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UIS Workshop on Education Financing:

Expenditures by nature in educational institutions (Table B3 of the questionnaire)

Dakar, May-30 to June-03, 2016



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Includes expenditure from all sources:

- government
- private
- international community



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Includes expenditure from all sources; i.e. government, private and international :

Note: Only direct expenditure in educational institutions is disaggregated by nature

1. Intergovernmental transfers are internal to the government sector and netted out in the total
2. funds from transfers for education to the private sector will be spent by these entities directly inside and outside educational institutions. For example, financial aid to students is a transfer from the government to households, and is not included in direct expenditure in educational institutions.

Two main expenditures categories: current expenditure & capital expenditure

1. Current expenditure (*expenditure for educational goods and services consumed within the current year and which would have to be renewed if needed in the following year*). Two main sub-categories:

1.1. staff compensation

1.1.1. teaching staff compensation

1.1.2. non teaching staff compensation

1.2. current expenditure other than for staff compensation

1.2.1 school books and teaching materials,

1.2.2. ancillary services, and

1.2.3. administration and other activities

Note: All expenditure on staff compensation should be reported in gross terms, i.e. before subtracting any taxes or employee contributions for pensions, social security or other purposes. *Refer to pages 32-33 for details and examples of current expenditures.*

Two main expenditures categories: current expenditure & capital expenditure

2. Capital expenditure on education is expenditure for education goods or assets that yield benefits for a period of more than one year. E.g: construction, renovation and major repairs of buildings and the purchase of heavy equipment or vehicles.

Note: *while some items such as computers, desks and chairs, school books and teaching materials may yield benefits for more than a year, they should be included in current expenditures category.*

Refer to page 34 of the UIS instruction manual

B3: Expenditure by nature and ISCED level

Split by ISCED 2011 levels

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

Expenditure by institutions and nature

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

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

Mapping education financing: flows and dimensions

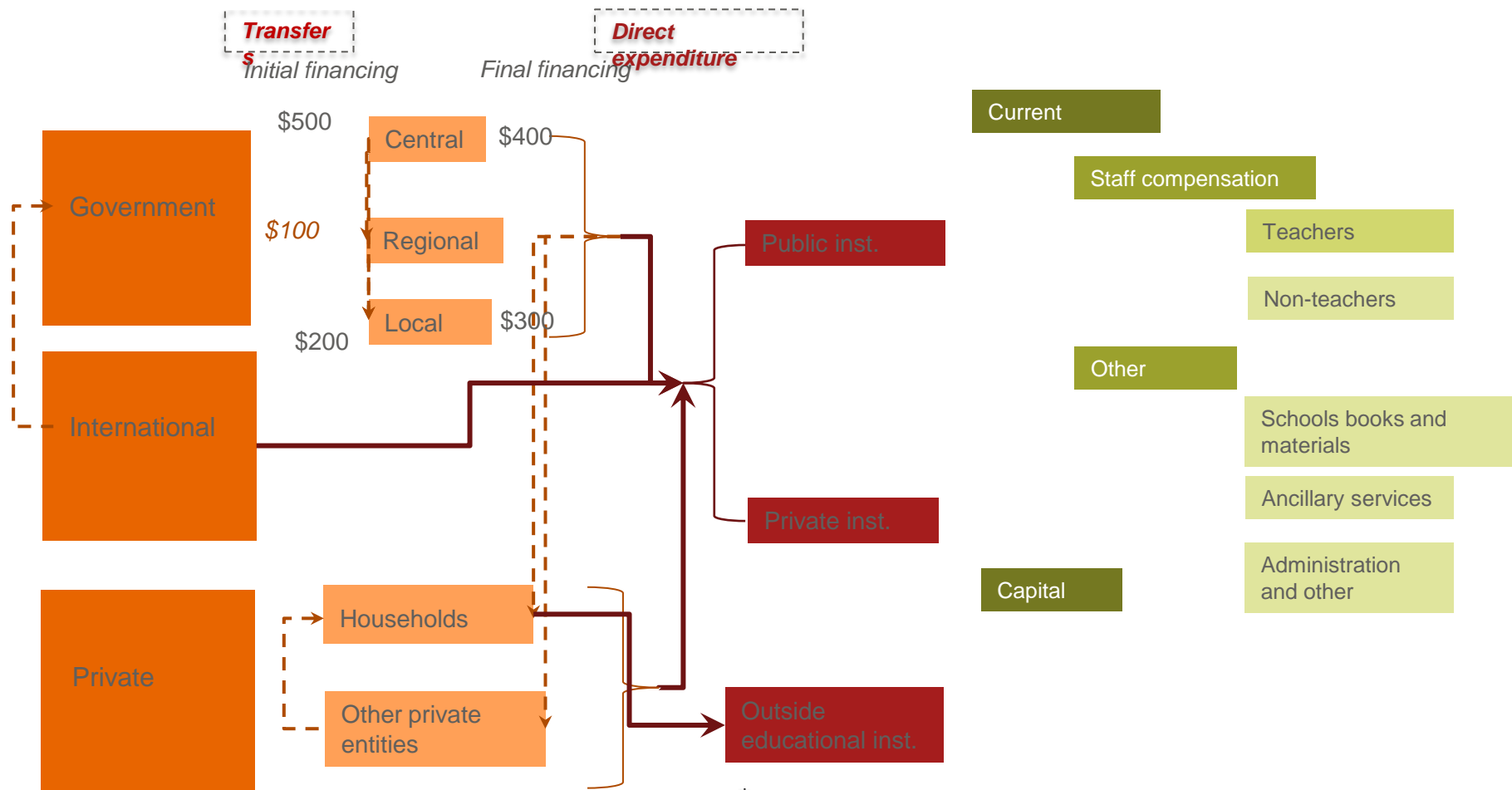
To which level of education does the expenditure benefit?(4)

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

Who produces the education services? (2)

What is the nature of expenditure? (3)



Thank you
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