	9,983	-	-	-	9,983
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	-	-	-	-	13,005	-	-	13,005	-	-	-	-	-	-	13,005	-	-	-	13,005
Public BTVET	-	-	-	-	13,005	-	-	13,005	-	-	-	-	-	-	13,005	-	-	-	13,005
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	-	-	-	16,555	2,484	-	-	19,039	-	-	-	-	-	-	19,039	-	6,808	-	25,847
Public Universities	-	-	-	12,731	1,928	-	-	14,659	-	-	-	-	-	-	14,659	-	5,284	-	19,943
Public Colleges	-	-	-	3,824	556	-	-	4,380	-	-	-	-	-	-	4,380	-	1,524	-	5,904
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	416	-	-	11,074	-	-	-	11,490	-	-	-	-	-	-	11,490	-	-	-	11,490
Central Government	416	-	-	11,074	-	-	-	11,490	-	-	-	-	-	-	11,490	-	-	-	11,490
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>416</b>	-	-	<b>46,005</b>	<b>102,328</b>	-	-	<b>148,748</b>	-	-	-	-	-	<b>148,748</b>	-	<b>6,808</b>	-	-	<b>155,557</b>

Financing of Educational Activities												
Total expenditures (recurrent & capital) of Financing Net Off Transefer Units												
												millions Ush
	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	312,954	190,419	19,054	32,647	27,917	95,320	678,310	-	1,886	159,395	<b>839,591</b>
Ministry of Education and Sports (MOES)	-	12,167	93,473	6,666	21,395	27,378	95,320	256,398	-	-	42,496	<b>298,894</b>
Education Services Commission	-	-	-	-	-	-	-	-	-	-	3,824	<b>3,824</b>
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	1,886	-	<b>1,886</b>
Ministry of Water and Environment	-	-	-	-	-	-	-	-	-	-	-	-
Ministry of Local government	-	300,787	96,946	12,388	11,252	539	-	421,913	-	-	113,075	<b>534,988</b>
<b>Private</b>	56,802	599,419	450,705	113,587	21,103	15,404	307,276	1,564,297	-	-	-	<b>1,564,297</b>
Household, Parents and individuals	56,802	599,419	450,705	113,587	21,103	15,404	307,276	1,564,297	-	-	-	<b>1,564,297</b>
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	938	-	105,176	11,025	-	11,658	32,529	161,326	-	-	3,030	<b>164,356</b>
<b>External Funding - Loans</b>	-	-	100,799	10,566	-	2,631	-	113,996	-	-	800	<b>114,796</b>
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	100,799	10,566	-	2,631	-	113,996	-	-	800	<b>114,796</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	938	-	4,377	459	-	9,027	32,529	47,330	-	-	2,230	<b>49,560</b>
Bilateral	-	-	4,377	459	-	3,066	17,853	25,754	-	-	2,230	<b>27,985</b>
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	938	-	-	-	-	5,961	14,677	21,575	-	-	-	<b>21,575</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	20,503	12,119	1,151	13	-	-	33,786	-	-	-	<b>33,786</b>
<b>Grand Total</b>	<b>57,739</b>	<b>932,877</b>	<b>758,419</b>	<b>144,817</b>	<b>53,763</b>	<b>54,979</b>	<b>435,125</b>	<b>2,437,719</b>	<b>-</b>	<b>1,886</b>	<b>162,425</b>	<b>2,602,030</b>

Funding of Education Providers								
Total expenditures (recurrent & capital) of Financing Excluding Transfers Units								
								millions Ush
	Public Administration (Central and Local)		Private		External Funding		Income generatio n	Total
	MOES+Oth er	Local Gov	Household , Parents and individual s	NPIs	Loans	Grants		
<b>Pre-Education</b>	-	-	56,802	-	-	938	-	57,739
Public schools	-	-	-	-	-	938	-	938
Private schools	-	-	56,802	-	-	-	-	56,802
Administration	-	-	-	-	-	-	-	-
<b>Primary Education</b>	12,167	300,787	599,419	-	-	-	20,503	932,877
Public schools	11,936	292,597	313,930	-	-	-	19,920	638,383
Public Special Need schools	231	8,190	8,181	-	-	-	583	17,185
Private schools	-	-	272,006	-	-	-	-	272,006
Private Special Need schools	-	-	5,302	-	-	-	-	5,302
Administration	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	93,473	96,946	450,705	-	100,799	4,377	12,119	758,419
Public schools	91,370	75,419	218,460	-	100,799	4,377	10,048	500,473
Public Not USE schools	1,980	17,545	40,492	-	-	-	1,881	61,899
Public Special Needs schools	123	1,131	1,918	-	-	-	189	3,361
Private schools	-	2,851	186,807	-	-	-	-	189,658
Private Special Need schools	-	-	3,028	-	-	-	-	3,028
Administration	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	6,666	12,388	113,587	-	10,566	459	1,151	144,817
Public schools	5,998	12,252	-	-	10,566	459	-	29,275
Public Not USE schools	653	-	38,812	-	-	-	1,119	40,584
Public Special Needs schools	15	136	524	-	-	-	32	707
Private schools	-	-	73,319	-	-	-	-	73,319
Private Special Need schools	-	-	933	-	-	-	-	933
Administration	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	21,395	11,252	21,103	-	-	-	13	53,763
Public Primary Teachers Colleges	16,833	11,252	13,475	-	-	-	13	41,572
Private Primary Teachers Colleges	-	-	454	-	-	-	-	454
Public National Teachers Colleges	4,563	-	7,174	-	-	-	-	11,737
Administration	-	-	-	-	-	-	-	-
<b>BTVET</b>	27,378	539	15,404	-	2,631	9,027	-	54,979
Public BTVET	27,378	539	7,479	-	2,631	9,027	-	47,053
Private BTVET	-	-	7,925	-	-	-	-	7,925
Administration	-	-	-	-	-	-	-	-
<b>Higher Education</b>	95,320	-	307,276	-	-	32,529	-	435,125
Public Universities	94,620	-	127,654	-	-	28,533	-	250,806
Public Colleges	-	-	40,580	-	-	3,997	-	44,577
Private Universities	700	-	99,270	-	-	-	-	99,970
Private Colleges	-	-	39,772	-	-	-	-	39,772
Administration	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-
<b>Adult Education</b>	1,886	-	-	-	-	-	-	1,886
<b>General Administration</b>	46,320	113,075	-	-	800	2,230	-	162,425
Central Government	46,320	-	-	-	800	2,230	-	49,350
Local Government	-	113,075	-	-	-	-	-	113,075
<b>TOTAL</b>	304,603	534,988	#####	-	114,796	49,560	33,786	2,602,030

2010/11

Expenditures of Education Providers

Total expenditures (recurrent & capital) of Production Units

USD

	Direct financing of educational institutions														Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Household Payments outside of Education Institutions						Private Tuition	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent expenditure			Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Goods and services required for school											
	Teaching Staff	Non teaching Staff	teaching and Learning Materials	Other recurrent	Capital					Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)								
<b>Pre-Education</b>	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	-	25,651	-	-	-	-	25,651
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	13,411	-	-	5,701	-	19,111	1,909	583	1,824	2,223	-	-	25,651	-	-	-	-	25,651
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	389,939	-	13,746	239,357	9,947	-	114,174	-	767,163	53,527	11,958	104,719	90,385	-	1,027,752	-	756	-	-	-	1,027,752
Public UPE schools	380,973	-	13,432	102,209	9,768	-	58,095	-	564,477	39,975	6,162	77,192	59,007	-	746,813	-	756	-	-	-	746,813
Public Special Need schools	8,966	-	314	8,747	179	-	1,500	-	19,705	1,024	158	1,978	1,512	-	24,377	-	-	-	-	-	24,377
Private schools	-	-	-	125,814	-	-	53,479	-	179,293	12,274	5,524	25,035	29,265	-	251,392	-	-	-	-	-	251,392
Private Special Needs schools	-	-	-	2,587	-	-	1,100	-	3,687	252	114	515	602	-	5,170	-	-	-	-	-	5,170
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	86,691	7,360	-	276,380	106,386	-	103,250	-	580,067	18,379	11,059	52,607	85,637	-	747,748	-	357	-	-	-	747,391
Public schools	69,290	5,943	-	193,581	103,027	-	64,676	-	436,517	11,552	4,730	31,911	57,703	-	542,413	-	260	-	-	-	542,153
Public Not USE schools	16,297	1,415	-	15,585	3,155	-	10,089	-	46,540	1,802	738	4,977	8,999	-	63,056	-	94	-	-	-	62,962
Public Special Needs schools	1,104	2	-	666	204	-	425	-	2,401	73	30	203	366	-	3,073	-	3	-	-	-	3,070
Private schools	-	-	-	65,698	-	-	27,699	-	93,397	4,888	5,490	15,317	18,329	-	137,420	-	-	-	-	-	137,420
Private Special Needs schools	-	-	-	850	-	-	361	-	1,212	64	72	200	239	-	1,786	-	-	-	-	-	1,786
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	12,164	511	-	73,054	10,535	-	32,546	-	128,810	3,335	3,577	11,340	11,011	-	158,074	-	44	-	-	-	158,030
Public schools	11,766	511	-	7,631	9,245	-	-	-	29,152	-	-	-	-	-	29,152	-	-	-	-	-	29,152
Public Not USE schools	264	-	-	21,095	1,263	-	13,655	-	36,277	1,236	741	4,655	5,408	-	48,316	-	44	-	-	-	48,273
Public Special Needs schools	135	0	-	225	27	-	145	-	532	13	8	48	56	-	657	-	1	-	-	-	657
Private schools	-	-	-	43,758	-	-	18,600	-	62,358	2,070	2,807	6,585	5,504	-	79,324	-	-	-	-	-	79,324
Private Special Needs schools	-	-	-	344	-	-	146	-	490	16	22	52	43	-	624	-	-	-	-	-	624
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	13,430	899	-	23,619	6,918	-	6,480	-	51,346	67	1,320	1,797	2,250	-	56,779	-	-	-	-	-	56,779
Public Primary Teachers College	10,114	899	-	17,456	6,918	-	3,931	-	39,318	55	1,070	1,295	1,619	-	43,357	-	-	-	-	-	43,357
Private Primary Teachers College	-	-	-	258	-	-	110	-	367	7	32	44	38	-	489	-	-	-	-	-	489
National Teachers Colleges	3,316	-	-	5,905	-	-	2,439	-	11,660	5	218	458	592	-	12,934	-	-	-	-	-	12,934
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTJET</b>	9,468	2	-	26,546	24,431	-	5,458	-	65,905	230	1,554	2,035	2,036	-	71,761	-	-	-	-	-	71,761
Public BTJET	9,468	2	-	19,033	24,431	-	2,265	-	55,199	32	616	746	933	-	57,526	-	-	-	-	-	57,526
Private BTJET	-	-	-	7,513	-	-	3,193	-	10,706	198	938	1,289	1,103	-	14,235	-	-	-	-	-	14,235
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	42,495	22,421	-	212,407	20,198	-	101,924	-	399,444	556	12,009	17,306	36,598	-	465,914	-	25,906	-	-	-	465,914
Public Universities	42,495	22,421	-	105,534	19,642	-	53,671	-	243,763	91	4,342	9,127	11,804	-	269,127	-	22,858	-	-	-	269,127
Public Colleges	-	-	-	26,253	556	-	14,363	-	41,173	27	1,283	2,698	3,489	-	48,671	-	3,048	-	-	-	48,671
Private Universities	-	-	-	54,681	-	-	22,864	-	77,545	295	4,307	3,698	14,374	-	100,219	-	-	-	-	-	100,219
Private Colleges	-	-	-	25,938	-	-	11,025	-	36,963	142	2,077	1,783	6,931	-	47,897	-	-	-	-	-	47,897
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult Education</b>	-	44	-	1,279	12	-	-	-	1,334	-	-	-	-	-	1,334	-	-	-	-	-	1,334
<b>General Administration</b>	416	107,104	-	109,915	232,479	-	-	-	449,914	-	-	-	-	-	449,914	-	-	-	-	-	449,914
Central Government	416	8,152	-	46,173	11,640	-	-	-	66,381	-	-	-	-	-	66,381	-	-	-	-	-	66,381
Local Government	-	98,953	-	63,742	220,839	-	-	-	383,533	-	-	-	-	-	383,533	-	-	-	-	-	383,533
	554,604	138,340	13,746	975,967	410,905	-	369,532	-	2,463,095	78,003	42,060	191,630	230,140	-	3,004,928	-	27,064	-	-	-	3,004,526

