

Introduction to financing Education - financial flows

Workshop on Educational Expenditure

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Levels assessed in UIS Questionnaire on Educational Expenditure

ISCED 2011

ISCED 01: Early Childhood Educational Development

ISCED 02: Pre-primary

ISCED level 1: Primary

ISCED level 2: Lower secondary

ISCED level 3: Upper secondary

ISCED level 4: Post-secondary non-tertiary

ISCED level 5: Short-cycle tertiary education

ISCED level 6: Bachelor's or equivalent level

ISCED level 7: Master's or equivalent level

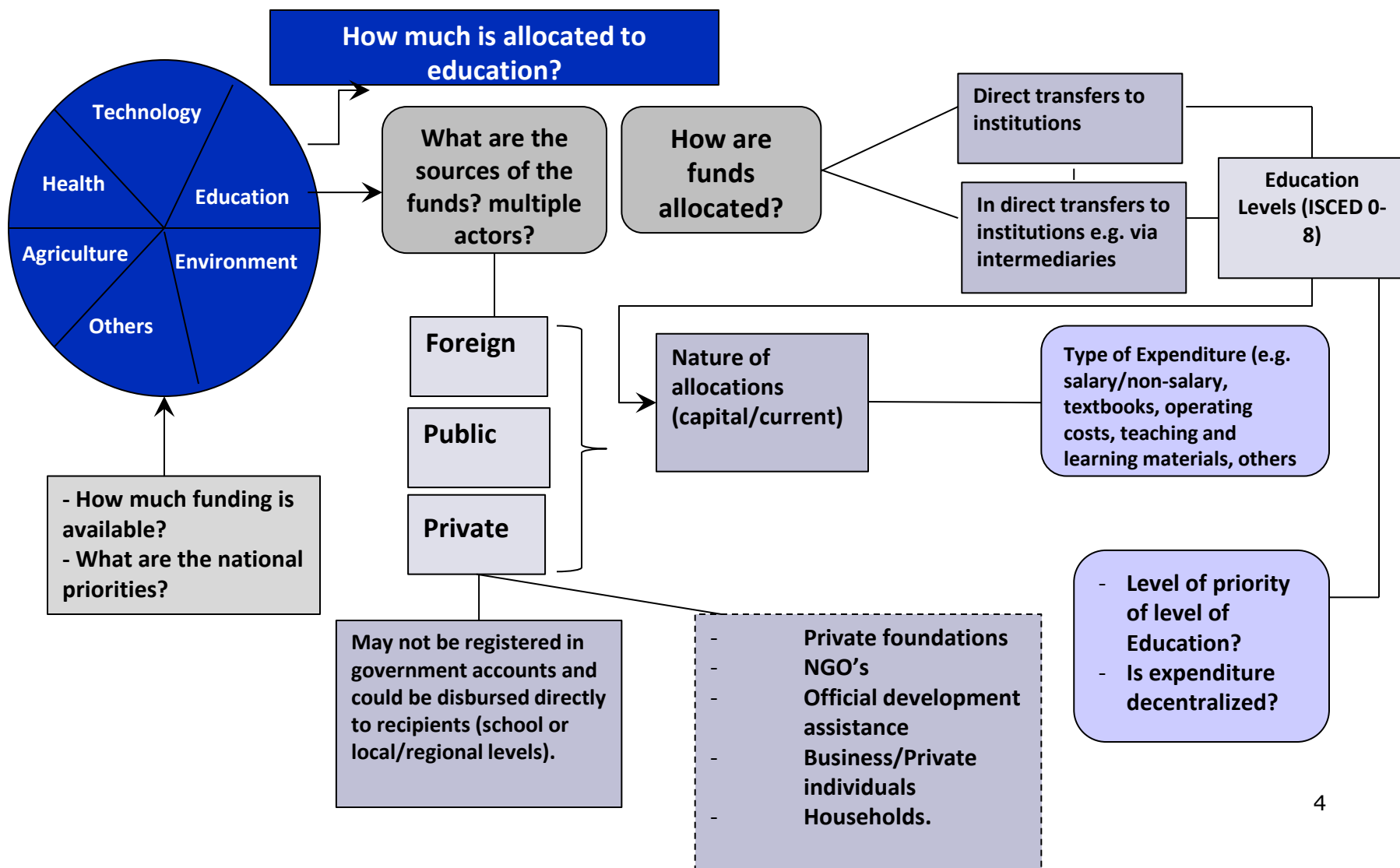
ISCED level 8: Doctoral or equivalent level

