Introduction to UIS’ questionnaire B on education financing
Introduction

• Scope and Coverage of UIS questionnaire B
• Format of new Questionnaire B
• Key definitions and dimensions
• Differences between QB 2014 and previous years
• Major challenges in filling QB
Scope and coverage of UIS’ data collection on education expenditures

- International comparability ➔ Harmonization
- Expenditure on formal education only (initial and adult)—same programs as reported through questionnaires on pupils, teachers, graduates (A,C)
- Education expenditure comprises:
  - Expenditure on educational core services (teachers, school buildings, teaching materials, books, etc.)
  - Expenditure on educational services other than instruction (administration, policy formulation, curriculum development, school feeding, supervision, etc.)
- Actual rather than budgeted expenditure, for the requested reference year
- Expenditure taking place within the borders of the country
  - National schools abroad not included
Format of new questionnaire B

4 sheets:

- **VaL_Instruction:** cover page with basic instructions
- **VaL_B1:** General information, contact and metadata
- **B2 and B3 sheets:** Tables of education expenditure
  - Each table= ISCED levels in columns, with sources and destination as rows for B2, and institutions and nature for B3

- **Structure of data reported:**
  - **Codes for missing data:**
    - **Z** – category not applicable
      (previously code ‘a’)
    - **X** – data included elsewhere
    - **W** – includes data from another category
      (new code)
    - **M** – data missing or not available
**Who funds education? (1)**

- **Transfers**
- **Government**
- **International**
- **Private**

**Who produces the education services? (2)**

- **Direct expenditure**
  - **Central**
  - **Regional**
  - **Local**
  - **Public inst.**
  - **Private inst.**
  - **Outside educational inst.**

**What is the nature of expenditure? (3)**

- **Current**
  - **Staff compensation**
    - **Teachers**
    - **Non-teachers**
  - **Other**
    - **School books and materials**
    - **Ancillary services**
    - **Admin**

**Capital**

**Domain and coverage: like QA and QC**

- **Formal education**
- **Within the borders of the country**

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

- **ECD**
- **Pre-primary**
- **Primary**
- **Lower sec.**
- **Upper sec.**
- **Post-sec. non tert.**
- **Tertiary**

**ISCED 2011**

**Who benefits from the expenditure?**

- **Students abroad**

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**Numbers:**

- 14
- 6
- 1
- 5
- 13
- 10
- 11
- 12
- 15
- 16
- 10
- 4/W
- 1/X
- 5a
- 7
- 8
- 12
- 13

**Diagram elements:**

- **D**
- **ECD**
- **Pre-primary**
- **Primary**
- **Lower sec.**
- **Upper sec.**
- **Post-sec. non tert.**
- **Tertiary**

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**Unsourced diagram elements:**

- **United Nations Educational, Scientific and Cultural Organization (UNESCO)**
- **UNESCO Institute for Statistics (UIS)**
# B2: Sources and destination (by ISCED level)

<table>
<thead>
<tr>
<th>GOVERNMENT SOURCES</th>
<th>Early childhood educational development</th>
<th>Pre-primary</th>
<th>Primary</th>
<th>Lower</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ISCED 01</td>
<td>ISCED 02</td>
<td>ISCED 1</td>
<td></td>
</tr>
<tr>
<td><strong>CENTRAL GOVERNMENT EXPENDITURE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct expenditure for public institutions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct expenditure for private institutions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Direct expenditure for all educational institutions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>of C5: Direct expenditure designated for capital</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental transfers for education</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net transfers to regional governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net transfers to local governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Intergovernmental transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers and payments for education to the private sector</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidies to households and students</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers and payments to other non-educational private entities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Transfers and payments to the private sector</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Central government expenditure for education</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Central government expenditure for education</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REGIONAL GOVERNMENT EXPENDITURE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct expenditure for educational institutions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct expenditure for public institutions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Expenditure by source/financing unit**
- Direct expenditure
- Transfers between levels of government
- Transfers to private entities

