



NATIONAL EDUCATION ACCOUNT PROJECT PUBLIC AND EXTERNAL FINANCING REPORT 2009-2014 IN LAO PDR

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Acronyms

ADB	Asian Development Bank
AusAID	Australian Agency for International Development
BOL	Bank of Lao PDR
CBO	Community Based Organizations
COA	Chart of Accounts
DESB	District Education and Sports Bureau
DFS	District Finance Service
DNFE	Department of Non-Formal Education
DPs	Development Partners
ECCE	Early Childhood and Care Education
ECE, ECD	Early Childhood Education and Development
EFA-NPA	Education For All - National Planning of Action
ESDP	Education and Sports Development Plan
EU	European Union
FBO	Faith Based Organizations
GDP	Gross Domestic Product
GER	Gross Enrolment Ratio
GoL	Government of Laos
ICT	Information Communication and Technology
ID	Inspection Department
ID	Inspection Division
INGO	International Non-Governmental Organization
Lao PDR	Lao People's Democratic Republic
LSIS	Lao Social Indicator Survey
MoES	Ministry of Education and Sports
MoF	Ministry of Finance
MoFA	Ministry of Foreign Affairs
MoH	Ministry of Health
MOU	Memorandum of Understanding
MPI	Ministry of Planning and Investment
MTEF	Medium-Term Financial Framework
NEA	National Education Account
NER	Net Enrolment Ratio
NGPES	National Growth and Poverty Eradication Strategy
NSEDP	National Socio-Economic Development Plan
ODA	Official Development Assistance
PESS	Provincial Education and Sports Service
PFS	Provincial Finance Service
PIP	Public Investment Programme
SESDP	Secondary Education Sector Development Project
SHEP	Strengthening Higher Education Project
STVETP	Strengthening Technical and Vocational Education and Training Project
TVET	Technical and Vocational Education and Training

UN
UNICEF

United Nations
United Nations Children's Emergency Fund

Foreword

The Government of Lao PDR has expressed the importance of education in achieving its pivotal national development goal of enabling Lao PDR to graduate from the ranks of the least developed countries by 2020 and move to industrialization and modernity. Since 2010, the education's share of total government expenditure has increased, from 9.5 per cent in 2010 to 12.6 per cent in 2014. External funds spent on education also increased, but not steadily. One of many reasons was the global economic crisis of which countries are still recovering to date. Despite the increased funds spent on education, educational achievement and quality remain challenging in some sub-sectors. Hence, the need to develop a complete, systematic and quality education finance data collection is critically important for national policy-making and planning. As development partners mentioned during the dissemination, this report will reassure the donors to support the reform and the budget support recommendations. I will personally present this report to the National Assembly to advocate for more education funding in order to reach the 20 per cent of Government Of Lao PDR expenditure and 4 per cent of GDP to education finance as recommended by the international community to finance the fourth Sustainable Development Goal (SDG 4).

The project came at the best moment to be prepared for the implementation of the 8th Education and Sports Development Plan (2016-2020). The Lao PDR National Education Account (NEA) project provides a framework for measuring total national education from public, private, external sources and their usages by education institutions. It will give a snapshot of the education system by measuring the flow of funds and answering three key questions: i) Where does the money come from by examining the sources of educational funding – public and donors; ii) where does the money go by examining the expenditure by each level of education providers; and iii) what services are produced by looking at economic activities, such as school construction, providing learning materials, salaries for teaching and non-teaching staff, etc.

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 analyses, reports on globally accepted indicators and also highlights imbalances in distribution of education expenditures. It will especially help to serve as a basis for annual reporting and budget requests.

However, implementation of this programme had challenges such as in attaining information on expenditure from public sources like Provincial Education and Sports Services and line ministries. Similarly, it was also difficult to collect the information on expenditure from development partners, especially for contributions outside the government financial management system. Data collection from educational institutions was also not conducted, which caused the lack of insight into expenditure analysis by education providers.

We would like to extend our sincere appreciation to the Global Partnership for Education (GPE) for funding and IIEP-UNESCO for implementing the project. Special thanks to Mr. Ousmane Diouf (IIEP-UNESCO) for tirelessly providing the technical support, which gives the first ever comprehensive framework on financial flows within the sector.

We would also like to extend our sincere thanks to the Lao technical team, all organizations and individuals who have contributed and supported to making this project a success, to the Ministry of Education and Sports for leading the project, to all concerned line ministries, Provincial Education and Sports Services and development partners for providing valuable information to successfully complete this project.

Mrs. Sengdeuane LACHANTHABOUN

Hon. Minister of Education and Sports

The fundamental aim of a National Education Account (NEA) is to gain more clarity and comprehensive knowledge on education financing flows. This information is crucial for making informed policy decisions and directing resources to where they are needed most. In the case of Lao PDR, we have already begun to see the powerful impact an NEA can have on the country's ability to achieve inclusive and equitable quality education for all.

Prior to the development of the NEA, the government of Lao PDR was unaware that only 3.6 per cent of the country's Gross Domestic Product (GDP) goes towards education. This falls short of the 4 per cent of GDP recommended by the international community to attain the fourth Sustainable Development Goal (SDG 4). With this new information, the Ministry of Education can present the NEA findings to the National Assembly in an effort to increase the domestic resources allocated to education.

We look forward to seeing how the NEA will continue to shape Lao PDR's strong commitment to quality education. The national team in Lao should also be proud of itself for this tremendous work and we thank our partners – our IIEP team in Pôle de Dakar and the UNESCO Institute for Statistics – as well as the Global Partnership for Education for all of their support over the past three years.

Suzanne Grant Lewis
IIEP-UNESCO Director

Preface

Ministry of Education and Sports is the main Ministry delivering education services. It is composed of several sub-sectors from pre-education to higher education and universities. In addition, some other line ministries also provide education programs mostly for technical and vocational education and higher education. As education is the heart of human resource development, all of these programs are aimed at enhancing the country's human resource development capacity.

The provision of School Block Grants from pre-education to secondary education, plus the provision of free and compulsory education in primary 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 into account contributions from donors, parents and communities.

The National Education Account is a National project developed by Ministry of Education and Sports in collaboration with Ministry of Finance, Ministry of Planning and Investment and IIEP-UNESCO, which will focus on the accurate tracking of the financial flows to education over the period of five years (2010 - 2014). It will help in tracking the government budget allocations and monitor external contributions to education within the country through specific methodologies developed during the project. It will also identify the challenges that influenced the implementation of the project and set up a sustainable strategy for the collection, reporting and analysis of Government and External expenditure on education.

As we work towards graduating from being a least developed country by 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. 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 the Sustainable Development Goals (SDGs).

The main output from the project will be a comprehensive Lao National Education Account (NEA) Report with a focus on public and external financing. This report presents the financing mechanism of the education system in Lao PDR, processes and methodologies developed to collect the information, and the main result of the analysis of public and external expenditure on education. It also analyzes education financing flows so as to be integrated within the regular collection and use of statistics within the country.

As the education finance data is crucially indispensable for a better education planning, we would like to encourage all stakeholders in the implementation of this national education

account to support its development, institutionalization and sustainability for efficient use of resources as well as to inform policy and planning, by and beyond 2016.

Mr. Sisana BOUPHA

Director General Department of Finance

Executive Summary

BACKGROUND AND INTRODUCTION

Background: 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 Laos PDR was among the countries that benefited from the project. In this report therefore concentrates on the NEA in the Laos PDR.

Study objective: The overall objective of implementing the NEA project in the Lao PDR 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 limitations: While the implementation of the study was successful, the main challenge was to collect data from development partners that were implementing their projects outside the existing GoL existing structures. The other challenge was limited capacity among the national team members during the initial stages of implementation due to limited training.

To mitigate the limitations data was also collected in education institutions and participatory approach the study was adopted to build capacity at all stages of the study

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 (MoES) and local administration (PESS). 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.

External funding data was collected through three mechanisms; public financing system, donors accounting systems, and the education institutions. Data collection was collected at both central level and education institutions.

COUNTRY CONTEXT

Demography and History: The study report provided a country profile which highlights the geography and history of the Lao PDR. Demography and social background which highlights that the population was at 6,698,000 and the majority (80%) lives in rural areas. Average school life expectancy was at 8.3 with males spending more time in school (9.2) than females (7.4).

Economic Factors: The study also looked at key economic factors that have an impact on education funding. It reports that the Lao Republic is low income country with GDP at market prices of 11, 997,062,176.70 (current US\$), GDP per capita of US\$ 1793.47 and the annual economic growth rate of 7.52(GDP growth). Despite the unemployment, (% of total labor force) being as low as 1.4%, the poverty head count ratio was at 23.2 percent in the year 2012.

Governance: Lao PDR is governed by a Constitution, which states that the country is a people's democratic State where all powers belong to the people, and are exercised by the people and for the interests of the multi-ethnic people of all social strata with the workers, farmers and intelligentsia as key components. The three arms of government are the; legislature, executive and the judiciary.

Due to the decentralization that the country adopted, the local governments are also recognized as official governance structures.

Development Strategy: The long term development agenda for Lao PDR is outlined in the National Growth and Poverty Eradication Strategy (NGPES).

Public Spending: Public spending in Lao PDR is guided by the Law on the state budget. The state budget provides a projection of public revenues and expenditure approved annually by the National Assembly for implementation during the Fiscal Year which starts from 1 October to 30 September of the following year.

THE LAOS EDUCATION SYSTEM

Structure and Organization of the Education System in Laos: The education system in Lao PDR is categorized in levels as early childhood education, general education, vocational and technical education and the higher education.

Performance of the education sector from 2010 to 2014

Access to ECCE: The ECCE enrolment of aged 3 - 4 years old children in 2013-14 was 27.0% (female 27.3% and male 26.8%) surpassing the target set in the EFA-NPA. For 5 years old children, the ECCE enrolment in 2013-14 was 60.8% (Male 60.7% and Female 61%) which indicated that the 2015 target (55.0% in total) of ECCE enrolment of age 5 children was also surpassed.

Access to Primary Education: The Prime Minister issued the Decree of Order on Compulsory Primary Education in Lao PDR in 1996. By 2014, Lao PDR had achieved a net enrolment ratio (NER) of 98.5 percent, meeting national EFA and MDG target. However, survival rate to grade 5 remains low, at around 78 percent.

Internal Efficiency: Drop out and repetition rate still remain issues concern in the the education sector in Lao PDR. The dropout rate in primary education was dropped from 9.4% in 2006-07 to 5.5% in 2013-14. In terms of the primary repetition rate, there were disparities among the provinces. While the province with lowest repetition rate had only 2% repetition rate, the one with the highest had 14%. To achieve the universal primary education by 2015, increasing of survival rate was to improve at a much more rapid pace than it has been experienced in previous years. According to the past years observation, the Least Square Method shown the forecast for 2014-15 was 77.3%.

FINANCING MECHANISMS OF THE EDUCATION SYSTEM IN LAOS

The financing mechanisms of the education sector in Lao PDR were categorized in three types:

Public Financing Mechanisms: The main public education financing units are the MoES, MoH, the PESS and the DESB. The MoES receives recurrent and investment funding from the MoF for some pre-primary schools, secondary schools including ethnics schools, TVET schools in Vientiane capital city of Lao PDR. The District Education and Sports Bureau (DESB) receives financial resources from the PESS. The DESB will retain some of the funds for its functions and transfer the remaining funds to schools. The Ministry of Education budgeting process adopted a bottom up approach starting with the schools.

External financing mechanisms: Lao PDR's external sources come from development partners who are classified into two categories: multilateral and bilateral donors. Multilateral partners comprise of the World Bank, ADB, UN agencies and the bilateral development partners include AusAID, EU, Japan, Korea, China, Norway, France, Germany and Vietnam. The development partners provide the financial resources in form of grant aid, loan, and the trust fund.

Private Financing: Private financing units included, households, CBOs and FBOs.

PUBLIC EDUCATION EXPENDITURE IN LAO PDR

How much is spent on education: The study showed that there has been an increase in total amount of public funds (at current prices) from 2010 to 2014 from 123.89 Million USD to 392.62 respectively. The increase in education expenditure was been incurred whilst the economy was increasing at a decreasing rate. From 2012 to 2013 the education sector recorded a 94 percent increase in total public education expenditure. The main reason for this increase of teachers salaries and introduction of living cost allowance of 760,000 kip/month/person.

Education's share of total government expenditure: A two year point comparison (2010 and 2014) of the education's share of total government expenditure gives a picture of an increase from 9.5 percent in the year 2010 to 12.6 percentage in the year 2014 representing an average annual linear growth of 6.30 percent.

Public expenditure as percentage of GDP: The total GoL expenditure had been increasing from 609 in the year 2009 to 1,456 in the year 2014. Similarly the contribution of the GoL to the overall economy had been increasing as evidenced by the increasing GoL expenditure as percentage of GDP from 17.8 percent in 2009 to 26.6 percent in 2014. During the period 2010 to 2014, total GoL education expenditure as a percentage of GDP in Lao PDR ranged from 1.74 percent in 2010 to 3.34 percent in 2014.

Expenditure (economic nature) of the public financing units: The analysis using 2014 data showed that the majority of the expenditures (about 63.69 percent of the total expenditure) was for employee cost for teaching staff. Capital expenditure was about eleven percent (14.48 %) and other recurrent expenditures were 9.9 percent while the least on public expenditures were transfers on boarding, meals, school health and transport (0.2%).

Average public expenditure per student: The analysis showed that among the four (pre-education, primary, lower secondary and upper secondary) it was upper secondary that had the highest average public expenditure per student followed by pre education. Primary education was the one with the lowest average expenditure per student. Among tertiary and technical and vocation education, it was higher education that had the highest average public expenditure per student. Non formal education had the lowest average public expenditure per student among all the levels.

Average public funding per student: The average amount of funds GoL spent on a student at a university (higher education) was more than three times as much as a learner in either, primary or lower secondary or a child in pre-education. This means that expenditure for one student in a higher education could have been used to cover three students in primary school (or pre-education or lower secondary). On average, the GoL spent 601.06 for student at the university, 511.62 for a student in vocational and technical institution.

Average public expenditure for students in Teacher Training and Upper Secondary were 488 and 350 respectively. The least was a learner in non-formal learning institution who spent 17.05 from GoL.

EXTERNAL EXPENDITURE ON EDUCATION IN LAOS

How much is spent on education: The five year trend (2010 to 2014) of external education financing shows that external funds spent on education has not been steady. External funds spent on education in 2010 to 2012, increase d from 32.60 to 67.06 respectively and from 2012 to 2014 it started declining from 67.06 to 31.52.

Education's share of total External aid in Laos: While the total external expenditure for the Lao PDR had general decreased from 651.94 in 2010 to 232.15 in 2014 the education share of the total external expenditure had been increasing from 5.29 percent in 2010 to 13.58 percent in 2014.

External education expenditure as percentage of GDP: The analysis shows that the External education expenditure as a percentage of GDP declined from 0.48 percent in the year 2010 to 0.34 percent in 2011. From 2011 to 2012 it rose from 0.34 percent to 0.74 percent and from 2012 to 2014, the External education expenditure as a percentage of GDP declined from 0.74 percent to 0.27 percent.

External expenditure relative to Public education expenditure: The total education cost the percentage of external support has been decreasing over time. From the year 2009 the development partners contributed 24 percent of the total education cost which decreased to 21 percent in 2010 and decreased further to 15 percent in 2011. During the period under review that highest was in 2012 when the percentage of external expenditure reached 25 percent. In 2013 the percent decreased to from 25 percent in 2012 to 13 percent. Within the six year period the lowest contribution was in 2014 when the external expenditure was only 7 percent.

Expenditure (by economic nature) of the external financing units: Using the 2014 data, the external education funding was directed towards four categories namely; scholarship and support to families, scholarship and support to families, teaching and learning materials, capital, and other recurrent operations. Capital expenditure got the lion's share (19346 representing 61percent) of total external funding and other recurrent spent 8458 (about 27 percent) of the total. About 2475 was pent scholarships and support to families spent and 1240 on teaching learning materials representing 8 percent and 4 percent of the total external expenditure respectively.

Average external expenditure per student: From 2010 to 2013, average external expenditure per student for public intuitions in primary, pre-education, lower secondary and upper secondary were fluctuating in a similar pattern. For pre education the average external expenditure per student in 2009 was 18.12 which decreased to 11.67 in 2010. From 2010 to 2011 there was no significant decrease. However in 2012 the average external expenditure per student in public pre education rose to its peak (29.17) which later dropped to 14.52 in 2013 and then to its lowest (3.25) in 2014.

In tertiary education, the study showed that average external expenditure per public student for teacher training was at its highest in 2009 (97.15) which then significantly decrease to 5.56 in 2010 and then further decreased to 2.39 in 2011. Among all the education levels it was Technical and vocational training that had the higher average external expenditure per public student.

External funding of the education activities (level of education): There have been changes in percentages of external funding among the education levels. From the year 2009 to 2013, primary education was the main recipient of external funding while in 2014 the percentage of external funding allocated to primary education significantly decreased to from 46.10 percent in 2013 to 15.05. Teacher Training Education, Non-formal and General Administration were getting fewer resources throughout the six year period under review

Average external funding per student by education institutions: The 2014 data showed that the on average a student at technical and vocational institution was financed with 407.64 USD which was over seventy times as much as a student from primary school (5.71) and Pre-primary (3.98). A student at a higher learning institution had 150.95 while a student at lower secondary and non-formal education institutions had 19.58 and 11.02 as their externally financed funds

PLANNING, BUDGETING, AND FINANCIAL MANAGEMENT WITH PUBLIC AND EXTERNAL FUNDING IN LAOS

Economic factors affecting education financing: From 2010 to 2014 the economy of the Lao PDR has been increasing at a decreasing rate from 11.4 percent in 2010 to 8.3 percent with some fluctuations in between the years. The five year trend analysis showed that the inflation rates were decreasing from 9.9 percent in 2010 to 6.0 and then 4.1 percent for the years 2011 and 2012 respectively. From the year 2012 to 2013, the annual inflation rate increase to 8.1 percent before significantly declining to 0.3 percent in the year 2014.

Disbursement and budget performance and Accounting System: The National Assembly of the Lao PDR is responsible for approving the budget before the funds are disbursed to the implementing departments. Just like many developing countries the accounting system was initially paper based until 2008 when the new Treasury Budget System that uses a single, standard Chart of Accounts (COA) and budget nomenclature was rolled out over the country by the Ministry of Finance.

Procurement, Internal Control and Audit: Public procurement in Lao PDR is guided by the Lao PDR's Decree of the Prime Minister on Government Procurement of Goods, Construction, Maintenance and Service (2004).

The internal control in Government of Lao PDR is guided by Decree no. 0431/MF, April 2001 and audit is governed by the Prime Minister Decree No. 174/PM of 5 August 1998.

Aid fragmentation: The data from the study showed that to date aid for the education sector in Lao PDR is still fragmented. During the period under review it was observed that donors were still implementing their activities in fragmented manner.

CONCLUSION AND RECOMMENDATION

Conclusion

- The study filled the missing gap on comprehensive and coherent education finance statistics, which could be used for evidence-based planning, and projections that take into account key macroeconomic indicators
- The production of this report by the national team with supervision from the UNESCO team is evidence enough to conclude that the study has built the technical capacity in the collection and analysis of education finance statistics.
- The actual expenditure from public funding increased over the five year period at the average annual growth rate of about 32.98%.
- The performance of other economic variable such as government expenditure as a percentage of GDP and the total government expenditure affects the government expenditure on education.
- The main education expenditure was basically financed by public and other internally generated resources.
- The study revealed that that there were variations in total expenditure among different education levels.
- A combination of total enrolment and priority determined the expenditure on education level.
- The actual expenditure by economic nature depends on the level of education and the type of expenditure as to whether it was public or external.
- No External expenditure was used on staff (both teaching and non-teaching).
- Average public expenditure per student was highest in higher learning institutions and lowest in non-formal education institutions
- The PESS spend more than Ministry of Education and Sports and other Ministries. The PESS spend about 82% of the total public expenditure.

Recommendations

- The analyzed education expenditure data should be used to support the planning and budgeting.
- It is necessary to improve the databases – both Public and External – by using the online system for a better up-to-date data.
- Continue on improving the data collection questionnaires, especially on the external funding, in order to have a more coherent and productive data for the analysis and planning.
- Put in place structures or systems that will enhance data collection from external funders.
- While there is no rule of thumb as to what percentage should be allocated to each economic activity, the government should always balance its expenditure to ensure improved education outcomes.

The government of Lao PDR should continue demonstrating that the education sector is a priority by increasing the education's share as a percentage of government expenditure until the education sector is developed to the desired level.

Section 1 - Background of the study

A precise picture of education financing and expenditure is essential for policy monitoring and to inform the policy decisions for the national socio-economic development. Lao PDR was one of the 8 countries participating in the National Education Accounts Project. The purpose of this study was therefore to assess and set up in a coherent framework all Public and External financial flows in the field of Education in order to know the cost of it at different levels of education by expenditure categories.

To achieve the objectives, Lao PDR conducted a part of NEA; With Senegal, focusing on the *external funding* for education. Besides, the project also studied the government funding to provide a picture of government expenditure for education at National level. Rapid analysis was done for the comparison with external funding. The main objective of conducting this project was to mobilize information on the ways donor funds to the education sector are managed and reported; and also reviewing their integration in the government's budget sustainable.

To achieve this goal, the team has been gathering necessary data and information from various sources by ensuring the consistency of the data.

The data sets for the year 2008/09 to 2013/14, and this partly NEA aim to complement information on financial education statistics and become a reliable and permanent information system on educational expenditure in the future

This section provides the overall and specific objectives of the study and the study design that was adopted to ensure that the research questions are answered and there by achieving the study objectives. The study design highlights the data collection methods and sources of information. The section further highlights the study limitations in terms of data collection.

1.1 OBJECTIVE OF THE STUDY

The overall goal of this collaborative project was to improve the completeness and quality of education finance data available for national policy-making and international reporting. To that end, it had the following specific objectives:

1. To develop, test and agree on methods for:
 - a. Tracking budget allocations within the country
 - b. Estimating private expenditures on education
 - c. Monitoring external contributions to education
2. To develop international expertise and methodologies on National Education Accounts (NEAs), and put them into practice by implementing comprehensive NEAs in two countries
3. To set up/harmonize sustainable methods for the collection, reporting and analysis of government expenditure

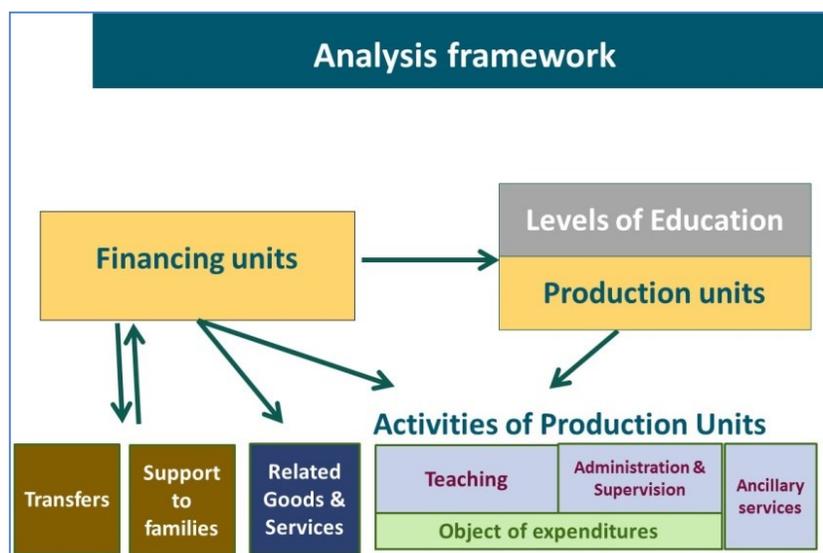
1.2 KEY RESEARCH QUESTIONS

The study focused in answering the following research questions:

- i. How much does the Education cost? ;
- ii. Who finances it? ; and
- iii. What are financing and cost structures at the different levels of education.

In order to respond to these questions, a cross-cutting analysis between the funding units and educational providers through economic activities was done. The framework below shows the financing units – both public and External - provide the funds on the educational development. The funds were disbursed to each level of education that provided the teaching-learning activities within schools or institutions. The transaction between these two units wer through the economic objects of expenditure in form of teaching activities such as salaries and allowances for teaching staff, for non-teaching staff, pedagogical materials, other recurrent, and capital, and ancillary services such as school meals, transport, and capital..

Figure 1: Analysis Framework



1.3 LIMITATIONS OF THE RESEARCH

Data Collection:

External Funding: The most challenging part was to get the information from the development partners except for World Bank and ADB, where the projects were managed under Ministry of Education and Sports. The questionnaires used in the study were attached with the Vice Minister's order and background/Objective of the project to more than 50 organizations including

multilateral, bilateral, NGOs and UN Agencies that had been working with Ministry of Education and Sports. Unfortunately, only some of them had returned the completed questionnaires.

A follow up consultation workshop by the NEA project team was organized at ICT building, Ministry of Education and Sports. The same organizations were invited to the workshop. Once again, only few of them attended the meeting.

The project team managed to collect information from the projects that were being implemented by the Ministry of Education and Sports. The team could not manage to collect information on the direct support in either cash or kinds to schools. Moreover, the information from some departments within the MOES that relates to the financial assistance was also missing, for instance: Students who got the scholarships to study abroad, assistance in Non-formal education, in-service training and study tour cost for teaching staff, and so on.

Public Funding: Ideally, all expenditure on education should be collected and consolidated in the National Education Account database in order to see the overall picture of expenditure on education. Unfortunately, collecting the data from other Ministries remained challenging. Although each Ministry has their own expenditure information classified by nomenclature, it was not usually disaggregated by spending unit, which means that the team had challenges to know how much each Ministry spent on each level of education and through which activities.

Consequently, to get this information, the team designed a special questionnaire to collect from schools, colleges and institutions under all ministries management so that the public funding picture was complete.

Other challenges

It was a very first time for the Ministry of Education and Sports to implement National Education Account in order to collect all information regarding the expenditure on education. Even though it was focusing mainly on External Funding, it remains very challenging for the team.

- The team members had limited capacity on the data analysis, interpretation and report writing;
- Lack of trainings for technical team members. Mostly, during the missions, it was learning and working at the same time, this sometimes resulted into misunderstanding;
- The methodology was not so clear at the beginning of the project. Throughout the work, the methodology kept changing and this affected timing of work;
- This work was kind of additional work from the routine work, so the timing was difficult for the team to meet up and finish the work on time;
- Lack of knowledge on the economic indicators (Definition, Methods of calculation and interpretation);
- Limited knowledge on using more professional tools for the work;

1.4 STUDY DESIGN AND THE DATA COLLECTION

This study focused on two main sources of funding: Public and External. Theoretically, the financing mechanism was different between public funding and external funding.

Sources of Information

Public Funding: the data was collected from the government including central and local administration. More specific, that means Ministry of Education and Sports – Department of Finance; Provincial Education and Sports Services; Department of finance or related departments under the Ministry of Finance and other ministries who own the educational institutions. Unfortunately, the line ministries were not be able to provide the required expenditure information in details, therefore the most appropriate units who provided this information would be the institutions themselves – finance division or the unit which was in charge of this stuff.

External Funding: the data collected from three sources:

- i. *Through Public Financing System:* In Lao PDR, an Official Development Assistant (ODA) - classified by Grant and Soft Loan - which the Lao PDR received from External source. Base on loan/grant agreement and project administration manual, the executing agency Ministry should organize consultation committee, steering committee, project working group and implementation unit. National Treasury, Ministry of Finance open bank account (designate account) at the Bank of Lao PDR to receive fund from the Donors to spent for project/program activities. The payment for the project was made for the directly from Donors and designated bank account.

The Ministry of Finance, External Finance Department has responsibility for disbursement direct from Grant or Loan account. National Treasury is responsible for disbursement from the designed account at the Bank of Lao PDR (BOL). Then, the Executing Agency Ministry keeps transection record and produce financial statement according to accounting rule and principle of Donor and Government of Lao PDR. Therefore, in this case, the executing agency Ministry was the unit that provided the information of expenditure.

- ii. *From the Donors' Accounting system:* there are some cases that the donors manage the funds themselves, for instance: China funds, UNICEF, GIZ etc. In this case, the data collection is more difficult than the first case. Hence, the data and information was requested form the donors through the data collection questionnaire.
- iii. *From schools or Institutions:* this case usually happens when the INGOs go directly to educational providers. It could be in cash or in kinds. In this case, the data is the most difficult to collect. The only way was to collect the information from the schools through which the project team integrated the questionnaire into the school census.

Data Collection

Public Funding: There were actually two sources of data, one for the local expenditure and the other for central data.

For the central data, which means MOES and colleges/institutions under central level, the data was available in the Government Financial Information System from Ministry of Finance (GFIS). This database is online, the data entry units are the colleges/institutions and Ministries. The data was downloaded in form of table.

For the local data, the questionnaire for data collection on public funding was already available at the Department of Finance - Ministry of Education and Sports. It was designed based on the Nomenclature of Ministry of Finance. The questionnaires were sent to 18 provinces and Universities to fill the actual expenditure by nomenclature, sources of funds and level of education from 2009 to 2014. The Provincial Education and Sports Services was responsible for completing the questionnaires.

External Funding: The Questionnaire for data collection on External Education Financing was designed at the beginning of the project. It contained 3 major parts:

- Information on their organization (Name and Organization type);
- Information on the person(s) responsible for completing the questionnaire; and
- Information on the development partner's assistance.

On the first part, the donors were requested to give their organization name as well as their organization type which could be Bilateral, Multilateral, UN Agency, NGO, Private sectors which was corresponding to their organization.

The second part referred to the person responsible to complete the questionnaire's contact address.

And the last part which requested the very important information, the Development partners were asked to provide: (i) the name of the projects they had implemented or were implementing during the 5 years period; (ii) their funding mechanism: through project support, program support (what was the different between project and project support, program and program support?), multi-donors basket funds, sector budget support or other types of funding mechanism; (iii) How was the funds managed? by the Government of Laos or by donors themselves; and (iv) the amount of expenditure year by year from 2009 to 2014, by economic nature and level of education.

Other sources of the data were the "Investment books" issued by Ministry of Planning and Investment. This investment book contained the budget and expenditure by Ministries, organizations and provinces.