- Education systems vary across countries;
- ISCED - **International Standard classification of Education** – internationally agreed definitions to enhance the internationally comparability of indicators.

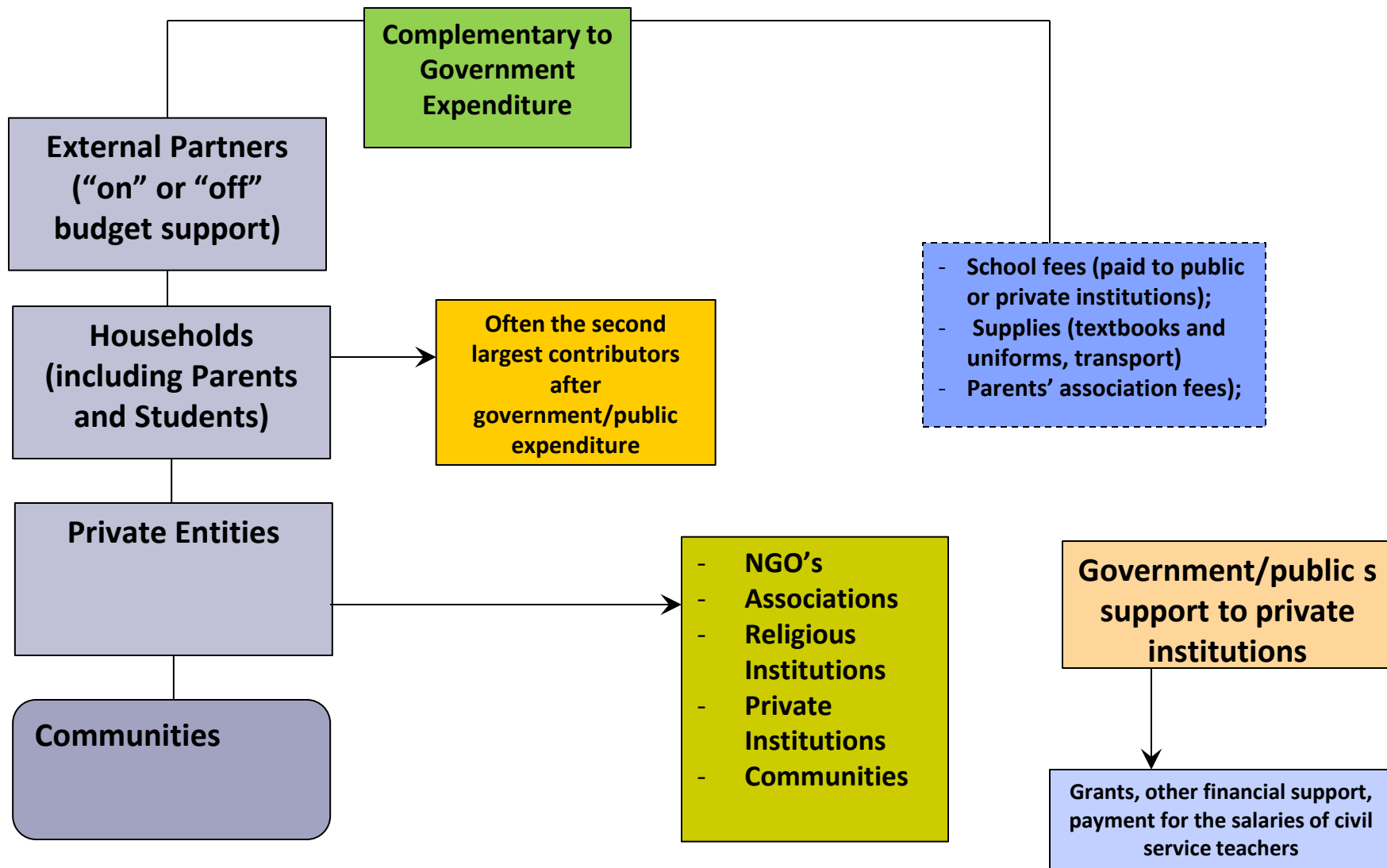
Typical Sources of Education Financing – multiple actors