# YEAR 2012

Total Resources of Education Providers - All sources of Funding														2011/12												
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers							
	Teaching Activities, General administration and support				Ancillary Services				Goods and Services Required for School Attendance						Private Tuition	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received						
	Employee cost		Other recurrent		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)													
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																						
<b>Pre-Education</b>	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	13,134	-	-	-	-	51,522						
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Private schools	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	13,134	-	-	-	-	51,522						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Primary Education</b>	455,102	-	18,072	315,302	18,277	-	151,694	-	958,448	67,520	15,632	132,297	115,696	-	331,145	-	614	-	-	1,289,593						
Public schools	444,714	-	18,052	131,317	17,211	-	72,938	-	684,232	48,655	7,500	93,951	71,818	-	221,923	-	614	-	-	906,155						
Public Special Need schools	10,388	-	21	3,044	1,065	-	1,844	-	16,362	1,213	187	2,342	1,790	-	5,532	-	-	-	-	21,894						
Private schools	-	-	-	177,257	-	-	75,346	-	252,603	17,293	7,783	35,271	41,231	-	101,579	-	-	-	-	354,182						
Private Special Need schools	-	-	-	3,684	-	-	1,566	-	5,250	359	162	733	857	-	2,111	-	-	-	-	7,361						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Lower Secondary Education</b>	104,226	4,344	-	273,226	132,624	-	127,167	-	641,587	22,861	13,132	65,112	107,610	-	208,715	-	156	-	-	850,147						
Public schools	83,351	3,507	-	181,414	129,419	-	84,507	-	482,198	15,280	6,256	42,209	76,325	-	140,070	-	113	-	-	622,155						
Public Not USE schools	19,603	835	-	19,425	2,984	-	12,216	-	55,063	2,209	904	6,101	11,032	-	20,246	-	41	-	-	75,268						
Public Special Needs schools	1,272	2	-	794	221	-	495	-	2,784	87	36	241	436	-	801	-	1	-	-	3,583						
Private schools	-	-	-	70,687	-	-	29,564	-	100,251	5,217	5,859	16,348	19,563	-	46,987	-	-	-	-	147,237						
Private Special Need schools	-	-	-	906	-	-	385	-	1,291	68	76	213	255	-	612	-	-	-	-	1,904						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Upper Secondary Education</b>	14,100	591	-	80,376	13,617	-	39,317	-	148,000	3,952	3,914	13,689	13,786	-	35,340	-	19	-	-	183,321						
Public schools	13,751	591	-	17,245	12,705	-	8,192	-	52,485	746	447	2,809	3,264	-	7,266	-	-	-	-	59,750						
Public Not USE schools	194	-	-	19,701	883	-	12,609	-	33,387	1,149	689	4,327	5,027	-	11,191	-	19	-	-	44,559						
Public Special Needs schools	154	0	-	262	29	-	166	-	611	15	9	56	65	-	146	-	0	-	-	756						
Private schools	-	-	-	42,875	-	-	18,225	-	61,100	2,028	2,750	6,452	5,392	-	16,623	-	-	-	-	77,723						
Private Special Need schools	-	-	-	293	-	-	125	-	418	14	19	44	37	-	114	-	-	-	-	532						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Teacher Training Education</b>	15,220	1,069	-	12,538	6,453	-	7,931	-	43,212	85	1,623	2,210	2,756	-	6,674	-	-	-	-	49,885						
Public Primary Teachers Colleges	12,033	1,069	-	7,479	6,453	-	4,789	-	31,823	67	1,303	1,578	1,973	-	4,921	-	-	-	-	36,744						
Private Primary Teachers Colleges	-	-	-	455	-	-	193	-	649	12	57	78	67	-	214	-	-	-	-	862						
Public National Teachers Colleges	3,187	-	-	4,604	-	-	2,948	-	10,740	6	263	554	716	-	1,539	-	-	-	-	12,279						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>BTVET</b>	11,685	63	1	44,099	33,665	-	6,867	-	96,381	270	1,946	2,530	2,589	-	7,336	-	18	-	-	103,716						
Public BTVET	11,685	63	1	35,611	33,665	-	3,259	-	84,284	46	887	1,074	1,342	-	3,349	-	18	-	-	87,633						
Private BTVET	-	-	-	8,488	-	-	3,608	-	12,096	224	1,060	1,457	1,246	-	3,987	-	-	-	-	16,083						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Higher Education</b>	64,813	23,621	-	260,568	14,861	-	117,634	-	481,496	670	14,533	21,036	44,243	-	80,482	-	23,409	-	-	561,978						
Public Universities	64,813	23,621	-	133,616	14,576	-	60,087	-	296,713	113	5,369	11,287	14,597	-	31,365	-	20,620	-	-	328,078						
Public Colleges	-	-	-	31,403	285	-	16,932	-	48,620	32	1,513	3,181	4,113	-	8,839	-	2,789	-	-	57,459						
Private Universities	-	-	-	65,421	-	-	27,808	-	93,230	359	5,239	4,498	17,482	-	27,578	-	-	-	-	120,808						
Private Colleges	-	-	-	30,127	-	-	12,806	-	42,933	165	2,413	2,071	8,051	-	12,700	-	-	-	-	55,633						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Non-Formal Education</b>	-	-	-	2,900	-	-	-	-	2,900	-	-	-	-	-	-	-	-	-	-	2,900						
Non Formal Centres	-	-	-	2,900	-	-	-	-	2,900	-	-	-	-	-	-	-	-	-	-	2,900						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Adult education</b>	-	30	-	608	56	-	-	-	693	-	-	-	-	-	-	-	-	-	-	693						
<b>General Administration</b>	435	123,067	-	135,165	23,750	-	155	-	282,572	-	-	-	-	-	-	-	-	-	-	282,572						
Central Government	435	11,931	-	45,093	6,738	-	155	-	64,351	-	-	-	-	-	-	-	-	-	-	64,351						
Local Government	-	111,136	-	90,072	17,013	-	-	-	218,221	-	-	-	-	-	-	-	-	-	-	218,221						
<b>TOTAL</b>	<b>665,580</b>	<b>152,785</b>	<b>18,074</b>	<b>1,151,720</b>	<b>243,302</b>	<b>-</b>	<b>462,215</b>	<b>-</b>	<b>2,693,676</b>	<b>99,193</b>	<b>51,951</b>	<b>240,538</b>	<b>291,144</b>	<b>-</b>	<b>682,826</b>	<b>-</b>	<b>24,215</b>	<b>-</b>	<b>-</b>	<b>3,376,327</b>						





TOTAL LOCAL GOVERNMENT SPENDING

2011/2012

	Direct financing of educational institutions														Household Payments outside of Education Institutions (goods and services required for school attendance)					Transfer Between Financing Units					Total Financing Net Off Transfers
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received					
	Employee cost		Other recurrent expenditure			Capital	Salaries	Boarding, meals, school health and Transport	Capital																
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																					
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Primary Education</b>	438,211	-	2	14,425	15,702	-	-	-	468,341	-	-	-	-	-	468,341	-	307	-	-	468,648					
Public schools	428,303	-	2	13,988	14,656	-	-	-	456,949	-	-	-	-	-	456,949	-	307	-	-	457,256					
Public Special Need schools	9,908	-	0	437	1,046	-	-	-	11,391	-	-	-	-	-	11,391	-	-	-	-	11,391					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Lower Secondary Education</b>	101,282	4,344	-	2,862	4,642	-	-	-	113,130	-	-	-	-	-	113,130	-	-	-	-	113,130					
Public schools	80,802	3,507	-	1,377	3,851	-	-	-	89,538	-	-	-	-	-	89,538	-	-	-	-	89,538					
Public Not USE schools	19,233	835	-	328	714	-	-	-	21,109	-	-	-	-	-	21,109	-	-	-	-	21,109					
Public Special Needs schools	1,247	2	-	20	77	-	-	-	1,346	-	-	-	-	-	1,346	-	-	-	-	1,346					
Private schools	-	-	-	1,136	-	-	-	-	1,136	-	-	-	-	-	1,136	-	-	-	-	1,136					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Upper Secondary Education</b>	13,770	591	-	126	564	-	-	-	15,052	-	-	-	-	-	15,052	-	-	-	-	15,052					
Public schools	13,620	591	-	124	555	-	-	-	14,890	-	-	-	-	-	14,890	-	-	-	-	14,890					
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Special Needs schools	150	0	-	2	9	-	-	-	162	-	-	-	-	-	162	-	-	-	-	162					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Teacher Training Education</b>	12,033	1,069	-	-	-	-	-	-	13,102	-	-	-	-	-	13,102	-	-	-	-	13,102					
Public Primary Teachers Colleges	12,033	1,069	-	-	-	-	-	-	13,102	-	-	-	-	-	13,102	-	-	-	-	13,102					
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>BTJET</b>	3,453	11	1	1,252	131	-	-	-	4,849	-	-	-	-	-	4,849	-	9	-	-	4,857					
Public BTJET	3,453	11	1	1,252	131	-	-	-	4,849	-	-	-	-	-	4,849	-	9	-	-	4,857					
Private BTJET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Higher Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>General Administration</b>	-	111,136	-	90,072	17,013	-	-	-	218,221	-	-	-	-	-	218,221	-	-	-	-	218,221					
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Local Government	-	111,136	-	90,072	17,013	-	-	-	218,221	-	-	-	-	-	218,221	-	-	-	-	218,221					
	568,749	117,151	3	108,738	38,052	-	-	-	832,694	-	-	-	-	-	832,694	-	316	-	-	833,010					

TOTAL GOVERNMENT SPENDING																				
2011/2012																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions (goods and services required for school attendance)					Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support				Ancillary Services				Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families		Other transfers paid	Transfers Received
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital												
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	<b>438,211</b>	-	<b>17,353</b>	<b>27,198</b>	<b>17,603</b>	-	-	-	<b>500,364</b>	-	-	-	-	-	<b>500,364</b>	-	<b>307</b>	-	-	<b>500,671</b>
Public schools	428,303	-	17,352	26,761	16,556	-	-	-	488,973	-	-	-	-	-	488,973	-	307	-	-	489,280
Public Special Need schools	9,908	-	0	437	1,046	-	-	-	11,391	-	-	-	-	-	11,391	-	-	-	-	11,391
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	<b>101,282</b>	<b>4,344</b>	-	<b>26,767</b>	<b>20,708</b>	-	-	-	<b>153,100</b>	-	-	-	-	-	<b>153,100</b>	-	-	-	-	<b>153,100</b>
Public schools	80,802	3,507	-	25,282	18,237	-	-	-	127,828	-	-	-	-	-	127,828	-	-	-	-	127,828
Public Not USE schools	19,233	835	-	328	2,296	-	-	-	22,691	-	-	-	-	-	22,691	-	-	-	-	22,691
Public Special Needs schools	1,247	2	-	20	175	-	-	-	1,445	-	-	-	-	-	1,445	-	-	-	-	1,445
Private schools	-	-	-	1,136	-	-	-	-	1,136	-	-	-	-	-	1,136	-	-	-	-	1,136
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	<b>13,770</b>	<b>591</b>	-	<b>1,929</b>	<b>1,846</b>	-	-	-	<b>18,136</b>	-	-	-	-	-	<b>18,136</b>	-	-	-	-	<b>18,136</b>
Public schools	13,620	591	-	1,926	1,303	-	-	-	17,440	-	-	-	-	-	17,440	-	-	-	-	17,440
Public Not USE schools	-	-	-	-	522	-	-	-	522	-	-	-	-	-	522	-	-	-	-	522
Public Special Needs schools	150	0	-	2	21	-	-	-	174	-	-	-	-	-	174	-	-	-	-	174
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	<b>15,220</b>	<b>1,069</b>	-	-	<b>6,444</b>	-	-	-	<b>22,733</b>	-	-	-	-	-	<b>22,733</b>	-	-	-	-	<b>22,733</b>
Public Primary Teachers Colleges	12,033	1,069	-	-	6,444	-	-	-	19,546	-	-	-	-	-	19,546	-	-	-	-	19,546
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public National Teachers Colleges	3,187	-	-	-	-	-	-	-	3,187	-	-	-	-	-	3,187	-	-	-	-	3,187
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	<b>11,685</b>	<b>63</b>	<b>1</b>	<b>30,522</b>	<b>16,159</b>	-	-	-	<b>58,430</b>	-	-	-	-	-	<b>58,430</b>	-	<b>9</b>	-	-	<b>58,439</b>
Public BTVET	11,685	63	1	30,522	16,159	-	-	-	58,430	-	-	-	-	-	58,430	-	9	-	-	58,439
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	<b>64,813</b>	<b>23,621</b>	-	<b>23,186</b>	<b>13,587</b>	-	-	-	<b>125,207</b>	-	-	-	-	-	<b>125,207</b>	-	<b>5,475</b>	-	-	<b>130,682</b>
Public Universities	64,813	23,621	-	23,186	13,587	-	-	-	125,207	-	-	-	-	-	125,207	-	5,475	-	-	130,682
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	<b>2,900</b>	-	-	-	-	<b>2,900</b>	-	-	-	-	-	<b>2,900</b>	-	-	-	-	<b>2,900</b>
Non Formal Centres	-	-	-	2,900	-	-	-	-	2,900	-	-	-	-	-	2,900	-	-	-	-	2,900
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	<b>30</b>	-	<b>608</b>	<b>56</b>	-	-	-	<b>693</b>	-	-	-	-	-	<b>693</b>	-	-	-	-	<b>693</b>
<b>General Administration</b>	-	<b>123,067</b>	-	<b>134,178</b>	<b>23,750</b>	-	-	-	<b>280,995</b>	-	-	-	-	-	<b>280,995</b>	-	-	-	-	<b>280,995</b>
Central Government	-	11,931	-	44,106	6,738	-	-	-	62,775	-	-	-	-	-	62,775	-	-	-	-	62,775
Local Government	-	111,136	-	90,072	17,013	-	-	-	218,221	-	-	-	-	-	218,221	-	-	-	-	218,221
	<b>644,981</b>	<b>152,785</b>	<b>17,354</b>	<b>247,288</b>	<b>100,152</b>	-	-	-	<b>1,162,559</b>	-	-	-	-	-	<b>1,162,559</b>	-	<b>5,791</b>	-	-	<b>1,168,350</b>