In each ministry or organization, there was a big list of projects which is implementing under that ministry or organization. Each line represented one project with its information on the period of time, amount of money from domestic or external that invests into that project. So in this case, the project team took the External investment. Actually, the information of these projects was

originally from all the ministries. For example under Ministry of Education and Sports, the department of planning would consolidate all the projects from all the departments and PESS under the MOES. Then, they would submit to the ministry of Planning and Investment.

Regarding the source of data and management of funds for each project, for instance in MOES; each department implemented the activities itself. If it was a very big project like FTI, SESDP, SHEP, STVET, there would be a project management unit that was in charge of funds management in cooperation with the related departments. But sometimes, the funds could also be managed under the funders themselves. For instance: ICT Project supported by China's Exim bank.

Section 2 - Country Context

This section provides details of the Lao PDR with regards to geographical context and historical perspective, demographic and social background, and economic development. The chapter also highlights legal and economic governance with emphasis to the legal structure, the three arms of government, local government and the Lao PDR's goal and strategy on poverty reduction. The last component of the chapter presents key highlights of public spending.

2.1 GEOGRAPHY

The Lao PDR is located at a latitude of 14 to 23 degrees north and longitude 100 to 108 degrees east in the Indochinese peninsular, Southeast Asia. It shares its borders with Cambodia to the south, China to the north, Thailand to the west, Myanmar to the northwest and Vietnam to the east. The country covers a total land area of 236,800 square kilometers, and stretches over 500 kilometers from east to west width and about 1,700km from north to south. The northern part is mountainous, and its highest peak called Phou Bia stands high about 2,800 meters above sea level in Xiengkhuang province. The country also has plain region which along the Mekong river which flows from north to south for a distance of about 1835 Kilometers¹.

2.2 DEMOGRAPHY AND SOCIAL BACKGROUND

A population of about 6,698,000 lives in Lao PDR and had an average annual growth rate of 1.6² in the year 2014. About 42% of the population is under the age of 15. The sex ratio is at 100 meaning that the number of male approximately equals the number of females in the population. The majority of the population (80%) lived in rural areas in the year 2002. However there urban annual rate of change was higher (4.59) as compared to rural average annual rate of change in population (1.71). The difference in the average annual rate of change between the urban and rural could be attributed to migration of the rural population into urban areas. Between the year 2000/2001 the total school life expectancy was at 8.3 with the males spending more years in school than female as their school life expectancy was at 9.2 and 7.4 respectively. In the year 1999, female estimated adult (above 15 years) illiteracy rate was higher by over 100% for male counterparts (46.6 for females and 23.8 for males)³.

Lao PDR is one of the most ethnically diverse countries in the world, with an official 49 ethnicities that fall under four broad language families: the Lao-Tai, the Mon Khmer, the Hmong-Mien and the Chine-Tibet. Such a large pool of ethnic groups brings with it a plethora of cultures, underscoring the importance of culture in the analysis of gender roles and relations.

¹ <http://www.na.gov.la/appf17/geography.html> 1 February 2016

² <http://data.worldbank.org/indicator/SP.POP.GROW/countries?display=default> 1 February 2016

³ Lao People's Democratic Republic, Public Administration, Division for Public and Development Management (DPADM), Department of Economic and Social Affairs (DESA) United Nation, January 2005

Family and social relationships are very important across all Lao cultures. Although the variety and number of rituals and traditions across Lao culture is enormous, marriage customs are at the core of social relations for the majority of ethnic groups in Lao PDR. These relationships have a strong impact on the position and attitudes of men and women, and the family shapes social attitudes and traditions, which are passed down from generation to generation⁴.

2.3 ECONOMIC DEVELOPMENT

The Lao Republic is low income country with GDP at market prices of 11,997,062,176.70 (current US\$), GDP per capita of US\$ 1793.47 and the annual economic growth rate of 7.52(GDP growth). Despite the unemployment, (% of total labor force) being as low as 1.4%, the poverty head count ratio was at 23.2 percent in the year 2012. Over the years the Lao PDR have seen changes in sector composition (agriculture, industry and services) as measured by value added GPD for the year 2002 and the year 2014. In the year 2002 the value added in agriculture as percentage of GDP was the largest share (42.7 percent) followed by services (37.8%) and the value added in industry as a percentage of GDP was at 19.5 percent. In the year 2014, services occupied the biggest share as added value GPD percentage was at 40.9 percent followed by industry (31.4 percent) and agriculture was at 27.7 percent⁵

2.4 LAO PDR'S GOAL AND STRATEGY ON POVERTY REDUCTION AND GOOD GOVERNANCE

The long term development agenda for Lao PDR is outlined in the National Growth and Poverty Eradication Strategy (NGPES). The process of developing the NGPES started in 1996 and in 2003 it was approved by the national assembly for implementation by the Lao Government. The NGPES states that Lao PDR's long-term national development goal is to reduce poverty through sustained sustainable natural resource management and equitable economic growth and social development, while safeguarding the country's social, cultural, economic and political identity. The long-term development agenda presented three main objectives:

1. To sustain economic growth with equity at an average rate of about 7 per cent, considered as the necessary rate for tripling per-capita income of the multi-ethnic Lao population by 2020.
2. To halve poverty levels by 2005 and eradicate mass poverty by 2010.
3. To eliminate opium production by 2006 and phase-out shifting cultivation by 2010.

The NGPES was designed in such a way that there is accelerated positive trend in reducing poverty. It was built on guiding principles that include striking a balance between economic development

⁴Lao Gender Profile, 2005, The Gender Resource Information and Development Centre (GRID)
<http://siteresources.worldbank.org/INTLAOPRD/Resources/Lao-Gender-Report-2005.pdf> 3 February 2016

⁵ World Bank data downloaded: http://data.worldbank.org/country/lao-pdr#cp_wdi. 2 February 2016

and environmental preservation; and equitable distribution of social economic development among sectors, between urban and rural, and efficient utilization.

The NGPES' medium-term operational framework categorized the sectors into three categories: *main sectors*; *supporting sectors*; and *crosscutting sectors*. The four main sectors are agriculture/forestry, education, health, and infrastructure, especially rural roads. The *supporting sectors* (potential growth sectors) comprise the emerging industrial development through energy and rural electrification, agro-forestry, tourism, mining and construction materials industries. Trade facilitation and market linkages pervade most sectors and have an important impact on poverty eradication. A sound financial sector is necessary to support broad-based sustainable growth, poverty eradication and macro-economic stability. Strong bank and non-bank financial institutions will channel financial resources to productive use and ensure wide access to financial services. Cross sector priorities encompass environment, gender, information and culture, population and social security, and capacity building.

All the sectors have specific goals to be achieved over the implementation period. For example, goals for education and training included: universalization of quality basic education at the primary level and continued expansion of participation at lower secondary level, ensuring that all people have the opportunity to apply their education to serve the socio-economic program; Eradication of illiteracy, thus providing poor people with a means of helping to improve their quality of life; and expansion of vocational, technical and higher education to meet the demands of the new labor market and to improve economic rates of return on human capital investment.

2.5 PUBLIC SPENDING

Public spending in Lao PDR is guided by the Law on the state budget. The state budget provides a projection of public revenues and expenditure approved annually by the National Assembly for implementation during the Fiscal Year which starts from 1 October to 30 September of the following year. The state budget expenditures are categorized by: current operating expenditures; debt service; capital investment for national socio-economic development; Government reserve fund and local reserve funds; Transfer of the State Accumulation Fund; and other expenditures.

Article 23 of the Laos PDR Amended Law of the State Budget provides for classification of the state budget by sectors. The classification by sectors categorizes the budget into the following sectors: education, health, economic, socio-cultural, science, environment, public administration, national defense and security, social welfare and other sectors. The budget is also classified by programmes and project approved in each period such as projects to ensure stability and public order, comprehensive agriculture development projects, rural development and poverty eradication projects. Article 41 and 42 provides for another classification of public expenditure as central budget and local budget expenditures.

The Law allows government to authorize advance expenditures in amount equal to 1/12 of the total expenditure executed during the previous year to meet salaries, allowances, administrative expenses and foreign debt services that has become due. However, all the budget disbursement is supposed to be in consistence with the expenditure lines provided in the annual budget.

Section 3 - The Lao Education System

3.1 STRUCTURE AND ORGANIZATION OF THE EDUCATION SYSTEM IN LAOS

The education system in Lao PDR can be categorized as early childhood education, general education, vocational and technical education and the higher education. The general education comprised of primary and secondary (lower and upper) level. The government has announced 9 years of basic education in 2015⁶ that consist of 5 years in primary and 4 years in lower secondary in which grade 1 to 9 (primary and Lower secondary level) is compulsory. After the 4 years of lower secondary level, students then go on to upper secondary for another 3 years. For those who completed the upper secondary level, they need to take an entrance examination of the higher educational institutions if they would like to peruse Technical College and tertiary education. There is no law indicating that education is free in Lao PDR, but in fact, all learning material (as textbooks) are free throughout the general education including ECCE. However, schools may collect some contributions from community through parents-teacher association. Starting from the school year 2012, a new policy was in place; where the government established the school block grant based on the unit cost of all students at the primary level follow up at the lower secondary and ECCE education level the school year after. Scholarship programme is also introduced in higher education as well.

3.2 PRE-PRIMARY EDUCATION

It caters to children from the age of three to five years old. The typical duration of pre-school is 3 years. In some remote areas, where we don't have enough children to establish ECCE programme we organize a pre-class called pre-primary for the children 5 years old under the complete primary school, and it is offered for one year only.

3.3 PRIMARY EDUCATION (GRADE 1 TO 5)

Primary education is provided in primary schools, grades ranging from grade 1 to 5. This is the first stage of basic education in Lao PDR. Primary education can be administrated in mixed schools offering, not only primary level education, but secondary level too. Children who are 6 years are eligible to enter into grade 1.

3.4 SECONDARY EDUCATION (LOWER AND UPPER SECONDARY, GRADE 6 TO 12)

General Education

General education has two phases: lower secondary, or the second stage of basic education, and upper secondary.

⁶ *Education Law of 2015*, Article 27 & 28., p.7. (to be check with the final one)

Started from the school year of 2009-2010, Lao PDR was introducing a new system for the secondary level. In the new system the first grade of upper secondary became the last and fourth grade of lower secondary, so in that school year the upper secondary has only 2 years. From the school year of 2010-2011, the total duration of the secondary level became 7 years (four grades from Grade 6 to 9 at the lower secondary and 3 grades from 10 to 12 at the upper secondary level) instead of 6 years.

At the end of grade 9, student takes a national examination leading to a Diploma in lower secondary education called the “Brevet”. Similarly, at the end of grade 12, student takes a national examination leading to a Diploma in upper secondary education called the “Baccalauréat”.

3.5 TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING

At the secondary level, Lao PDR uses the term vocational schools and the majority of them are public institutions.

All vocational programmes at the upper secondary level last 3 years. The certificate awarded to those who graduated is called a Vocational Certificate (or Lower Diploma).

Furthermore, there are nine teacher training schools at the upper secondary level and offering three years teacher training programmes for ECCE and primary teacher.

3.6 POST-SECONDARY/ NON-TERTIARY EDUCATION

– Technical College (Public, under the MOE and others ministries and private): nearly 100 institutions awarding Middle Diploma (or Technical Diploma). The duration of the programmes can be 2 or 3 years.

Some institutions offer the programmes with same duration but award Higher Diploma are also called a “demi-licence”. However, the curricula are different in these two types of programmes.

– Teacher Training Colleges (Public) – These institutions provide programmes to become pre-primary or primary teachers schools. The programmes last for 2 years and students are awarded a middle diploma) and 4 years for upper secondary schools (awarding Bachelor’s degree).

3.7 TERTIARY EDUCATION

– **Teacher Training Colleges (Public)** – Those institutions provide programmes for students to become lower and upper secondary teachers. The programmes last for 3 years and/or 4 years and students are awarded a Higher Diploma or Bachelor degree. There are one Colleges offers the programmes to become music and dance teachers and one Colleges offers the programmes to become sport teachers and students from all two colleges are awarded higher diploma.

– **Four Universities under the MOES and one under MOH**

At the university level, programmes leading to a Bachelor's degree usually last four years. One of the programmes in the Faculty of Education is to become an upper secondary teacher. Studies in medicine last seven years. Some university provide Ph.D. programmes but still limited.

Section 4- Performance of the education sector from 2010 to 2014

4.1 ACCESS AND PARTICIPATION: ACHIEVING UNIVERSAL PRIMARY EDUCATION

4.1.1 Access to ECCE

According to the Education for All – National Planning of Action (EFA-NPA), Lao PDR’s ECCE programme aims to reach an enrolment rate of 11% for 3 - 4 years old children in 2010 and 17% in 2015. The ECCE enrolment of aged 3 - 4 years old children in 2013-14 is 27.0% (female 27.3% and male 26.8%). It is already met the target set in the EFA-NPA. For 5 years old children, the ECCE enrolment in 2013-14 is 60.8% (Male 60.7% and Female 61%) which indicates that the ECCE enrolment of age 5 children is also met the 2015 target (55.0% in total).

Since the trend of the ECCE enrolment is an upward trend, the trend of the percentage of new entrants to grade 1 of primary with pre-school experience is also an upward trend in Lao PDR. It was 10.8% in 2006-07 and became 45.4% in 2013-14. It is already met with the target set for 2010 (27.3%) and it is also strongly believed that the target will be met in 2015 (50.2% in 2015-16). It is noticed that the female percentage is more than male in every year, it is not significant though. The progress within 2007 and 2014 is 34.6% and average yearly progress is around 4.3%.

4.1.2 Universal Primary Education

The Article 19 of the Lao PDR Constitution states:

“The State emphasizes the expansion of education in conjunction with building a new generation of good citizens. Education, cultural and scientific activities are the means to raise the level of knowledge, patriotism, love of the people’s democracy, the spirit of solidarity between ethnic groups and the spirit of independence. The pursuit of compulsory primary education is important. The state permits private schools that follow the state curriculum”.

In response, the Prime Minister issued the Decree of Order on Compulsory Primary Education in Lao PDR in 1996, which identified the 5 main principles of compulsory primary education including five years of schooling, all citizens at age 6 receive primary education without any discrimination, all enrolled children must complete primary education, allow public and private education, and the services in the public schools are free of charge.

In Lao PDR, there are 2 types of primary school: complete and incomplete primary schools. Due to some infrastructure constraints, some primary schools do not provide a complete primary cycle (up to grade 5), then it is labeled as incomplete primary school. The majority of incomplete primary schools reside in rural and remote areas. As some students are not comfortable to pursue their education in other place, they drop the schools before their primary education is completed.

To measure the achievement of the goal 2, one of the main indicators, net enrolment ratio (NER) will be presented. The NER in primary education of Lao PDR is steadily increased and it indicates

that the improving NER has been reached the target (98% in 2015). The gender disparity of primary NER is very minimal (97.6% for female and 98.4% for male in 2013-14). The disparity of primary NER among the provinces became smaller and smaller over the last years.

By 2014, Lao PDR had achieved a net enrolment ratio (NER) of 98.5 percent, meeting national EFA and MDG target. However, survival rate to grade 5 remains low, at around 78 percent. This is because most children drop out in the first year of school or do not progress to the next grade level. The early years are thus a key bottleneck within the country's basic education system. Children's lack of school readiness and limited access to early childhood education and development (ECE, ECD) services constrain primary school completion and achievement. Other reasons for dropping out include poverty, incomplete schools and lack of interest. The underlying causes behind the lack of interest include the limited capacity of teachers, the direct and opportunity costs of schooling for families, insufficient funding for schools to support any 'quality' investments (i.e., beyond wage costs).

As per education cycle of Lao PDR, the lower secondary is for 4 years and upper secondary is for 3 years. Altogether, both private and public, 962 lower secondary schools, 33 upper secondary schools and 591 complete secondary schools (1,586 in total) are functioning in Lao PDR in 2013-14 Academic Year.

Secondary enrolment has improved, although it remains low, because of low survival rates in primary level. The current GER of lower secondary in 2013-14 was 74.4% (72.0% female and 76.7% of male), it indicates that the lower secondary GER is almost reached to the EFA-NPA target (75%). In the meantime, the upper secondary GER was 41.3% in 2013-14 (38.1% of female and 44.3% of male). Another key indicator, the transition rate from primary to lower secondary has met with the EFA-NPA target.

4.2 INTERNAL EFFICIENCY

As a preventive measure, the MoES currently emphasizes in primary and secondary schools construction in rural areas together with dormitories particularly for the secondary level. The recruitment of teachers for remote areas is being increased by giving additional incentives. From the other side of a coin, The Department of Non Formal Education (DNFE) increases their efforts on the Non-formal Education programme especially for the dropped out children from formal schools in rural area by recruiting the mobile and part-time teachers, provision of the NFE primary and secondary level education and so on.

4.2.1 Repetition in primary education

The repeaters of primary education in Lao PDR is an issue to achieve some EFA and national strategies targets such as survival rate and completion rate of primary education. The biggest portion of repetition occurs at grade 1 of primary level. Although absolute number of repeaters of the first graders is going down (85,598 in 2006-07 to 35,479 in 2013-14), but the repetition rates in grade 1 is still higher to date.

The gender disparity in repetition rate is not significant, the male repetition rate, however, is always higher than the female's rate in every grade so far. The repetition rate among the province is relatively varied. The lowest repetition rate occurs in the capital and the higher ones happened in Attapeu, Saravan, Khammouan and Phongsaly provinces.

In terms of the primary repetition rate, there were disparities among the provinces. While a province had only 2% repetition rate, the other was 14% for both sexes. Although it was not obvious the disparity between male and female, it was clearly seen the disparity among the provinces.

4.2.2 Dropout in primary education

As like as the repetition rate, the primary education dropout rate is also a downward trend. The dropout rate in grade 1, however, is still the highest one compared to other grades in primary level. The early and late starters in grade 1, lack of readiness for primary level, and poverty are the possible reasons of the higher dropout rate at grade 1 of primary level. The dropout rate in primary education was dropped from 9.4% in 2006-07 to 5.5% in 2013-14. Although the rate is going down, the magnitude of the dropouts in primary is notable as more or less 10,000 primary students drop from primary education every year.

As a simple analysis, the correlation of the dropout rate and repetition rate is 0.8, meaning the two rates are positively correlated with a higher degree. Conceptually, if the repetition rate is lower, then the dropout rate will also be lower. It generally indicates that if we can reduce the repetition rate, the dropout rate will also be relatively reduced.

4.2.3 Survival Rate in primary education

The survival rate or percentage of children who enrolled at the grade 1 of primary education eventually reached the grade 5. Over the period, the survival rate is not significantly improved although the repetition rate is decreased. To achieve the universal primary education by 2015, increasing of survival rate must occur at a much more rapid pace than it has been experienced in previous years. According to the past years observation, the Least Square Method shown the forecasting for 2014-15 is 77.3%. Therefore, the target of survival rate, 95% by 2015, is not able to achieve unless a strong remedial action is in place by now particularly the activities which will support the retention of the student in the education system such as school feeding, school block grant, (the activities have been recently implemented). Furthermore, the survival rate is strongly correlated with mother's education level as well as wealth index (LSIS 2011-12). According to the Spearman's Rho correlation, it is around 0.9 for both survival vs. mother education and survival vs. wealth of households. It is obvious that the survival rate is strongly and positively correlated with mother's education level and wealth of family as well.

In education, the gender gap has narrowed in all three levels of education enrolment, with gender equity nearly achieved for primary education. However, girls still encounter challenges in going to and completing secondary education. Beyond the primary level, families still prioritize boys'

education, especially in rural areas, in non Lao-Tai communities, in households where mothers are uneducated, in households from the poorest quintiles. At tertiary level, the gender equality gap is narrowing at a faster rate than at secondary level. Young people who make it to tertiary level are likely to come from families where gender differences are less of a barrier. However, the gender disparity in young people's literacy rates has not narrowed much. This is because girls have less opportunity to continue their education after primary school, and so become functionally illiterate.

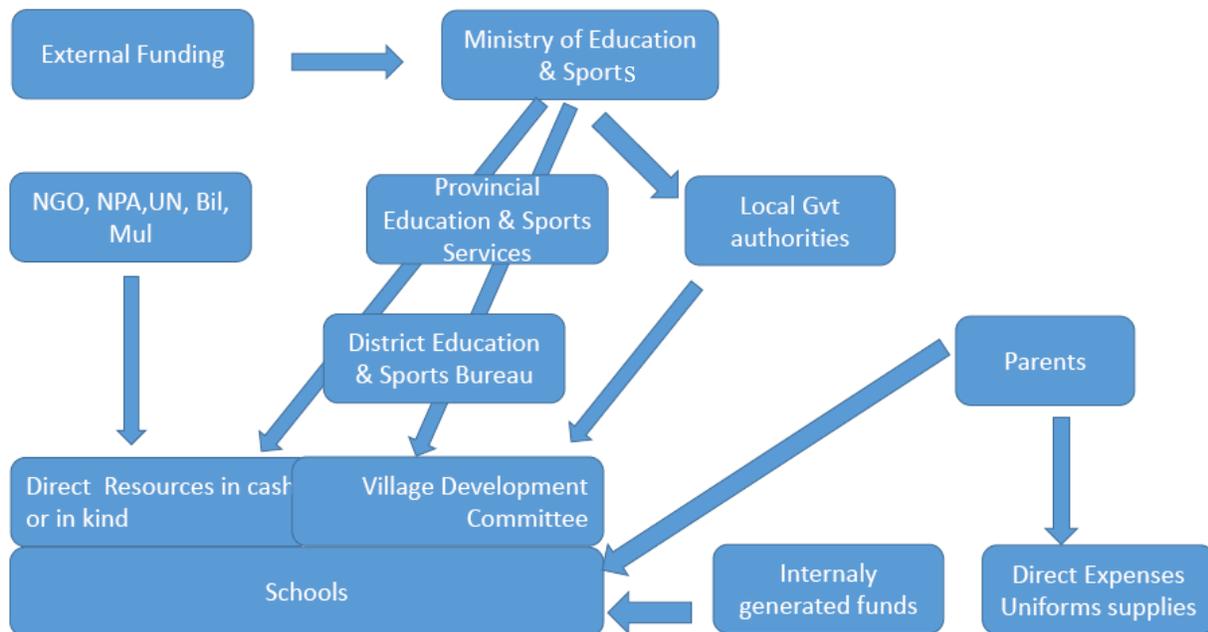
Section 5- Financing Mechanisms of the Education System in Laos

The financing mechanisms are very important for an effective and efficient development of the education sector. Financing mechanisms determine how the resources will be reaching the financing units. The financing mechanisms of the education sector in Lao PDR can be categorized in three types namely:

- the public financing mechanisms,
- the external financing mechanisms
- and the private financing mechanisms.

Figure 2 below shows the funding mechanisms in the education sector of Lao PDR.

Figure 2: Structure of the education funding mechanisms



5.1 PUBLIC FINANCING MECHANISMS OF EDUCATION

Public financing mechanisms of the GoL are guided by the Amended Law of the State Budget that was adopted by the Nation Assembly on 26 December 2006. The Budget Law categorizes expenditure into sectors and programmes and provide mandate to the National Assembly to approve the national budget for expenditure.

Once the education budget is approved by the National Assembly, the Ministry of Finance is responsible for providing the funds allocated to the education sector for implementation according to the financial law and regulations.

5.1.1 Government of Laos education financial management system

The structure of the education sector has a high impact on the financial management system. It is one of the sectors carrying out its activities within the decentralized system in Lao PDR. This requires financial resources to be allocated to all levels of the system there by making financial management system a bit more complex. The resources are allocated to education institutions depending on the responsibilities and capacity.

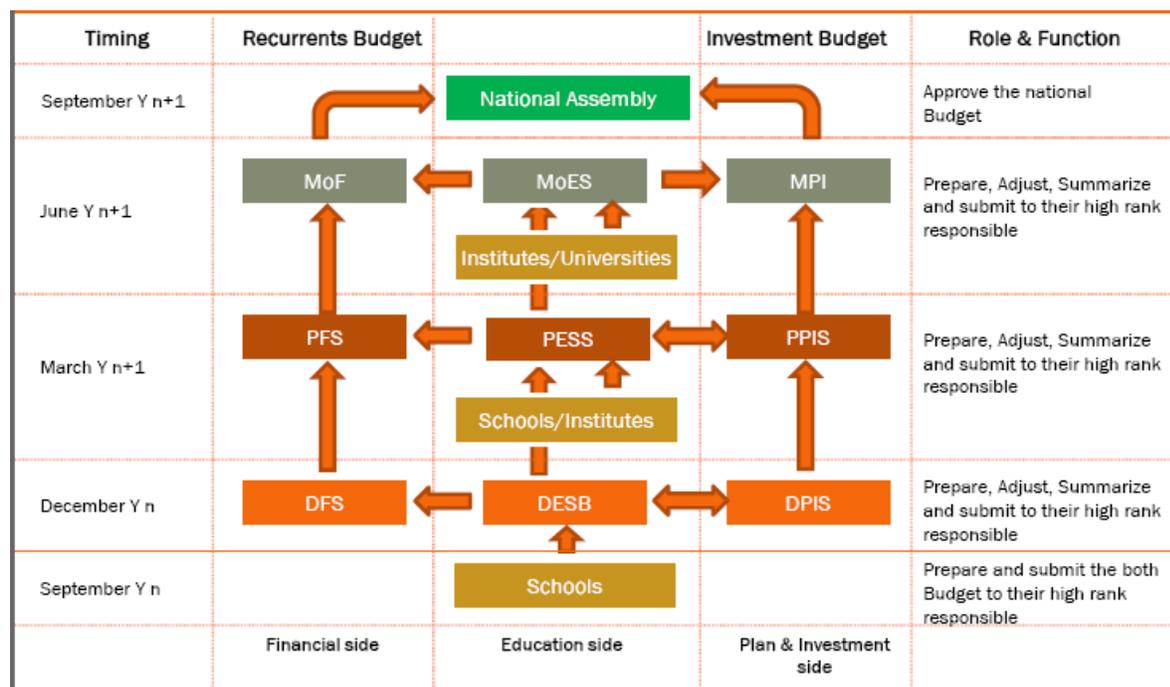
The main public education financing units mentioned in this report are the MoES, MoH, the PESS and the DESB, Universities, Teacher education colleges, Vocational and technical colleges. The MoES receives recurrent and investment funding from the MoF for some pre-primary schools, secondary schools including ethnics schools, TVET schools in Vientiane capital city of Lao PDR. The PESS and DESB receive directly funding from the MOF through Provincial Finance Services. The recurrent expenditures cover staff cost, teaching and learning materials costs, capitation grants for other recurrent expenditures than salaries and wages and ancillary services cost where they apply. The investment expenditures cover school building costs, equipment and heavy maintenance costs and these are funded by MoES.

The District Education Service Bureau (DESB) receives financial resources from the PESS. The DESB will retain some of the funds for its functions and transfer the remaining funds to schools.

5.1.2 Education Budget of the Ministry of Education and Sports

The Ministry of Education and Sports budgeting process follows top down approach regarding the instructions, then a bottom up approach starting with the schools to prepare their budgets and submit to the DESB. DESB will consolidate all the school budget plans to submit to PESS. At the same time, recurrent budget will be submitted to DFS, and the investment budget will be submitted to DPIS. The PESS will receive prepared budgets from the DESB and also some learning institutions which are under PESS responsibility. The PESS prepare its budget that is submitted to MoES with the same process as done in the district level. At all levels two budgets are prepared, the recurrent budget and the investment budget. The recurrent budget is submitted the Ministry of Finance while the investment budget is submitted to the Ministry of Planning and Investment. The two budgets are then submitted to the National Assembly for approval. Figure 3 below shows that budget preparation process for the education sector.

Figure 3: Education Sector budget submission process.



Once the budget have been approved by the national assembly, the MoF and the MoPI will the declare ceilings to the MoES for implementation. MoES uses the budget to finance administration activities and some activities it has retained for quality control. The budget is allocated to: policy formulation, curriculum development, procurement of teaching and learning materials, and payment of teacher salaries. The MoES also has the responsibility of reallocation the budget ceilings to the PESS, Universities, Teacher Training institutions and other institutions which are under MoES.

At the end of each quarter, MoES is supposed to provide two financial reports (recurrent and investment). The recurrent and investment reports are submitted to the MoF and MPI respectively.

5.1.3 Education Budget of the local governments

Article 75 (Rights and Duties of Divisions at Provinces and Cities) of the Budget Law mandates the provinces to disseminate policies, laws, regulations and other legislation relating to finance and budget. Based on this article the PESS disseminate the budget ceilings to the DESB and some learning institution for implementation of activities financed by the national budget.

The PESS implement its activities using the funding from MoES and the Provincial Finance Office. PESS are responsible for formulating and implementing budgeting for Lower Secondary Schools, Upper secondary schools and Technical and Vocational Schools and the District Education and Sports Bureau (DESB) are responsible for formulating and implementing budgeting for pre-primary schools and primary schools. The PESS will use its funds for employee cost,

teaching-learning materials, other recurrent, boarding, meals, school health, and scholarship and support to families.

The district will receive funding from the PESS implementation of its activities and the other share is disbursed to schools. The schools use these resources for paying electricity and water bills.

Every quarter the DESB supposed to submit financial reports which are consolidated by the PESS and submitted to the MoES. After that MoES consolidates and submit to MoF and MPI.

5.2 EXTERNAL FINANCING OF EDUCATION

The Lao PDR just like any developing country does not have enough internally generated resources to fund all its education activities. It gets some of its additional resources from different development partners. Their financing mechanisms differ according to agreed financing as outlined the Memorandum of Understanding or implementation guidelines. This section gives a clear picture on how the external financing units finance the education sector.

5.2.1 The main education external financing partners in Laos

Lao PDR's external sources come from development partners who are classified into two categories: multilateral and bilateral donors. Multilateral partners comprise of the World Bank, ADB, UN agencies and the bilateral development partners include AusAID, EU, Japan, Korea, China, Norway, France, Germany, Vietnam and so on. The development partners provide the financial resources in form of grant aid, loan, and the trust fund. Other support is also provided in form of equipment, technical and humanitarian assistance.

The Government and development partners developed an aid management platform which was piloted in 2012. The aid management platform was developed to ensure proper coordination and mismanagement of the support from the development partners. It collects and provides data to both government and development partners for evidence based decision making.

The financial resources from multilateral and bilateral partners are mainly used to finance capital/investment programs, teaching and learning material and other recurrent operation which in most cases are to do with curriculum development, policy formulation and procurement and financial management.

