UIS Workshop on Education Financing:

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

*Dakar, May-30 to June-03, 2016*
Includes expenditure from all sources:

- government
- private
- international community
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

#### Expenditure by institutions and nature

**EXPENDITURE IN PUBLIC INSTITUTIONS**

Current expenditure on staff compensation

<table>
<thead>
<tr>
<th></th>
<th>ISCED 01</th>
<th>ISCED 02</th>
<th>ISCED 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching staff</td>
<td></td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Non-teaching staff</td>
<td></td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure on staff compensation</td>
<td></td>
<td>195</td>
<td></td>
</tr>
</tbody>
</table>

Current expenditure other than for staff compensation

<table>
<thead>
<tr>
<th></th>
<th>ISCED 01</th>
<th>ISCED 02</th>
<th>ISCED 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>School books and teaching material</td>
<td></td>
<td>X included in X12</td>
<td></td>
</tr>
<tr>
<td>Ancillary services</td>
<td>X11</td>
<td>X included in X12</td>
<td></td>
</tr>
<tr>
<td>Administration and other activities</td>
<td>X12</td>
<td></td>
<td>200 includes X10 and X11</td>
</tr>
<tr>
<td>Total: Current expenditure other than for staff compensation</td>
<td>X13</td>
<td></td>
<td>200</td>
</tr>
<tr>
<td>Total: Current expenditure</td>
<td>X14</td>
<td></td>
<td>395</td>
</tr>
</tbody>
</table>

Capital expenditure

<table>
<thead>
<tr>
<th></th>
<th>ISCED 01</th>
<th>ISCED 02</th>
<th>ISCED 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital expenditure</td>
<td>X15</td>
<td></td>
<td>75</td>
</tr>
<tr>
<td>Total: Expenditure in public institutions</td>
<td></td>
<td></td>
<td>470</td>
</tr>
</tbody>
</table>

#### Split by ISCED 2011 levels

#### If not possible to disaggregate,
Please use the ‘X’ and ‘W’ codes

### Notes

- 'X' codes indicate data is available but not disaggregated.
- 'W' codes indicate data is not available.

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**UNESCO INSTITUTE FOR STATISTICS**
Mapping education financing: flows and dimensions

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

<table>
<thead>
<tr>
<th>ECD</th>
<th>Pre-primary</th>
<th>Primary</th>
<th>Lower sec.</th>
<th>Upper sec.</th>
<th>Post-sec. non tertiary</th>
<th>Tertiary</th>
</tr>
</thead>
</table>

Who funds education? (1)  
- Government
- International
- Private

Who produces the education services? (2)  
- Central
- Regional
- Local

What is the nature of expenditure? (3)  
- Current
  - Staff compensation
    - Teachers
    - Non-teachers
  - Other
    - Schools books and materials
    - Ancillary services
    - Administration and other
- Capital

Direct expenditure

Final financing

Initial financing

Transfer

$500

$100

$200

$400

$300

$300

$400

$300

$500
Thank you

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