**Automatic totals**
### B3: Institutions and nature (by ISCED level)

#### Education expenditure by level of education, type of institution and nature

<table>
<thead>
<tr>
<th>EXPENDITURE IN PUBLIC INSTITUTIONS</th>
<th>Early childhood educational development</th>
<th>Pre-primary</th>
<th>Primary</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISCED 01</td>
<td>X1</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Teaching staff</td>
<td>X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-teaching staff</td>
<td>X5</td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure on staff compensation</td>
<td>X6</td>
<td>195</td>
<td></td>
</tr>
<tr>
<td>Current expenditure other than for staff compensation</td>
<td>X10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School books and teaching material</td>
<td>X10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ancillary services</td>
<td>X11</td>
<td>X</td>
<td>included in X12</td>
</tr>
<tr>
<td>Administration and other activities</td>
<td>X12</td>
<td>X</td>
<td>included in X12</td>
</tr>
<tr>
<td>Total: Current expenditure other than for staff compensation</td>
<td>X13</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure</td>
<td>X14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Current expenditure</td>
<td>X14</td>
<td>395</td>
<td></td>
</tr>
<tr>
<td>Capital expenditure</td>
<td>X15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital expenditure</td>
<td>X15</td>
<td></td>
<td>75</td>
</tr>
<tr>
<td>Total: Expenditure in public institutions</td>
<td>X15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Expenditure in public institutions</td>
<td>X20</td>
<td></td>
<td>470</td>
</tr>
</tbody>
</table>

#### Expenditure by institutions and nature

- If not possible to disaggregate, please use the 'X' and 'W' codes.

#### Split by ISCED 2011 levels

- ISCED 01
- ISCED 02
- ISCED 1
Key definitions: ISCED 2011 dimension

The **International Standard Classification of Education (ISCED)** is the official standard framework used to categorise and report cross-nationally comparable education statistics.

Classification variables relevant to QB:

- Level of education: 9 levels (0-8) as opposed to 7 (0-6) for ISCED 97
- Orientation: General/academic vs Vocational/Professional

- For detailed definitions of each ISCED 2011 level, please refer to the [official document](https://www.unesco.org) as well as your country’s ISCED mapping
# ISCED 1997 vs ISCED 2011

<table>
<thead>
<tr>
<th>ISCED 1997</th>
<th>ISCED 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISCED 01</td>
<td>-</td>
</tr>
<tr>
<td>ISCED 02</td>
<td>ISCED 0</td>
</tr>
<tr>
<td>ISCED level 1</td>
<td>ISCED level 1</td>
</tr>
<tr>
<td>ISCED level 2</td>
<td>ISCED level 2</td>
</tr>
<tr>
<td>ISCED level 3</td>
<td>ISCED level 3</td>
</tr>
<tr>
<td>ISCED level 4</td>
<td>ISCED level 4</td>
</tr>
<tr>
<td>ISCED level 5</td>
<td></td>
</tr>
<tr>
<td>ISCED level 6</td>
<td>ISCED level 5</td>
</tr>
<tr>
<td>ISCED level 7</td>
<td></td>
</tr>
<tr>
<td>ISCED level 8</td>
<td>ISCED level 6</td>
</tr>
</tbody>
</table>
Key definitions: dimensions sources/educational institutions

• **Sources:**
  
  – **Levels of government:** should have the authority to raise taxes within its territory and to spend some of its income according to its own priorities (ex. a regional office of a Ministry of the central government is expenditure by the central, not the regional, government)

  – Other **non-educational private entities:** companies or non-governmental organisations that are not educational institutions. (ex. a private school is an educational institutions, not a financing unit)

• **Educational institutions:** instructional and non-instructional (admin and support)

• Distinction between transfers between financing units and direct expenditure for educational institutions
Key definitions: dimension nature of expenditure

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

• By convention and to improve comparability, minor equipment items (ex. school books and teaching materials) are classified as **current expenditure**.

• **Staff compensation** includes salaries, contributions by employers and/or public authorities for staff retirement/pension programmes and social insurance, and other allowances and benefits.

➢ *For all definitions of terms used in QB, please refer to the Instruction Manual for the Survey on Formal Education of the UIS*
Changes from QB 2013 (and previous years)

- Columns (ISCED):
  - Adaptation to ISCED 2011 ➔ Addition of ISCED 01 (ECD)
  - Tertiary (5-8) merged into one
    - Of which: non-tertiary vocational programmes (25+35+45) (new)

- Rows:
  - Merging of gov. dependent and independent into one ‘private’ category
  - Disappearance of the .15 row and modification of ‘Educational institutions’ to include non-instructional institutions
  - Separate ‘outside’ row for financial aid to students abroad
  - Elimination of further disaggregation of non-teaching staff compensation

- B3 (formerly Table 2) can now cover either government only, or all sources, but must be specified in B1: general information

- Removal of Table 3—not asking for total government expenditure (all sectors) anymore, we are now using IMF data instead
Main challenges in filling QB

• Expenditure from private and international sources often missing

• Difficulties in identifying the nature or destination of some budget lines

• Difficulties in splitting expenditure by ISCED levels, especially for administration expenses: precision vs complexity. See methods for splitting

• Going from national classification to QB. See Education Finance Data template
Thank you
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