5.2.2 The education external financing mechanisms in Laos

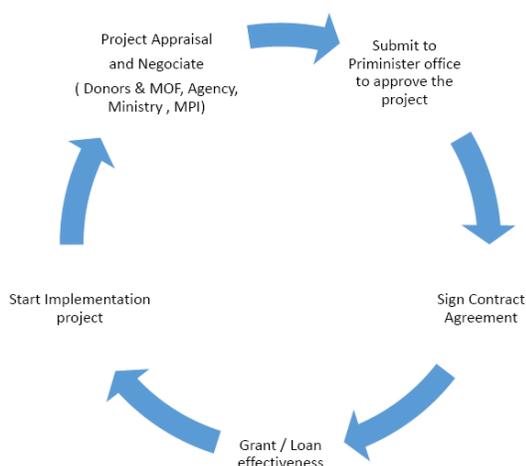
Three ministries, MoF, MPI, and MoFA, including the MoES plays different roles from the point the external financing negotiation point to implementation. MoF is responsible for managing debt and aid. MPI takes the lead on resource mobilization and managing grants from most donors (with the exception of International Financial Institutions). MoFA is responsible for grant mobilization through managing relationships with other countries. Basically there are two financing mechanism; budget support and off budget activities. Whether the support will be provided as budget support or off budget depends on the agreement between the GoL and the development partner.

Under budget support the development partners will finance the education sector by supporting the specific activities in the national education budget. The funds are transferred into GoL account and disbursement and reporting follows government accounting procedures. The Ministry of Finance, External Finance Department has responsibility for disbursement direct from Grant or Loan account. National Treasury is responsible for disbursement from the designated account at the Bank of Lao PDR (BOL) the ministry of education and sports for implementation.

When external funding is provided as off budget, implementation is mainly done through project approach with a project implementation unit in place for coordination and finance management. In this case the MoES organize consultation committee, steering committee, and project working group. The National Treasury of MoF opens a specific project’s bank account at the Bank of Lao PDR for carrying out project financial transactions.

Both budget support and off budget activities from multilateral and bilateral or NGOs are assessed and approved by government before implementation. The Figure 4 shows the approval process for multilateral project and Figure 4 shows the approval process for bilateral and NGO financed activities.

Figure 4: Approval process for multilateral program/project



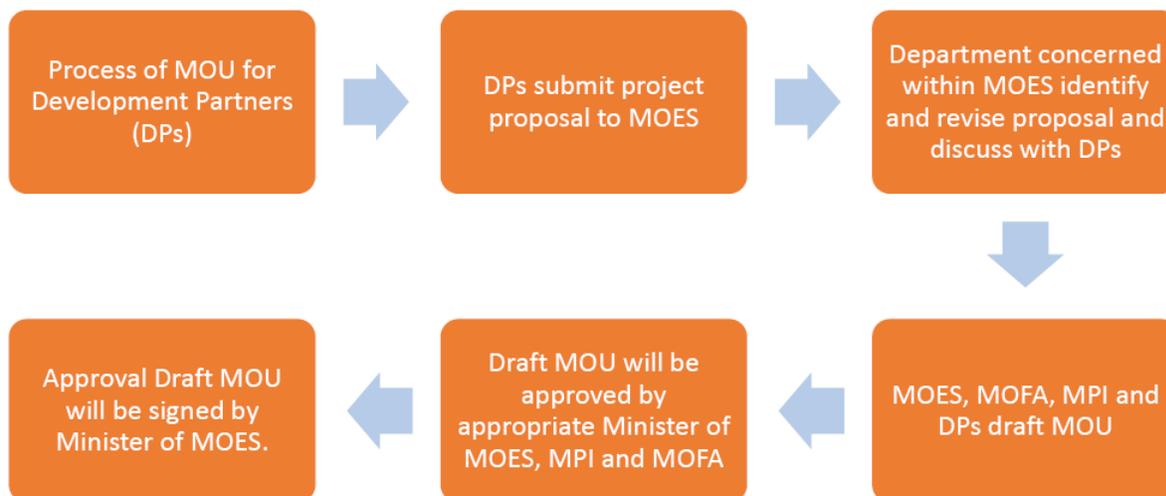
For projects being implemented by MoES, the ministry keeps transaction record and produce financial statement according to accounting laws as agreed by the Donor and Government of Lao PDR. The financial statements are produced and sent to Donors and Ministry of Finance by monthly, quarterly and annually. The project/program financial statements are audited and the audit report is shared with the development partner (s) financing the project. During implementation, the project is monitored and reviewed periodically and evaluated midterm through the project and after closing

project. Joint monitoring is done to ensure accountability and encourage information sharing among GoL ministries and the development partners. Six months before project closing date, the Ministry of Finance and MoES prepares a fixed asset evaluation report and a resettlement plan which are submitted to government for approval.

In addition to multilateral and bilateral support, INGO also provide support to the education sector through projects approved by the GoL. The INGOs, should be given an operating permit by MOFA that allow it carry its operations in Lao PDR. When the INGO has been given the operating permit it submits the project proposal and other related documents to GoL for approval. Based on policy of the Government of Lao PDR to increase the beneficiary to communities, the project is

considered for approval if 70 percent of the total project cost is for project activities and 30% for administration. Figure 5 shows the approval process for bilateral and INGOs projects.

Figure 5: Bilateral and INGOs Project Approval Process



The NGOs will spend their resources towards capital, other recurrent operation and boarding, meals, school health and transport expenses.

5.2.3 The Official Development Assistance for education sector in Laos

The Official Development Assistance (ODA) to Lao PDR comprises of grant, loan, technical cooperation, trust fund and humanitarians through the official channels bidding to Lao PDR’s foreign policies. The ODA is another important source for implementation of the National Social Economic Development Plan (NSEDP). The 7th NSEDP has emphasized that ODA should contribute around 22-26 percent of total investment plan, where the average growth of GDP should be no less than 7%. In this regards, ODA’s roles and responsibilities of stakeholders under its management instruction (Prime Minister’s degree No. 75 on the Management of Official Development Assistance) have clear highlighted the role of individuals. In addition, Vientiane Declaration on Aid Effectiveness with its country action plan also has spelt out the focus on effectiveness, where the transparency and accuracy of information should be provided by both the government agencies and the development partners⁷.

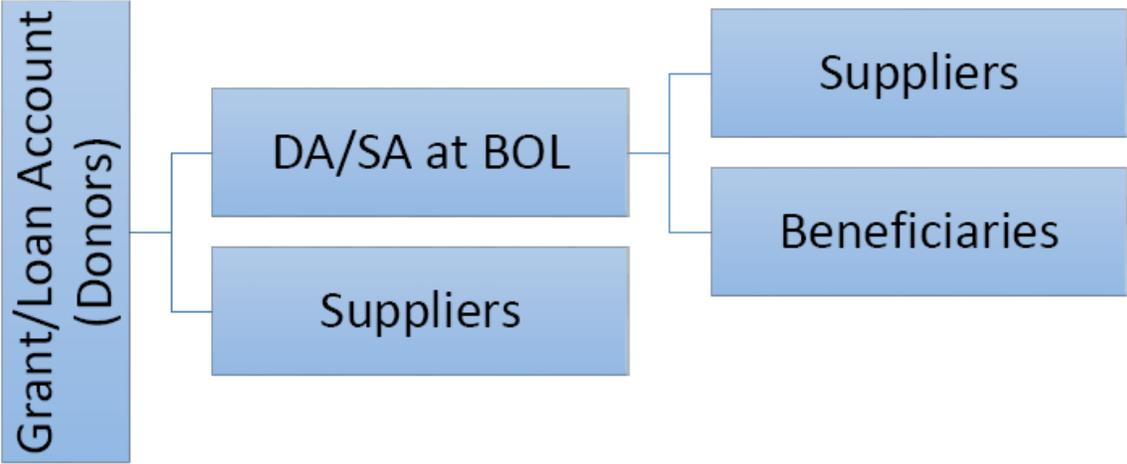
The Government determine direction, strategy and policy on the mobilization, seeking and manage of ODA. The government consider, authorize the assistant agree to program and project, cooperation agreement as proposed by Ministry of Planning Investment, Ministry of Foreign Affairs and Ministry of Finance.

It is generally thought that the main barrier to educational development in Lao PDR is the very low share of government expenditure provided to the education sector. For the period 2010 to 2015

⁷ Official Development Assistance Snapshot for Fiscal Years 2010-2011 to 2014-2015

a total of 2,376.64 were disbursed to the GoL as Official Development Assistant. This was shared among various sector working groups. Education Sector Working Group got 18 percent of the total five year allocation while Agriculture Sector Working Group and Irrigation Sector Working Group got 21 percent each.

Figure 6: ODA Fund Flow Chart



5.3 PRIVATE FINANCING OF EDUCATION

The finances provided by the GoL, Development partners and NGOs into the education sector cannot cover all the education needs of learners. Part of the education cost is financed by the households, community based organizations (CBO) and faith based organizations (FBO). However there are always challenges in reporting and attaching a financial value of the education cost incurred by the household, CBOs and FBOs.

5.3.1 Household financing of education

In an attempt to increase access to general education, GoL eliminated user fees education for in pre-primary, primary, secondary and technical and vocation. However households still incur education cost that cannot be financed by the public. These costs can either be direct or indirect education cost. The direct education cost includes school uniform, pocket money, cost of additional stationery and transport to school. For Universities and Teacher Training, household are responsible for paying fees where the student has not been offered a stipend.

Indirect costs include the opportunity cost of sending a child to school. This is the level of income that the children could be earning if they were not attending school. This is common among poor rural households where households send their children to work instead of sending them to school.

5.3.2 Community Based Organization financing of education

Community Based Organizations support schools in kind and sometimes with finances. According to UNICEF's case study on Child Friendly School in Laos⁸, communities in the Lao People's Democratic Republic have a long history of supporting schooling through financial or in-kind contributions. They typically provide village land for the school, construct or assist in construction of school buildings, offer accommodations and food supplies to teachers, and in some cases, recruit community members to serve as teachers when no government-provided teachers are available. Community contribution to the schools is done to foster ownership of the schools.

Due to the nature of the community contribution most of the contribution of it is not recorded into official financial report. Where the CBOs have provided the contribution in kind, there is always a challenge to attach a monetary value to their contribution.

5.3.3 Faith Based Organization financing of education

In principal, the Education system didn't have records of faith base organization reported to be financing the education sector. However, it is acknowledged that sometimes the school receives support in kind from Faith Based Organizations in form of meals during school events.

⁸ http://www.unicef.org/eapro/CFSCaseStudy_LaoPDR_March2011.pdf downloaded 24 February 2016

Section 6- Public Expenditure on Education in Laos

This chapter analyses the public education expenditure in Laos. It mainly concentrates on the amount spent on education, education's share of total government expenditure, public expenditure as percentage of GDP, expenditure (economic nature) of the public financing units, average public expenditure per student, public funding of the education expenditures, public funding of the education activities (level of education), public funding of the education institutions and average public funding per student by education institutions.

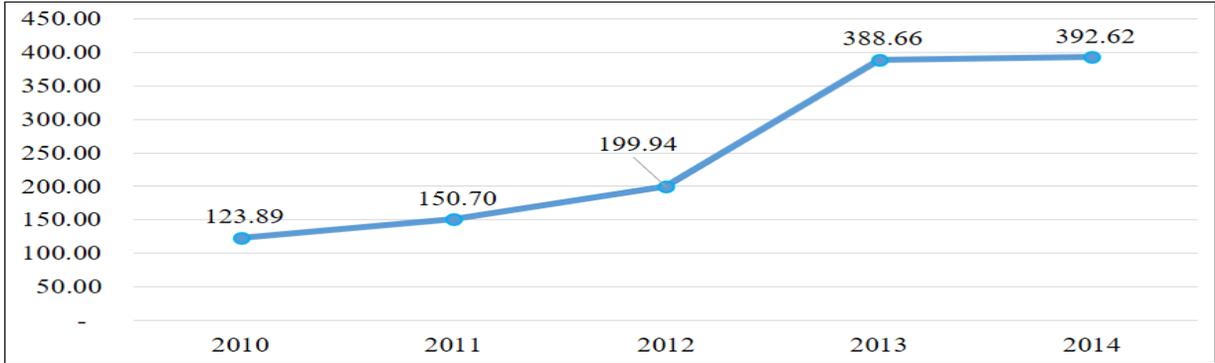
6.1 HOW MUCH IS SPENT ON EDUCATION

Education spending is critical for operational and development of the education sector. The increase in how much is spent on education should take into consideration factors such as demographic factors, economic factors such as economic growth and inflation of learning materials and education inputs and social factors.

Between the period 2010 to 2014, the economy of the Lao PDR has been generally increasing at a decreasing rate from 11.4 percent to 8.3 percent in 2014. The only period the economy grew at an increasing rate was between the years 2012 to 2013 when it recorded an economic growth rate from 8.3 to 10.0 percent.

The analysis shows that there was no direct relationship between the total government expenditure on education and economic growth. The five year trend on total education spending by GoL reveals that there has been an increase in total amount of public funds from 2010 to 2014 from 123.89 Million USD to 392.62 respectively at current prices. The increase in education expenditure was incurred whilst the economy was increasing at a decreasing rate. It was observed that from 2012 to 2013 the education sector recorded a 94 percent increase in total public education expenditure. The increase was caused by the government decision to improve the welfare of teachers by increasing their salaries and introduction of living cost allowance of 760,000 kip/month/person. Figure 7 shows that total government expenditure on education.

Figure 7: Total Government expenditure on education

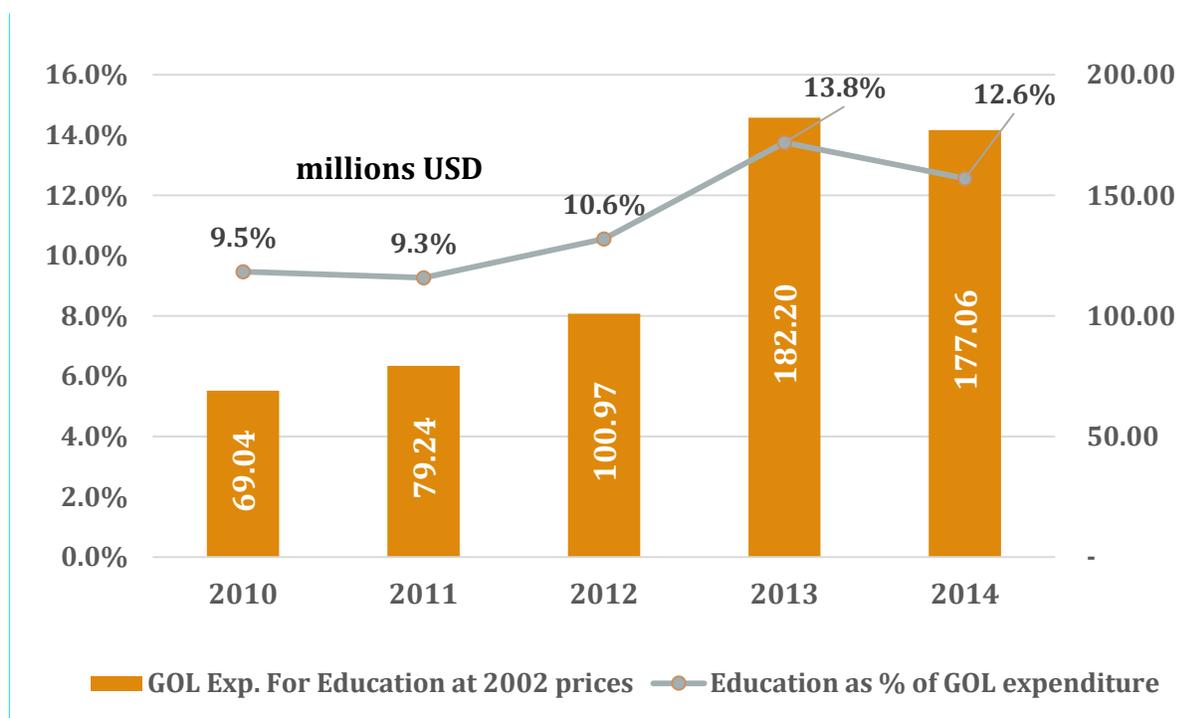


6.2 EDUCATION'S SHARE OF TOTAL GOVERNMENT EXPENDITURE

The education sector competes for limited government resources with sectors such as health, agriculture and others. The amount the government spent on each sector reflects the actual priorities the government attaches to the sectors. An increase in education's share of total government expenditure over other sectors shows the government is prioritizing the education sector.

A two year comparison (2010 and 2014) of the education's share of total government expenditure gives a picture of an increase from 9.5 percent in the year 2010 to 12.6 percentage in the year 2014 representing an average annual linear growth of 6.30 percent. A more detailed analysis within the five year period as in Figure 8 showed that actually the education's share of total government expenditure increased every year from 2009 to 2013 and there was a decline from 13.57% in 2013 to 12.45% in 2014. A huge increase in expenditure from 2012 to 2013 was a result of salary increase and the introduction of living allowance. In 2014 the living allowance was removed thereby causing the decline in expenditure.

Figure 8: Education as a percentage of Government expenditure



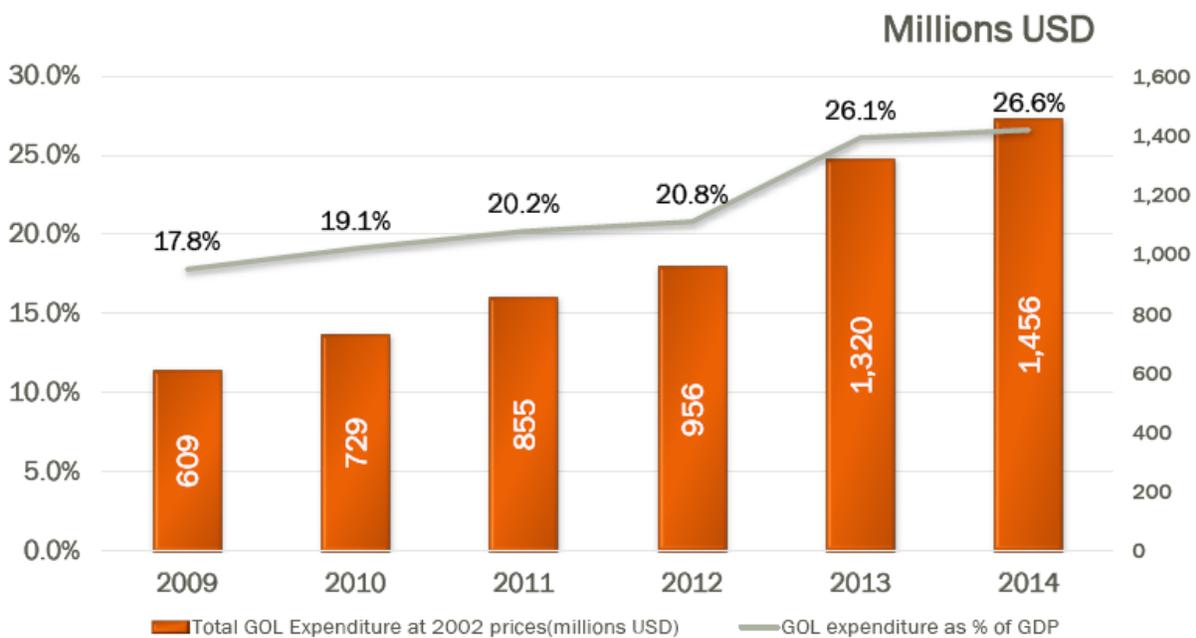
Comparing education's share of total government expenditure with other countries (that had 2014 data on UNESCO as of 2 February 2016), it can be noted that the government of Lao PDR was above Bermuda (7.80 percent) and Armenia (9.37 percent) and below countries like Nepal 22.09 percent and Benin 22.23 percent. It should be pointed out that countries have different reasons for how much to be allocated in the education sector.

6.2.1 Public expenditure as percentage of GDP

Public expenditure as a percentage of GDP is used to measure the share of public expenditure in the whole economy. The study analyzed both total public expenditure and education expenditure as a share of GDP.

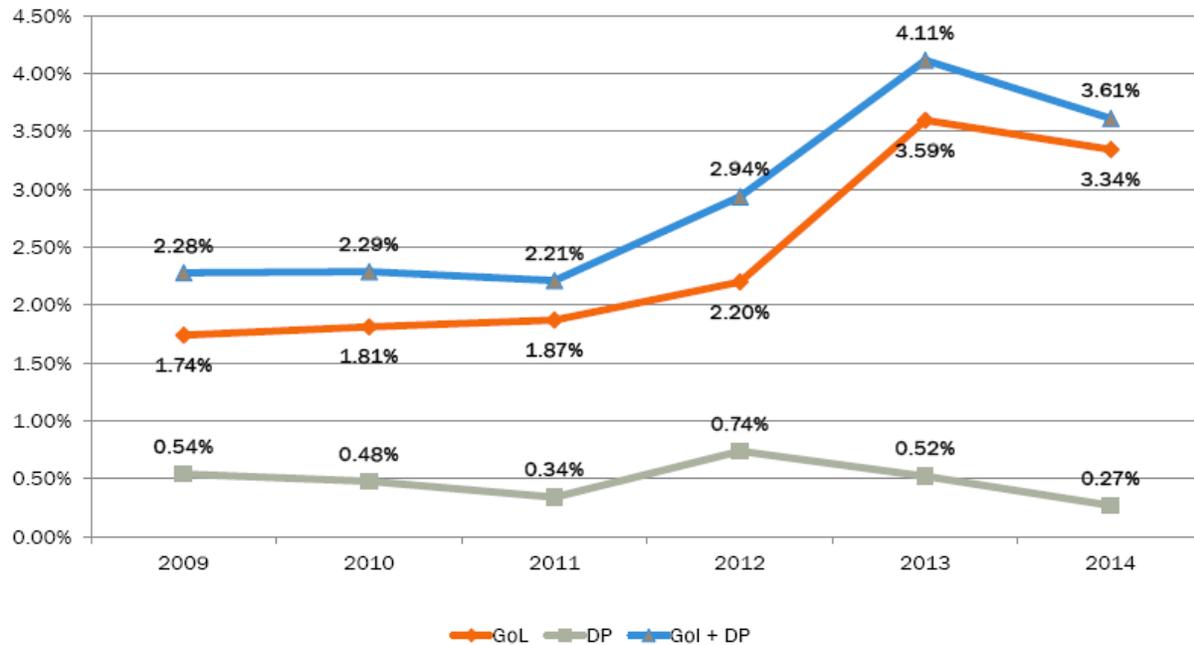
The study found that total government expenditure had been increasing from 609 in the year 2009 to 1,456 in the year 2014. Similarly the contribution of the government to the overall economy had been increasing as evidenced by the increasing government expenditure as percentage of GDP from 17.8 percent in 2009 to 26.6 percent in 2014 as shown in Figure 9.

Figure 9: Total government expenditure as a percentage of GDP



During the period 2010 to 2014, total government education expenditure as a percentage of GDP in Lao PDR ranged from 1.74 percent in 2010 to 3.34 percent in 2014. The trend over the five year period (Figure 10) showed that there were fluctuations within the years. From the year 2010 to 2013 total government expenditure on education as a percentage of GDP increased from 1.8 percent to 3.6 percent. The year 2014 recorded a 7 percent decrease from 3.59 percent in the year 2013 to 3.34 percent in the year 2014.

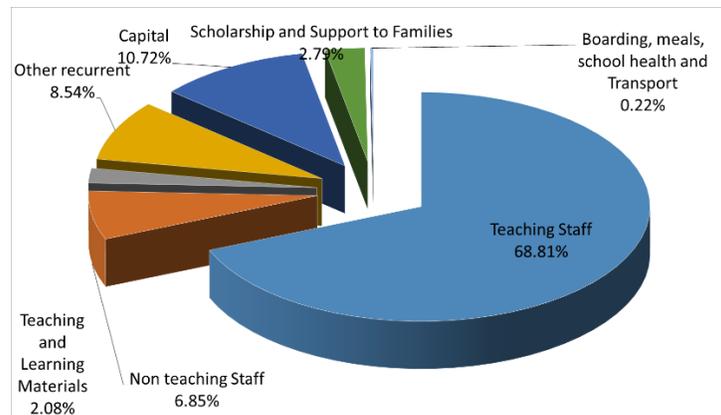
Figure 10: Total education expenditure as percentage of GDP



6.2.2 Expenditure (economic nature) of the public financing units

Public education expenditures were incurred on activities which were categorized into, payment of employee costs, teaching and learning materials, capital expenditure, other recurrent, scholarship and support to families, boarding meals, school health and transport, and capital development activities. The analysis was done using 2014 data and it showed that the majority of the expenditures (about 68.81 percent of the total expenditure) were for employee cost for teaching staff. Capital expenditure was about eleven percent (10.72%) and other recurrent expenditures were 8.54 percent while the least on public expenditures were transfers on boarding, meals, school health and transport (0.2%) as shown in Figure 11 below.

Figure 11: Total education expenditure by nature of economic



Further analysis using 2014 data was done to look at education expenditure incurred by the three public financing units (MOES, MOH and PESS). The data showed about 79.01 percent of the total PESS expenditure was on employee costs for teaching staff and for MOH about 44.45 percent of its total expenditure on education was on employee costs for teaching staff. These two financing units (PESS and MOH) had employee costs for teaching staff taking up the larger share of total education expenditure while MOES if was capital expenditure that had a larger share (27.94 percent) of its total expenditure on education. Among all the three public expenditure units, of a common feature was boarding, meals, school health and transport. This was the only expenditure that received the lowest by all the three expenditure units as shown in Table 1 below.

Table 1: Percentage of expenditures by public financing units (2014)

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Boarding, Meals, school health and Transport	Scholarship and support to families	Total
MOES	20.02%	5.58%	11.29%	26.57%	27.94%	0.37%	8.23%	100.00%
MOH	44.45%	0.00%	2.94%	21.62%	19.30%	4.40%	7.31%	100.00%
PESS	79.01%	7.18%	0.19%	4.73%	7.12%	0.14%	1.63%	100.00%

The trend from 2009 to 2014 showed that every year over half (above 50 percent) of the total public funding was allocated for payment of teaching staff. From 2009 the percentage for teaching staff to the total public funding was 65.87 percent and by the year 2014 it was at 68.81 percent. However it can be observed that there were fluctuations within the period as shown in Table 2. The percent funding for non teaching staff⁹ range was lowest (6.16 percent) in 2010 and its highest (11.32 percent) was in in 2009.

As for the the other recurrent there were slight changes in it percentage of the total public funding. The percentage decreased from 10.58 percent in 2009 to 9.75 in 2011 and then rose to 10.45 in 2012 before decreasing to 8.54 percent in 2014.

It can also be observed in table 2 that the capital funding which is used for development did not go beyond 15 in any of the years under review. The highest percent funding for capital was in 14.27 in 2012 and its lowest percentage was 8.03 in 2010.

Teaching and learning materials is funded below 5 percent each year and specifically in 2009, it reported 0 percent .

The analysis revealed that a small proportion of the public funding was being allocated to teaching and learning materials and boarding, meals, school health and transport. For Teaching and learning

⁹ Non-Teaching Staff mean administrator salary in education sector

materials, its highest percentage was 2.94 in 2012 while for boarding, meals, school health and transport was 0.22 in 2014.

Figure 12: Public funding 2009 - 2014

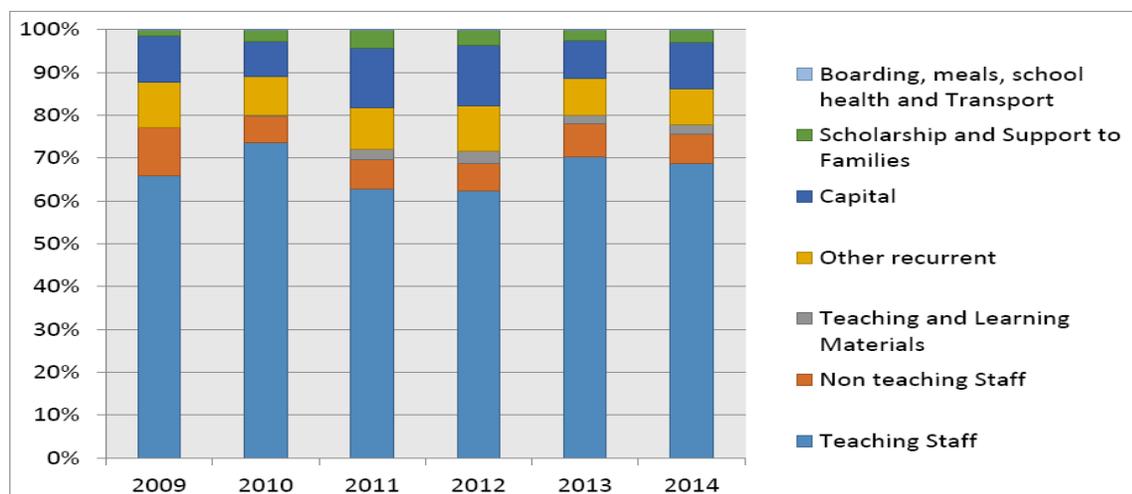


Table 2: Public funding by Economic nature 2009 to 2014

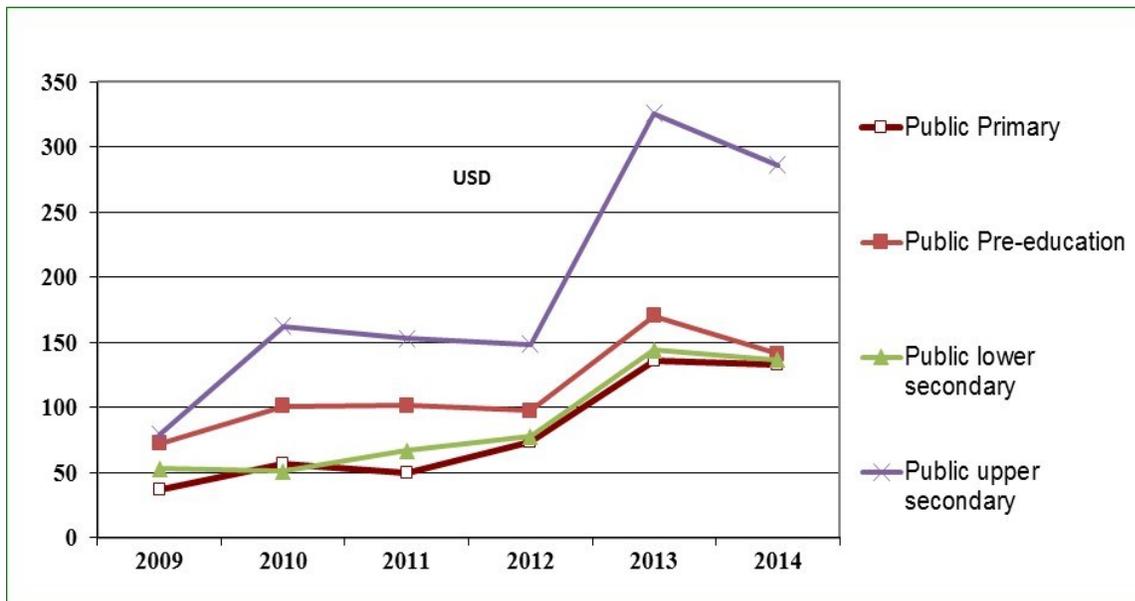
	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
2009	65.87%	11.32%	0.00%	10.58%	10.85%	1.33%	0.04%
2010	73.54%	6.16%	0.34%	9.07%	8.03%	2.67%	0.19%
2011	62.88%	6.66%	2.43%	9.74%	13.98%	4.18%	0.14%
2012	62.27%	6.48%	2.94%	10.45%	14.27%	3.47%	0.13%
2013	70.35%	7.57%	1.97%	8.70%	8.92%	2.37%	0.12%
2014	68.81%	6.85%	2.08%	8.54%	10.72%	2.79%	0.22%

6.2.3 Average public expenditure per student

Average public expenditure per student measures the average amount funds spent on one learner by the GoL. A five year trend analysis of the average expenditure per public student (at 2010 prices) in public pre-education, primary, lower secondary and upper secondary revealed that average expenditure per public student had been increasing with a similar trend in all levels as observed in Figure 13. The analysis further showed that among the four levels (pre-education, primary, lower secondary and upper secondary) it was upper secondary that had the highest

average public expenditure per student followed by pre education. Primary education was the one with the lowest average expenditure per student.