TOTAL PRIVATE FUNDING																				
2011/2012																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions goods and services required for school					Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support				Ancillary Services				Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarshi p and Support to Families	Other transfers paid		Transfers Received	
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/ Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	51,522	-	-	-	-	51,522
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	51,522	-	-	-	-	51,522
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	-	288,104	-	-	145,538	-	433,642	67,520	15,632	132,297	115,696	-	764,787	-	307	-	-	764,480
Public schools	-	-	-	104,557	-	-	66,956	-	171,513	48,655	7,500	93,951	71,818	-	393,436	-	307	-	-	393,129
Public Special Need schools	-	-	-	2,606	-	-	1,669	-	4,275	1,213	187	2,342	1,790	-	9,807	-	-	-	-	9,807
Private schools	-	-	-	177,257	-	-	75,346	-	252,603	17,293	7,783	35,271	41,231	-	354,182	-	-	-	-	354,182
Private Special Need schools	-	-	-	3,684	-	-	1,566	-	5,250	359	162	733	857	-	7,361	-	-	-	-	7,361
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	216,871	-	-	123,710	-	340,581	22,861	13,132	65,112	107,610	-	549,296	-	156	-	-	549,140
Public schools	-	-	-	127,288	-	-	81,513	-	208,801	15,280	6,256	42,209	76,325	-	348,871	-	113	-	-	348,758
Public Not USE schools	-	-	-	18,398	-	-	11,782	-	30,180	2,209	904	6,101	11,032	-	50,426	-	41	-	-	50,385
Public Special Needs schools	-	-	-	728	-	-	466	-	1,194	87	36	241	436	-	1,994	-	1	-	-	1,993
Private schools	-	-	-	69,551	-	-	29,564	-	99,114	5,217	5,859	16,348	19,563	-	146,101	-	-	-	-	146,101
Private Special Need schools	-	-	-	906	-	-	385	-	1,291	68	76	213	255	-	1,904	-	-	-	-	1,904
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	75,306	-	-	38,930	-	114,235	3,952	3,914	13,689	13,786	-	149,575	-	19	-	-	149,556
Public schools	-	-	-	12,552	-	-	8,038	-	20,590	746	447	2,809	3,264	-	27,856	-	-	-	-	27,856
Public Not USE schools	-	-	-	19,334	-	-	12,381	-	31,714	1,149	689	4,327	5,027	-	42,906	-	19	-	-	42,887
Public Special Needs schools	-	-	-	252	-	-	161	-	413	15	9	56	65	-	558	-	0	-	-	558
Private schools	-	-	-	42,875	-	-	18,225	-	61,100	2,028	2,750	6,452	5,392	-	77,723	-	-	-	-	77,723
Private Special Need schools	-	-	-	293	-	-	125	-	418	14	19	44	37	-	532	-	-	-	-	532
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	-	-	-	12,538	-	-	7,931	-	20,469	85	1,623	2,210	2,756	-	27,143	-	-	-	-	27,143
Public Primary Teachers Colleges	-	-	-	7,479	-	-	4,789	-	12,268	67	1,303	1,578	1,973	-	17,189	-	-	-	-	17,189
Private Primary Teachers Colleges	-	-	-	455	-	-	193	-	649	12	57	78	67	-	862	-	-	-	-	862
Public National Teachers Colleges	-	-	-	4,604	-	-	2,948	-	7,552	6	263	554	716	-	9,091	-	-	-	-	9,091
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTVET</b>	-	-	-	13,578	-	-	6,867	-	20,445	270	1,946	2,530	2,589	-	27,780	-	9	-	-	27,772
Public BTVET	-	-	-	5,089	-	-	3,259	-	8,348	46	887	1,074	1,342	-	11,697	-	9	-	-	11,688
Private BTVET	-	-	-	8,488	-	-	3,608	-	12,096	224	1,060	1,457	1,246	-	16,083	-	-	-	-	16,083
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	-	-	-	215,819	-	-	117,634	-	333,453	670	14,533	21,036	44,243	-	413,935	-	11,704	-	-	402,230
Public Universities	-	-	-	93,830	-	-	60,087	-	153,917	113	5,369	11,287	14,597	-	185,282	-	10,310	-	-	174,972
Public Colleges	-	-	-	26,441	-	-	16,932	-	43,373	32	1,513	3,181	4,113	-	52,212	-	1,394	-	-	50,817
Private Universities	-	-	-	65,421	-	-	27,808	-	93,230	359	5,239	4,498	17,482	-	120,808	-	-	-	-	120,808
Private Colleges	-	-	-	30,127	-	-	12,806	-	42,933	165	2,413	2,071	8,051	-	55,633	-	-	-	-	55,633
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	849,152	-	-	452,060	-	1,301,212	99,193	51,951	240,538	291,144	-	1,984,038	-	12,195	-	-	1,971,843

	Direct financing of educational institutions														Household Payments outside of Education Institutions (tuition and services required for school attendance)					Transfer Between Financing Units					Total Financing Net Off Transfers
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received					
	Employee cost		Other recurrent expenditure			Capital	Salaries	Boarding, meals, school health and Transport	Capital																
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																					
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Primary Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Lower Secondary Education</b>	-	-	-	24,025	106,438	-	-	-	130,463	-	-	-	-	-	-	130,463	-	-	-	130,463					
Public schools	-	-	-	24,025	106,438	-	-	-	130,463	-	-	-	-	-	-	130,463	-	-	-	130,463					
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Upper Secondary Education</b>	-	-	-	2,518	11,157	-	-	-	13,676	-	-	-	-	-	-	13,676	-	-	-	13,676					
Public schools	-	-	-	2,518	11,157	-	-	-	13,676	-	-	-	-	-	-	13,676	-	-	-	13,676					
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Teacher Training Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>BTJET</b>	-	-	-	-	17,506	-	-	-	17,506	-	-	-	-	-	-	17,506	-	-	-	17,506					
Public BTJET	-	-	-	-	17,506	-	-	-	17,506	-	-	-	-	-	-	17,506	-	-	-	17,506					
Private BTJET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Higher Education</b>	-	-	-	21,563	1,274	-	-	-	22,837	-	-	-	-	-	-	22,837	-	6,229	-	29,065					
Public Universities	-	-	-	16,601	989	-	-	-	17,590	-	-	-	-	-	-	17,590	-	4,834	-	22,424					
Public Colleges	-	-	-	4,962	285	-	-	-	5,247	-	-	-	-	-	-	5,247	-	1,394	-	6,641					
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>General Administration</b>	435	-	-	987	-	-	155	-	1,576	-	-	-	-	-	1,576	-	-	-	-	1,576					
Central Government	435	-	-	987	-	-	155	-	1,576	-	-	-	-	-	1,576	-	-	-	-	1,576					
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	435	-	-	49,093	136,375	-	155	-	186,057	-	-	-	-	-	186,057	-	6,229	-	-	192,286					

Financing of Educational Activities												
Total expenditures (recurrent & capital) of Financing Net Off Transefer Units												
												millions Ush
	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	500,671	153,100	18,136	22,733	58,439	130,682	883,762	2,900	693	280,995	1,168,350
Ministry of Education and Sports (MOES)	-	32,024	39,970	3,084	9,631	53,449	130,682	268,840	2,900	-	57,367	329,107
Education Services Commission	-	-	-	-	-	-	-	-	-	-	5,407	5,407
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	693	-	693
Ministry of Water and Environment	-	-	-	-	-	133	-	133	-	-	-	133
Ministry of Local government	-	468,648	113,130	15,052	13,102	4,857	-	614,789	-	-	218,221	833,010
<b>Private</b>	51,522	764,480	549,140	149,556	27,143	27,772	402,230	1,971,843	-	-	-	1,971,843
Household, Parents and individuals	51,522	764,480	549,140	149,556	27,143	27,772	402,230	1,971,843	-	-	-	1,971,843
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	-	-	130,463	13,676	-	17,506	29,065	190,709	-	-	1,576	192,286
<b>External Funding - Loans</b>	-	-	129,809	13,607	-	2,493	-	145,910	-	-	435	146,345
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	129,809	13,607	-	2,493	-	145,910	-	-	435	146,345
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	-	-	653	69	-	15,012	29,065	44,800	-	-	1,141	45,941
Bilateral	-	-	653	69	-	-	10,201	10,923	-	-	741	11,664
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	-	-	-	15,012	18,864	33,876	-	-	400	34,277
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	24,442	17,443	1,953	9	-	-	43,848	-	-	-	43,848
<b>Grand Total</b>	<b>51,522</b>	<b>1,289,593</b>	<b>850,147</b>	<b>183,321</b>	<b>49,885</b>	<b>103,716</b>	<b>561,978</b>	<b>3,090,162</b>	<b>2,900</b>	<b>693</b>	<b>282,572</b>	<b>3,376,327</b>



Funding of Education Providers								
Total expenditures (recurrent & capital) of Financing Excluding Transfers Units								
								millions Ush
	Public Administration (Central and Local)		Private		External Funding		Income generation	Total
	MOES+Other	Local Gov	Household, Parents and individuals	NPIs	Loans	Grants		
<b>Pre-Education</b>	-	-	51,522	-	-	-	-	51,522
Public schools	-	-	-	-	-	-	-	-
Private schools	-	-	51,522	-	-	-	-	51,522
Administration	-	-	-	-	-	-	-	-
<b>Primary Education</b>	32,024	468,648	764,480	-	-	-	24,442	1,289,593
Public schools	32,024	457,256	393,129	-	-	-	23,746	906,155
Public Special Need schools	-	11,391	9,807	-	-	-	695	21,894
Private schools	-	-	354,182	-	-	-	-	354,182
Private Special Need schools	-	-	7,361	-	-	-	-	7,361
Administration	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	39,970	113,130	549,140	-	129,809	653	17,443	850,147
Public schools	38,291	89,538	348,758	-	129,809	653	15,106	622,155
Public Not USE schools	1,581	21,109	50,385	-	-	-	2,192	75,268
Public Special Needs schools	98	1,346	1,993	-	-	-	146	3,583
Private schools	-	1,136	146,101	-	-	-	-	147,237
Private Special Need schools	-	-	1,904	-	-	-	-	1,904
Administration	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	3,084	15,052	149,556	-	13,607	69	1,953	183,321
Public schools	2,550	14,890	27,856	-	13,607	69	778	59,750
Public Not USE schools	522	-	42,887	-	-	-	1,151	44,559
Public Special Needs schools	12	162	558	-	-	-	24	756
Private schools	-	-	77,723	-	-	-	-	77,723
Private Special Need schools	-	-	532	-	-	-	-	532
Administration	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	9,631	13,102	27,143	-	-	-	9	49,885
Public Primary Teachers Colleges	6,444	13,102	17,189	-	-	-	9	36,744
Private Primary Teachers Colleges	-	-	862	-	-	-	-	862
Public National Teachers Colleges	3,187	-	9,091	-	-	-	-	12,279
Administration	-	-	-	-	-	-	-	-
<b>BTVET</b>	53,582	4,857	27,772	-	2,493	15,012	-	103,716
Public BTVET	53,582	4,857	11,688	-	2,493	15,012	-	87,633
Private BTVET	-	-	16,083	-	-	-	-	16,083
Administration	-	-	-	-	-	-	-	-
<b>Higher Education</b>	130,682	-	402,230	-	-	29,065	-	561,978
Public Universities	130,682	-	174,972	-	-	22,424	-	328,078
Public Colleges	-	-	50,817	-	-	6,641	-	57,459
Private Universities	-	-	120,808	-	-	-	-	120,808
Private Colleges	-	-	55,633	-	-	-	-	55,633
Administration	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	2,900	-	-	-	-	-	-	2,900
Non Formal Centres	2,900	-	-	-	-	-	-	2,900
Administration	-	-	-	-	-	-	-	-
<b>Adult Education</b>	693	-	-	-	-	-	-	693
<b>General Administration</b>	62,775	218,221	-	-	435	1,141	-	282,572
Central Government	62,775	-	-	-	435	1,141	-	64,351
Local Government	-	218,221	-	-	-	-	-	218,221
<b>TOTAL</b>	<b>335,341</b>	<b>833,010</b>	<b>1,971,843</b>	<b>-</b>	<b>146,345</b>	<b>45,941</b>	<b>43,848</b>	<b>3,376,327</b>

Funding of Education Providers								
Total expenditures (recurrent & capital) of Financing Excluding Transfers Units								
								millions Ush
	Public Administration (Central and Local)		Private		External Funding		Income generatio n	Total
	MOES+Oth er	Local Gov	Household, Parents and individuals	NPIs	Loans	Grants		
<b>Pre-Education</b>	-	-	51,522	-	-	-	-	51,522
Public schools	-	-	-	-	-	-	-	-
Private schools	-	-	51,522	-	-	-	-	51,522
Administration	-	-	-	-	-	-	-	-
<b>Primary Education</b>	32,024	468,648	764,480	-	-	-	24,442	1,289,593
Public schools	32,024	457,256	393,129	-	-	-	23,746	906,155
Public Special Need schools	-	11,391	9,807	-	-	-	695	21,894
Private schools	-	-	354,182	-	-	-	-	354,182
Private Special Need schools	-	-	7,361	-	-	-	-	7,361
Administration	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	39,970	113,130	549,140	-	129,809	653	17,443	850,147
Public schools	38,291	89,538	348,758	-	129,809	653	15,106	622,155
Public Not USE schools	1,581	21,109	50,385	-	-	-	2,192	75,268
Public Special Needs schools	98	1,346	1,993	-	-	-	146	3,583
Private schools	-	1,136	146,101	-	-	-	-	147,237
Private Special Need schools	-	-	1,904	-	-	-	-	1,904
Administration	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	3,084	15,052	149,556	-	13,607	69	1,953	183,321
Public schools	2,550	14,890	27,856	-	13,607	69	778	59,750
Public Not USE schools	522	-	42,887	-	-	-	1,151	44,559
Public Special Needs schools	12	162	558	-	-	-	24	756
Private schools	-	-	77,723	-	-	-	-	77,723
Private Special Need schools	-	-	532	-	-	-	-	532
Administration	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	9,631	13,102	27,143	-	-	-	9	49,885
Public Primary Teachers Colleges	6,444	13,102	17,189	-	-	-	9	36,744
Private Primary Teachers Colleges	-	-	862	-	-	-	-	862
Public National Teachers Colleges	3,187	-	9,091	-	-	-	-	12,279
Administration	-	-	-	-	-	-	-	-
<b>BTVET</b>	53,582	4,857	27,772	-	2,493	15,012	-	103,716
Public BTVET	53,582	4,857	11,688	-	2,493	15,012	-	87,633
Private BTVET	-	-	16,083	-	-	-	-	16,083
Administration	-	-	-	-	-	-	-	-
<b>Higher Education</b>	130,682	-	402,230	-	-	29,065	-	561,978
Public Universities	130,682	-	174,972	-	-	22,424	-	328,078
Public Colleges	-	-	50,817	-	-	6,641	-	57,459
Private Universities	-	-	120,808	-	-	-	-	120,808
Private Colleges	-	-	55,633	-	-	-	-	55,633
Administration	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	2,900	-	-	-	-	-	-	2,900
Non Formal Centres	2,900	-	-	-	-	-	-	2,900
Administration	-	-	-	-	-	-	-	-
<b>Adult Education</b>	693	-	-	-	-	-	-	693
<b>General Administration</b>	62,775	218,221	-	-	435	1,141	-	282,572
Central Government	62,775	-	-	-	435	1,141	-	64,351
Local Government	-	218,221	-	-	-	-	-	218,221
<b>TOTAL</b>	<b>335,341</b>	<b>833,010</b>	<b>1,971,843</b>	<b>-</b>	<b>146,345</b>	<b>45,941</b>	<b>43,848</b>	<b>3,376,327</b>