- **Government/Public** – often the largest contributor to the education sector and/or most sectors of the economy;
- **Income** generated by schools;
- **External** (grants or loans channelled via government accounts or directly to institutions);
- **Households** (mainly parents);
- **Private organizations** (NGO's) that may directly fund programmes in schools or act as “intermediaries”
- **Local administrations** (local communities) that manage some aspect of education at local levels.

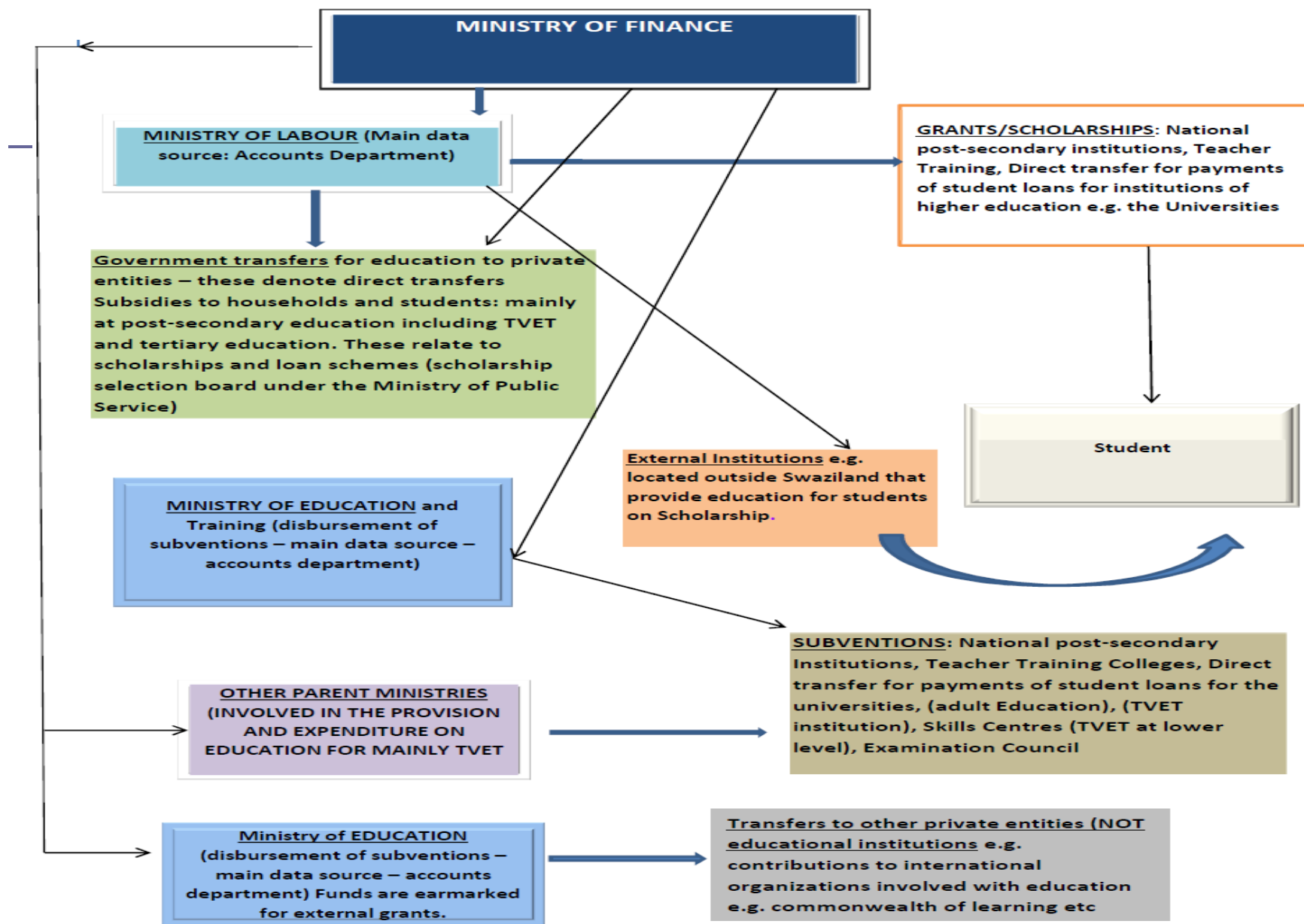
Mapping financial education flows



Mapping Private education financial flows



Mapping several actors in education financing;




Tracking expenditure on education- public and private sources (e.g. EMIS)

- Some administrative data could be sourced directly from institutions e.g. school level (including private institutions); not all survey instruments capture sufficient information on all dimensions requested in UIS QB;
- Some financing that may be directed at institutions may not be recorded in government records (e.g. those channelled by external entities that support education);
- Quality of data collected at the school level may vary;
- Other sources** – household surveys, or other sample based surveys

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SECTION J. SCHOOL FINANCE AND EXPENDITURE

J.1 GENERAL FINANCES FOR THE PREVIOUS SCHOOL YEAR

 Instructions