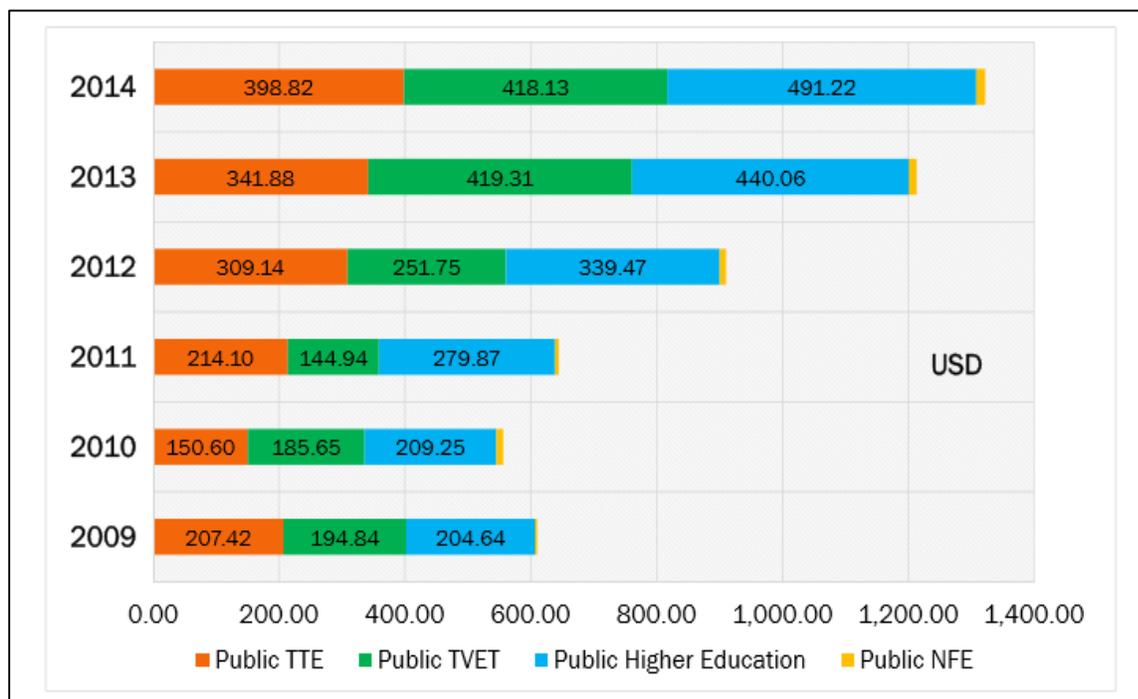
Figure 13: Average Government expenditure per public student at 2010 prices for General Education



The study also looked at the average public expenditure for tertiary levels (Teacher Training, Technical and Vocational Education and Training, and Higher Education) and the non-formal education. The analysis showed a generally similar increasing trend from 2009 to 2014 especially among Teacher Training, Technical and Vocational Education and Training, and Higher Education. A comparison among the three levels showed that higher education had the highest average public expenditure per student for all the years under captured in the study as shown in Figure 14.

Non formal education had the lowest average public expenditure per student and based on 2009 to 2014 data there were no significant fluctuations.

Figure 14: Average expenditure per public student at 2010 prices for TTE, TVET, NFE and Higher Education (GOL)

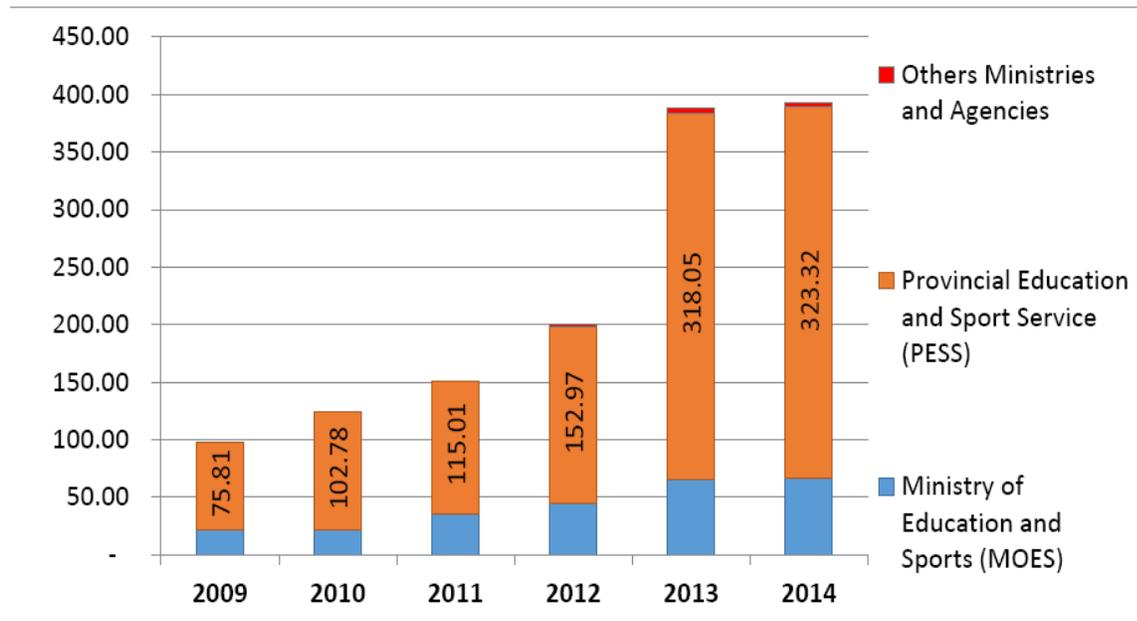


6.2.4 Public funding of the education expenditures

In the Lao PDR education public financing units include the Ministry of Education and Sports, Provincial Education and Sports Services and Ministry of Health. The nature and amount of funding differs among financing units depending on their objective and areas of interest in the education sector and governance structures. The education system is decentralized where, the Ministry of Education (MOES) and Ministry of Health (MOH) are responsible for central level expenditure and providing policy direction and overall monitoring of the education sector while the Provincial Education and Sports Service (PESS) is responsible for implementation at lower level.

The 2014 data showed that a larger proportion of education public expenditure was incurred by the provincial education and sports services (PESS) which had 82 percent of the total expenditure while the Ministry of Education and Sports spend 17 percent and this is in line with decentralization of the education sector. Other Ministries and Agencies got had 1 percent of their total public expenditure as shown in Figure 15.

Figure 15: Government expenditure



A trend analysis of expenditure of public education financing units revealed that the expenditure for MOES and PESS has been increasing since 2010. Specifically for the provincial expenditure, a significant increase was observed between 2012 and 2013 when the expenditure increase by 108 percent as shown in Figure 15. It can also be noted that from 2010 to 2011, there was no expenditure on education incurred by other Ministries and agencies. However, from the year 2012 to 2013, the expenditure on education incurred by other ministries increased from 2.35 to 5.20 and then decreased to 3.41 in 2014.

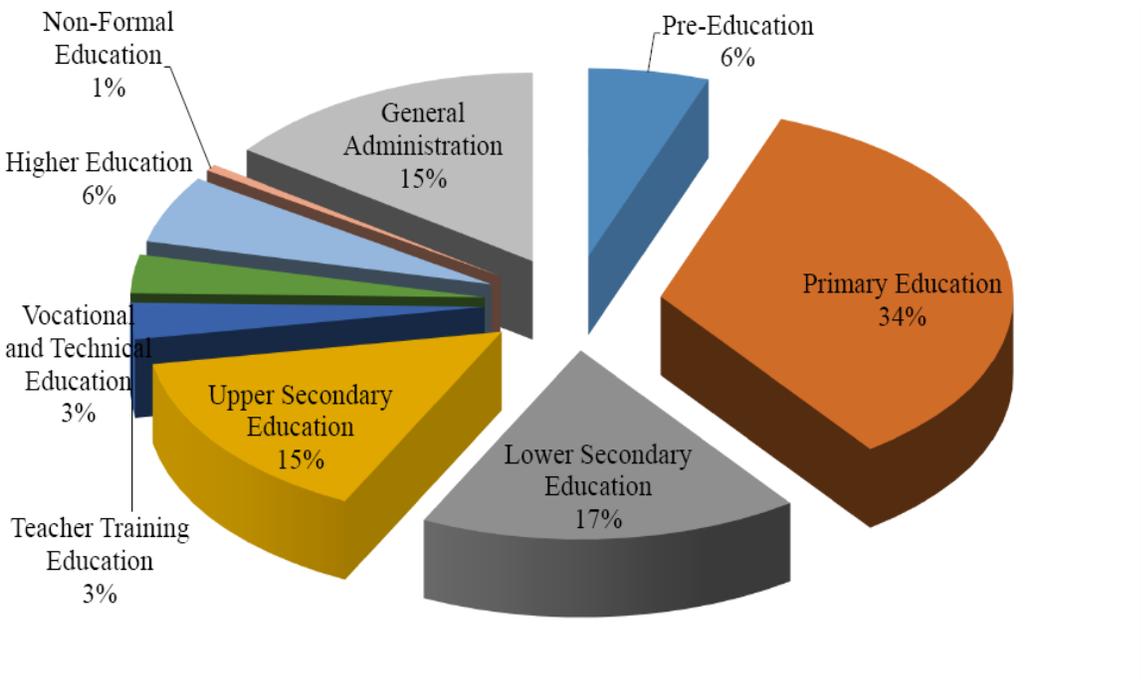
6.3 PUBLIC FUNDING OF THE EDUCATION ACTIVITIES (LEVEL OF EDUCATION)

All public finances in the education sector are generally spent by education institutions that are categories into pre-primary, primary, lower secondary, upper secondary, teacher training, vocational and technical training, and higher education. In addition to these education institutions where the actual learning process takes place, it is also important to note that quite a significant amount of public funding in the education sector is also spent on administration. The study therefore deliberately included administration as one of the educations institutions in the analysis.

The way government provides resources to the education levels (pre-education, primary education, lower secondary, upper secondary, teacher training, vocational and technical, higher and non-formal education) is mainly determined by enrollment and existing challenges that are to be dealt with in specific education level. In addition to these levels government also spend on general administration cost that cuts across all the sectors.

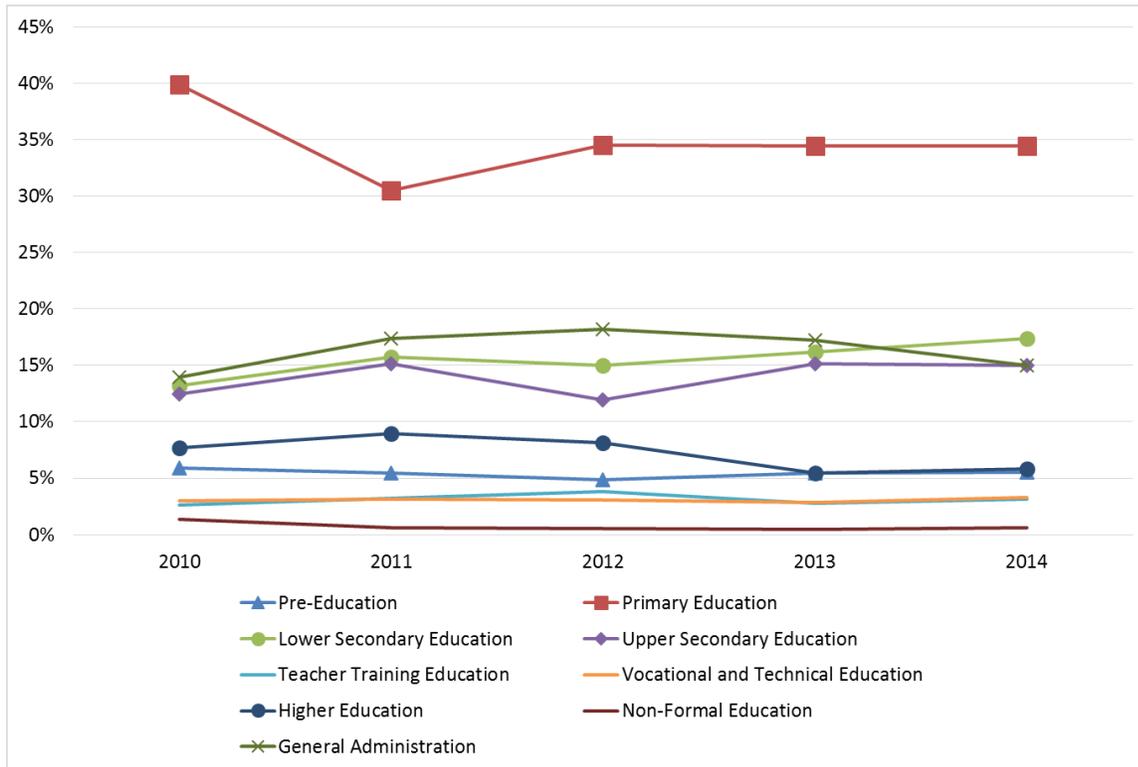
Using the 2014 data, primary education was allocated more (34 percent of the total) public resources, lower secondary was allocated 17 percent and upper secondary got 15 percent. Pre-education and higher education were allocated 5 percent and 6 percent respectively. Teacher training and vocational training got 3 percent each while non-formal education got 1 percent of the total public allocation. General Administration which affects all levels was allocated 15 percent of the total government resource allocation as shown in Figure 16 below.

Figure 16: Government expenditures to education levels in 2014



A trend analysis over the five years showed significant changes in percentages of total education public funding were observed in 2010 to 2011 when the share for primary education and pre-education decreased by 10 percentage points from 40 to 30 percent and 6 to 5 percent respectively. The 10 percentage decrease in primary led to an increase in higher education (from 8 percent to 9 percent), general administration (14 percent to 17 percent), upper secondary (12 to 15 percent), lower secondary (13 to 16 percent). Figure 17 below shows the trends in percentage of the total education public funding by education levels.

Figure 17: percentage of the total education public funding by education levels 2014



6.4 PUBLIC FUNDING OF THE EDUCATION INSTITUTIONS

Public funding is normally utilized by institutions in different levels of education. The study analyzed the trend to look at how the education institutions utilized their funding from the GoL.

An analysis was also done to find out how the education levels spent their resources among the economic activities. The study revealed that generally in all the education levels, teaching staff took a significant larger amount than other economic activities (apart from administration which do not have teaching staff) and boarding, meals, school health and transport was the least. However there were differences in the percent allocations among the activities as within an education level as shown is Table 3 below.

Table 3: 2014 Public expenditure by level of education by economic activity

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
Pre-Education	85.63%	0.00%	2.51%	4.92%	6.89%	0.04%	0.02%
Primary Education	71.04%	0.00%	8.96%	4.51%	15.50%	0.00%	0.00%
Lower Secondary Education	90.65%	0.00%	1.74%	5.36%	2.10%	0.12%	0.02%
Upper Secondary Education	82.44%	0.00%	2.09%	3.40%	10.08%	1.95%	0.04%
Teacher Training Education	88.30%	0.00%	0.24%	3.18%	3.95%	3.62%	0.71%
Technical and Vocational Education	35.37%	0.00%	23.27%	13.20%	9.52%	17.85%	0.79%
Higher Education	55.35%	0.00%	2.32%	11.29%	16.31%	14.10%	0.63%
Non-Formal	34.90%	0.00%	1.55%	18.94%	29.12%	14.59%	0.89%
General Administration	0.00%	45.78%	0.00%	23.09%	31.13%	0.00%	0.00%

The study further analyzed the trend (2009 to 2014) on how the education institutions spend on various activities within the period. The analysis was crucial to understand the changes in spending priorities within the education institutions.

6.4.1 Pre-Education

Over the period under review, pre-education expenditure concentrated on teaching staff; teaching and learning materials; other recurrent; scholarship and Support to families; and Boarding, meals, school health and Transport. However there were variations on the expenditures for the activities. A general trend was observed that for all the years' expenditure for teaching staff was the highest (above 85 percent for all the years) and less than 15 percent was for all other education activities. scholarship and Support to families; and Boarding, meals, school health and Transport were activities with less expenditure whereby between 2011 and 2014, the sum of percentages of the two was equal to or less than one each year. In the years 2009 and 2010 did not incur any expenditure on and Support to families; and Boarding, meals, school health and Transport.

The data showed that from 2009 to 2014 pre-education had no funding on non-teaching staff. Table 4 shows the percent expenditure of the total pre-education expenditure on education activities.

Table 4: Percentage of Expenditures for pre-education

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
2009	93.85%	0.00%	0.00%	5.68%	0.47%	0.00%	0.00%
2010	93.70%	0.00%	0.20%	4.42%	1.58%	0.09%	0.00%
2011	91.16%	0.00%	2.37%	3.98%	2.25%	0.24%	0.01%
2012	86.85%	0.00%	4.04%	4.16%	4.86%	0.09%	0.01%
2013	89.58%	0.00%	4.65%	3.72%	1.96%	0.08%	0.02%
2014	85.63%	0.00%	2.51%	4.92%	6.89%	0.04%	0.02%

6.4.2 Primary Education

The expenditure analysis for primary education showed that quite a significant amount of expenditure was on teaching staff. For the years 2009; 2010; 2011; 2012; 2013; and 2014, the percent expenditure on salaries were 92.76; 93.63; 85.85; 85.89; 90.28; and 90.65 respectively. This means that less than 15 percent of the total expenditure for primary education was being shared among teaching and learning materials; other recurrent; scholarship and Support to families; and Boarding, meals, school health and Transport spend. Other recurrent expenses were the second from salaries activity with the highest percent expenditure for the years 2009, 2011, 2013 and 2014. For capital expenditure, the highest expenditure was observed in the year 2012 when it was 5.40% otherwise all the other years it was less the five percent.

Availability of teaching and learning materials is very key in the learning process. From the year 2009 it was observed that expenditure on teaching and learning materials ranged from 0 to 4.53 percent. The lowest was in 2009 when the percent expenditure on teaching and learning materials was 0 percent and the highest expenditure was in the year 2011 and the percent started to decrease to 1.74 percent in the year 2014.

Scholarship and Support to Families and Boarding, meals, school health and Transport had the lowest expenditure. The percent sum of the two activities was less than 1 percent each year. The percent expenditure on non-teaching staff was 0 percent as shown in Table 5.

Table 5: Percentages of Expenditures for Primary Education (2009 -2014)

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
2009	92.76%	0.00%	0.00%	5.36%	1.88%	0.00%	0.00%
2010	93.63%	0.00%	0.07%	2.73%	3.18%	0.37%	0.02%
2011	85.85%	0.00%	4.53%	4.78%	4.49%	0.33%	0.02%
2012	85.89%	0.00%	3.43%	5.05%	5.40%	0.22%	0.02%
2013	90.28%	0.00%	2.88%	5.23%	1.34%	0.25%	0.02%
2014	90.65%	0.00%	1.74%	5.36%	2.10%	0.12%	0.02%

6.4.3 Lower Secondary Education

The analysis on revealed that there were no significant expenditures being incurred by lower secondary education on non-teaching staff. Non-teaching staff recorded 0 percent of the total expenditure on lower secondary education for all the years under review (2009-2014). Boarding, meals, school health and Transport expenditure was the lowest in all the years among the activities that reported some expenditure. Table 6 shows that the highest expenditure on Boarding, meals, school health and Transport was 0.6 percent and this was in 2012 and in 2009, it was reported 0 percent.

The expenditure for lower secondary were mainly on, teaching staff, capital, other recurrent, teaching and learning materials and scholarship and Support to families. Cost for teaching staff was the major expenditure for lower secondary. In all the years the percent expenditure on teaching staff of the total lower secondary expenditure was above 83 percent. Specifically the highest was 91.7 percent in 2009 and the lowest 80.62 in 2012. Other recurrent showed a decreasing trend from 5.10 percent in 2009 to 3.40 percent in 2014 while the percent expenditure for capita has been fluctuation with the highest in the year 2014 (10.08 percent) and the lowest in 2009 (3.19 percent).

In the years 2009, the data showed that there was no significant expenditure on teaching and learning materials in 2009 (0 percent of the total expenditure for lower secondary) while the highest expenditure in terms of percentage was in was in 2012 (3.30 percent). The percent expenditure on Scholarship and Support to Families in lower secondary was fluctuating between 1.46 percent to 2.87 percent between the years 2010 to 2014 and this was higher compared to primary expenditure on the same. It can be observed from Table 6 that 2009 the percent expenditure was 0.

Table 6: Percentages of Expenditures for Lower Secondary Education (2009 -2014)

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
2009	91.70%	0.00%	0.00%	5.10%	3.19%	0.00%	0.00%
2010	88.21%	0.00%	0.27%	4.00%	5.32%	2.19%	0.01%
2011	83.08%	0.00%	1.71%	4.94%	7.35%	2.87%	0.05%
2012	80.62%	0.00%	3.30%	4.66%	8.74%	2.61%	0.06%
2013	90.15%	0.00%	1.64%	3.40%	3.30%	1.46%	0.05%
2014	82.44%	0.00%	2.09%	3.40%	10.08%	1.95%	0.04%

6.4.4 Upper Secondary Education

The main expenditure drivers for upper secondary education were teaching staff, other recurrent, capital, teaching and learning materials, Scholarship and Support to Families and Boarding, meals, school health and Transport. Of a common feature across the years was that percentage expenditure on teaching staff was the highest among all the years (equal to or greater than 77.87 percent) as shown in Table 7. Teaching and learning material and boarding, meals, school health were activities which had the lower percentages of expenditure.

Of particular interest to the expenditure in upper secondary school was the scholarships and support to families. From 2010 to 2014 the percent expenditure on scholarship and support to families was higher than the percentages of Teaching and learning material and boarding, meals, school health combined. This was also higher than the percentages for lower secondary explained above.

The analysis showed that the expenditure for other recurrent and capita has been fluctuating over time with the percent expenditure on capital of the total expenditure on upper secondary being higher than percentage on other recurrent with an exception in 2009 and 2013. The highest percent expenditure for capital was in 2011(10.60 percent) while for other recurrent it was in 2012 (5.65 percent) and the lowest for capital was in 2013 (2.80 percent) while for other recurrent it was 2.89 percent in the same year 2013 as shown in Table 7.

Table 7: Percentage of Expenditures for Upper Secondary Education (2009 -2014)

	Teaching Staff	Non-Teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and support to families	Boarding, Meals, school health and Transport
2009	90.49%	0.00%	0.00%	5.75%	3.75%	0.00%	0.00%
2010	81.98%	0.00%	0.29%	4.95%	5.95%	5.49%	1.34%
2011	77.87%	0.00%	0.57%	4.79%	10.60%	5.77%	0.40%
2012	83.67%	0.00%	0.47%	5.65%	4.62%	5.11%	0.49%
2013	90.67%	0.00%	0.45%	2.89%	2.80%	2.83%	0.35%
2014	88.30%	0.00%	0.24%	3.18%	3.95%	3.62%	0.71%

6.4.5 Teacher Training Education

The available data showed that the percent expenditure on non-teacher of the total teacher education expenditure was 0 percent. This means that teaching staff, other recurrent, capital, teaching and learning materials, Scholarship and Support to Families and boarding, meals, school health and Transport were the main areas of expenditure for teacher education.

The analysis revealed that there were differences in expenditure structures between teacher education and its lower education institutions (pre-education, primary, lower secondary and upper secondary). While percent expenditure on teaching cost for the total cost in each of the institutions (pre-education, primary, lower secondary and upper secondary) was above 75 percent for all the years, it was different case with teacher education. The available data showed that for teacher education it was on only in 2010 that had above 75 percent (86.30 percent) expenditure on teaching staff while the rest of the years 2009, 2011, 2012, 2013 and 2014 it was ranging between 29.91 percent (2012) and 45.7 percent in 2009 as shown in Table 8.

The second main expenditure activity for teacher training was scholarships and support to families. With an exception of the year 2010 where percent expenditure on scholarships and support to families of the total expenditure on teacher training was 0 percent, for the other years it ranged from 37.8 Percent in 2009 and 17.85 percent in 2014.

Of the six years under review (2009-2014), percent expenditure on other recurrent of the total teacher training expenditure was higher than on capital for the years 2009, 2010, 2011, and 2014. The lowest percent expenditure on recurrent was in 2009 (9.20 percent) while on capital was in 2010, (1.23 percent) and the highest for recurrent was in 2011 (18.56 percent) while for capital was in 2012 (23.94 percent).

Apart from 2014 when the percent expenditure for teaching and learning materials was 23.17 percent, the percent was below five percent for the other years. The least expenditure for teacher education has been boarding, meals, school health and transport for all the years.

Table 8: Percentage of Expenditures for Teacher Training Education (2009 -2014)

Year	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	45.07%	0.00%	0.00%	9.20%	6.76%	37.68%	1.29%
2010	86.30%	0.00%	1.68%	10.79%	1.23%	0.00%	0.00%
2011	34.38%	0.00%	4.25%	18.56%	12.23%	29.57%	1.01%
2012	29.91%	0.00%	4.07%	16.77%	23.94%	24.39%	0.92%
2013	42.74%	0.00%	4.23%	15.75%	17.43%	19.04%	0.80%
2014	35.37%	0.00%	23.27%	13.20%	9.52%	17.85%	0.79%

6.4.6 Technical and Vocational Education and Training

The percent of expenditure on non-teaching staff of the total TVET expenditure was 0 for all the years and on boarding, meals, school health and transport it was always below 1 percent each year. Based on the analysis, the study identified teaching staff, other recurrent, capital, Scholarship and Support to Families and Teaching and Learning Materials as the main expenditure drivers of TVET.

Every year apart from year 2011, over half of the total expenditure on TVET was on teaching staff. The percent expenditure on teaching staff of the total TVET expenditure in 2011 was 47.48 percent while for the years 2009; 2010; 2012; 2013; and 2014 were 65.18; 60.76; 51.03; 65.30; and 55.35 respectively.

Other recurrent and capital has been fluctuating with capital expenditure being slightly higher than other recurrent expenditure in the years 2009, 2010 and 2014. In the period under review, the percent expenditure on capital ranged between 4.93 percent in 2013 and 18.35 in 2010 while for other recurrent it ranged between 10.16 percent in 2010 and 19.59 in 2012.

Scholarship and Support to Families was among the key expenditure drivers from 2010 to 2014. While in 2009, the percent expenditure for Scholarship and Support to Families of the total expenditure for TVET was 3.55 percent, the percentages were higher for the later years with the highest being 19.93 percent in 2011 and dropped to 13.29 percent and 10.63 percent in 2012 and 2013 respectively. From 2013 to 2014 it rose from 10.63 percent to 14.10 percent.

On teaching and learning materials the highest percent expenditure between 2009 and 2014 was 5.61 percent in 2012.

Table 9 shows the details on the percent expenditures of the total TVET expenditure from 2009 to 2014 by education activities.

Table 9: Percentage of Expenditures for Technical and Vocational Education and Training (2009 - 2014)

Year	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	65.18%	0.00%	0.05%	13.37%	17.86%	3.55%	0.00%
2010	60.76%	0.00%	1.40%	10.16%	18.35%	9.34%	0.00%
2011	47.48%	0.00%	3.87%	17.59%	10.56%	19.93%	0.58%
2012	51.03%	0.00%	5.61%	19.59%	10.00%	13.29%	0.47%
2013	65.30%	0.00%	4.39%	14.10%	4.93%	10.63%	0.65%
2014	55.35%	0.00%	2.32%	11.29%	16.31%	14.10%	0.63%

6.4.7 Higher Education

According to the analysis on percent expenditures on key education activities within higher education, teaching staff, other recurrent, capital and scholarship and Support to Families were the main expenditure activities. The percent expenditure of the total expenditure on higher education incurred by teaching staff was higher than other activities every year. The percentages ranged between 63.87 percent in 2009 and 34.90 in 2014.

Other recurrent expenditure was higher than capital expenditure in the years 2009, 2010, 2012, and 2013. The highest percent expenditure on other recurrent expenditure of the total higher education expenditure was 25.39 in 2014 while for capital was 29.12 percent in 2014 and the lowest was 18.94 percent in for other recurrent while for capital it was 9.83 percent in 2013. The highest expenditure by using the percent expenditure on teaching and learning materials was in 2012 when about 8.13 percent of the total expenditure of higher education was on teaching and learning materials. For the other years the percentage was less than 3.5 percent each year. For Scholarship and Support to Families, a quite significant amount of expenditure was incurred between 2010 and 2014. The percent expenditure on Scholarship and Support to Families was always above 12 percent and below 17 percent between 2010 and 2014. For all the period under review no significant expenditures on non-teaching staff and Boarding, meals, school health and Transport were made as the percentages were reported to be zero and less than 1 percent respectively.