Total expenditures (recurrent & capital) of Production Units																		USD		
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Transfer Between Financing Units						
	Teaching Activities, General administration and support						Ancillary Services		Goods and services required for school					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received	Total Financing Net Off Transfers	
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Attendance										
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent						Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
<b>Pre-Education</b>	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	13,134	-	-	-	-	51,522
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	26,937	-	-	11,450	-	38,387	3,835	1,171	3,665	4,464	-	13,134	-	-	-	-	51,522
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	455,102	-	18,072	315,302	18,277	-	151,694	-	958,448	67,520	15,632	132,297	115,696	-	331,145	-	614	-	-	1,289,593
Public UPE schools	444,714	-	18,052	131,317	17,211	-	72,938	-	684,232	48,655	7,500	93,951	71,818	-	221,923	-	614	-	-	906,155
Public Special Need schools	10,388	-	21	3,044	1,065	-	1,844	-	16,362	1,213	187	2,342	1,790	-	5,532	-	-	-	-	21,894
Private schools	-	-	-	177,257	-	-	75,346	-	252,603	17,293	7,783	35,271	41,231	-	101,579	-	-	-	-	354,182
Private Special Needs schools	-	-	-	3,684	-	-	1,566	-	5,250	359	162	733	857	-	2,111	-	-	-	-	7,361
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	104,226	4,344	-	273,226	132,624	-	127,167	-	641,587	22,861	13,132	65,112	107,610	-	208,715	-	156	-	-	850,147
Public schools	83,351	3,507	-	181,414	129,419	-	84,507	-	482,198	15,280	6,256	42,209	76,325	-	140,070	-	113	-	-	622,155
Public Not USE schools	19,603	835	-	19,425	2,984	-	12,216	-	55,063	2,209	904	6,101	11,032	-	20,246	-	41	-	-	75,268
Public Special Needs schools	1,272	2	-	794	221	-	495	-	2,784	87	36	241	436	-	801	-	1	-	-	3,583
Private schools	-	-	-	70,687	-	-	29,564	-	100,251	5,217	5,859	16,348	19,563	-	46,987	-	-	-	-	147,237
Private Special Needs schools	-	-	-	906	-	-	385	-	1,291	68	76	213	255	-	612	-	-	-	-	1,904
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	14,100	591	-	80,376	13,617	-	39,317	-	148,000	3,952	3,914	13,689	13,786	-	35,340	-	19	-	-	183,321
Public schools	13,751	591	-	17,245	12,705	-	8,192	-	52,485	746	447	2,809	3,264	-	7,266	-	-	-	-	59,750
Public Not USE schools	194	-	-	19,701	883	-	12,609	-	33,387	1,149	689	4,327	5,027	-	11,191	-	19	-	-	44,559
Public Special Needs schools	154	0	-	262	29	-	166	-	611	15	9	56	65	-	146	-	0	-	-	756
Private schools	-	-	-	42,875	-	-	18,225	-	61,100	2,028	2,750	6,452	5,392	-	16,623	-	-	-	-	77,723
Private Special Needs schools	-	-	-	293	-	-	125	-	418	14	19	44	37	-	114	-	-	-	-	532
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	15,220	1,069	-	12,538	6,453	-	7,931	-	43,212	85	1,623	2,210	2,756	-	6,674	-	-	-	-	49,885
Public Primary Teachers College	12,033	1,069	-	7,479	6,453	-	4,789	-	31,823	67	1,303	1,578	1,973	-	4,921	-	-	-	-	36,744
Private Primary Teachers College	-	-	-	455	-	-	193	-	649	12	57	78	67	-	214	-	-	-	-	862
National Teachers Colleges	3,187	-	-	4,604	-	-	2,948	-	10,740	6	263	554	716	-	1,539	-	-	-	-	12,279
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTJET</b>	11,685	63	1	44,099	33,665	-	6,867	-	96,381	270	1,946	2,530	2,589	-	7,336	-	18	-	-	103,716
Public BTJET	11,685	63	1	35,611	33,665	-	3,259	-	84,284	46	887	1,074	1,342	-	3,349	-	18	-	-	87,633
Private BTJET	-	-	-	8,488	-	-	3,608	-	12,096	224	1,060	1,457	1,246	-	3,987	-	-	-	-	16,083
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	64,813	23,621	-	260,568	14,861	-	117,634	-	481,496	670	14,533	21,036	44,243	-	80,482	-	23,409	-	-	561,978
Public Universities	64,813	23,621	-	133,616	14,576	-	60,087	-	296,713	113	5,369	11,287	14,597	-	31,365	-	20,620	-	-	328,078
Public Colleges	-	-	-	31,403	285	-	16,932	-	48,620	32	1,513	3,181	4,113	-	8,839	-	2,789	-	-	57,459
Private Universities	-	-	-	65,421	-	-	27,808	-	93,230	359	5,239	4,498	17,482	-	27,578	-	-	-	-	120,808
Private Colleges	-	-	-	30,127	-	-	12,806	-	42,933	165	2,413	2,071	8,051	-	12,700	-	-	-	-	55,633
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	2,900	-	-	-	-	2,900	-	-	-	-	-	-	-	-	-	-	2,900
Non Formal Centres	-	-	-	2,900	-	-	-	-	2,900	-	-	-	-	-	-	-	-	-	-	2,900
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult Education</b>	-	30	-	608	56	-	-	-	693	-	-	-	-	-	-	-	-	-	-	693
<b>General Administration</b>	435	123,067	-	135,165	23,750	-	155	-	282,572	-	-	-	-	-	-	-	-	-	-	282,572
Central Government	435	11,931	-	45,093	6,738	-	155	-	64,351	-	-	-	-	-	-	-	-	-	-	64,351
Local Government	-	111,136	-	90,072	17,013	-	-	-	218,221	-	-	-	-	-	-	-	-	-	-	218,221
	665,580	152,785	18,074	1,151,720	243,302	-	462,215	-	2,693,676	99,193	51,951	240,538	291,144	-	682,826	-	24,215	-	-	3,376,327

# YEAR 2013

Total Resources of Education Providers - All sources of Funding													2012/13											
	Direct financing of educational institutions									Household Payments outside of Education Institutions					Transfer Between Financing Units									
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Goods and Services Required for School Attendance				Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received	Total Financing Net Off Transfers			
	Employee cost		Other recurrent			Capital	Salaries	Boarding, meals, school health and Transport	Capital		Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)										
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																				
<b>Pre-Education</b>	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	16,496	-	-	-	-	64,708				
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Private schools	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	16,496	-	-	-	-	64,708				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Primary Education</b>	489,111	-	23,113	329,457	38,501	-	166,131	-	1,046,313	72,351	17,172	141,917	125,268	-	356,708	-	100	-	-	1,403,021				
Public schools	477,961	-	20,635	117,870	23,208	-	75,802	-	715,475	50,895	7,845	98,276	75,124	-	232,141	-	100	-	-	947,616				
Public Special Need schools	11,150	-	2,478	3,088	15,294	-	1,703	-	33,713	1,115	172	2,153	1,646	-	5,085	-	-	-	-	38,798				
Private schools	-	-	-	205,182	-	-	87,216	-	292,399	20,018	9,009	40,828	47,726	-	117,581	-	-	-	-	409,980				
Private Special Need schools	-	-	-	3,317	-	-	1,410	-	4,727	324	146	660	772	-	1,901	-	-	-	-	6,628				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Lower Secondary Education</b>	121,628	5,068	13,142	297,660	95,032	-	144,616	-	677,146	26,034	15,346	74,352	121,861	-	237,593	-	-	-	-	914,740				
Public schools	97,293	4,091	12,889	185,301	93,357	-	94,038	-	486,969	17,047	6,979	47,089	85,148	-	156,263	-	-	-	-	643,232				
Public Not USE schools	22,854	974	238	20,959	1,576	-	12,900	-	59,501	2,338	957	6,459	11,679	-	21,434	-	-	-	-	80,935				
Public Special Needs schools	1,481	2	15	790	99	-	462	-	2,850	82	33	225	408	-	748	-	-	-	-	3,597				
Private schools	-	-	-	89,593	-	-	36,784	-	126,376	6,491	7,290	20,340	24,340	-	58,461	-	-	-	-	184,837				
Private Special Need schools	-	-	-	1,018	-	-	433	-	1,450	76	86	239	286	-	687	-	-	-	-	2,138				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Upper Secondary Education</b>	16,474	690	1,417	88,306	9,519	-	43,860	-	160,265	4,391	4,268	15,270	15,498	-	39,426	-	-	-	-	199,691				
Public schools	8,743	368	1,336	27,740	8,968	-	15,207	-	62,364	1,387	831	5,222	6,068	-	13,508	-	-	-	-	75,871				
Public Not USE schools	7,551	321	79	14,435	536	-	9,075	-	31,997	828	496	3,118	3,623	-	8,066	-	-	-	-	40,063				
Public Special Needs schools	180	0	2	229	14	-	142	-	567	13	8	48	56	-	124	-	-	-	-	691				
Private schools	-	-	-	45,474	-	-	19,255	-	64,729	2,143	2,905	6,817	5,697	-	17,563	-	-	-	-	82,292				
Private Special Need schools	-	-	-	427	-	-	182	-	609	20	27	64	54	-	166	-	-	-	-	774				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Teacher Training Education</b>	15,580	1,111	-	16,745	3,409	-	8,200	-	45,045	88	1,675	2,282	2,845	-	6,890	-	-	-	-	51,934				
Public Primary Teachers College	12,508	1,111	-	7,938	3,409	-	4,920	-	29,886	69	1,339	1,621	2,026	-	5,055	-	-	-	-	34,940				
Private Primary Teachers College	-	-	-	494	-	-	210	-	704	13	62	85	73	-	232	-	-	-	-	936				
Public National Teachers College	3,072	-	-	8,313	-	-	3,070	-	14,456	6	274	577	746	-	1,603	-	-	-	-	16,058				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>BTVET</b>	13,812	166	-	42,602	28,577	-	9,286	-	94,443	333	2,617	3,371	3,546	-	9,867	-	787	-	-	104,310				
Public BTVET	13,812	166	-	32,713	28,577	-	5,083	-	80,351	72	1,383	1,674	2,093	-	5,222	-	787	-	-	85,573				
Private BTVET	-	-	-	9,889	-	-	4,203	-	14,092	261	1,234	1,697	1,452	-	4,645	-	-	-	-	18,737				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Higher Education</b>	60,905	30,573	-	253,004	28,988	-	132,207	-	505,677	710	15,397	22,267	46,884	-	85,259	-	41,065	-	-	590,936				
Public Universities	60,905	30,573	-	123,835	25,762	-	71,330	-	312,405	120	5,688	11,957	15,464	-	33,229	-	34,632	-	-	345,635				
Public Colleges	-	-	-	27,736	3,226	-	17,762	-	48,725	33	1,587	3,336	4,315	-	9,272	-	6,433	-	-	57,996				
Private Universities	-	-	-	63,075	-	-	26,811	-	89,886	346	5,051	4,336	16,855	-	26,589	-	-	-	-	116,475				
Private Colleges	-	-	-	38,357	-	-	16,304	-	54,661	211	3,072	2,637	10,250	-	16,169	-	-	-	-	70,830				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Non-Formal Education</b>	-	-	-	2,270	-	-	-	-	2,270	-	-	-	-	-	-	-	-	-	-	2,270				
Non Formal Centres	-	-	-	2,270	-	-	-	-	2,270	-	-	-	-	-	-	-	-	-	-	2,270				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Adult education</b>	-	32	-	278	601	-	-	-	912	-	-	-	-	-	-	-	-	-	-	912				
<b>General Administration</b>	378	165,408	-	245,225	14,514	-	-	-	425,526	-	-	-	-	-	-	-	-	-	-	425,526				
Central Government	378	13,592	-	89,026	10,203	-	-	-	113,199	-	-	-	-	-	-	-	-	-	-	113,199				
Local Government	-	151,816	-	156,200	4,311	-	-	-	312,326	-	-	-	-	-	-	-	-	-	-	312,326				
<b>TOTAL</b>	<b>717,889</b>	<b>203,048</b>	<b>37,672</b>	<b>1,309,378</b>	<b>219,140</b>	-	<b>518,681</b>	-	<b>3,005,809</b>	<b>108,723</b>	<b>57,946</b>	<b>264,062</b>	<b>321,508</b>	-	<b>752,239</b>	-	<b>41,952</b>	-	-	<b>3,758,048</b>				