Please complete finances for the **previous school year**. The section below should only be completed with information on **actual cash accounting received and spent and not on budgeted or planned**. If an item of revenue (income) or expenditure is not included in the list below please include it under **Other**. BEAM payments cater for schools fees hence should be part of the tuition fees.

SCHOOL REVENUE / INCOME	AMOUNT USD	EXPENDITURE	AMOUNT USD
Tuition Fees		Textbooks, stationary etc.	
Building Levy		Practical subject equipment	
School/SDC/SDA Levy		Water, light, sanitary charges	
Boarding Levy		Communication Services	
Per Capita Grants		Salaries	
Salary Grants		Trips	
External Aid		Buildings	
Building Grants		School management	
Rentals		Fringe benefits	
General Purpose Fund		Repairs	
Boarding fees		Sport, Arts and Culture	
Transport		Boarding	
Exams		Teacher Training	
School management		Exams	
School activities including sport		Other	
Other			
TOTAL REVENUE		TOTAL EXPENDITURE	

J.2 FEES FOR THE SCHOOL CALENDAR YEAR

Current Academic Year (Please calculate full amount payable per year by each pupil)	Amount USD
1. Fees per pupil for the school calendar year	
2. Boarding fees per pupil for the school calendar year	
3. Combined levy per pupil per term that have been agreed by SDC and MoPSE	

Tracking expenditure on education-private sources (e.g Household Surveys)

- Often conducted by national statistical offices;
- Often based on “self-reporting” – validity concerns;
- Coverage and frequency of household surveys vary across countries;
- Consistency with UIS definitions not guaranteed;
- It is crucial to determine the extent of private expenditure on education at the HH level in relation to public expenditure. If substantive, additional surveys may be warranted.