Table 10 shows the details on the percent expenditures of the total Higher education expenditure from 2009 to 2014 by education activities.

Table 10: Percent Expenditures for Higher Education (2009 -2014)

Year	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	63.87%	0.00%	0.00%	21.92%	14.21%	0.00%	0.00%
2010	47.20%	0.00%	1.79%	19.37%	14.95%	16.46%	0.23%
2011	42.78%	0.00%	3.34%	19.94%	20.74%	13.06%	0.14%
2012	39.81%	0.00%	8.13%	23.53%	15.51%	12.95%	0.07%
2013	47.90%	0.00%	2.16%	25.39%	9.83%	14.50%	0.21%
2014	34.90%	0.00%	1.55%	18.94%	29.12%	14.59%	0.89%

6.4.8 Non-formal Education

The study revealed the uniqueness of the non- formal education in terms of its expenditure structure. Off all the years under review no significant expenditures were incurred in non-teaching staff, scholarship and Support to Families and boarding, meals, school health and Transport. The main drivers of expenditure were Teaching Staff, Teaching and Learning Materials, Other recurrent and Capital.

Across all the years over 70 percent of the total expenditure under non-formal education was for teaching staff. The highest percentage was in 2010 (82.48 percent) and the lowest was in 2014 (71.04 percent).

Of the six years under review, it was observed that for three years (2009, 2011 and 2012) other recurrent expenditure was higher than capital expenditure. The highest percentage was observed in the year 2009 (23.57 percent) while for capital it was in 2014 (15.50 percent). The lowest percentage for other recurrent was in 2010 (3.75 percent) while for capital it was in 2009 (0.33 percent).

The expenditure on teaching and learning materials has been increasing on yearly basis from 0 percent in 2009 to 8.96 percent in 2014.

Table 11: Percentage of Expenditures for Non-Formal Education (2009 -2014)

Year	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	76.09%	0.00%	0.00%	23.57%	0.33%	0.00%	0.00%
2010	82.48%	0.00%	0.44%	3.75%	13.33%	0.00%	0.00%
2011	81.22%	0.00%	1.03%	9.42%	8.34%	0.00%	0.00%
2012	76.17%	0.00%	4.87%	10.41%	8.55%	0.00%	0.00%
2013	74.05%	0.00%	6.20%	7.05%	12.70%	0.00%	0.00%
2014	71.04%	0.00%	8.96%	4.51%	15.50%	0.00%	0.00%

6.4.9 Administration

Administration is another key education institution in as far as education expenditure is concerned. While no learning process took place at administration, it is responsible for overall policy formulation and management, preparation of national curriculum, carry out national education development programs, and overall monitoring and evaluation. The main expenditure activities at administration level are therefore, non-teaching staff, other recurrent and capital.

The expenditure analysis of the administration showed that there non-teaching staff had higher expenditure in the years 2009, 2010, 2013 and 2014 while in the years 2011 and 2012 it was capital expenditure. The highest expenditure on non-teaching staff was in the year 2009 (49.46) while the lowest was in 2012 (35.61 percent).

Capital expenditure had higher expenditures than other recurrent for 5 years (2009, 2011, 2012, 2012, and 2014) of the 6 years under review. The highest percent expenditure for capita was in the year 2012 (42.80 percent) while for other recurrent it was in 2010 (31.98 percent) as shown in Table 12.

Table 12: 2009 -2014 Percent Expenditures for Administration

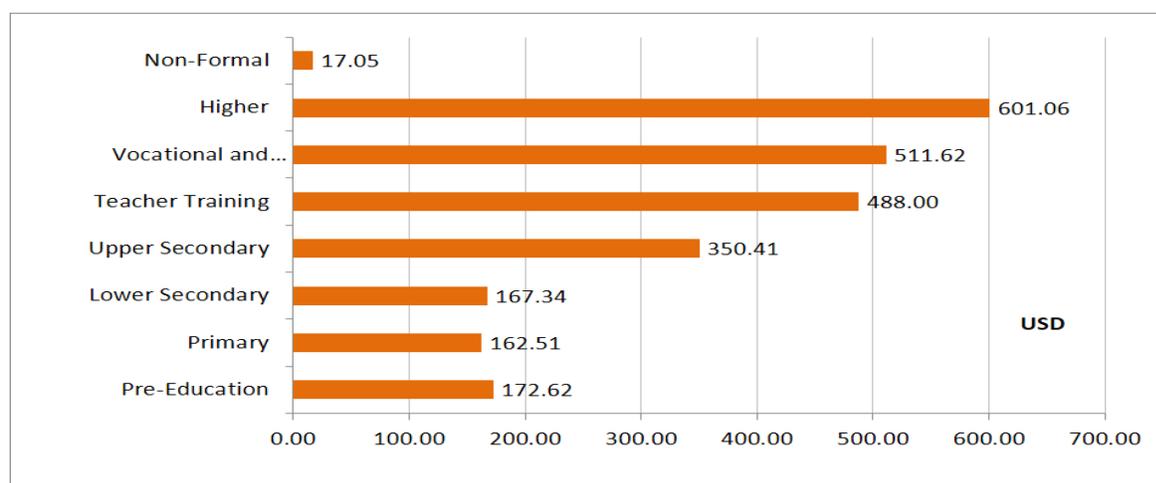
Year	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	0.00%	49.46%	0.00%	19.11%	31.43%	0.00%	0.00%
2010	0.00%	44.28%	0.00%	31.98%	23.74%	0.00%	0.00%
2011	0.00%	38.40%	0.00%	20.62%	40.98%	0.00%	0.00%
2012	0.00%	35.61%	0.00%	21.59%	42.80%	0.00%	0.00%
2013	0.00%	44.00%	0.00%	20.09%	35.91%	0.00%	0.00%
2014	0.00%	45.78%	0.00%	23.09%	31.13%	0.00%	0.00%

6.5 AVERAGE PUBLIC FUNDING PER STUDENT BY EDUCATION INSTITUTIONS

Data for the year 2014 was analyzed to look at what was the average expenditure per student incurred by the GoL in different education institutions. The data showed that the average public expenditure was high for a student in higher education. The average amount of funds GoL spent on a student at a university (higher education) was more than three times as much as a learner in either, primary or lower secondary or a child in pre-education. This means that expenditure for one student in a higher education could have been used to cover three students in primary school (or pre-education or lower secondary). On average, the GoL spent 601.06 for student at the university, 511.62 for a student in vocational and technical institution.

Average public expenditure for students in Teacher Training and Upper Secondary were 488 and 350 respectively. The least was a learner in non-formal learning institution who spent 17.05 from GoL. The Figure 18 below shows the average public expenditure per student by levels of education.

Figure 18: Average financing per public student in 2014 (GOL)



The study further looked at the average expenditure per student for all public administration for the Lao PDR from 2009 to 2014. The analysis was done on percentage basis as per education activities (teaching staff; teaching and learning materials; other recurrent; scholarship and Support to families; and Boarding, meals, school health and Transport).

The study showed that in all the years over 52 percent to 68 percent were being average expenditure per student for all public administrations for the Lao PDR from 2009 to 2014 were on teaching staff. Under teaching and learning materials the percentage between 2009 and 2013 was less always less than 5 percent. However in the year 2014 it was 7.14 percent. The percentage on Boarding, meals, school health and Transport was always below one percent during the 6 year review period.

Scholarship and Support to Families is one of the expensed incurred to ensure access and equity to education. During the 6 years period the average expenditure per student of all public administrations is observed that the percentage ranged between 6.26 percent (in 2010) and 14.94 percent (in 2011).

Other recurrent expenditure per student were generally higher than capital in years 2009 to 2013. In the year 2014, capital expenditure was higher (12.78 per cent) than other recurrent (10.26 per cent).

Table 13 also shows that average expenditure per student on Boarding, meals, school health and Transport was less than 1 percent each year during the period under review.

Table 13: Average expenditure per student for all public administrations for the Lao PDR from 2009 to 2014.

	Teaching Staff	Non-teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	67.63%	0.00%	0.01%	12.17%	9.85%	10.02%	0.31%
2010	73.61%	0.00%	1.12%	10.15%	8.68%	6.26%	0.20%
2011	55.56%	0.00%	3.17%	13.97%	11.92%	14.94%	0.44%
2012	52.77%	0.00%	4.79%	15.07%	13.90%	13.04%	0.42%
2013	67.04%	0.00%	3.17%	12.11%	7.71%	9.56%	0.41%
2014	58.78%	0.00%	7.14%	10.26%	12.78%	10.48%	0.57%

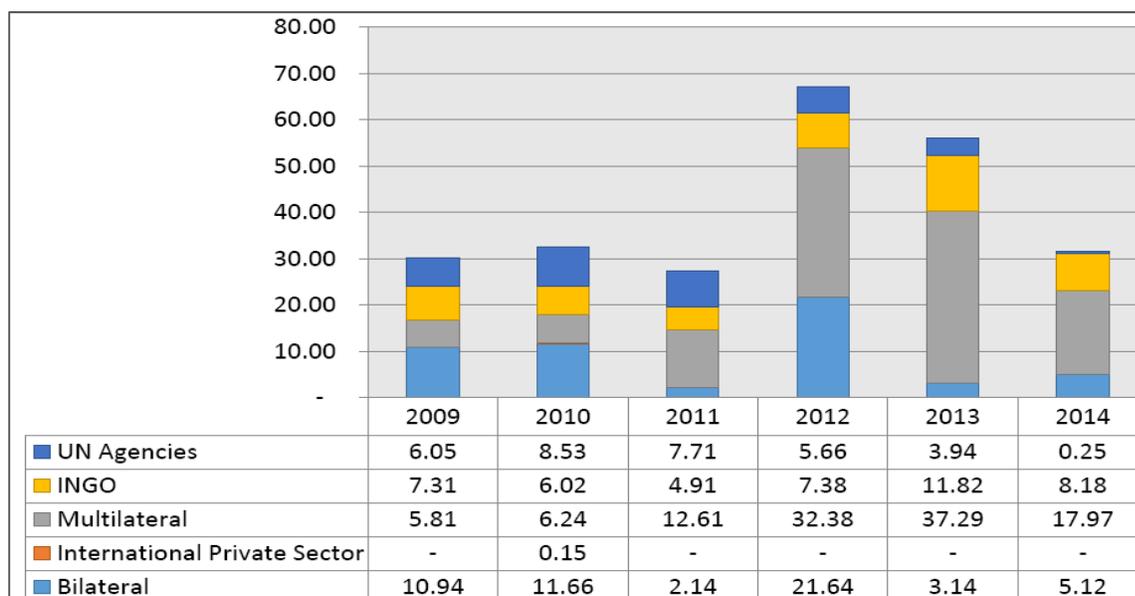
Section 7- External Expenditure on Education in Laos

Government funding is always inadequate to fully address the challenges retarding development progress in the education sector. The GoL receives external funding from its development partners towards the education sector. The external funding complements government funding towards achieving the goals stipulated in the National Education Development Plan. This section analyses the external funding with emphasis on how much was spent on education, education's share of total external aid in Laos, 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, and average external funding per student by education institutions.

7.1 HOW MUCH IS SPENT ON EDUCATION

Some of the funds spent in the Lao PDR education sector are sourced development partners. The five year trend (2010 to 2014) of external education financing shows that external funds spent on education has not been steady. External funds spent on education in 2010 to 2012, increased from 32.60 to 67.06 million USD respectively and from 2012 to 2014 it started declining from 67.06 to 31.52 million USD respectively there by forming a bell like shape as shown in Figure 19. While there are many reasons that could be attributed to the unstable external resources available for expenditure, among them was global economic crisis of which countries are still recovering to date.

Figure 19: External funding (Million USD)



The external funds are basically used to cover recurrent or capital expenses. Using the 2014 statistics, it was observed that about the external funds were used to finance teaching and learning materials, other recurrent, capital and scholarships. These expenditures were for pre-education, primary education, lower secondary education, upper secondary education, technical and vocation education, higher education and non-formal education. The details on expenditure by levels of education are provided in Chapter 7.3.

7.1.1 Education's share of total External aid in Lao PDR

Different sectors benefit from external financing units how much of the total external resources are allocated to a particular sector depends on the agreements between the financing unit and the country receiving the support. Despite that there are many factors considered when allocating the resources to the sectors, a share allocated to the sectors reflects the priorities of government and the external financing units.

The data showed that while the total external expenditure for the Lao PDR had generally decreased from 651.94 in 2010 to 232.15 in 2014 the education share of the total external expenditure had been increasing from 5.29 percent in 2010 to 13.58 percent in 2014. Within the years it was the total external expenditure for the decreased from 615.94 in 2010 to 505.5 in 2011 and further to 466.49 in 2012. Between 2012 and 2013 the total external expenditure increased from 466.49 to 491.87 and later significantly decline to 232.15 in 2014. The decline in total expenditure did not have any impact on external education share of the total external expenditure. From 2010, the share of education expenditure increased from 5.29 percent to 5.42 percent in 2011 and significantly increases to 14.38 in 2012. From 2012 the share slightly decreased to 11.42 percent in 2013 before increasing to 13.58 percent in 2014 as shown in Table 14 below.

Table 14: Education's share of the total External aid

	2010	2011	2012	2013	2014
Total External¹⁰	615.94	505.5	466.49	491.87	232.15
Education External¹¹	32.60	27.37	67.06	56.19	31.52
Education's share of the total external funding	5.29%	5.42%	14.38%	11.42%	13.58%

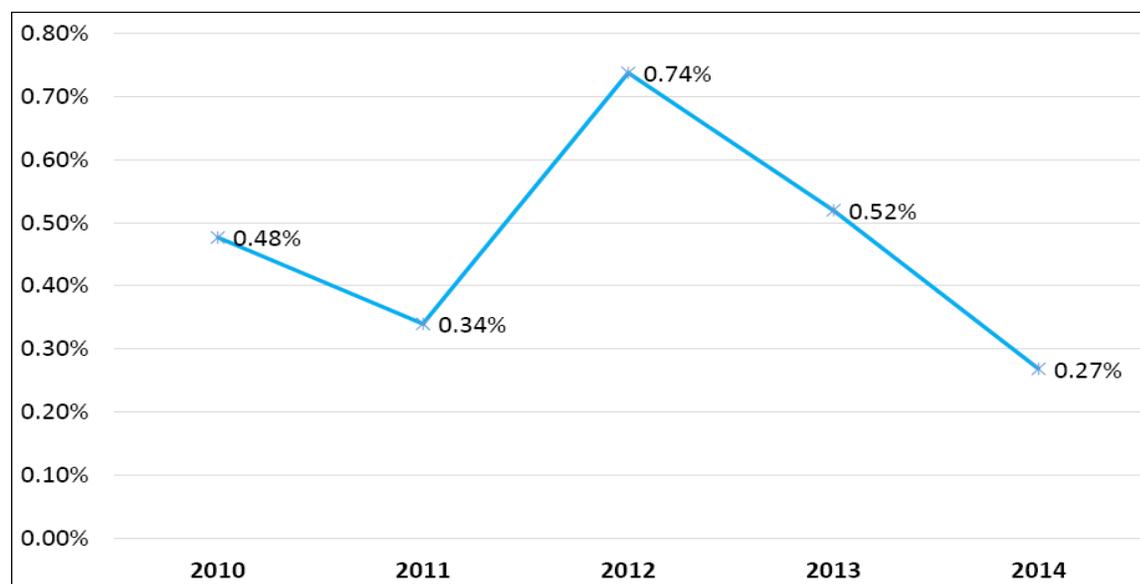
¹⁰ Actual expenditures extracted from ODA Aide memoire

¹¹ Extracted from the financing tables trend chart

7.1.2 External education expenditure as percentage of GDP

External education expenditure as a percentage of GDP measures the contribution of external education financing units to the overall economy. The analysis shows that the External education expenditure as a percentage of GDP declined from 0.48 percent in the year 2010 to 0.34 percent in 2011. From 2011 to 2012 it rose from 0.34 percent to 0.74 percent and from 2012 to 2014, the External education expenditure as a percentage of GDP declined from 0.74 percent to 0.27 percent as shown in Figure 20.

Figure 20: External education expenditure as a percentage of GDP



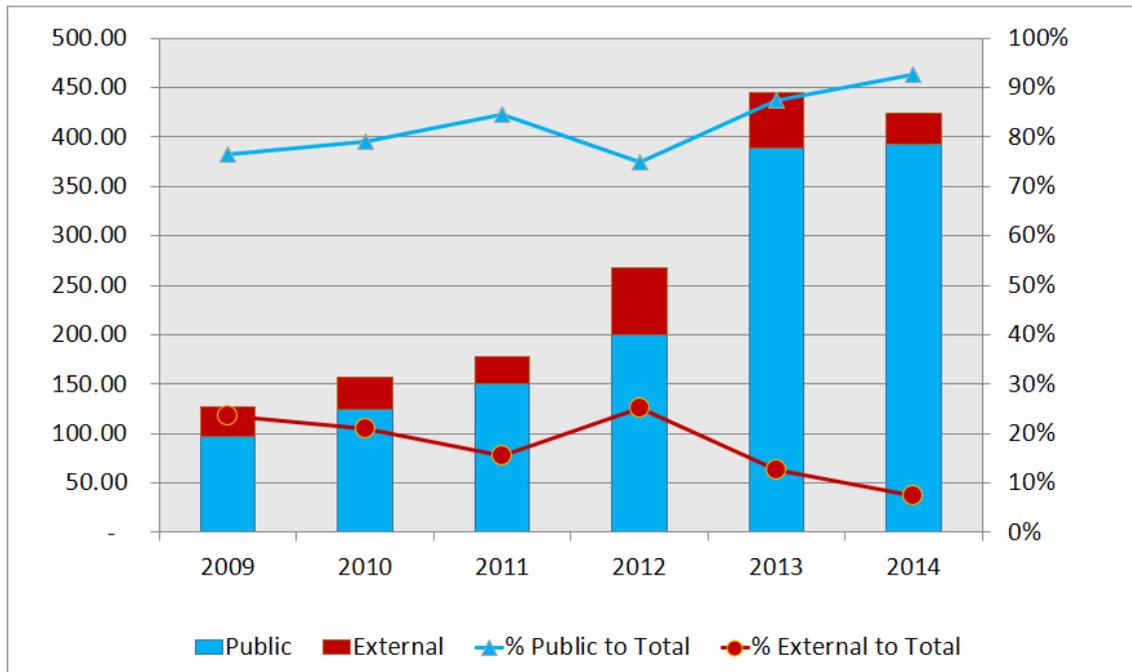
It can be observed that for five years (2010 to 2014), there was a direct relationship between the External education expenditure as a percentage of GDP and the total external education funding. Both indicators shows similar trend as observed by comparing Figure 19 and Figure 20.

7.1.3 External expenditure relative to Public education expenditure

Education is regarded as a social service that is mainly provided by the government and very small proportion is provided by the private institutions. Public education is financed by GoL with support from its development partners. By comparing the support from development partners with the GOL the study aimed at establishing how much of the total public education expenditure is supported by the development partners.

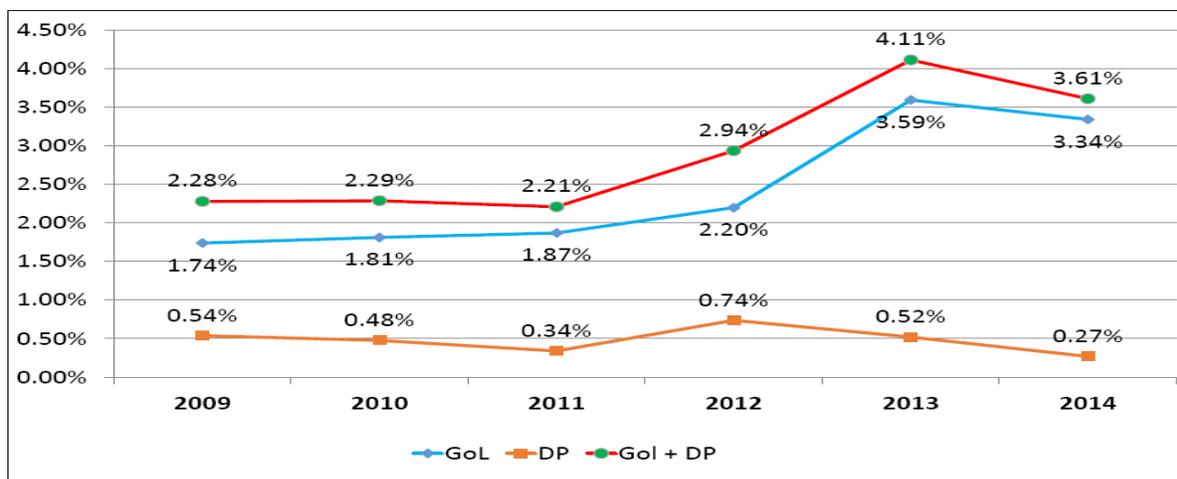
The study showed that the total education cost the percentage of external support has been decreasing over time. From the year 2009 the development partners contributed 24 percent of the total education cost which decreased to 21 percent in 2010 and decreased further to 15 percent in 2011. During the period under review that highest was in 2012 when the percentage of external expenditure reached 25 percent. In 2013 the percent decreased to from 25 percent in 2012 to 13 percent. Within the six year period the lowest contribution was in 2014 when the external expenditure was only 7 percent as shown in Figure 21.

Figure 21: Contribution of external and public expenditure to the total education expenditure



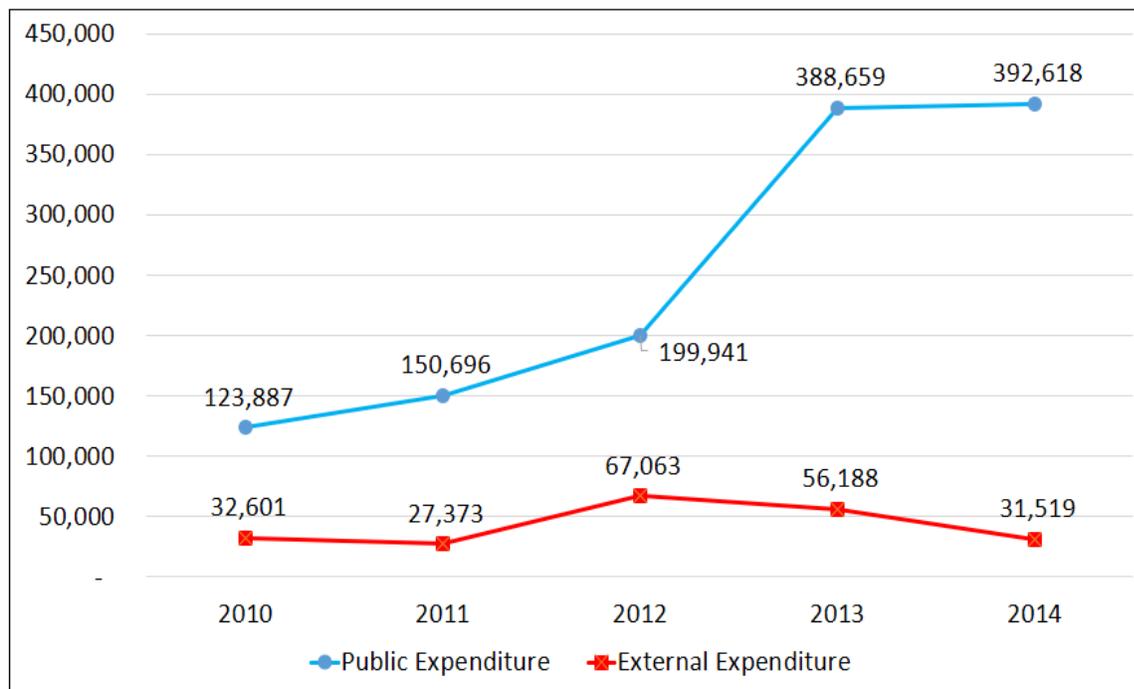
Both expenditure by the public and external expenditure contribute to the overall economy depending on the amount spend. The higher the amount the higher the percent contribution to the total economy. The study used education expenditure as a percentage of the GDP to compare the contribution of public education expenditure and external education expenditure. The data from 2009 to 2014 as presented in Figure 22 showed that the public education expenditure as a percentage of GDP was always higher than external. From 2009 to 2014 the external education expenditure as a percentage of GDP was always less than 1 percent.

Figure 22: Public and external education expenditure as a percentage of GDP



The GoL has the mandate of providing its education services to its citizens. The external funding is provided to compliment the efforts by the government. The five year trend comparisons in the education expenditure incurred disaggregated by public and external expenditure as presented in Figure 21, public expenditure has always been higher than external expenditure since 2014. While the external expenditure has been decreasing from 2012 to 2014, public expenditure on education has always been increasing and a clear notable increase was from 2012 to 2013 when public expenditure on education increases by 94 percent.

Figure 23 : Government (Central and Local) and External Expenditure 2009-2014 (Thousand USD)

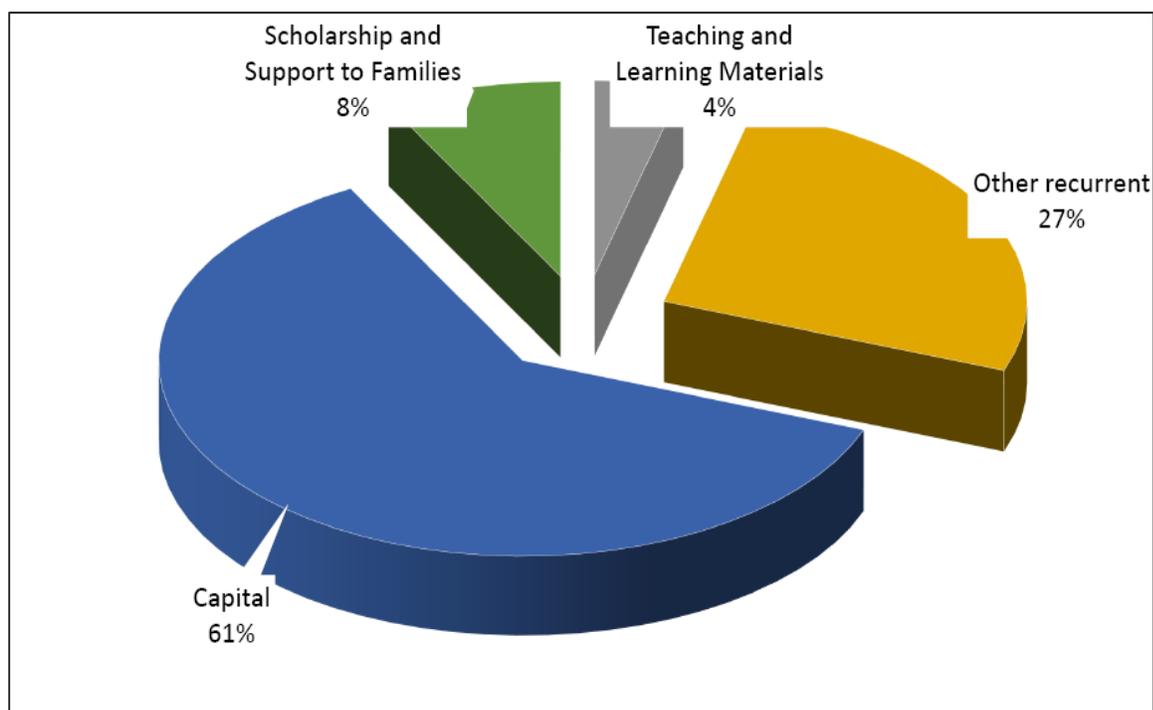


7.1.4 Expenditure of the external financing units by economic nature

Education expenditure can also be categorized according to education activities. The activities may include teaching activities, payment of employee costs, teaching and learning materials, capital expenditure, other recurrent, scholarship and support to families, boarding meals, school health and transport, and capital development activities.

The analysis showed that in 2014, the external education funding was directed towards four categories namely; scholarship and support to families, scholarship and support to families, teaching and learning materials, capital, and other recurrent operations. The Figure 24 below shows that capital expenditure got the lion's share (19.346 million USD representing 61 per cent) of total external funding and other recurrent spent 8.458 million USD (about 27 per cent) of the total. About 2.475 million USD was spent on scholarships and support to families and 1.240 million USD on teaching learning materials representing 8 percent and 4 percent of the total external expenditure respectively.

Figure 24: External funding expenditures by economic nature in 2014



7.1.5 Average external expenditure per student

Average external expenditure measures the average amount of funds that were actually spent by one student. By comparing with financing indicators with expenditure indicator, education planners and policy makers are able to know the capacity to spend of the spending institutions. In this section, the analysis looked at the trend from 2010 to 2014 but emphasized on external expenditure per student in the year 2014. Financing indicators have been explained in sections 6.3 to 6.5.

Figure 25 shows that from 2010 to 2013, average external expenditure per student for public institutions in primary, pre-education, lower secondary and upper secondary were fluctuating in a similar pattern. For pre education the average external expenditure per student in 2009 was 18.12 which decreased to 11.67 in 2010. From 2010 to 2011 there was no significant decrease as shown by its flat line graph in Figure 25. However in 2012 the average external expenditure per student in public pre education rose to its peak (29.17) which later dropped to 14.52 in 2013 and then to its lowest (3.25) in 2014.

Under primary education, external average expenditure per student started at 16.47 in 2009 and rose to 18.75 in 2010 and dropped to 15.91 in 2011. From 2011 to 2012 it significantly increased to its highest point (38.14) before decreasing to 26.26 in 2013 and then reached its lowest point (4.66) in 2014.

In lower secondary the average external expenditure per student in 2009 was at 11.53 which increased on yearly basis and reach its peak on 25.92 in 2012 before dropping to each year and reached 16.00 in 2014.

The average external expenditure per student for upper secondary in 2009 was at 21.72 and then dropped to 5.94 in 2011. In the year 2012 the average external expenditure per student increased to 45.09 from the 5.94 in 2011 and the then decreased to 4.88 in 2013 to its lowest point of 3.63 in 2014.