TOTAL PRIVATE FUNDING																				
2012/2013																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support				Ancillary Services				Goods and services required for school						Private Tuition	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received
	Employee cost		Other recurrent		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)							
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	64,708	-	-	-	-	64,708
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	64,708	-	-	-	-	64,708
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	-	320,266	-	-	160,200	-	480,465	72,351	17,172	141,917	125,268	-	837,173	-	50	-	-	837,123
Public schools	-	-	-	109,370	-	-	70,039	-	179,410	50,895	7,845	98,276	75,124	-	411,550	-	50	-	-	411,500
Public Special Need schools	-	-	-	2,396	-	-	1,534	-	3,930	1,115	172	2,153	1,646	-	9,015	-	-	-	-	9,015
Private schools	-	-	-	205,182	-	-	87,216	-	292,399	20,018	9,009	40,828	47,726	-	409,980	-	-	-	-	409,980
Private Special Need schools	-	-	-	3,317	-	-	1,410	-	4,727	324	146	660	772	-	6,628	-	-	-	-	6,628
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	249,714	-	-	141,061	-	390,775	26,034	15,346	74,352	121,861	-	628,369	-	-	-	-	628,369
Public schools	-	-	-	142,003	-	-	90,937	-	232,940	17,047	6,979	47,089	85,148	-	389,203	-	-	-	-	389,203
Public Not USE schools	-	-	-	19,478	-	-	12,473	-	31,951	2,338	957	6,459	11,679	-	53,385	-	-	-	-	53,385
Public Special Needs schools	-	-	-	680	-	-	435	-	1,115	82	33	225	408	-	1,863	-	-	-	-	1,863
Private schools	-	-	-	86,536	-	-	36,784	-	123,319	6,491	7,290	20,340	24,340	-	181,780	-	-	-	-	181,780
Private Special Need schools	-	-	-	1,018	-	-	433	-	1,450	76	86	239	286	-	2,138	-	-	-	-	2,138
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	83,210	-	-	43,441	-	126,650	4,391	4,268	15,270	15,498	-	166,077	-	-	-	-	166,077
Public schools	-	-	-	23,335	-	-	14,944	-	38,279	1,387	831	5,222	6,068	-	51,787	-	-	-	-	51,787
Public Not USE schools	-	-	-	13,935	-	-	8,924	-	22,858	828	496	3,118	3,623	-	30,925	-	-	-	-	30,925
Public Special Needs schools	-	-	-	214	-	-	137	-	351	13	8	48	56	-	475	-	-	-	-	475
Private schools	-	-	-	45,298	-	-	19,255	-	64,553	2,143	2,905	6,817	5,697	-	82,116	-	-	-	-	82,116
Private Special Need schools	-	-	-	427	-	-	182	-	609	20	27	64	54	-	774	-	-	-	-	774
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	-	-	-	12,971	-	-	8,200	-	21,171	88	1,675	2,282	2,845	-	28,060	-	-	-	-	28,060
Public Primary Teachers College	-	-	-	7,682	-	-	4,920	-	12,602	69	1,339	1,621	2,026	-	17,657	-	-	-	-	17,657
Private Primary Teachers College	-	-	-	494	-	-	210	-	704	13	62	85	73	-	936	-	-	-	-	936
Public National Teachers College	-	-	-	4,795	-	-	3,070	-	7,865	6	274	577	746	-	9,468	-	-	-	-	9,468
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTET</b>	-	-	-	17,826	-	-	9,286	-	27,112	333	2,617	3,371	3,546	-	36,979	-	394	-	-	36,585
Public BTET	-	-	-	7,937	-	-	5,083	-	13,019	72	1,383	1,674	2,093	-	18,242	-	394	-	-	17,848
Private BTET	-	-	-	9,889	-	-	4,203	-	14,092	261	1,234	1,697	1,452	-	18,737	-	-	-	-	18,737
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Higher Education</b>	-	-	-	228,574	-	-	124,535	-	353,110	710	15,397	22,267	46,884	-	438,369	-	20,532	-	-	417,837
Public Universities	-	-	-	99,406	-	-	63,658	-	163,064	120	5,688	11,957	15,464	-	196,293	-	17,316	-	-	178,977
Public Colleges	-	-	-	27,736	-	-	17,762	-	45,499	33	1,587	3,336	4,315	-	54,770	-	3,216	-	-	51,554
Private Universities	-	-	-	63,075	-	-	26,811	-	89,886	346	5,051	4,336	16,855	-	116,475	-	-	-	-	116,475
Private Colleges	-	-	-	38,357	-	-	16,304	-	54,661	211	3,072	2,637	10,250	-	70,830	-	-	-	-	70,830
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	946,391	-	-	501,104	-	1,447,495	108,723	57,946	264,062	321,508	-	2,199,734	-	20,976	-	-	2,178,758

L EXTERNAL FUNDING (GRANTS+ LOANS)

2012/2013

	Direct financing of educational institutions																			Household Payments outside of Education Institutions					Transfer Between Financing Units					Total Financing Net Off Transfers
	Teaching Activities, General administration and support						Ancillary Services			Total Provider	Goods and services required for school Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received										
	Employee cost		Other recurrent				Salaries	Boarding, meals, school health and Transport	Capital		Uniform	TextBooks/ Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition															
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital																									
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Primary Education</b>	-	-	4,102	40	30,328	-	-	-	34,470	-	-	-	-	-	-	-	-	-	-	-										
Public schools	-	-	2,051	20	15,164	-	-	-	17,235	-	-	-	-	-	-	-	-	-	-	-										
Public Special Need schools	-	-	2,051	20	15,164	-	-	-	17,235	-	-	-	-	-	-	-	-	-	-	-										
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Lower Secondary Education</b>	-	-	11,880	35,526	78,269	-	-	-	125,674	-	-	-	-	-	-	-	-	-	-	-										
Public schools	-	-	11,880	35,526	78,269	-	-	-	125,674	-	-	-	-	-	-	-	-	-	-	-										
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Upper Secondary Education</b>	-	-	1,245	3,724	8,204	-	-	-	13,174	-	-	-	-	-	-	-	-	-	-	-										
Public schools	-	-	1,245	3,724	8,204	-	-	-	13,174	-	-	-	-	-	-	-	-	-	-	-										
Public Not USE schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Public Special Needs schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Teacher Training Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Public Primary Teachers College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private Primary Teachers College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Public National Teachers College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>BTVET</b>	-	-	-	3,520	14,870	-	-	-	18,390	-	-	-	-	-	-	-	-	-	-	-										
Public BTVET	-	-	-	3,520	14,870	-	-	-	18,390	-	-	-	-	-	-	-	-	-	-	-										
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Higher Education</b>	-	-	-	-	14,410	-	-	-	14,410	-	-	-	-	-	-	-	-	14,367	-	-										
Public Universities	-	-	-	-	11,184	-	-	-	11,184	-	-	-	-	-	-	-	-	11,150	-	-										
Public Colleges	-	-	-	-	3,226	-	-	-	3,226	-	-	-	-	-	-	-	-	3,216	-	-										
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
<b>General Administration</b>	378	310	-	6,106	-	-	-	-	6,794	-	-	-	-	-	-	-	-	-	-	-										
Central Government	378	310	-	6,106	-	-	-	-	6,794	-	-	-	-	-	-	-	-	-	-	-										
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
	<b>378</b>	<b>310</b>	<b>17,227</b>	<b>48,915</b>	<b>146,081</b>	-	-	-	<b>212,912</b>	-	-	-	-	-	-	-	<b>14,367</b>	-	-	<b>227,278</b>										



2012/13

Financing of Educational Activities

Total expenditures (recurrent & capital) of Financing Net Off Transefer Units

millions Ush

	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	509,105	143,877	18,458	23,870	49,335	144,323	888,968	2,270	912	418,731	<b>1,310,881</b>
Ministry of Education and Sports (MOES)	-	20,281	10,909	653	10,250	34,480	144,323	220,896	2,270	-	100,854	<b>324,021</b>
Education Services Commission	-	-	-	-	-	-	-	-	-	-	5,550	<b>5,550</b>
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	912	-	<b>912</b>
Ministry of Water and Environment	-	-	-	-	-	86	-	86	-	-	-	<b>86</b>
Ministry of Local government	-	488,824	132,968	17,805	13,619	14,769	-	667,985	-	-	312,326	<b>980,312</b>
<b>Private</b>	64,708	837,123	628,369	166,077	28,060	36,585	417,837	2,178,758	-	-	-	2,178,758
Household, Parents and individuals	64,708	837,123	628,369	166,077	28,060	36,585	417,837	2,178,758	-	-	-	<b>2,178,758</b>
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	-	34,470	125,674	13,174	-	18,390	28,777	220,484	-	-	6,794	<b>227,278</b>
<b>External Funding - Loans</b>	-	-	125,102	13,114	-	-	-	138,216	-	-	6,064	<b>144,280</b>
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	125,102	13,114	-	-	-	138,216	-	-	6,064	<b>144,280</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	-	34,470	572	60	-	18,390	28,777	82,268	-	-	730	<b>82,998</b>
Bilateral	-	34,470	572	60	-	3,520	28,777	67,398	-	-	730	<b>68,128</b>
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	-	-	-	14,870	-	14,870	-	-	-	<b>14,870</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	22,323	16,820	1,984	5	-	-	41,131	-	-	-	<b>41,131</b>
<b>Grand Total</b>	<b>64,708</b>	<b>1,403,021</b>	<b>914,740</b>	<b>199,691</b>	<b>51,934</b>	<b>104,310</b>	<b>590,936</b>	<b>3,329,341</b>	<b>2,270</b>	<b>912</b>	<b>425,526</b>	<b>3,758,048</b>

		2012/13									
		Funding of Education Providers									
		Total expenditures (recurrent & capital) of Financing Excluding Transfers Units									
										millions Ush	
	Public Administration (Central and Local)		Private		External Funding		Income generatio n	Total			
	MOES+Oth er	Local Gov	Household, Parents and individuals	NPIs	Loans	Grants					
<b>Pre-Education</b>	-	-	64,708	-	-	-	-	64,708			
Public schools	-	-	-	-	-	-	-	-			
Private schools	-	-	64,708	-	-	-	-	64,708			
Administration	-	-	-	-	-	-	-	-			
<b>Primary Education</b>	20,281	488,824	837,123	-	-	34,470	22,323	1,403,021			
Public schools	19,470	477,722	411,500	-	-	17,235	21,688	947,616			
Public Special Need schools	811	11,102	9,015	-	-	17,235	635	38,798			
Private schools	-	-	409,980	-	-	-	-	409,980			
Private Special Need schools	-	-	6,628	-	-	-	-	6,628			
Administration	-	-	-	-	-	-	-	-			
<b>Lower Secondary Education</b>	10,909	132,968	628,369	-	125,102	572	16,820	914,740			
Public schools	9,929	103,755	389,203	-	125,102	572	14,671	643,232			
Public Not USE schools	906	24,624	53,385	-	-	-	2,020	80,935			
Public Special Needs schools	74	1,533	1,863	-	-	-	128	3,597			
Private schools	-	3,057	181,780	-	-	-	-	184,837			
Private Special Need schools	-	-	2,138	-	-	-	-	2,138			
Administration	-	-	-	-	-	-	-	-			
<b>Upper Secondary Education</b>	653	17,805	166,077	-	13,114	60	1,984	199,691			
Public schools	345	9,320	51,787	-	13,114	60	1,246	75,871			
Public Not USE schools	299	8,125	30,925	-	-	-	715	40,063			
Public Special Needs schools	9	184	475	-	-	-	23	691			
Private schools	-	176	82,116	-	-	-	-	82,292			
Private Special Need schools	-	-	774	-	-	-	-	774			
Administration	-	-	-	-	-	-	-	-			
<b>Teacher Training Education</b>	10,250	13,619	28,060	-	-	-	5	51,934			
Public Primary Teachers Colleges	3,660	13,619	17,657	-	-	-	5	34,940			
Private Primary Teachers Colleges	-	-	936	-	-	-	-	936			
Public National Teachers Colleges	6,590	-	9,468	-	-	-	-	16,058			
Administration	-	-	-	-	-	-	-	-			
<b>BTVET</b>	34,566	14,769	36,585	-	-	18,390	-	104,310			
Public BTVET	34,566	14,769	17,848	-	-	18,390	-	85,573			
Private BTVET	-	-	18,737	-	-	-	-	18,737			
Administration	-	-	-	-	-	-	-	-			
<b>Higher Education</b>	144,323	-	417,837	-	-	28,777	-	590,936			
Public Universities	144,323	-	178,977	-	-	22,334	-	345,635			
Public Colleges	-	-	51,554	-	-	6,442	-	57,996			
Private Universities	-	-	116,475	-	-	-	-	116,475			
Private Colleges	-	-	70,830	-	-	-	-	70,830			
Administration	-	-	-	-	-	-	-	-			
<b>Non-Formal Education</b>	2,270	-	-	-	-	-	-	2,270			
Non Formal Centres	2,270	-	-	-	-	-	-	2,270			
Administration	-	-	-	-	-	-	-	-			
<b>Adult Education</b>	912	-	-	-	-	-	-	912			
<b>General Administration</b>	106,405	312,326	-	-	6,064	730	-	425,526			
Central Government	106,405	-	-	-	6,064	730	-	113,199			
Local Government	-	312,326	-	-	-	-	-	312,326			
<b>TOTAL</b>	330,569	980,312	2,178,758	-	144,280	82,998	41,131	3,758,048			