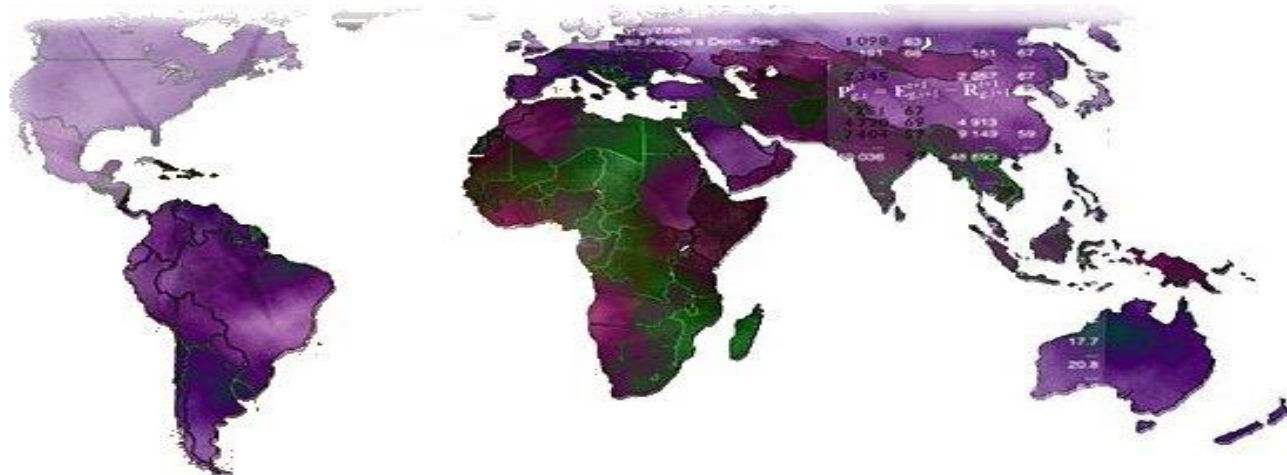
2.4 EXPENDITURES FOR EDUCATION AND TRAINING FOR PUBLIC AND PRIVATE EDUCATIONAL INSTITUTIONS DURING THE 12 MONTHS PRIOR TO THE SURVEY PERIOD
Expenditure on the following must not be included:
 School bags: See Section 12, item 12.6.2
 Travelling expenses: See Section 15, appropriate items
 Clothing: See Section 10, appropriate items

Item	Value for the 12 months					
	Number of household members attending	Public Institutions Paid by you or by means of loans	Paid by means of grants, non-refundable bursaries, etc.	Number of household members attending	Private Institutions Paid by you or by means of loans	Paid by means of grants, non-refundable bursaries, etc.
2.4.1 Tuition (including correspondence courses and school fees) and attendance fees (towards participation in conferences, etc.)						
a. Day-care mothers, crèches and play-groups						
b. Pre-primary education						
c. Primary education (includes literacy programmes for students too old for primary school)						
d. Secondary education (includes out-of-school secondary education for adults and young people)						
e. Tertiary education						
f. Education not definable by level (excl. driving and music lessons, recreational, sport or tourist activities, etc.)						
1. Vocational training						
2. Computer certification schools						
3. Other (including language classes)						
g. Excursions, field trips (other lessons, see also Section 13, item 13.2.2)						
h. Other, specify						

Item	Value for the 12 months					
	Number of household members attending	Public Institutions Paid by you or by means of loans	Paid by means of grants, non-refundable bursaries, etc.	Number of household members attending	Private Institutions Paid by you or by means of loans	Paid by means of grants, non-refundable bursaries, etc.
2.4.2 Boarding fees						
a. Schools						
b. Teachers' training and technical colleges						
c. Universities						
2.4.3 Textbooks						
2.4.4 Other (e.g. junior laptops, training and adult education), specify						
TOTAL VALUE (2.4.1 - 2.4.4)						

Considerations

- Consider **all potential sources** of data; it may not be possible to capture all sources (e.g. private sources);
- Understand the **proportion of expenditure assigned to each level of education**; some are substantive, others “negligible.”;
- **Internal coordination** of data collection may be required to complete UIS questionnaire on educational expenditure - e.g. “formalization” of data collection from entities outside the Ministry of Education/Finance may be necessary to ensure coverage of data reported to UIS.
- Consider cases where certain education levels have been devolved (local administration and financing at these levels (if applicable));



Thank you



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