Figure 25: Average external expenditure per public student at 2010 prices for General Education (Public Institutions - Primary, Pre-Education, Lower secondary and Upper secondary)

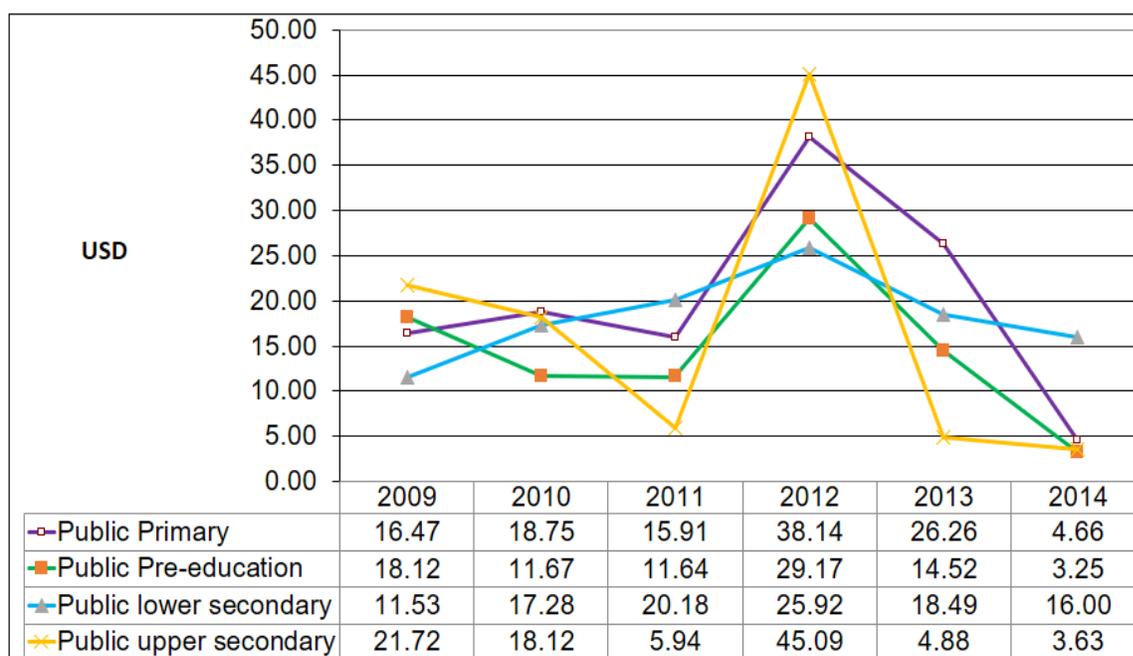


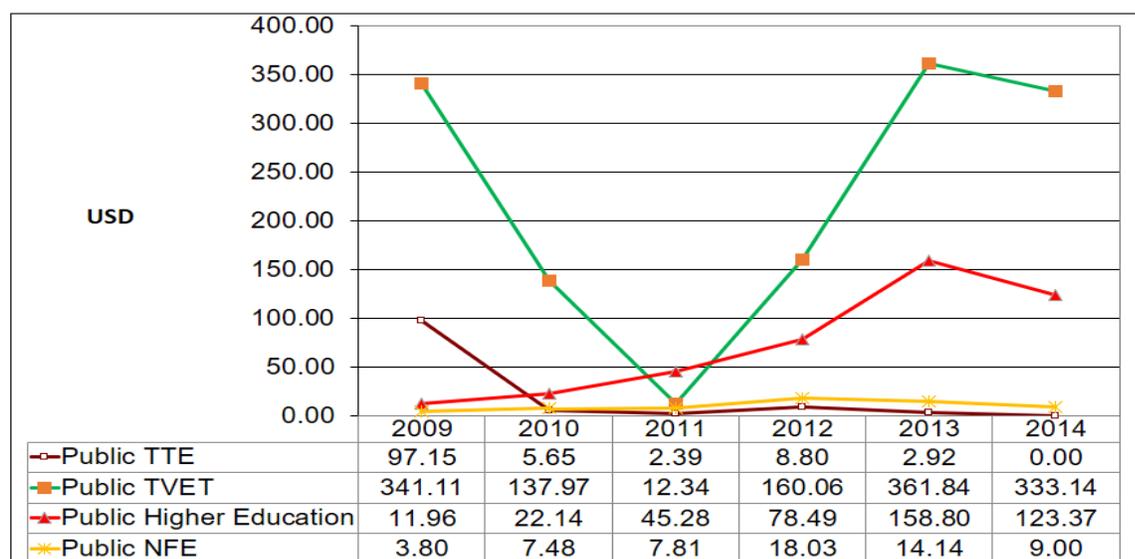
Figure 26 shows the trend for average external expenditure per public student in tertiary institutions (technical and vocational, teacher training and higher education). The study showed that average external expenditure per public student for teacher training was at its highest in 2009 (97.15) which then significantly decrease to 5.65 in 2010 and then further decreased to 2.39 in 2011. From 2011 to 2012 it increased to 8.80 percent before decreasing again to 2.92 in 2013 and finally to 0 percent in 2014.

Among all the education levels it was Technical and vocational Education and Training that had the higher average external expenditure per public student. In 2009 it was at 341.11 and decreased to its lowest point (12.34) in 2011 before significantly rising to 160.06 in 2012 and then rose further to its peak (361.84) in 2013. In 2014 the average external expenditure per public student for technical and vocation training was at 333.14.

The average external expenditure per public student for higher education was increasing from 11.96 in 2009 and reached its peak (158.80) in 2013 before decreasing to 123.37 in 2014.

It can be observed from the Figure 26 that average external expenditure per public student for non-formal education increased on annual basis until it reached its highest point (18.03) in the year 2012. From 2012 the figure started to decrease to 14.14 in 2013 and then to 9.00 in 2014.

Figure 26: Average external expenditure per public student at 2010 prices for TVET and Higher Education (Public institutions- Teacher Training, Technical and vocational Education and Training and higher education)

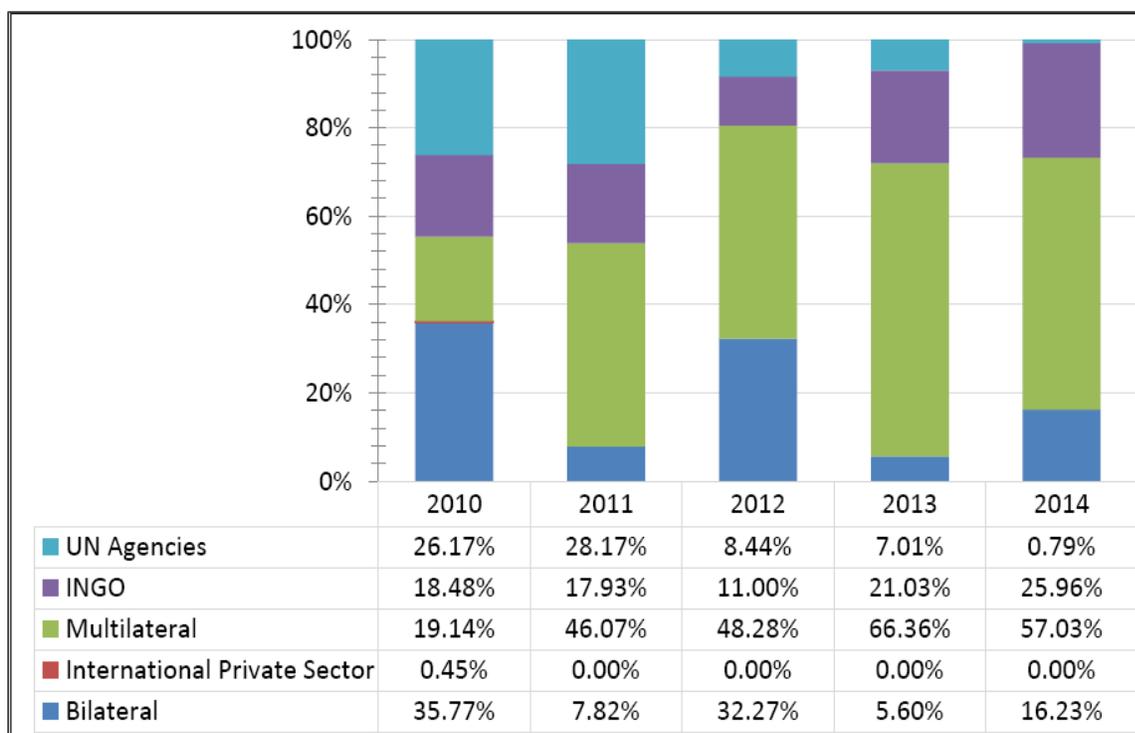


7.2 EXTERNAL FUNDING OF THE EDUCATION EXPENDITURES

External funding of the education expenditures was sourced from financing unit that the study categorized into five categories namely: UN Agencies, Multilateral, Bilateral, INGO and International Private Sector. The contribution of these institutions to the education sector varies according to areas of interest in their strategic plans and agreements with the GoL.

During the period under review, it was observed that international private sector had the lowest percentage in 2010 and its contribution in subsequent year was a reported as 0 percent. In 2010 it was the bilateral institutions that provide the highest percentage (35.77) of all the donors. However its percentage was fluctuating with some point decreasing from 32.27 percent to 5.60 (in years 2012 to 2013). It can be observed in Figure 27 that from 2011, multilateral institutions provided a higher percentage of total external funding for the education sector.

Figure 27: External funding share by type of Donors

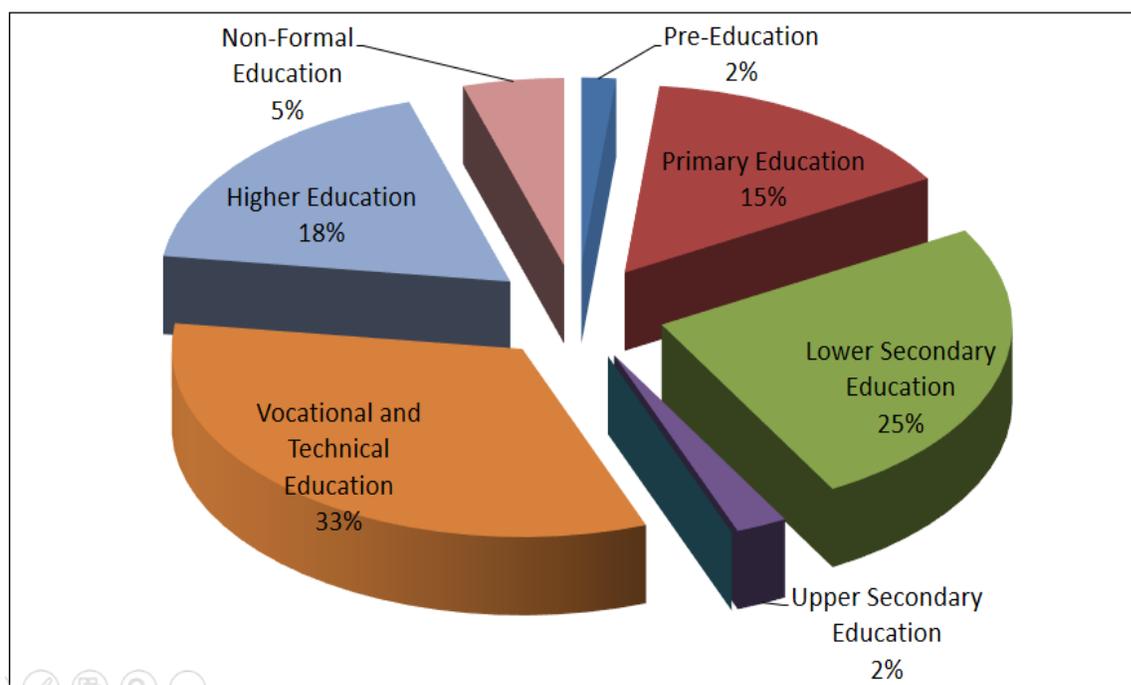


7.3 EXTERNAL FUNDING OF THE EDUCATION ACTIVITIES (LEVEL OF EDUCATION)

Different levels of education have different requirements and different external financing units have different preferences in as far as providing support to different education levels is concerned. .

An analysis was done to look at how the funding was allocated on recurrent and capital activities within the levels of education. There were variations among the education levels that had external funding. Using 2014 data the study showed that it was TVET that had the largest share (33 per cent) of the total education external funding followed by the lower secondary which had 25 per cent. Higher education had 18 per cent while primary and non-formal had 15 and 5 per cent respectively. Pre-education and upper secondary had the lowest equal percentage of 2. It can be noted from the figure below that there was no external funding for Teacher Training and General Administration.

Figure 28: External funding by level of education



An analysis of external funding to education levels from 2009 to 2010 as presented in Table 15 below showed that there has been changes in percentages of external funding among the education levels. From the year 2009 to 2013, primary education was the main recipient of external funding while in 2014 the percentage of external funding allocated to primary education significantly decreased to from 46.10 per cent in 2013 to 15.05. It is interesting to note that Teacher Training Education, Non-formal and General Administration were getting fewer resources throughout the six year period under review. The analysis in one way showed that donors were more aligned to primary, lower secondary, vocational and technical education and higher education.

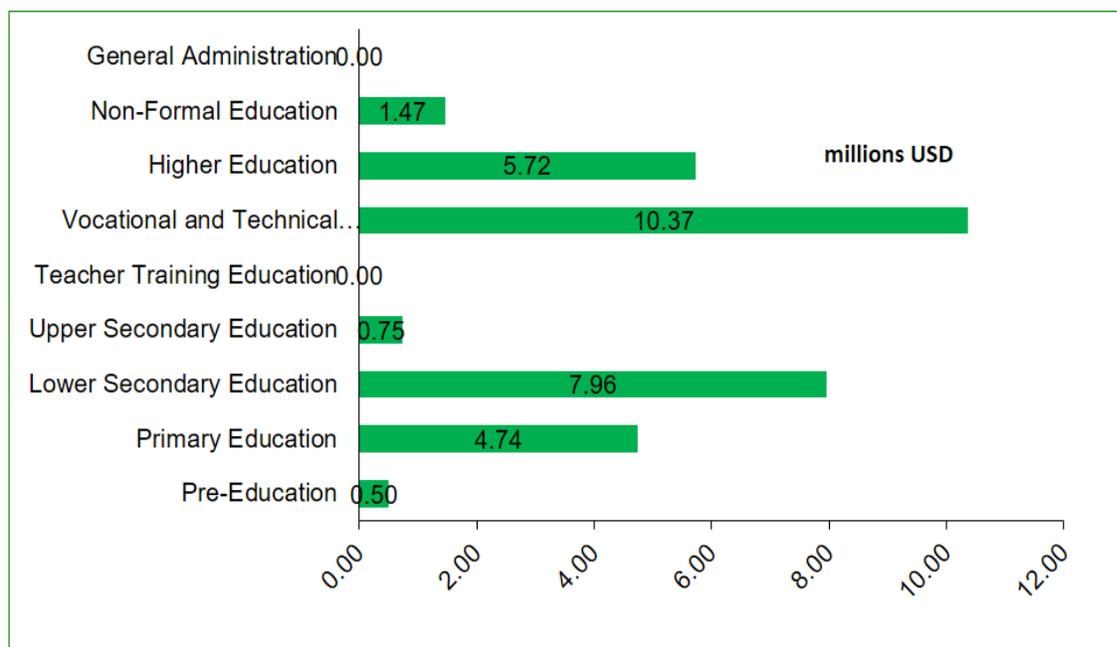
Table 15: External funding 2009 to 2014

	2009	2010	2011	2012	2013	2014
Pre-Education	3.56%	2.57%	3.46%	4.34%	3.21%	1.59%
Primary Education	44.65%	50.12%	53.34%	53.25%	46.10%	15.05%
Lower Secondary Education	9.16%	22.50%	26.06%	14.90%	14.36%	25.26%
Upper Secondary Education	10.40%	5.28%	3.23%	10.83%	1.57%	2.36%
Teacher Training Education	4.81%	0.37%	0.20%	0.32%	0.16%	0.00%
Technical and Vocational Education	20.48%	8.46%	1.47%	5.79%	17.05%	32.91%
Higher Education	1.76%	3.10%	7.95%	5.61%	13.61%	18.15%
Non-Formal Education	1.60%	3.54%	4.29%	2.91%	3.78%	4.67%
General Administration	3.58%	4.06%	0.00%	2.04%	0.15%	0.00%

7.4 EXTERNAL FUNDING OF THE EDUCATION INSTITUTIONS

Different education institutions receive external supported depending on the way development partners perceive the challenges in different institutions. An analysis was done using 2014 data to find out which education level received more external support. The results of the analysis showed that vocational and technical education was funded 10.37 (36.88 per cent) while lower secondary and higher education was funded, 7.96 (25.25 per cent) and 5.72 (18.15 per cent) respectively. Primary education and non formal education got 4.74 (15.05 percent and 1.47 (4.67 per cent) respectively. Upper secondary and pre-education shared 3.95 percent of which upper secondary got 0.75 (2.36 per cent) and Pre-Education got 0.5 (1.59 per cent). No external funding was allocated for teacher education and general administration. Figure 29 below shows external funding by education levels.

Figure 29 : External Expenditure by level of education in 2014



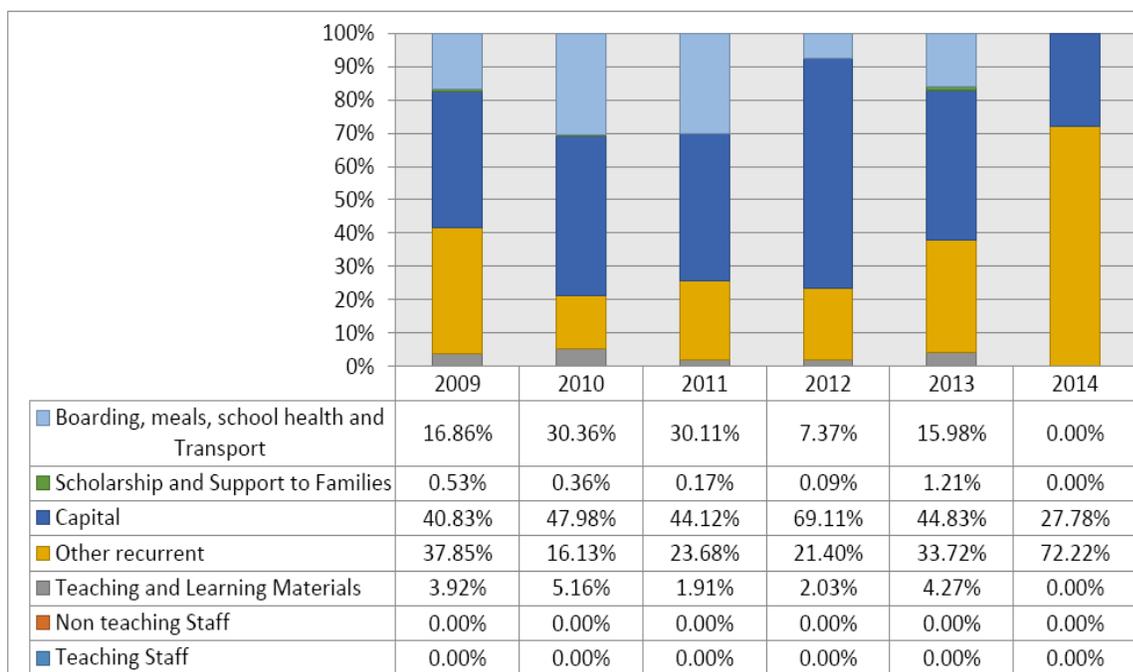
The study further analysed the external funding provided for the pre-education, primary, lower secondary, upper secondary, teacher training, Technical and Vocational Education and Training, higher education, non-formal and general administration. The analysis focused on funding of education activities within the institutions.

7.4.1 Pre-Primary Education

The external funding in pre-education was used to finance Teaching and Learning Materials, other recurrent, capital, Scholarship and Support to Families and Boarding, meals, school health and Transport. No external funding was used for paying teaching and non-teaching staff.

In the year 2014 the data showed that external funding for pre-education was only used for two activities capital (27.78 percent) and other recurrent expenditures (72.22. percent). Between 2009 and 2013, a larger share of the total external pre-education expenditure was used to finance capital expenditure. A higher percent was used for meals and school health as compared to teaching and learning materials. For all the years a smaller percent was being used for support to families as shown in Figure 30.

Figure 30: Pre-education percent expenditure by activities 2009 to 2014



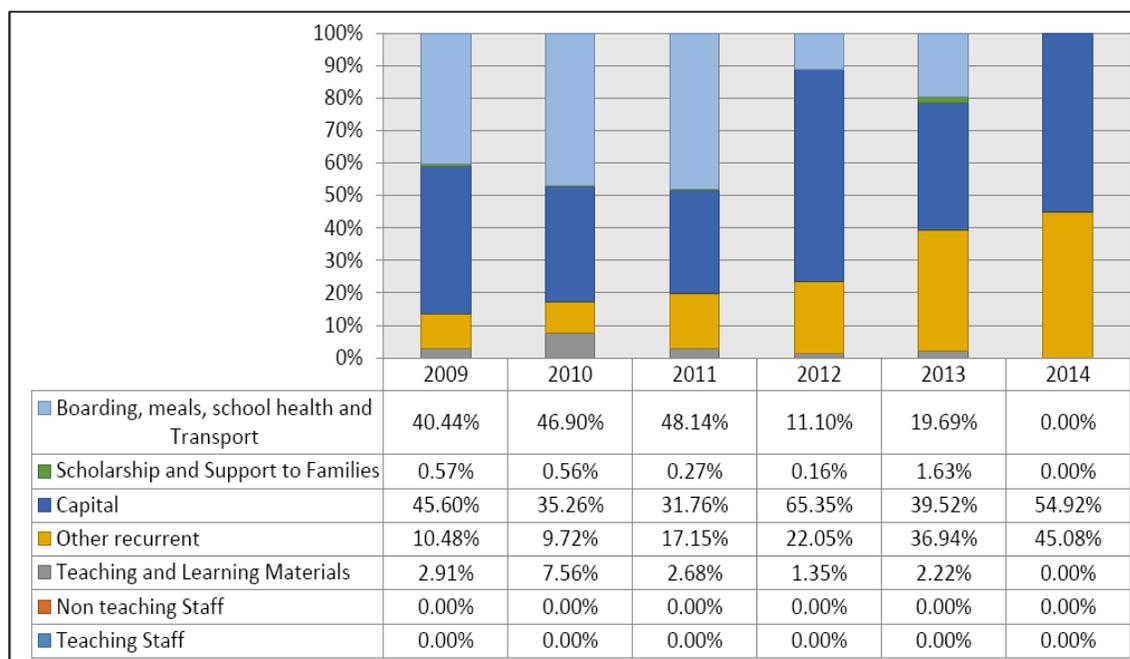
7.4.2 Primary Education

Activities that benefited external funding in primary education were teaching and learning materials, other recurrent, capital, scholarships and support to families, and boarding meals school health and transport. The study results showed that for three years (2009, to 2011), over 40 per cent of total external funding was being used for Boarding, meals, school health and Transport and from 2011 to 2012, the percentage significantly decreased from 48.14 percent to 11.10 and then increased to 19.69 in 2014.

It can be observed from Figure 31 that capital funding was fluctuating. From 2009 to 2011 its percentage was decreasing from 45.60 percent to 31.76. It rose to 65.35 percent in 2012 and decrease to 39.52 in 2013 before increasing to 54.92 percent in 2014.

Other recurrent funding was also fluctuating with the highest funding being in 2014 (45.08 percent) and the lowest in 2010 (97.2 Percent). Teaching and Learning Materials received higher funding than Scholarship and Support to Families although both had lower funding as presented in Figure 31 below.

Figure 31: Percentage of expenditure for Primary Education by activities 2009 to 2014



7.4.3 Lower Secondary Education

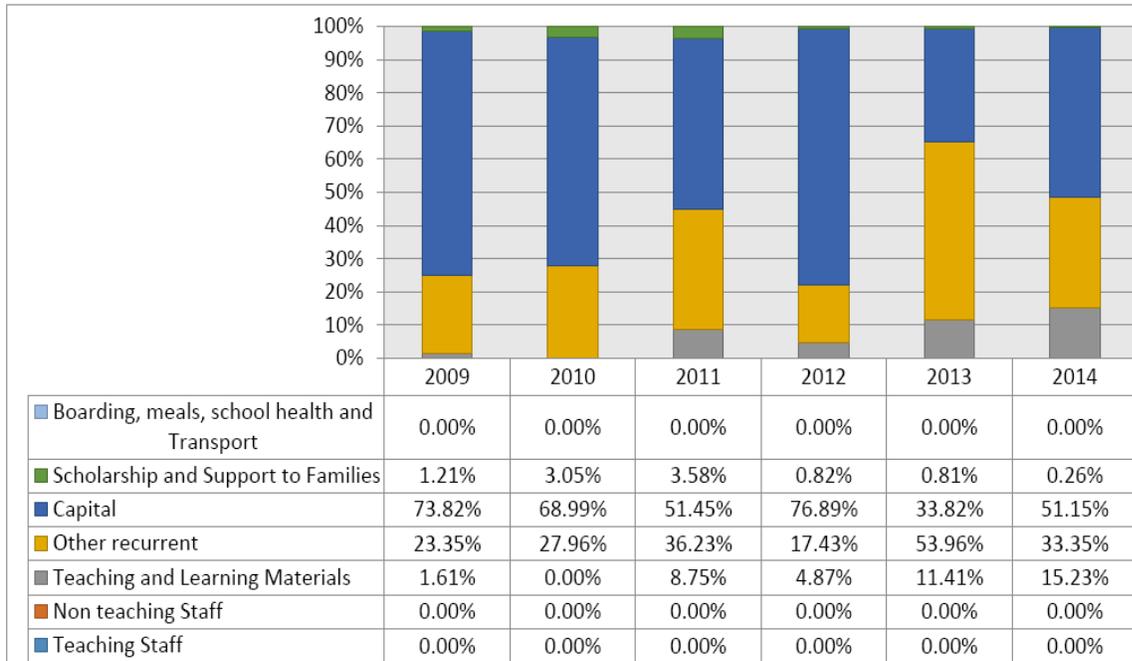
The activities that benefitted from external funding in lower secondary education were capital, other recurrent, teaching and learning materials and scholarships and support to families. No funding was provided for teaching and non-teaching staff as well as boarding, meals, school health and transport.

The 2009 to 2014 showed that in the years 2009, 2010, 2011, 2012 and 2014, over 50 per cent of total lower secondary education external funding were allocated to capital expenses. It was only in 2013 when less than half (33.82 Per cent) were allocated to capita expenses.

Other recurrent funding was the second from capital that benefitted more resources. However it can be observed in Table 18 that the per cent allocation for other recurrent was fluctuating. From 2009 to 2011 the percentage on recurrent funding of the lower secondary external resources increased from 23.35 per cent to 35.23 per cent and decreased in 2012 to 17.34 per cent before significantly increasing to 53.96 per cent in 2013. In the years 2014 the per cent decreased again to 33.35.

Significant funding for teaching and learning materials was observed in 2013 and 2014 when the per cent funding was 11.41 and 15.23 respectively. Throughout the period under review, no single year did Scholarship and Support to Families receive funding above 4 per cent.

Figure 32: Percentage of expenditure for Lower secondary education by activities 2009 to 2014

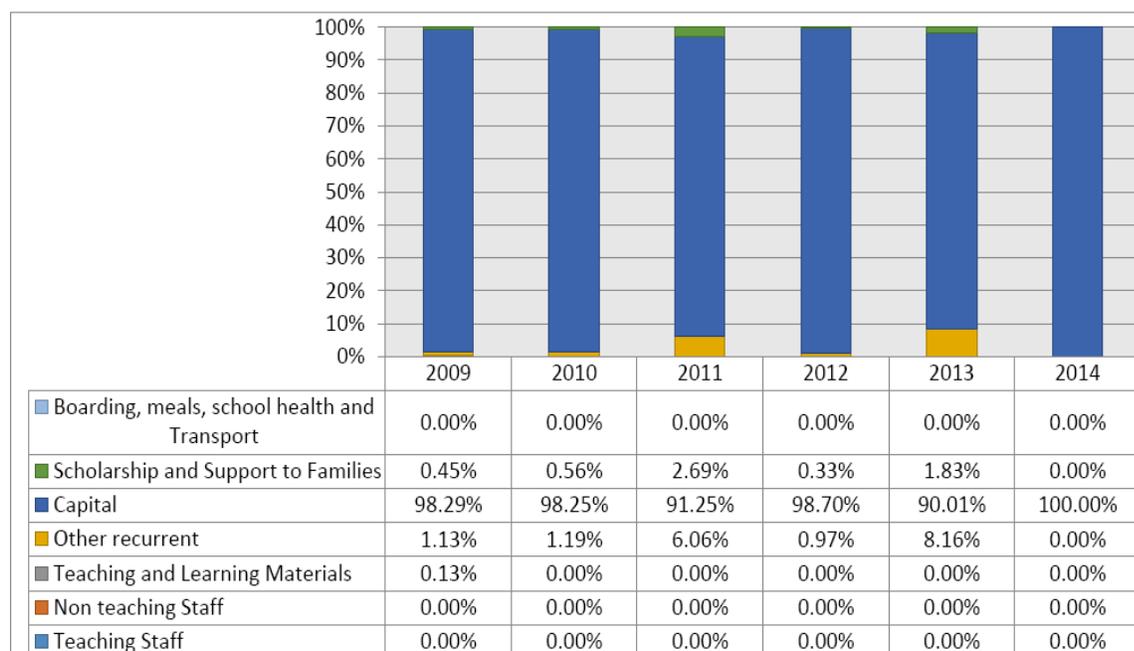


7.4.4 Upper Secondary Education

The analysis revealed that external funding for the upper education were used only to fund three activities: capital, other recurrent and scholarships and support to families. No significant amount was provided to cover teaching staff, non-teaching staff, teaching and learning materials and Boarding, meals, school health and Transport as shown in Figure 33 below.

Basically it can be concluded that almost all the external funding allocated to the upper secondary education was meant for capital expenses. In all the years, 2009 to 2014, capital expenditure were funded over 90 percent and the remainng less than 10 percent had to be shared among other recurrent; scholarships and suport to families. Teaching and learning materials only got a very small share (0.13 percent) of external funding only in 2009.