2012/13

Expenditures of Education Providers

Total expenditures (recurrent & capital) of Production Units

USD

	Direct financing of educational institutions														Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Goods and Services Required for School Attendance				Private Tuition	Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid	Transfers Received				
	Employee cost		Other recurrent expenditure			Capital	Salaries	Boarding, meals, school health and Transport	Capital		Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)										
	Teaching Staff	Non teaching Staff	teaching and Learning Materials	Other																				
<b>Pre-Education</b>	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	16,496	-	-	-	-	64,708				
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Private schools	-	-	-	33,831	-	-	14,381	-	48,212	4,816	1,470	4,603	5,607	-	16,496	-	-	-	-	64,708				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Primary Education</b>	489,111	-	23,113	329,457	38,501	-	166,131	-	1,046,313	72,351	17,172	141,917	125,268	-	356,708	-	100	-	-	1,403,021				
Public UPE schools	477,961	-	20,635	117,870	23,208	-	75,802	-	715,475	50,895	7,845	98,276	75,124	-	232,141	-	100	-	-	947,616				
Public Special Need schools	11,150	-	2,478	3,088	15,294	-	1,703	-	33,713	1,115	172	2,153	1,646	-	5,085	-	-	-	-	38,798				
Private schools	-	-	-	205,182	-	-	87,216	-	292,399	20,018	9,009	40,828	47,726	-	117,581	-	-	-	-	409,980				
Private Special Needs schools	-	-	-	3,317	-	-	1,410	-	4,727	324	146	660	772	-	1,901	-	-	-	-	6,628				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Lower Secondary Education</b>	121,628	5,068	13,142	297,660	95,032	-	144,616	-	677,146	26,034	15,346	74,352	121,861	-	237,593	-	-	-	-	914,740				
Public schools	97,293	4,091	12,889	185,301	93,357	-	94,038	-	486,969	17,047	6,979	47,089	85,148	-	156,263	-	-	-	-	643,232				
Public Not USE schools	22,854	974	238	20,959	1,576	-	12,900	-	59,501	2,338	957	6,459	11,679	-	21,434	-	-	-	-	80,935				
Public Special Needs schools	1,481	2	15	790	99	-	462	-	2,850	82	33	225	408	-	748	-	-	-	-	3,597				
Private schools	-	-	-	89,593	-	-	36,784	-	126,376	6,491	7,290	20,340	24,340	-	58,461	-	-	-	-	184,837				
Private Special Needs schools	-	-	-	1,018	-	-	433	-	1,450	76	86	239	286	-	687	-	-	-	-	2,138				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Upper Secondary Education</b>	16,474	690	1,417	88,306	9,519	-	43,860	-	160,265	4,391	4,268	15,270	15,498	-	39,426	-	-	-	-	199,691				
Public schools	8,743	368	1,336	27,740	8,968	-	15,207	-	62,364	1,387	831	5,222	6,068	-	13,508	-	-	-	-	75,871				
Public Not USE schools	7,551	321	79	14,435	536	-	9,075	-	31,997	828	496	3,118	3,623	-	8,066	-	-	-	-	40,063				
Public Special Needs schools	180	0	2	229	14	-	142	-	567	13	8	48	56	-	124	-	-	-	-	691				
Private schools	-	-	-	45,474	-	-	19,255	-	64,729	2,143	2,905	6,817	5,697	-	17,563	-	-	-	-	82,292				
Private Special Needs schools	-	-	-	427	-	-	182	-	609	20	27	64	54	-	166	-	-	-	-	774				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Teacher Training Education</b>	15,580	1,111	-	16,745	3,409	-	8,200	-	45,045	88	1,675	2,282	2,845	-	6,890	-	-	-	-	51,934				
Public Primary Teachers College	12,508	1,111	-	7,938	3,409	-	4,920	-	29,886	69	1,339	1,621	2,026	-	5,055	-	-	-	-	34,940				
Private Primary Teachers College	-	-	-	494	-	-	210	-	704	13	62	85	73	-	232	-	-	-	-	936				
National Teachers Colleges	3,072	-	-	8,313	-	-	3,070	-	14,456	6	274	577	746	-	1,603	-	-	-	-	16,058				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>BTJET</b>	13,812	166	-	42,602	28,577	-	9,286	-	94,443	333	2,617	3,371	3,546	-	9,867	-	787	-	-	104,310				
Public BTJET	13,812	166	-	32,713	28,577	-	5,083	-	80,351	72	1,383	1,674	2,093	-	5,222	-	787	-	-	85,573				
Private BTJET	-	-	-	9,889	-	-	4,203	-	14,092	261	1,234	1,697	1,452	-	4,645	-	-	-	-	18,737				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Higher Education</b>	60,905	30,573	-	253,004	28,988	-	132,207	-	505,677	710	15,397	22,267	46,884	-	85,259	-	41,065	-	-	590,936				
Public Universities	60,905	30,573	-	123,835	25,762	-	71,330	-	312,405	120	5,688	11,957	15,464	-	33,229	-	34,632	-	-	345,635				
Public Colleges	-	-	-	27,736	3,226	-	17,762	-	48,725	33	1,587	3,336	4,315	-	9,272	-	6,433	-	-	57,996				
Private Universities	-	-	-	63,075	-	-	26,811	-	89,886	346	5,051	4,336	16,855	-	26,589	-	-	-	-	116,475				
Private Colleges	-	-	-	38,357	-	-	16,304	-	54,661	211	3,072	2,637	10,250	-	16,169	-	-	-	-	70,830				
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Non-Formal Education</b>	-	-	-	2,270	-	-	-	-	2,270	-	-	-	-	-	-	-	-	-	-	-	2,270			
Non Formal Centres	-	-	-	2,270	-	-	-	-	2,270	-	-	-	-	-	-	-	-	-	-	-	2,270			
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Adult Education</b>	-	32	-	278	601	-	-	-	912	-	-	-	-	-	-	-	-	-	-	912				
General Administration	378	165,408	-	245,225	14,514	-	-	-	425,526	-	-	-	-	-	-	-	-	-	-	425,526				
Central Government	378	13,592	-	89,026	10,203	-	-	-	113,199	-	-	-	-	-	-	-	-	-	-	113,199				
Local Government	-	151,816	-	156,200	4,311	-	-	-	312,326	-	-	-	-	-	-	-	-	-	-	312,326				
<b>Total</b>	717,889	203,048	37,672	1,309,378	219,140	-	518,681	-	3,005,809	108,723	57,946	264,062	321,508	-	752,239	-	41,952	-	-	3,758,048				

# YEAR 2014

Total Resources of Education Providers - All sources of Funding														2013/14													
	Direct financing of educational institutions									Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers								
	Teaching Activities, General administration and support					Ancillary Services				Goods and Services Required for School Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarship and Support to Families	Other transfers paid		Transfers Received							
	Employee cost		Other recurrent expenditure			Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	Textbooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition													
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital																						
<b>Pre-Education</b>	-	-	-	34,830	-	-	14,805	-	49,634	4,958	1,514	4,738	5,772	-	16,983	-	-	-	-	66,617							
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Private schools	-	-	-	34,830	-	-	14,805	-	49,634	4,958	1,514	4,738	5,772	-	16,983	-	-	-	-	66,617							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Primary Education</b>	611,614	310	20,123	389,787	61,492	-	191,388	-	1,274,713	78,976	19,868	155,324	140,185	-	394,352	-	7	-	-	1,669,066							
Public schools	597,922	-	17,167	119,802	44,907	-	76,553	-	856,352	51,952	8,008	100,319	76,686	-	236,965	-	7	-	-	1,093,317							
Public Special Need schools	13,692	-	2,956	3,071	16,584	-	1,557	-	37,860	1,024	158	1,977	1,511	-	4,670	-	-	-	-	42,530							
Private schools	-	-	-	262,440	-	-	111,555	-	373,995	25,604	11,524	52,221	61,045	-	150,393	-	-	-	-	524,388							
Private Special Need schools	-	-	-	4,054	-	-	1,723	-	5,777	395	178	807	943	-	2,323	-	-	-	-	8,100							
Administration	-	310	-	420	-	-	-	-	730	-	-	-	-	-	-	-	-	-	-	730							
<b>Lower Secondary Education</b>	147,162	6,317	16,455	302,856	153,967	-	171,110	-	797,867	27,548	15,642	78,365	129,988	-	251,543	-	360	-	-	1,049,050							
Public schools	118,881	5,160	16,242	179,399	148,968	-	107,218	-	575,867	18,886	7,732	52,168	94,334	-	173,120	-	317	-	-	748,670							
Public Not USE schools	26,559	1,153	201	22,251	1,921	-	14,042	-	66,126	2,473	1,012	6,830	12,351	-	22,667	-	42	-	-	88,751							
Public Special Needs schools	1,722	4	12	758	155	-	458	-	3,110	76	31	210	380	-	697	-	1	-	-	3,805							
Private schools	-	-	-	82,329	-	-	34,159	-	116,488	6,028	6,770	18,889	22,603	-	54,290	-	-	-	-	170,778							
Private Special Need schools	-	-	-	1,139	-	-	484	-	1,624	85	96	268	320	-	770	-	-	-	-	2,393							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Upper Secondary Education</b>	19,015	817	1,758	77,359	16,077	-	40,377	-	155,404	3,974	3,740	13,914	14,304	-	35,932	-	38	-	-	191,298							
Public schools	10,045	436	1,690	25,218	15,426	-	15,318	-	68,133	1,376	825	5,181	6,020	-	13,402	-	24	-	-	81,511							
Public Not USE schools	8,763	380	66	13,860	633	-	8,806	-	32,508	792	474	2,981	3,464	-	7,711	-	14	-	-	40,206							
Public Special Needs schools	207	1	2	189	19	-	118	-	535	10	6	39	45	-	101	-	0	-	-	636							
Private schools	-	-	-	37,744	-	-	15,988	-	53,732	1,779	2,413	5,661	4,731	-	14,583	-	-	-	-	68,316							
Private Special Need schools	-	-	-	348	-	-	148	-	496	16	22	52	44	-	135	-	-	-	-	631							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Teacher Training Education</b>	16,047	1,183	-	17,858	3,054	-	8,435	-	46,578	91	1,726	2,351	2,929	-	7,097	-	-	-	-	53,675							
Public Primary Teachers College	13,317	1,183	-	8,583	3,054	-	5,068	-	31,203	71	1,379	1,669	2,087	-	5,207	-	-	-	-	36,410							
Private Primary Teachers College	-	-	-	535	-	-	227	-	762	14	67	92	78	-	251	-	-	-	-	1,013							
Public National Teachers College	2,731	-	-	8,741	-	-	3,140	-	14,612	6	281	590	763	-	1,639	-	-	-	-	16,252							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>BTVET</b>	14,013	279	-	56,592	30,987	-	8,948	-	110,819	312	2,518	3,236	3,428	-	9,495	-	2,198	-	-	119,065							
Public BTVET	14,013	279	-	47,114	30,987	-	5,071	-	97,464	71	1,380	1,671	2,089	-	5,211	-	949	-	-	102,675							
Private BTVET	-	-	-	9,121	-	-	3,877	-	12,998	241	1,139	1,565	1,339	-	4,284	-	1,249	-	-	17,282							
Administration	-	-	-	357	-	-	-	-	357	-	-	-	-	-	-	-	-	-	-	892							
<b>Higher Education</b>	70,119	32,081	-	320,832	51,345	-	168,050	-	642,428	899	19,563	28,371	59,529	-	108,362	-	33,228	-	-	750,789							
Public Universities	70,119	32,081	-	158,215	47,042	-	91,582	-	399,039	155	7,339	15,428	19,953	-	42,874	-	28,156	-	-	441,912							
Public Colleges	-	-	-	34,541	4,304	-	22,027	-	60,871	41	1,968	4,137	5,351	-	11,498	-	5,072	-	-	72,369							
Private Universities	-	-	-	87,150	-	-	37,045	-	124,194	479	6,979	5,991	23,289	-	36,738	-	-	-	-	160,932							
Private Colleges	-	-	-	40,927	-	-	17,397	-	58,323	225	3,277	2,814	10,937	-	17,252	-	-	-	-	75,576							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Non-Formal Education</b>	-	-	-	2,500	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	2,500							
Non Formal Centres	-	-	-	2,500	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	2,500							
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Adult education</b>	-	34	-	374	402	-	-	-	810	-	-	-	-	-	-	-	-	-	-	810							
<b>General Administration</b>	1,097	114,369	503	235,290	15,209	-	-	-	366,468	-	-	-	-	-	-	-	-	-	-	366,468							
Central Government	1,097	11,484	503	81,174	3,984	-	-	-	98,241	-	-	-	-	-	-	-	-	-	-	98,241							
Local Government	-	102,885	-	154,116	11,226	-	-	-	268,227	-	-	-	-	-	-	-	-	-	-	268,227							
<b>TOTAL</b>	879,068	155,391	38,839	1,438,278	332,532	-	603,114	-	3,447,222	116,758	64,571	286,299	356,135	-	823,764	-	35,830	-	-	4,269,338							

Income generation (Usage)	2013/14																				
	Direct financing of educational institutions									Household Payments outside of Education Institutions Goods and Services Required for School					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Attendance					domestic Students loans	Scholarshi p and Support to Families	Other transfers paid	Transfers Received		
	Employee cost		Other recurrent			Salaries	Boarding, meals, school health and Transport	Capital	Uniform		TextBooks/ Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition							
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital																
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	22,131	-	-	320	78	-	5,206	-	27,734	-	-	-	-	-	-	-	-	-	-	27,734	
Public schools	21,502	-	-	310	76	-	5,058	-	26,946	-	-	-	-	-	-	-	-	-	-	26,946	
Public Special Need schools	629	-	-	9	2	-	148	-	789	-	-	-	-	-	-	-	-	-	-	789	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	-	-	-	8,490	1,462	-	7,375	-	17,327	-	-	-	-	-	-	-	-	-	-	17,327	
Public schools	-	-	-	7,450	1,283	-	6,471	-	15,204	-	-	-	-	-	-	-	-	-	-	15,204	
Public Not USE schools	-	-	-	979	169	-	851	-	1,999	-	-	-	-	-	-	-	-	-	-	1,999	
Public Special Needs schools	-	-	-	61	10	-	53	-	124	-	-	-	-	-	-	-	-	-	-	124	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	-	-	-	889	153	-	772	-	1,814	-	-	-	-	-	-	-	-	-	-	1,814	
Public schools	-	-	-	566	97	-	492	-	1,155	-	-	-	-	-	-	-	-	-	-	1,155	
Public Not USE schools	-	-	-	316	54	-	274	-	645	-	-	-	-	-	-	-	-	-	-	645	
Public Special Needs schools	-	-	-	7	1	-	6	-	15	-	-	-	-	-	-	-	-	-	-	15	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	-	-	-	-	6	-	-	-	6	-	-	-	-	-	-	-	-	-	-	6	
Public Primary Teachers College	-	-	-	-	6	-	-	-	6	-	-	-	-	-	-	-	-	-	-	6	
Private Primary Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	22,131	-	-	9,699	1,698	-	13,353	-	46,881	-	-	-	-	-	-	-	-	-	-	46,881	



TOTAL LOCAL GOVERNMENT SPENDING

2013/2014																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions Goods and Services Required for School					Total Final Financing Excluding All Transfers	Transfer Between Financing Units				Total Financing Net Off Transfers	
	Teaching Activities, General administration and support					Ancillary Services			Total Provider	Attendance					domestic Students loans	Scholarshi p and Support to Families	Other transfers paid	Transfers Received		
	Employee cost		Other recurrent			Salaries	Boarding, meals, school health and Transport	Capital		Uniform	TextBooks/ Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital															
<b>Pre-Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Primary Education</b>	589,483	-	32	7,904	29,579	-	-	-	626,999	-	-	-	-	-	626,999	-	3	-	627,002	
Public schools	576,421	-	31	7,572	28,136	-	-	-	612,159	-	-	-	-	-	612,159	-	3	-	612,163	
Public Special Need schools	13,062	-	1	333	1,444	-	-	-	14,839	-	-	-	-	-	14,839	-	-	-	14,839	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Lower Secondary Education</b>	147,162	6,317	0	4,243	5,586	-	-	-	163,308	-	-	-	-	-	163,308	-	-	-	163,308	
Public schools	118,881	5,160	0	2,042	4,459	-	-	-	130,542	-	-	-	-	-	130,542	-	-	-	130,542	
Public Not USE schools	26,559	1,153	0	486	1,028	-	-	-	29,225	-	-	-	-	-	29,225	-	-	-	29,225	
Public Special Needs schools	1,722	4	0	30	99	-	-	-	1,856	-	-	-	-	-	1,856	-	-	-	1,856	
Private schools	-	-	-	-	1,685	-	-	-	1,685	-	-	-	-	-	1,685	-	-	-	1,685	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	19,015	817	0	445	748	-	-	-	21,025	-	-	-	-	-	21,025	-	-	-	21,025	
Public schools	10,045	436	0	184	397	-	-	-	11,062	-	-	-	-	-	11,062	-	-	-	11,062	
Public Not USE schools	8,763	380	0	160	339	-	-	-	9,643	-	-	-	-	-	9,643	-	-	-	9,643	
Public Special Needs schools	207	1	0	4	12	-	-	-	223	-	-	-	-	-	223	-	-	-	223	
Private schools	-	-	-	-	97	-	-	-	97	-	-	-	-	-	97	-	-	-	97	
Private Special Need schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	13,317	1,183	-	317	-	-	-	-	14,817	-	-	-	-	-	14,817	-	-	-	14,817	
Public Primary Teachers College	13,317	1,183	-	317	-	-	-	-	14,817	-	-	-	-	-	14,817	-	-	-	14,817	
Private Primary Teachers College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public National Teachers College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>BTVET</b>	11,863	279	-	6,910	549	-	-	-	19,602	-	-	-	-	-	19,602	-	474	-	20,076	
Public BTVET	11,863	279	-	6,910	549	-	-	-	19,602	-	-	-	-	-	19,602	-	474	-	20,076	
Private BTVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Higher Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>General Administration</b>	-	102,885	-	154,116	11,226	-	-	-	268,227	-	-	-	-	-	268,227	-	-	-	268,227	
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Government	-	102,885	-	154,116	11,226	-	-	-	268,227	-	-	-	-	-	268,227	-	-	-	268,227	
	780,841	111,482	32	173,936	47,688	-	-	-	1,113,978	-	-	-	-	-	1,113,978	-	478	-	1,114,455	



TOTAL PRIVATE FUNDING																				
2013/2014																				
	Direct financing of educational institutions								Household Payments outside of Education Institutions Goods and services required for school					Transfer Between Financing Units				Total Financing Net Off Transfers		
	Teaching Activities, General administration and support				Ancillary Services				Attendance					Total Final Financing Excluding All Transfers	domestic Students loans	Scholarshi p and Support to Families	Other transfers paid		Transfers Received	
	Employee cost		Other recurrent		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/ Supplies	Transport not organized by school	Others (Pocket money)							Private Tuition
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																
<b>Pre-Education</b>	-	-	-	<b>34,830</b>	-	-	<b>14,805</b>	-	<b>49,634</b>	<b>4,958</b>	<b>1,514</b>	<b>4,738</b>	<b>5,772</b>	-	<b>66,617</b>	-	-	-	-	<b>66,617</b>
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	34,830	-	-	14,805	-	49,634	4,958	1,514	4,738	5,772	-	66,617	-	-	-	-	66,617
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Education</b>	-	-	-	<b>380,338</b>	-	-	<b>186,182</b>	-	<b>566,520</b>	<b>78,976</b>	<b>19,868</b>	<b>155,324</b>	<b>140,185</b>	-	<b>960,872</b>	-	<b>3</b>	-	-	<b>960,868</b>
Public schools	-	-	-	111,644	-	-	71,495	-	183,138	51,952	8,008	100,319	76,686	-	420,104	-	3	-	-	420,101
Public Special Need schools	-	-	-	2,200	-	-	1,409	-	3,610	1,024	158	1,977	1,511	-	8,280	-	-	-	-	8,280
Private schools	-	-	-	262,440	-	-	111,555	-	373,995	25,604	11,524	52,221	61,045	-	524,388	-	-	-	-	524,388
Private Special Need schools	-	-	-	4,054	-	-	1,723	-	5,777	395	178	807	943	-	8,100	-	-	-	-	8,100
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lower Secondary Education</b>	-	-	-	<b>260,053</b>	-	-	<b>148,986</b>	-	<b>409,039</b>	<b>27,548</b>	<b>15,642</b>	<b>78,365</b>	<b>129,988</b>	-	<b>660,582</b>	-	<b>360</b>	-	-	<b>660,222</b>
Public schools	-	-	-	157,322	-	-	100,746	-	258,068	18,886	7,732	52,168	94,334	-	431,188	-	317	-	-	430,871
Public Not USE schools	-	-	-	20,598	-	-	13,191	-	33,789	2,473	1,012	6,830	12,351	-	56,456	-	42	-	-	56,415
Public Special Needs schools	-	-	-	633	-	-	405	-	1,039	76	31	210	380	-	1,735	-	1	-	-	1,734
Private schools	-	-	-	80,361	-	-	34,159	-	114,520	6,028	6,770	18,889	22,603	-	168,809	-	-	-	-	168,809
Private Special Need schools	-	-	-	1,139	-	-	484	-	1,624	85	96	268	320	-	2,393	-	-	-	-	2,393
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Upper Secondary Education</b>	-	-	-	<b>74,610</b>	-	-	<b>39,605</b>	-	<b>114,215</b>	<b>3,974</b>	<b>3,740</b>	<b>13,914</b>	<b>14,304</b>	-	<b>150,147</b>	-	<b>38</b>	-	-	<b>150,109</b>
Public schools	-	-	-	23,152	-	-	14,826	-	37,979	1,376	825	5,181	6,020	-	51,380	-	24	-	-	51,356
Public Not USE schools	-	-	-	13,322	-	-	8,531	-	21,853	792	474	2,981	3,464	-	29,565	-	14	-	-	29,551
Public Special Needs schools	-	-	-	174	-	-	112	-	286	10	6	39	45	-	387	-	0	-	-	387
Private schools	-	-	-	37,613	-	-	15,988	-	53,601	1,779	2,413	5,661	4,731	-	68,184	-	-	-	-	68,184
Private Special Need schools	-	-	-	348	-	-	148	-	496	16	22	52	44	-	631	-	-	-	-	631
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Teacher Training Education</b>	-	-	-	<b>13,352</b>	-	-	<b>8,435</b>	-	<b>21,787</b>	<b>91</b>	<b>1,726</b>	<b>2,351</b>	<b>2,929</b>	-	<b>28,884</b>	-	-	-	-	<b>28,884</b>
Public Primary Teachers College	-	-	-	7,913	-	-	5,068	-	12,981	71	1,379	1,669	2,087	-	18,188	-	-	-	-	18,188
Private Primary Teachers College	-	-	-	535	-	-	227	-	762	14	67	92	78	-	1,013	-	-	-	-	1,013
Public National Teachers College	-	-	-	4,904	-	-	3,140	-	8,044	6	281	590	763	-	9,683	-	-	-	-	9,683
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>BTJET</b>	-	-	-	<b>17,040</b>	-	-	<b>8,948</b>	-	<b>25,988</b>	<b>312</b>	<b>2,518</b>	<b>3,236</b>	<b>3,428</b>	-	<b>35,483</b>	-	<b>1,723</b>	-	-	<b>33,759</b>
Public BTJET	-	-	-	7,919	-	-	5,071	-	12,990	71	1,380	1,671	2,089	-	18,201	-	474	-	-	17,727
Private BTJET	-	-	-	9,121	-	-	3,877	-	12,998	241	1,139	1,565	1,339	-	17,282	-	1,249	-	-	17,282
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,249
<b>Higher Education</b>	-	-	-	<b>290,730</b>	-	-	<b>158,602</b>	-	<b>449,332</b>	<b>899</b>	<b>19,563</b>	<b>28,371</b>	<b>59,529</b>	-	<b>557,694</b>	-	<b>16,614</b>	-	-	<b>541,080</b>
Public Universities	-	-	-	128,257	-	-	82,134	-	210,391	155	7,339	15,428	19,953	-	253,265	-	14,078	-	-	239,187
Public Colleges	-	-	-	34,396	-	-	22,027	-	56,423	41	1,968	4,137	5,351	-	67,921	-	2,536	-	-	65,385
Private Universities	-	-	-	87,150	-	-	37,045	-	124,194	479	6,979	5,991	23,289	-	160,932	-	-	-	-	160,932
Private Colleges	-	-	-	40,927	-	-	17,397	-	58,323	225	3,277	2,814	10,937	-	75,576	-	-	-	-	75,576
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Formal Education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Formal Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adult education</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Administration</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	<b>1,070,952</b>	-	-	<b>565,563</b>	-	<b>1,636,515</b>	<b>116,758</b>	<b>64,571</b>	<b>286,299</b>	<b>356,135</b>	-	<b>2,460,279</b>	-	<b>18,738</b>	-	-	<b>2,441,540</b>



2013/14

Financing of Educational Activities

Total expenditures (recurrent & capital) of Financing Net Off Transefer Units

millions Ush

	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	644,174	170,462	21,933	24,785	49,333	178,513	1,089,200	2,500	810	346,257	1,438,766
Ministry of Education and Sports (MOES)	-	17,172	7,153	908	9,968	29,189	178,513	242,903	2,500	-	73,187	318,590
Education Services Commission	-	-	-	-	-	-	-	-	-	-	4,843	4,843
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	810	-	810
Ministry of Water and Environment	-	-	-	-	-	68	-	68	-	-	-	68
Ministry of Local government	-	627,002	163,308	21,025	14,817	20,076	-	846,228	-	-	268,227	1,114,455
<b>Private</b>	66,617	960,868	660,222	150,109	28,884	33,759	541,080	2,441,540	-	-	-	2,441,540
Household, Parents and individuals	66,617	960,868	660,222	150,109	28,884	33,759	541,080	2,441,540	-	-	-	2,441,540
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	-	36,289	201,040	17,441	-	35,972	31,197	321,939	-	-	20,211	342,150
<b>External Funding - Loans</b>	-	-	165,432	17,341	-	-	16,646	199,420	-	-	20,211	219,631
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	165,432	17,341	-	-	16,646	199,420	-	-	20,211	219,631
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	-	36,289	35,608	100	-	35,972	14,550	122,520	-	-	-	122,520
Bilateral	-	36,289	955	100	-	17,380	14,550	69,274	-	-	-	69,274
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	-	-	-	18,592	-	18,592	-	-	-	18,592
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	34,653	-	-	-	-	34,653	-	-	-	34,653
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	27,734	17,327	1,814	6	-	-	46,881	-	-	-	46,881
<b>Grand Total</b>	<b>66,617</b>	<b>1,669,066</b>	<b>1,049,050</b>	<b>191,298</b>	<b>53,675</b>	<b>119,065</b>	<b>750,789</b>	<b>3,899,560</b>	<b>2,500</b>	<b>810</b>	<b>366,468</b>	<b>4,269,338</b>