Figure 33: Percentage of expenditure for Upper Secondary Education by activities 2009 to 2014

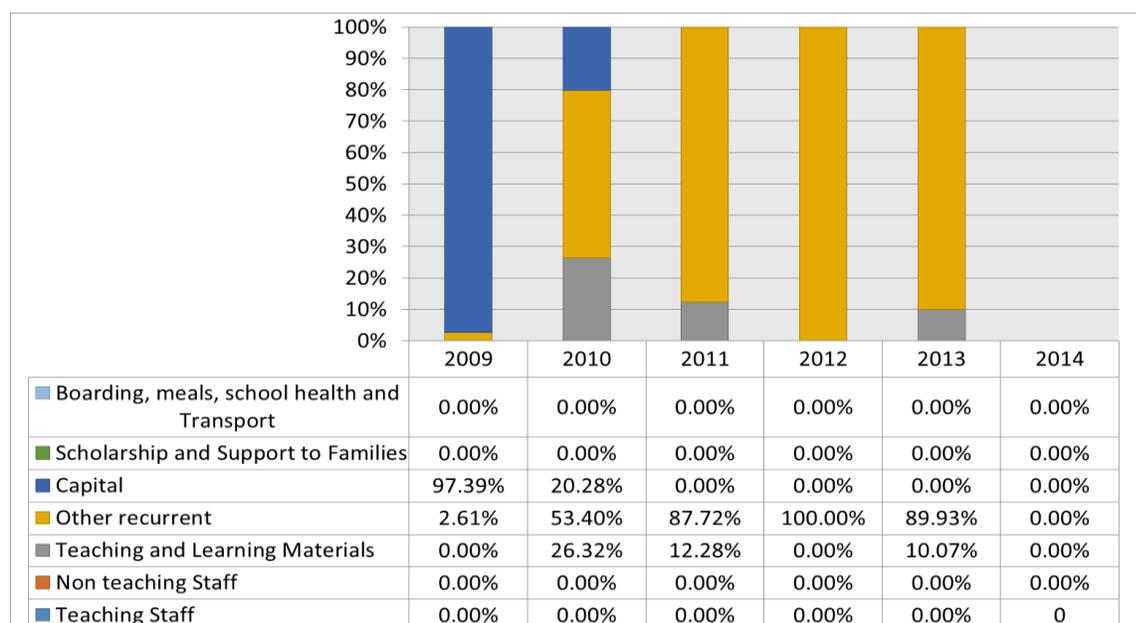


7.4.5 Teacher Training Education

The available external funding data (2009 to 2010) for the teacher training showed that only three activities were the main beneficiaries of external funding. In the year 2009 almost all the external funds for teacher training was used for capital expenses. About 97.39 per cent of the total external funding in Teacher Training was for capital development while the remaining 2.61 per cent was for other recurrent expenses.

In 2010, three activities benefited from the external funding. Teaching and learning materials were allocated 26.32 per cent, other recurrent 53.40 per cent and capital 20.28 per cent of the total external funding for teacher training. It can be noted from the Figure 34 below that in the year 2011, 2012, and 2013, only two activities; teaching and learning materials and other recurrent had external funding. However it was other recurrent that enjoyed a bigger proportion of the funding.

Figure 34: Teacher Training Education percent expenditure by activities 2009 to 2014

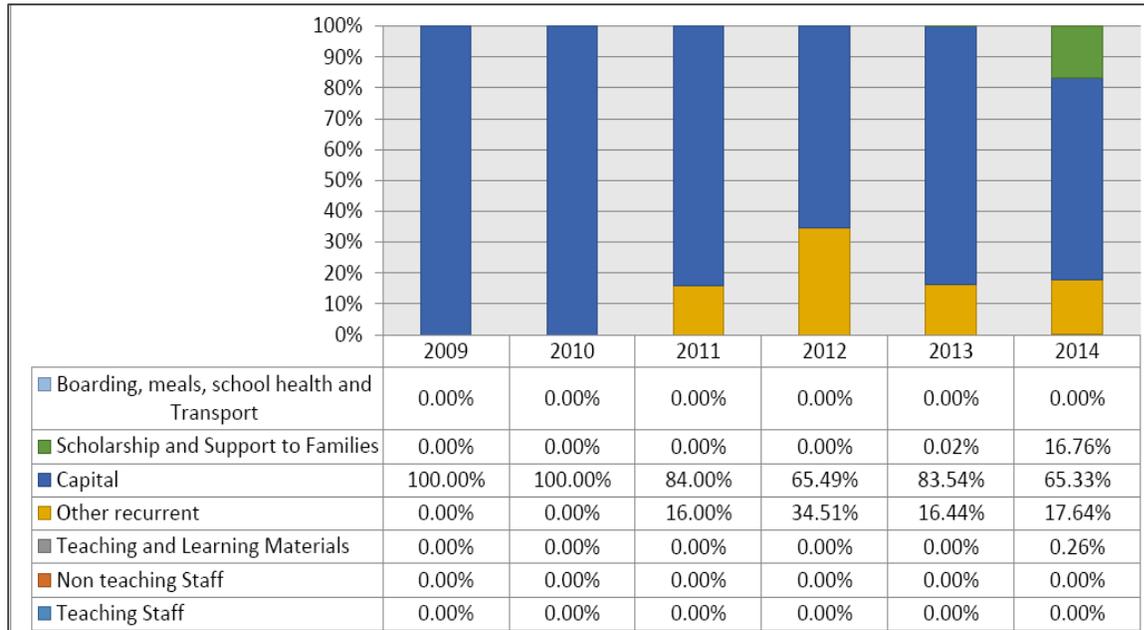


7.4.6 Technical and Vocational Education and Training

Technical and Vocational Education and Training also benefited from external funding. However there were greater changes on how the funding was allocated among activities within the TVET. In the years 2009 and 2010 all the total external funding (100 per cent) was allocated to capital development while in 2011, 2012 and 2013 it was shared mainly among other recurrent and capital where capital had a bigger share than other recurrent.

Diversity on external funding among activities in TVET was observed in 2014 when the funding was made to cover expenses in capital (65.33 per cent) other recurrent (17.64 per cent), scholarships and support to families (16.76 per cent) and a small proportion (0.26 Per cent) in teaching and learning materials as presented in Figure 35 below.

Figure 35: Technical and Vocational Education and Training external funding by activities 2009 to 2014



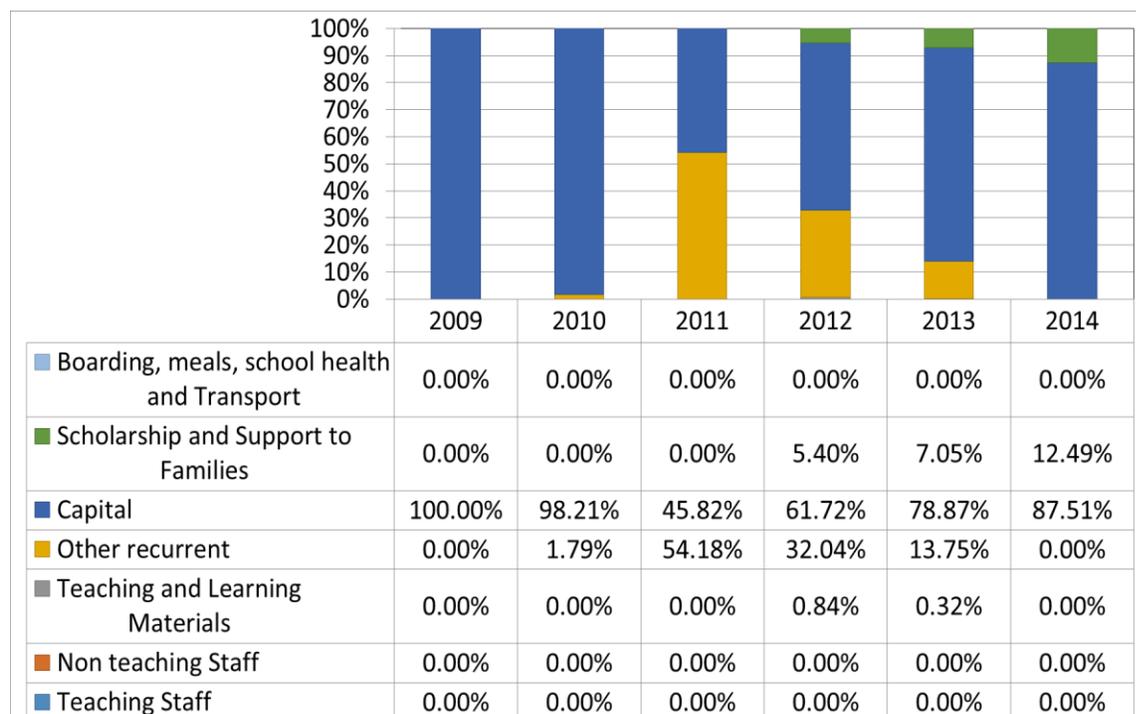
7.4.7 Higher Education

According to the data collected by the study external funding for higher education institutions were mainly directed towards financing capital, other recurrent, and scholarships and support to families. The activity that benefited more from external funding was capital development. From the year 2009 capital funding of the total external funding for higher education decreased from 100 per cent to 45.82 per cent in 2011. In 2012 the figure rose again to 61.72 per cent, and 78.87 per cent in 2013 and then to 87.51 per cent in 2014.

Other recurrent had external funding in the years from 2010 to 2013. During this period its percentage of the total external funding increased from 1.79 per cent in 2010 to 54.18 per cent in 2011 before decreasing to 32.04 per cent in 2012 and finally to 13.75 per cent in 2013.

Scholarship and Support to Families was also funded for three years from 2012 to 2014 and the percentage allocation increase from 5.40 per cent in 2012 to 12.49 per cent in 2014. Teaching and learning materials were only funded in 2012 and 2013 and it was a very small proportion of the total higher education external expenditure as presented in Figure 36 below.

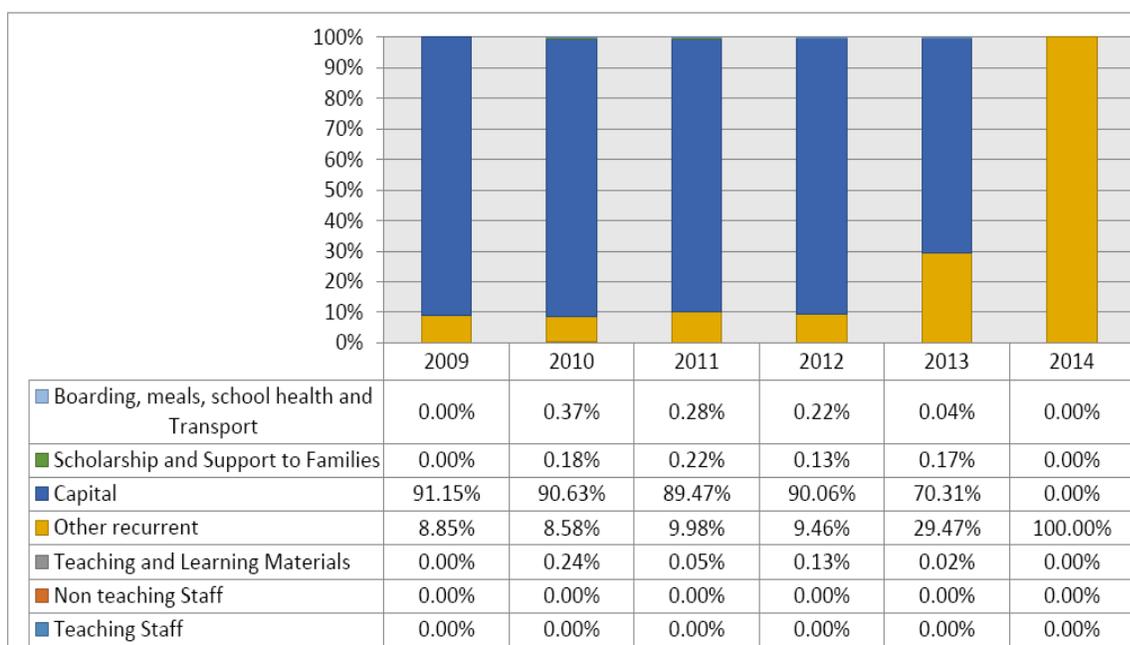
Figure 36 : Higher Education external funding by activities 2009 to 2014



7.4.8 Non-formal Education

The external funding for the non-formal education was for other recurrent, capital, Scholarship and Support to Families, teaching and learning materials, and boarding, meals, school health and Transport. However it can be noted that for the period covered by the study, from 2009 to 2012 external funding was being directed towards capital development (90 percent) while all the other activities had to share the remaining 10 percent of the funding. In 2013 capital expenses got 70.31 percent while other recurrent got 29.47 percent while teaching and learning materials, scholarships and support to families; and boarding, meals, school health and transport shared around one percent. In 2014 all the non-formal external funding was for other recurrent expenditures in Figure 37 below shows the details.

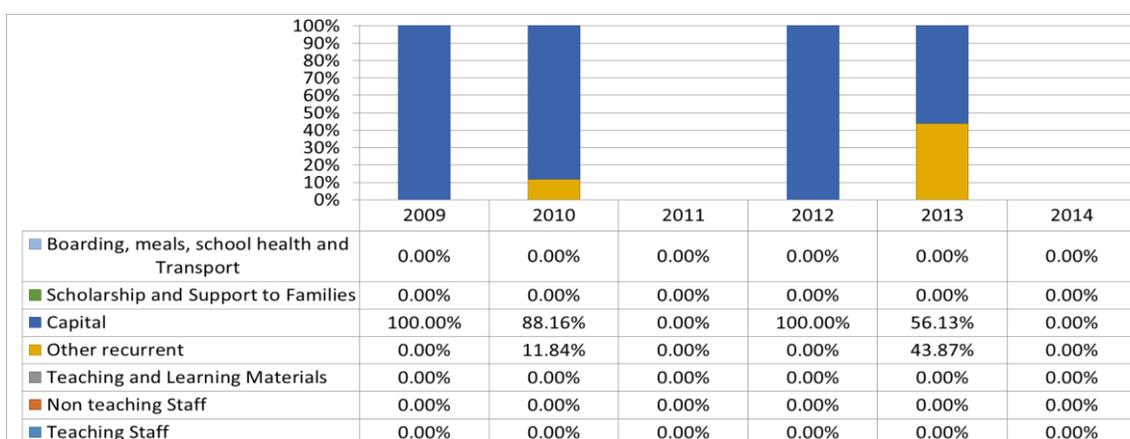
Figure 37: Non-Formal education external funding by activities 2009 to 2014



7.4.9 Administration

The study also looked at how much of the total external funding was allocated to administration and essentially in what proportion among the education activities. Between 2009 and 2014, external funding data for administration was available only for the years 2009, 2010, 2012 and 2014. The available data showed that in the external funding that was made available to administration was meant for capital and recurrent expenses. In 2009 and 2012 all the external funding (100 per cent) was meant for capital. In 2010, 11.84 per cent was allocated for other recurrent while 88.16 per cent of the total administration external funding was for capital. In 2013 there was almost an equal share between capital (43.87 per cent) and other recurrent (56.13 per cent) as shown the Figure 38 below.

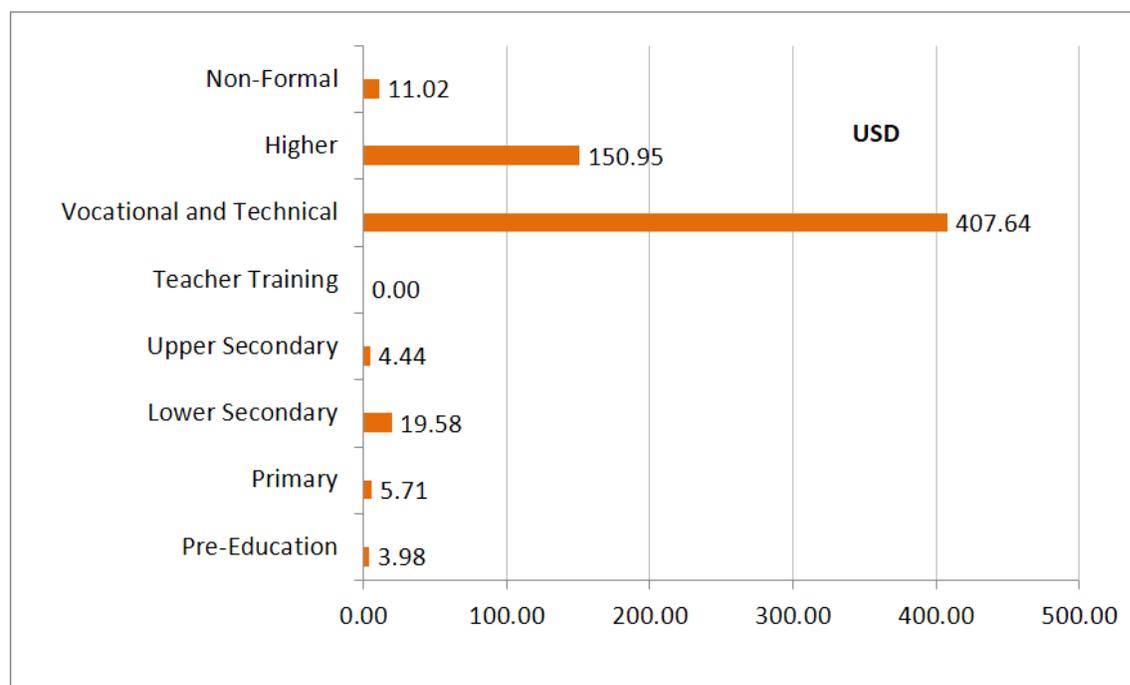
Figure 38: Administration external funding by activities 2009 to 2014



7.5 AVERAGE EXTERNAL FUNDING PER STUDENT BY EDUCATION INSTITUTIONS

Average external funds per student financing measures the amount of funds from external financing units allocated to a student. In the analysis 2014 data was used and data showed that the technical and vocational training students were financed with more funds than students in other levels of education. On average a student at technical and vocational institution was financed with 407.64 USD which was over seventy times as much as a student from primary school (5.71 USD) and Pre-primary (3.98 USD). A student at a higher learning institution had 150.95 USD while a student at lower secondary and non-formal education institutions had 19.58 USD and 11.02 USD as their externally financed funds. The Figure 39 below shows that upper secondary student was financed with 4.44 USD and a student in a teacher training institution was not financed with external funding.

Figure 39: Average financing per public student in 2014 (External)



The study further analysed the percent allocation per student of the total external funding among the education activities from 2009 to 2014. As presented in the Table 16 below, the percentage allocated to capital funding per student was had the highest proportioning in all the years regardless of its fluctuations and the second largest share each year was other recurrent.

Scholarship and Support to Families had its highest proportion (14.88 per cent) in the year 2014, when capital was at 68.23 per cent, other recurrent at 16.02 percent and teaching and learning materials at 0.87 per cent while boarding, meals, school health and transport had 0 percent as shown in Table 16 below.

Table 16: Average expenditure per student of external funding 2009 to 2014

Year	Teaching Staff	Non-teaching Staff	Teaching and Learning Materials	Other recurrent	Capital	Scholarship and Support to Families	Boarding, meals, school health and Transport
2009	0.00%	0.00%	0.27%	2.71%	95.07%	0.08%	1.87%
2010	0.00%	0.00%	1.68%	6.80%	85.82%	0.45%	5.26%
2011	0.00%	0.00%	2.65%	35.49%	51.69%	0.90%	9.27%
2012	0.00%	0.00%	0.87%	28.80%	67.59%	1.04%	1.70%
2013	0.00%	0.00%	0.87%	19.37%	76.72%	1.67%	1.37%
2014	0.00%	0.00%	0.87%	16.02%	68.23%	14.88%	0.00%

Section 8– Planning, Budgeting, and Financial Management with Public and External Funding in Lao PDR

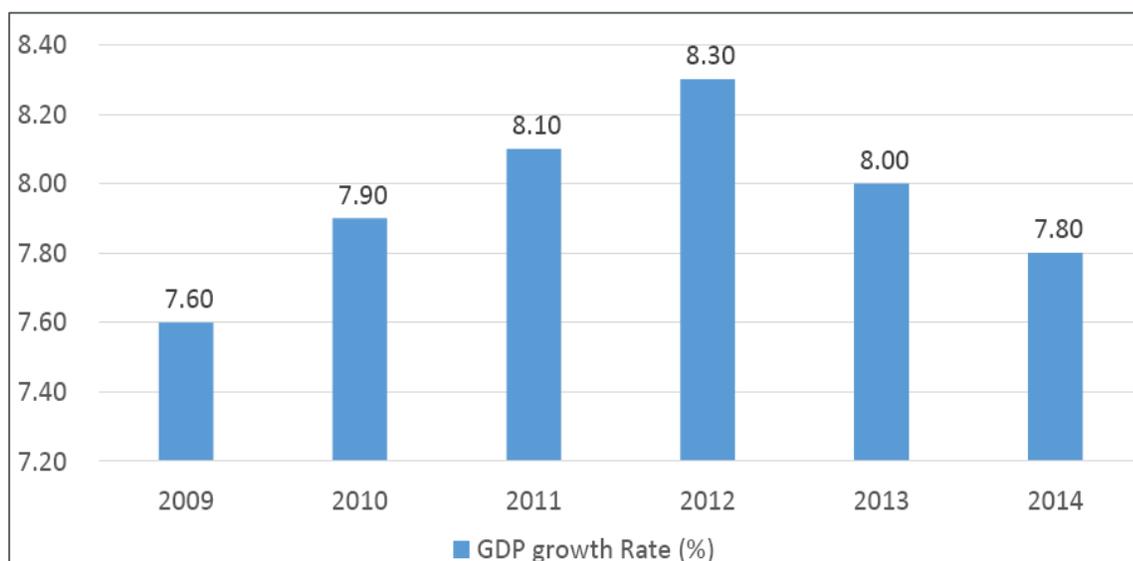
This chapter analyses Public Investment Programmes and Projects, Medium Term Expenditure Framework, disbursement system, accounting system, procurement, internal control system, external audit, general government policies affecting the financial management and assessment of the external funding management. The study recognizes that education planning, financing and expenditure do not occur in isolation but within economic and demographic context were deliberately included in the analysis.

8.1 ECONOMIC FACTORS AFFECTING EDUCATION FINANCING

Economic growth and inflation rates are among the economic variables that affect all sectors of the economy including education. When the economy is growing, the government tends to get more resources to be allocated to the sectors while an increase in the high inflation rate reduces the amount resources that can be bought with the same amount in a low inflation situation.

From 2009 to 2014 the economy of the Lao PDR has been increasing as a decreasing rate from in 7.6 per cent in 2009 to 7.8 per cent with some fluctuations in between the years. From 2009 to 2012 the economy was increasing as evidenced by the economic growth of 7.6 to 8.3 per cent in 2012. From 2012 to 2014, the economic growth rate decreased from 8.3 per cent to 7.8 per cent in 2014 as shown in Figure 40 below.

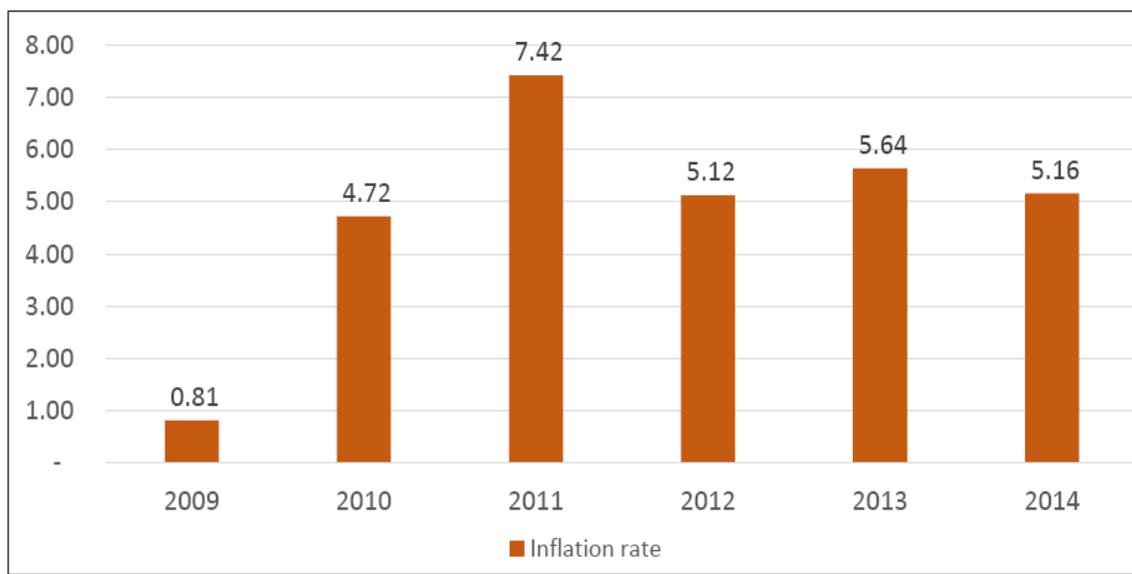
Figure 40: Lao PDR Economic growth



Source: Ministry of Planning and Investment, Lao PDR

The study also analyzed the trend of annual inflation rates as the main economic variable that affected education financing. The six year trend analysis showed that the inflation rates were increasing from 0.81 per cent in 2009 to 7.42 in 2011 and decreased to 5.12 in 2012 before increasing to 5.64 and re-decreased to 5.16 in 2013 and 2014 respectively. It can be observed that some that the two graphs (economic growth rate and annual inflation rate) had similar shapes.

Figure 41: Annual inflation rate



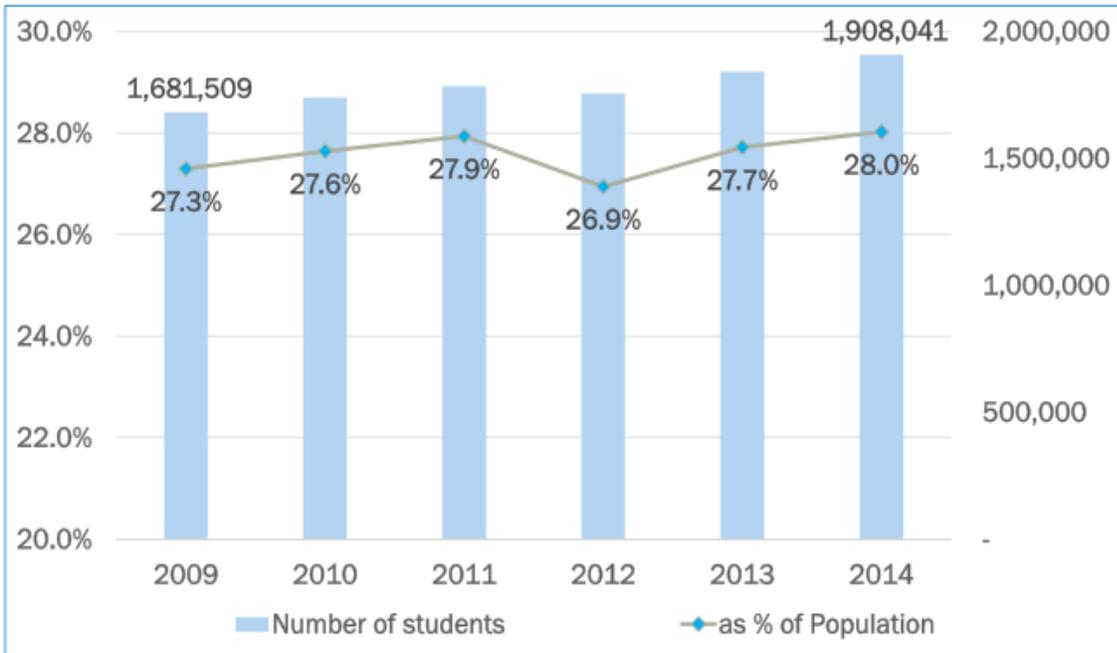
Source: Ministry of Planning and Investment, Lao PDR

The high inflation in 2013 resulted into a social pressure to increase salaries and introduction of living allowances for teachers that lead to increase in public expenditure in 2013. However in 2014 the high salaries were maintained but the living allowances were removed thereby causing a reduction in expenditure.

8.2 DEMOGRAPHIC FACTORS AFFECTING EDUCATION FINANCING

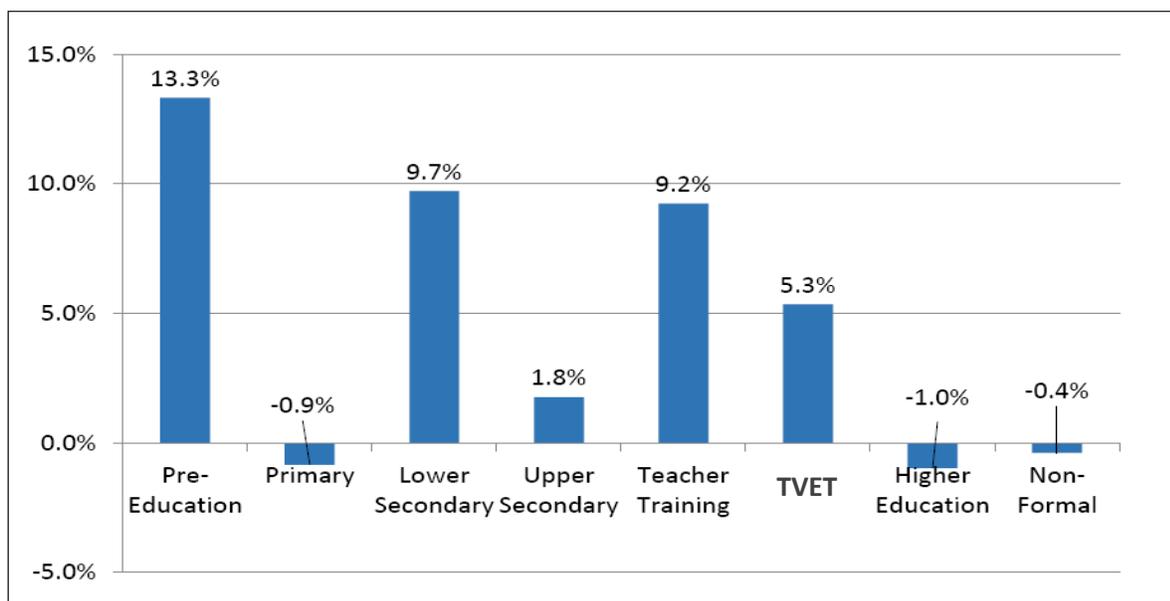
Demographic factors determine the demand for education which needs to be matched by the supply side. An increase in student enrollment requires a corresponding increase in resources. While it is expected that the population growth should have a corresponding increase in number of students, the data used in the study showed that while the population was growing at a steady rate, the growth in number of students was fluctuating and in some years reaching recording negative growths as shown in Figure 42. This means that apart from demographic factors there are other factors that effects student enrollment in Lao PDR schools.