Financing of Educational Activities												
Total expenditures (recurrent & capital) of Initial Financing Units												
												millions Ush
	Education System								Non-Formal Education	Adult Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	BTVET	Higher Education	Total				
<b>Public Administration (Central and Local)</b>	-	644,174	170,462	21,933	24,785	49,333	178,513	1,089,200	2,500	810	346,257	1,438,766
Ministry of Education and Sports (MOES)	-	17,172	7,153	908	9,968	29,189	178,513	242,903	2,500	-	73,187	<b>318,590</b>
Education Services Commission	-	-	-	-	-	-	-	-	-	-	4,843	<b>4,843</b>
Ministry of Gender, Labour & Social Development	-	-	-	-	-	-	-	-	-	810	-	<b>810</b>
Ministry of Water and Environment	-	-	-	-	-	68	-	68	-	-	-	<b>68</b>
Ministry of Local government	-	627,002	163,308	21,025	14,817	20,076	-	846,228	-	-	268,227	<b>1,114,455</b>
<b>Private</b>	66,617	960,868	660,222	150,109	28,884	33,759	541,080	2,441,540	-	-	-	2,441,540
Household, Parents and individuals	66,617	960,868	660,222	150,109	28,884	33,759	541,080	2,441,540	-	-	-	<b>2,441,540</b>
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Development Partner</b>	-	36,289	201,040	17,441	-	35,972	31,197	321,939	-	-	20,211	342,150
<b>External Funding - Loans</b>	-	-	165,432	17,341	-	-	16,646	199,420	-	-	20,211	219,631
Bilateral	-	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	165,432	17,341	-	-	16,646	199,420	-	-	20,211	<b>219,631</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>External Funding - Grants</b>	-	36,289	35,608	100	-	35,972	14,550	122,520	-	-	-	122,520
Bilateral	-	36,289	955	100	-	17,380	14,550	69,274	-	-	-	<b>69,274</b>
International Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
Multilateral	-	-	-	-	-	18,592	-	18,592	-	-	-	<b>18,592</b>
NGO	-	-	-	-	-	-	-	-	-	-	-	-
UN Agencies	-	-	34,653	-	-	-	-	34,653	-	-	-	<b>34,653</b>
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Income generation (Usage)</b>	-	27,734	17,327	1,814	6	-	-	46,881	-	-	-	<b>46,881</b>
<b>Grand Total</b>	<b>66,617</b>	<b>1,669,066</b>	<b>1,049,050</b>	<b>191,298</b>	<b>53,675</b>	<b>119,065</b>	<b>750,789</b>	<b>3,899,560</b>	<b>2,500</b>	<b>810</b>	<b>366,468</b>	<b>4,269,338</b>

		2013/14							
		Funding of Education Providers							
		Total expenditures (recurrent & capital) of Financing Excluding Transfers Units							
								millions Ush	
	Public Administration (Central and Local)		Private		External Funding		Income generati on	Total	
	MOES+Oth er	Local Gov	Household, Parents and individuals	NPIs	Loans	Grants			
<b>Pre-Education</b>	-	-	66,617	-	-	-	-	66,617	
Public schools	-	-	-	-	-	-	-	-	
Private schools	-	-	66,617	-	-	-	-	66,617	
Administration	-	-	-	-	-	-	-	-	
<b>Primary Education</b>	17,172	627,002	960,868	-	36,289	27,734	-	1,669,066	
Public schools	16,329	612,163	420,101	-	17,779	26,946	-	1,093,317	
Public Special Need schools	843	14,839	8,280	-	17,779	789	-	42,530	
Private schools	-	-	524,388	-	-	-	-	524,388	
Private Special Need schools	-	-	8,100	-	-	-	-	8,100	
Administration	-	-	-	-	730	-	-	730	
<b>Lower Secondary Education</b>	7,153	163,308	660,222	-	165,432	35,608	17,327	1,049,050	
Public schools	5,666	130,542	430,871	-	165,432	955	15,204	748,670	
Public Not USE schools	1,113	29,225	56,415	-	-	-	1,999	88,751	
Public Special Needs schools	91	1,856	1,734	-	-	-	124	3,805	
Private schools	283	1,685	168,809	-	-	-	-	170,778	
Private Special Need schools	-	-	2,393	-	-	-	-	2,393	
Administration	-	-	-	-	-	-	-	-	
<b>Upper Secondary Education</b>	908	21,025	150,109	-	17,341	100	1,814	191,298	
Public schools	496	11,062	51,356	-	17,341	100	1,155	81,511	
Public Not USE schools	367	9,643	29,551	-	-	-	645	40,206	
Public Special Needs schools	11	223	387	-	-	-	15	636	
Private schools	34	97	68,184	-	-	-	-	68,316	
Private Special Need schools	-	-	631	-	-	-	-	631	
Administration	-	-	-	-	-	-	-	-	
<b>Teacher Training Education</b>	9,968	14,817	28,884	-	-	-	6	53,675	
Public Primary Teachers Colleges	3,400	14,817	18,188	-	-	-	6	36,410	
Private Primary Teachers Colleges	-	-	1,013	-	-	-	-	1,013	
Public National Teachers Colleges	6,568	-	9,683	-	-	-	-	16,252	
Administration	-	-	-	-	-	-	-	-	
<b>BTVET</b>	29,257	20,076	33,759	-	35,972	-	-	119,065	
Public BTVET	29,257	20,076	17,727	-	35,615	-	-	102,675	
Private BTVET	-	-	17,282	-	-	-	-	17,282	
Administration	-	-	(1,249)	-	357	-	-	(892)	
<b>Higher Education</b>	178,513	-	541,080	-	16,646	14,550	-	750,789	
Public Universities	178,513	-	239,187	-	12,920	11,293	-	441,912	
Public Colleges	-	-	65,385	-	3,727	3,257	-	72,369	
Private Universities	-	-	160,932	-	-	-	-	160,932	
Private Colleges	-	-	75,576	-	-	-	-	75,576	
Administration	-	-	-	-	-	-	-	-	
<b>Non-Formal Education</b>	2,500	-	-	-	-	-	-	2,500	
Non Formal Centres	2,500	-	-	-	-	-	-	2,500	
Administration	-	-	-	-	-	-	-	-	
<b>Adult Education</b>	810	-	-	-	-	-	-	810	
<b>General Administration</b>	78,030	268,227	-	-	20,211	-	-	366,468	
Central Government	78,030	-	-	-	20,211	-	-	98,241	
Local Government	-	268,227	-	-	-	-	-	268,227	
<b>TOTAL</b>	324,311	1,114,455	2,441,540	-	219,631	122,520	46,881	4,269,338	

2013/14

Expenditures of Education Providers

Total expenditures (recurrent & capital) of Production Units

USD

	Direct financing of educational institutions																Household Payments outside of Education Institutions					Transfer Between Financing Units				Total Financing Net Off Transfers
	Teaching Activities, General administration and support								Ancillary Services				Goods and Services Required for School Attendance					Total Final Financing Excluding All Transfers	domestic Students	Scholarship and Support to Families	Other transfers paid	Transfers Received				
	Employee cost		Other recurrent expenditure		Capital	Salaries	Boarding, meals, school health and Transport	Capital	Total Provider	Uniform	TextBooks/Supplies	Transport not organized by school	Others (Pocket money)	Private Tuition												
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent																						
<b>Pre-Education</b>	-	-	-	34,830	-	-	14,805	-	49,634	4,958	1,514	4,738	5,772	-	16,983	-	-	-	-	66,617						
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Private schools	-	-	-	34,830	-	-	14,805	-	49,634	4,958	1,514	4,738	5,772	-	16,983	-	-	-	-	66,617						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Primary Education</b>	611,614	310	20,123	389,787	61,492	-	191,388	-	1,274,713	78,976	19,868	155,324	140,185	-	394,352	-	7	-	-	1,669,066						
Public UPE schools	597,922	-	17,167	119,802	44,907	-	76,553	-	856,352	51,952	8,008	100,319	76,686	-	236,965	-	7	-	-	1,093,317						
Public Special Need schools	13,692	-	2,956	3,071	16,584	-	1,557	-	37,860	1,024	158	1,977	1,511	-	4,670	-	-	-	-	42,530						
Private schools	-	-	-	262,440	-	-	111,555	-	373,995	25,604	11,524	52,221	61,045	-	150,393	-	-	-	-	524,388						
Private Special Needs schools	-	-	-	4,054	-	-	1,723	-	5,777	395	178	807	943	-	2,323	-	-	-	-	8,100						
Administration	-	310	-	420	-	-	-	-	730	-	-	-	-	-	-	-	-	-	-	730						
<b>Lower Secondary Education</b>	147,162	6,317	16,455	302,856	153,967	-	171,110	-	797,867	27,548	15,642	78,365	129,988	-	251,543	-	360	-	-	1,049,050						
Public schools	118,881	5,160	16,242	179,399	148,968	-	107,218	-	575,867	18,886	7,732	52,168	94,334	-	173,120	-	317	-	-	748,670						
Public Not USE schools	26,559	1,153	201	22,251	1,921	-	14,042	-	66,126	2,473	1,012	6,830	12,351	-	22,667	-	42	-	-	88,751						
Public Special Needs schools	1,722	4	12	758	155	-	458	-	3,110	76	31	210	380	-	697	-	1	-	-	3,805						
Private schools	-	-	-	82,329	-	-	34,159	-	116,488	6,028	6,770	18,889	22,603	-	54,290	-	-	-	-	170,778						
Private Special Needs schools	-	-	-	1,139	-	-	484	-	1,624	85	96	268	320	-	770	-	-	-	-	2,393						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Upper Secondary Education</b>	19,015	817	1,758	77,359	16,077	-	40,377	-	155,404	3,974	3,740	13,914	14,304	-	35,932	-	38	-	-	191,298						
Public schools	10,045	436	1,690	25,218	15,426	-	15,318	-	68,133	1,376	825	5,181	6,020	-	13,402	-	24	-	-	81,511						
Public Not USE schools	8,763	380	66	13,860	633	-	8,806	-	32,508	792	474	2,981	3,464	-	7,711	-	14	-	-	40,206						
Public Special Needs schools	207	1	2	189	19	-	118	-	535	10	6	39	45	-	101	-	0	-	-	636						
Private schools	-	-	-	37,744	-	-	15,988	-	53,732	1,779	2,413	5,661	4,731	-	14,583	-	-	-	-	68,316						
Private Special Needs schools	-	-	-	348	-	-	148	-	496	16	22	52	44	-	135	-	-	-	-	631						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Teacher Training Education</b>	16,047	1,183	-	17,858	3,054	-	8,435	-	46,578	91	1,726	2,351	2,929	-	7,097	-	-	-	-	53,675						
Public Primary Teachers College	13,317	1,183	-	8,583	3,054	-	5,068	-	31,203	71	1,379	1,669	2,087	-	5,207	-	-	-	-	36,410						
Private Primary Teachers College	-	-	-	535	-	-	227	-	762	14	67	92	78	-	251	-	-	-	-	1,013						
National Teachers Colleges	2,731	-	-	8,741	-	-	3,140	-	14,612	6	281	590	763	-	1,639	-	-	-	-	16,252						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>BTVET</b>	14,013	279	-	56,592	30,987	-	8,948	-	110,819	312	2,518	3,236	3,428	-	9,495	-	2,198	-	-	119,065						
Public BTVET	14,013	279	-	47,114	30,987	-	5,071	-	97,464	71	1,380	1,671	2,089	-	5,211	-	949	-	-	102,675						
Private BTVET	-	-	-	9,121	-	-	3,877	-	12,998	241	1,139	1,565	1,339	-	4,284	-	1,249	-	-	17,282						
Administration	-	-	-	357	-	-	-	-	357	-	-	-	-	-	-	-	-	-	-	892						
<b>Higher Education</b>	70,119	32,081	-	320,832	51,345	-	168,050	-	642,428	899	19,563	28,371	59,529	-	108,362	-	33,228	-	-	750,789						
Public Universities	70,119	32,081	-	158,215	47,042	-	91,582	-	399,039	155	7,339	15,428	19,953	-	42,874	-	28,156	-	-	441,512						
Public Colleges	-	-	-	34,541	4,304	-	22,027	-	60,871	41	1,968	4,137	5,351	-	11,498	-	5,072	-	-	72,369						
Private Universities	-	-	-	87,150	-	-	37,045	-	124,194	479	6,979	5,991	23,289	-	36,738	-	-	-	-	160,932						
Private Colleges	-	-	-	40,927	-	-	17,397	-	58,323	225	3,277	2,814	10,937	-	17,252	-	-	-	-	75,576						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Non-Formal Education</b>	-	-	-	2,500	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	2,500						
Non Formal Centres	-	-	-	2,500	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	2,500						
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Adult Education</b>	-	34	-	374	402	-	-	-	810	-	-	-	-	-	-	-	-	-	-	810						
<b>General Administration</b>	1,097	114,369	503	235,290	15,209	-	-	-	366,468	-	-	-	-	-	-	-	-	-	-	366,468						
Central Government	1,097	11,484	503	81,174	3,984	-	-	-	98,241	-	-	-	-	-	-	-	-	-	-	98,241						
Local Government	-	102,885	-	154,116	11,226	-	-	-	268,227	-	-	-	-	-	-	-	-	-	-	268,227						
	879,068	155,391	38,839	1,438,278	332,532	-	603,114	-	3,447,222	116,758	64,571	286,299	356,135	-	823,764	-	35,830	-	-	4,269,338						