Figure 42: Demographic Growth and increase students



The study showed that some levels of education had a positive growth while others had a negative growth. Pre-education, lower and upper secondary, teacher training, and technical and vocational reported a positive student annual growth while primary higher education and non-formal reported a negative student's annual growth (Figure 43). A higher student in pre-education now, ceteris paribus entails that the negative students annual growth will be reversed as there will be more students from pre-school going into primary.

Figure 43: Students annual growth by education level



8.3 PUBLIC INVESTMENT PROGRAMMES AND PROJECTS IN LAOS

The Ministry of Planning and Investment manual for Public Investment Program (PIP) and Programme Management, (Version 3, 2010) defined public investment as investment from government resources, domestic or foreign, with the objective of development in the sector and/or region.. Provision of public infrastructure such as roads, bridges, irrigation systems, public hospitals and schools, rural electrification and technical promotion (ex. training) is done using public investment¹².

PIP is the government's tools to achieve the National Socio-Economic Development Plan (NSEDP). It is done through the utilization of both domestic public expenditure and Official Development Assistance (ODA). It is generally very difficult to determine the direct influence of the projects in PIP to the NSEDP. Therefore, when considering the relevance of each PIP project, the logical relationship with SEDP and its intermediate goals is examined. PIP as a program function is a public investment programming tool that translates the NSEDP, SEDP and macroeconomic sector policies into projects. It is elaborated and designed in consistency with the NSEDP, with PIP projects carefully selected within the priorities of the PIP program units, and implemented with the aim of maximizing benefits using limited resources.

The Ministry of Planning and Investment (MPI) is vested with both responsibility and authority in all matters related to the management and supervision of public investment projects. The MPI verifies the appropriateness of projects in each field, and reviews the development budget for approval in the National Assembly. It is also assigned to regularly monitor and evaluate projects, and to report the results to the National Assembly. However, the MPI lacks project management ability, as do its local agencies, the Department of Planning and Investment (DPI) in each province, and the district-level District Planning Office (DPO)¹³.

The PIP has to be approved by the National Assembly before the government start implementing the projects.

8.4 MEDIUM TERM EXPENDITURE FRAMEWORK STATUS IN LAOS

The seventh National Socio-Economic Development Plan (7th NSEDP) guided the implementation of national development from 2011 to 2015. The NSEDP is linked to a long-term vision and is consolidated from sectorial strategies. It provides a priority-setting framework and is reflected in

¹² http://www.jica.go.jp/project/english/laos/0700667/materials/pdf/manual/manual_program_e1.pdf

¹³ http://www.jica.go.jp/project/laos/015/materials/ku57pq00001ssraj-att/MidtermRpt_2year_en.pdf 5
February 2016

the budget via the MTFF (Medium-Term Financial Framework) and MTEF (Medium-Term Expenditure Framework)¹⁴.

The Government of Lao PDR is in a process of developing a MTEF and it will be piloted in four sectors including the education sector. Just like many countries, in the absence of MTFF/MTEF, the government uses the NSEDP as a strategic guide for medium- and long-term fiscal planning, and then allocates the budget based on priority areas indicated in the NSEDP. There is an established mechanism for provincial and local governments to participate in the formulation and monitoring of the National Socio-Economic Development Plan. The national development plan is based on sector plans and strategies and done in consultation with line ministries and sub-national entities to ensure consistency in priority setting and sequencing. Parliament or the National Assembly provides strategic directions and inputs to the national plan at the beginning and end of the formulation process.

8.5 DISBURSEMENT AND BUDGET PERFORMANCE

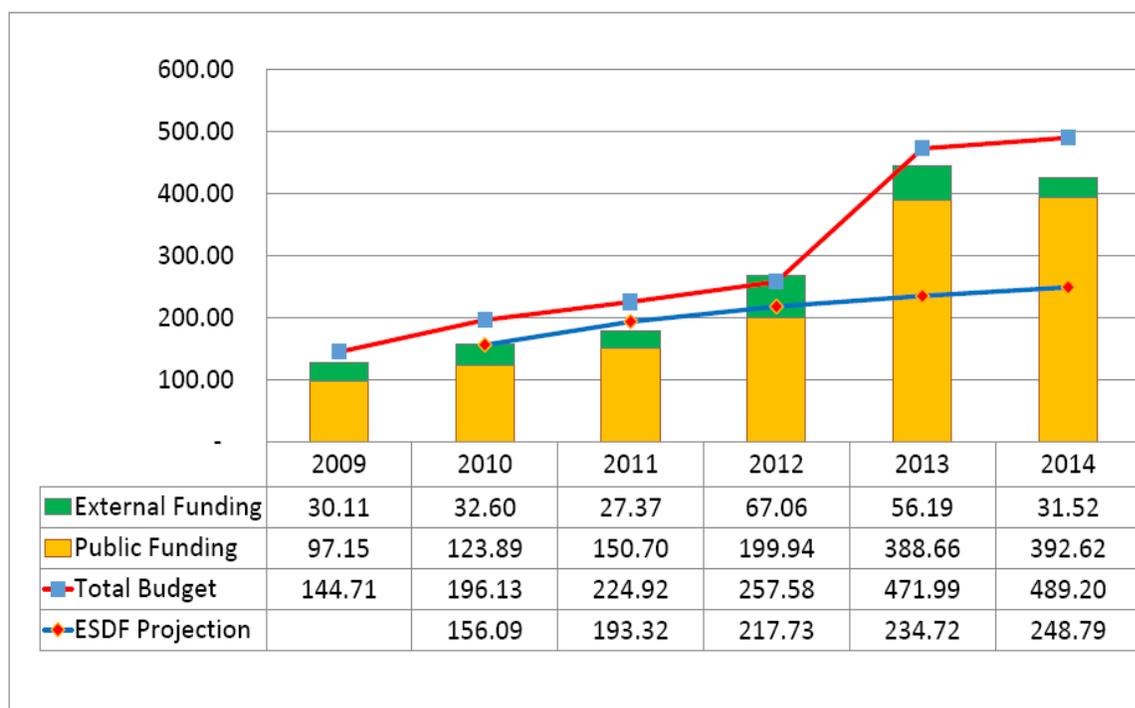
The National Assembly of the Lao PDR is responsible for approving the budget before the funds are disbursed to the Line Ministries. Once the budget has been approved, the Ministry of Finance is responsible for allocation and announcement to the line Ministries and provincial governors for implementation of the approved budget. Three departments in the Ministry of Finance play critical roles in the process of disbursement at national level. The final disbursement approvals of local funds are controlled and made by the Budget Department while the approvals of loan withdrawal are made by the External Finance Department. The National Treasury is responsible for making payments.

Payments from the National Treasury to the provincial finance service (PFS) are made on quarterly basis in line with projected expenditure as outlined in the budget. The PFS has the duty of submitting the accounts of expenditure to the National Treasury. Where there is failure of submission, disbursement is suspended until the PFS submit the accounts.

Timely disbursement of the total budget is key for the development of the education sector. The study found that there were variations between the expenditure and the budget for the education sector. For the years, 2010, 2011, 2013 and 2014 an under expenditure was incurred while in the year 2009 and 2012 the total budget was almost equal to expenditure as shown in Figure 44.

¹⁴ Aid Effectiveness 2011: Progress in implementing the Paris declaration – volume ii country chapters-Lao PDR

Figure 44: Planning, budgeting and financing with public and external resources 2008/09-2013/14
USD million



During the 6 year trend analysis it was only in 2009 where public expenditure was almost equal to the budget. The variations between public expenditure and the budget were low accuracy of the MoES and MoF in finance resources projections and lack of planning and budgetary information systems that could help the ministry spend in line with the budgeted strategic programmes.

It can also be observed that ESDF projections for the years 2013 and 2014 were way below the annual budgeted and expenditure figures. The increase in expenditure incurred in 2013 and 2014 was not part of the ESDF planning but rather a result of pressure to increase salaries of teachers and a living cost allowance.

8.6 ACCOUNTING SYSTEM

The Ministry of Finance is responsible for drafting the rules and regulations, supervising and preparing the national accounts statements. Two departments, National Treasury and Accounting Department under the Ministry of Finance are responsible for coming up with the outputs of the accounting system. The accounting system basically consists of five main functions undertaken by the five divisions of the National Treasury, namely: accounting, deposit, cash, revenue and disbursement. The Revenue Division is responsible for recording of revenue of the MOF and monitoring the collection and transfer of revenues to the Central government. The accounting function involves preparing consolidated reports of revenue and expenses in the system; the deposit function involves managing the saving and deposit accounts and managing the treasury

bond account; the cash department deals with the collection and disbursement of cash and prepare of daily, weekly, monthly, quarterly and annual cash reports on receipts and expenses; and the Disbursement Division checks the correctness of payment vouchers and withdrawal requests submitted by the respective departments.

Just like many developing countries the accounting system was initially paper based until 2008 when the new Treasury and Budget System that uses a single, standard Chart of Accounts (COA) and budget nomenclature was rolled out over the country by the Ministry of Finance. This integrated computerized network system linked line ministries, provincial treasury offices, provincial tax offices and customs offices.

8.7 PROCUREMENT

Public procurement in Lao PDR is guided by the Lao PDR's Decree of the Prime Minister on Government Procurement of Goods, Construction, Maintenance and Service (2004). The Decree approved Procurement Monitoring Office as the office responsible for an oversight function of procurement services across government, providing regulatory and policy formulation functions. Under the Decree public procurement is required to be done on the principles of transparency, regularity and uniformity, efficiency, economical, fair and equal treatment of all players in the procurement process.

The rules for procurement thresholds are reviewed annually. Different procurement methods are used depending on the nature of procurement and thresholds. For national competitive bidding, invitation bids are publicized in local language newspapers where domestic bidding is required while for international bidding, the bids are published in English language newspapers. Where it is deemed necessary the procurement rules allows for limited and direct contacting due to urgency of the service or goods to be provided, no response to public bidding or when the procurement value does not go beyond the required thresholds.

All procurement procedures are implemented by the procurement committee of which its composition take into consideration of the type of procurement to be done. In the case of public or limited bidding the composition of procurement committee include representatives from the procuring entity, representative from MOF, while in the case of direct contracting the committee is supposed to include persons from the procuring entity itself. The price comparison is executed by a permanent committee headed by the relevant Vice Minister or Chief of Finance Division, two representatives from the Cabinet, one representative from the Finance Department and 1 representative from the department seeking the procurement.

The Procurement Committee powers to approve are limited to some extent. The decision by the procurement committee is subject to approval by a meeting of ministers or vice ministers for procurement contract between fifty million Kip to less than one billion Kip and where procurement contract of above one billion. Kip, it is government that approves the contract.

While abiding by procurement rules that apply across the all the sectors, the ministry of education, some special procurement is done centrally although the system is decentralized. This is done to ensure quality control and to benefit from bulk procurement. For example textbooks and selected complementary instructional materials for Grades 1–9 through one-off central procurement.

8.8 INTERNAL CONTROL SYSTEM

Internal control system is one of the key elements of in public budget and finance management. It reduces the risk of the system not achieving it financial management objectives and it also brings about public confidence in relation to financial transactions. Internal controls are generally carried out to achieve system efficiency and effectiveness, improve financial reporting, ensure that there is compliance on all requirements in the system and promote a corruption free financial management environment. The function of internal controls is normally placed under a specific unit and in most cases is it the internal audit unit.

The internal control in Government of Lao PDR is guided by Decree no. 0431/MF, April 2001, where the duties, organizational structure, and rights of the Inspection Department (ID) based at the Ministry of Finance, are presented. Among the duties of the ID include: controlling financial regulation and proposing areas for improvement for systems deficiencies and controlling entities concerned in the execution of laws/regulations on accounting, finance, national budget, customs, taxes, assets, and real estate. The line ministries also have IDs; however there is a slight difference in the roles between the ID at the Ministry of Finance and the IDs in the line ministries. The ID at the Ministry of Finance is responsible for compliance audit while the line Ministries IDs are responsible for strict internal financial audit.

In the Education Sector, the national and provincial audit offices in cooperation with Ministry of education, provincial and district education offices conducts audits to ensure that Government financial procedures are followed correctly including an annual program of works, for specific programs and budget management centers.

8.9 EXTERNAL AUDIT

External audit is one of the key pre-requisite in the process of accountability for public funds. Effective external audit system positively contributes to efficient management of public resources and the corporate governance of public services. External auditors in the public sector give an independent opinion on the utilization of public funds. This ensures the public institutions properly use their financial and other resources according to stipulated guidelines.

The Prime Minister Decree No. 174/PM of 5 August 1998 established the State Audit Office as the supreme audit institution in Lao PDR responsible for external audit. The State Audit Office is mandated to audit the accounts and certify the appropriateness and reliability of accounts in all public institutions, state funded institutions through grants or by international borrowing. It reports to the Prime Ministers and it is required to prepare a report that is presented in the National Assembly at least once a year.

Where it is deemed necessary the State Audit Office may hire private audit firm(s) to carry out an audit. The office is mandated to obtain all necessary documents for audit purposes and call representatives of the audited or other relevant institutions to provide additional explanations. It also has right to suspend all illegal transactions of the audited institution.

8.10 GENERAL GOVERNMENT POLICIES AFFECTING THE FINANCIAL MANAGEMENT

Generally government financial management is affected by both national and international requirements. In this context the focus is mainly of three key national policies that have an greater influence on financial management. These are decentralization, the role of line ministries in financial management and the fight against corruption.

8.11 DECENTRALIZATION

Decentralization involves the transfer of all or part of the decision-making, responsibilities and authority that is under the responsibility of the central government to province or district or institutions such as schools. Decentralization can be political, administrative, or fiscal in nature. The Constitution of the People's Democratic Republic of Lao recognizes the administrative nature of decentralization. It recognizes four levels of administration namely: central level and the three levels stated in section 75 as provincial level, district or municipality level, and village level. The President upon the Prime Minister's recommendation for a five year period (Article 16 Law on Local Administrations) appoints provincial governors. Districts are governed by mayors and municipalities and villages by chiefs.

Decentralization in the education sector helps to improve efficiency and effectiveness in mobilization and use of education resources. It helps to improve education quality because decision making is closer to the schools. The administration of the education sector in Lao PDR is decentralized. The central level is responsible for formulating and implementing national education policy and budget. The Provincial Education and Sports Services (PESS) are responsible for formulating and implementing the budget for Lower Secondary Schools, Upper secondary schools and Technical and Vocational Schools while District Education and Sports Bureaus (DESB) are responsible for pre-primary schools and primary schools.

8.11.1 Line ministries role in financial management

Policies regarding the roles of line ministry in planning and implementation of the budget within a decentralized system has an impact on the amount of funds being handled at different levels and hence affecting public finance management. In a decentralized system, line ministries devolve some of their functions together with the corresponding financial resources to lower levels. In this case capacity is built at these lower levels with regards to financial management and internal controls to avoid mismanagement of funds.

In the Lao PDR there is separation of responsibilities between the line ministry and the provinces. Financial reporting is done at provincial management and copies are sent to line ministries. The sectors at the province prepare budget forecast which are approved by the provincial government for implementation. Grants are provided to provinces by the Ministry of Finance to meet expenditures of smaller projects being implemented in provinces. The line ministries are responsible for policy direction.

8.11.2 Anti-corruption

Corruption negatively affects development and economic growth. It causes diversion of public funds into few individuals or private firms. Corruption increases the cost of government service delivery there by making the already limited available resources much inadequate to provide critical public services. The impact of corruption in public financial management can therefore not be over emphasized. Institutions with high corruption risk have low public confidence as a result cannot be trusted with huge sums of public funds and they often attract more financial controls both internally and externally. Many governments have attempted to fight corruption by creating laws that criminalize it and instituting an independent body to counter corruption.

The Lao PDR enacted the Anti-corruption Law in 2005 which defines the principles, rules, and measures for the prevention and countering of corruption. The Law defines corruption as an act of an official who opportunistically uses his position, powers and duties to embezzle (or) receive bribes or any other act to benefit himself or his family, relatives, friends, clan, or group and cause damage to the interest of state and society or to rights or interest of citizens. It also provides for a Counter Corruption Organization that shall perform its duties objectively with transparency and correctly according to its rights and duties as stipulated in laws, including being highly accountable for the conduct of responsibility under the law and subject to inspection by the National Assembly. In September 2009, the Government ratified the UN Convention against Corruption.

Despite the State adopting the Laws and ratifying the UN Convention against Corruption, corruption cases still exist with some cases being reported to authorities and some going unreported across sectors. The challenges in the fight against corruption are mainly as a result of capacity of the counter corruption organizations and the mindset of the citizens.

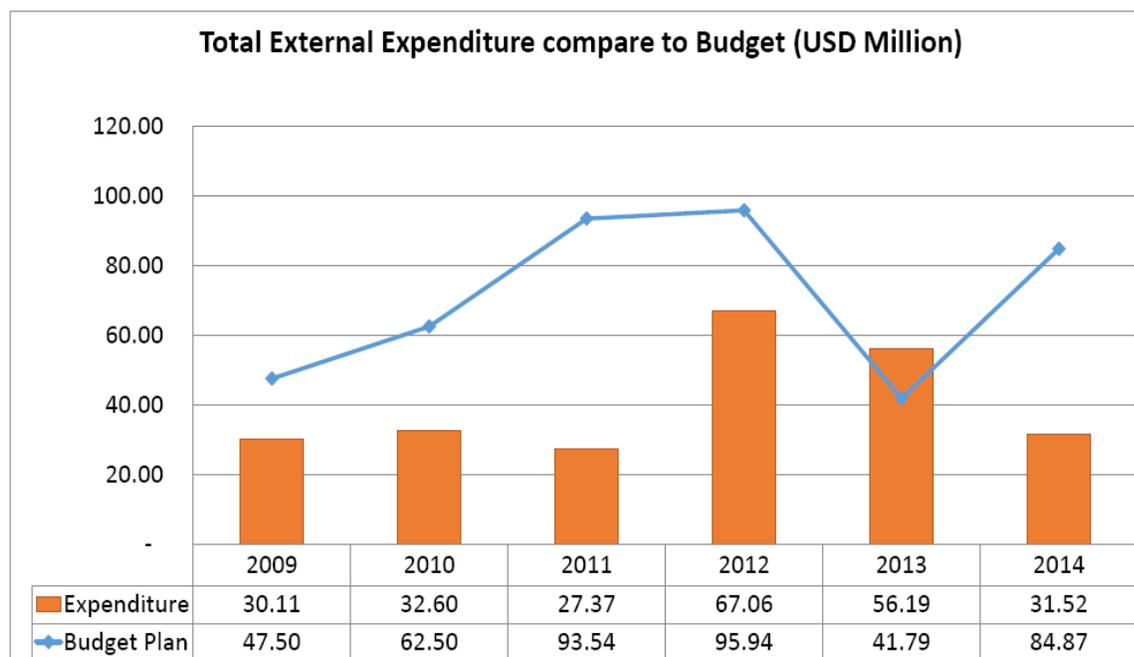
8.12 ASSESSMENT OF THE EXTERNAL FUNDING MANAGEMENT

Lao PDR is a developing country and just like any other developing country in the world works with development partners and receives external aid in form of loans and grants. In a global effort to make aid effective and benefit receiving countries, the ministers of developed and developing countries responsible for promoting development and Heads of multilateral and bilateral development institutions, meet in Paris on 2 March 2005, and agreed to take action to reform the ways aid is delivered and managed. The actions were on ownership of country strategies, aid alignment, reducing conditionality, harmonization, aid fragmentation, result based management, mutual accountability of donors and partners, and transparency. The study further analyzed donor commitment in fulfilling their support.

8.12.1 Fulfilment of budget commitment

Donor commitment in fulfilling their pledges to aid receiving countries was among the key principles of the Paris Declaration. Unfulfilled commitment tends to distract the implementation process leading to unachieved results. The study results showed there were greater variations between the budget and actual expenditure as shown in Figure 45 below. During the six year period under review it only in 2013 where an over expenditure were recorded. Under expenditures were recorded in the years 2009, 2010, 2011, 2012, and 2014, the highest under expenditure being in 2011 when the actual expenditure was only 29 per cent of total budget.

Figure 45: Total expenditure compares to budget 2009 to 2014



The lack of total disbursement by the donors was attributed by both the donors and the Lao PDR. Among the reasons for the variations between external budget and actual expenditures were: changes of priorities between the donor country strategies and the Lao PDR education strategies, low capacity of the MoES to spend due to fragmentation and multiplicity of donors' interventions and heavy donor procurement process that do not align with the national systems.

8.12.2 Ownership of the external funding approach for development

Aid is most effective when it supports a country-owned approach to development. Governments receiving aid are supposed to exercise effective leadership over their development policies, and strategies and co-ordinate development actions. They are also responsible for taking the lead in co-coordinating aid at all levels in conjunction with other development resources in dialogue with donors and encouraging the participation of civil society and the private sector.

The presence of an operation development strategy is an indicator that is used to assess progress in country development ownership. Specifically the indicator looks at the existence of an authoritative country-wide development policy the extent to which priorities are established, and whether these policies are costed and linked with the budget. From 2011 to 2015 Lao PDR had the seventh NSEDP that guided the implementation of national development. The education sector similarly had the Education Sector Development Plan (2011-2015) as an instrument of development in the education sector. The NSEDP is linked to a long-term vision and is consolidated from sectorial strategies.

8.12.3 Alignment of the external funding with the Education Sector Plan strategies

The Paris Declaration states that donors should base their overall support on partner countries' national development strategies, institutions and procedures for aid to be effective. National systems, such as those for procurement and public financial management must be strengthened at all levels of development. Indicators two through eight of the Paris Declaration are used to assess alignment of external funding. Indicator two highlights on the use of country financial systems and use of countries procurement system and indicator eight emphasize on ensuring that aid is untied.

Lao PDR has achieved progress in a number of measures to strengthen its Public Finance Management and Public Procurement systems through the Public Finance Management Strengthening Programme which started some time back in 2005. This has contributed to significant progress in overall public financial management and the implementation of a budget law. However, it should be noted that progress in the Public Finance Management Strengthening Programme has taken a slower pace than initially envisaged by government, mainly on account of inadequate funding and lack of implementation capacity and co-ordination mechanisms.

8.12.4 Conditionality of the external funding

Conditionality is sometimes included as a risk-mitigation measure, in which funding is conditioned on successful implementation of the programme evidenced in progress reports.

In the Lao PDR, little progress has been made in agreeing on a limited set of conditions in budget support operations. For example, the Poverty Reduction Support Operation, funded by Australia, EU Delegation, Japan and the World Bank includes three general conditions for disbursement, all of which are based on the national development strategy. Previous budget support operations have highlighted the necessity for a set of triggers that guide mutually agreed activities derived from national development plan and meet the criteria consistent with good practice on conditionality. Information on progress of conditions linked to disbursements at the country level is made public in the print media where possible.

8.12.5 Harmonization of the external funding delivery procedure

The Paris declaration stipulates the need for more harmonized, transparent and collectively effective aid. Implementation should be done , where feasible using common arrangements at country level for planning, funding (e.g. joint financial arrangements), disbursement, monitoring,

evaluating and reporting to government on donor activities and aid flows and increased use of programme-based aid modalities that can contribute to this effort.

Poor co-ordination of aid increases the cost to both donors and partner countries and significantly reduces the real value of aid. Harmonization of aid delivery procedures and the adoption of common arrangements help reduce duplication of effort and lower the transaction costs associated with aid management.

Despite progress being made, in aid harmonization, the set targets have not been met since the Paris Declaration was put in place. In 2010, only 18% compared to 66% target of total aid provided to Lao PDR made use of programme-based approaches, an increase. With the exception of GAVI Alliance and the Global Fund, no donor channel more than 40% of aid through programme based approaches.

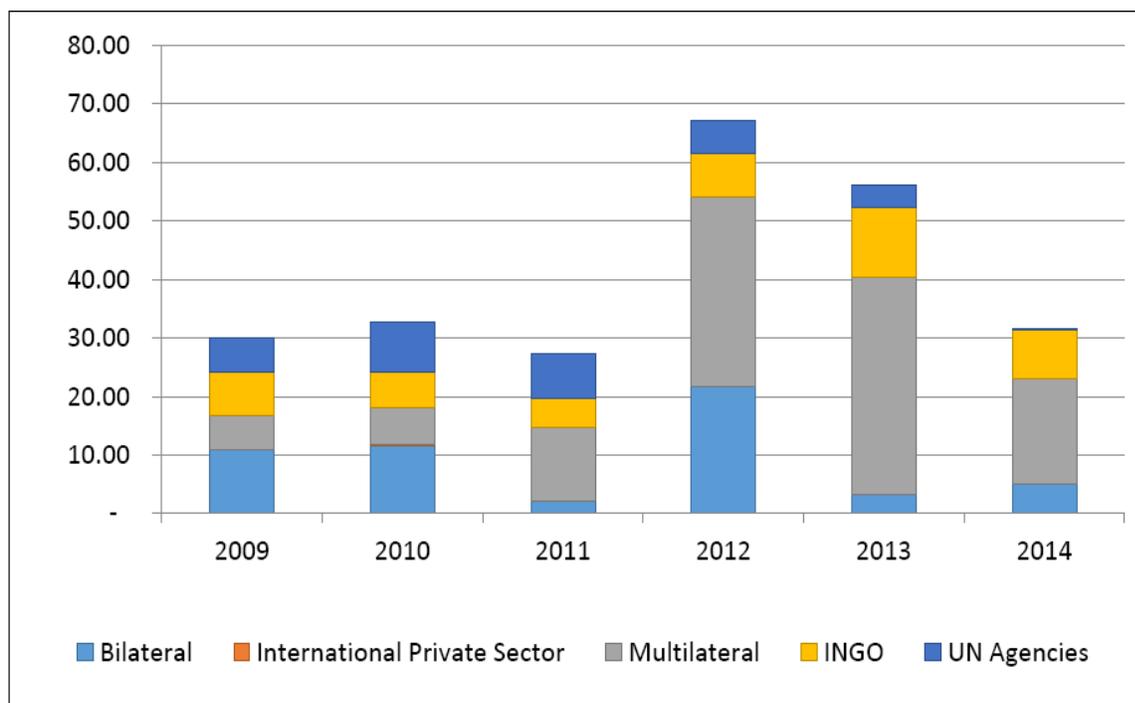
8.12.6 Aid fragmentation

One of the key areas of concern of Paris Declaration is reducing aid fragmentation. The effectiveness of aid is reduced when there are too many duplicating initiatives due to high transaction costs incurred by aid receiving governments and increased diversity in donor rules and procedures for managing aid projects and programs. The declaration aimed at reducing fragmentation of aid by improving the complementarity of donors' efforts and the division of labor among donors, including through improved allocation of resources within sectors, within countries, and across countries.

The Government of Lao PDR recognizes the importance of reducing aid fragmentation. The government emphasized on raising awareness among sector ministries and among donors about the benefits of programme-based approaches. However, there is need for more effort on promoting complementarity and a division of labor approach across sectors, and providing resources for the sector working groups to effectively play its role of facilitating joint planning, monitoring and evaluation which in turn reduced aid fragmentation.

The data from the study showed that to date aid for the education sector in Lao PDR is still fragmented. During the six year analysis, it was observed that donors were still implementing their activities in fragmented manner. The donors were categorized as either UN Agencies, INGO, Multilateral and Bilateral Institutions as shown in Figure 46. Their financing was in principal based on the category under which the donor falls.

Figure 46 : External Expenditure by donor type (2009 – 2014)



8.12.7 Result based management

Managing for results means managing and implementing aid in a way that focuses on the desired results and uses information to improve decision-making. Both donors and partner countries should manage resources according to well-defined, desired results, measuring progress toward them and using information on results to improve decision making and performance. Indicator eleven of the Paris Declaration is used to assess the quality of a country’s results-oriented frameworks. Specifically, it considers the quality of the information generated, stakeholder access to information, and the extent to which the information is utilized within a country level monitoring and evaluation system. The management of results requires participation of both donors and partner countries where partner countries are supposed to develop a result oriented performance assessment frameworks, while donors commit to use them and refrain from requiring separate reporting.

The Lao PDR has a Monitoring and evaluation Framework contained in its national development strategy and its implementation is coordinated by the Ministry of Planning and Investment (MPI). The line ministries produce reports and submit to MPI for compiling a summary report for approval by the government, the National Assembly, and which is then shared with donors and the general public.

While the Education Sector Development Plan recognizes the importance of strengthening sector performance monitoring through use of the ESDP Performance Assessment Framework to enable

an annual joint sector report to be prepared under the coordination of the Department of Inspection, the plan did not provide the Monitoring and Evaluation Framework, instead it has the Policy Planning Matrix as an annex showing the ESDF pillar, target, legislative requirement and the ESDF reference.

8.12.8 Mutual accountability of donors and partners

Both donors and partners are required to enhance mutual accountability and transparency in the use of development resources. This also helps strengthen public support for national policies and development assistance. Mutual accountability is assessed using indicator number twelve of the Paris declaration and is the only indicator for mutual accountability. It is measured by the mutual assessments of progress in implementing agreed commitments on aid effectiveness. There are three criteria that must all be met:

- i. the existence of an aid policy or strategy agreed between the partner country government and donors;
- ii. Specific country-level aid effectiveness targets for both the partner country government and donors; and
- iii. An assessment towards these targets undertaken by both partner and donors in the last two years, and discussed in a forum for broad-based dialogue.

In an attempt to enhance mutual accountability, the Government of Lao PDR conducts high level Round Table Meetings every three years and round table implementation meetings are conducted on an annual basis. These round table meetings provide an opportunity for government and donors to review progress of the NSEPD and discuss about critical emerging issues. At sector level the sector working groups that offer a similar function where development partners and government discuss progress in the implementation of sector development plans and strategies.

At regional level the Government of Lao PDR has been participating in UNDP regional Joint Initiative on Mutual Accountability (Lao PDR, Cambodia, Vietnam) notably of September 2009, which is considered to be a model for south-south capacity development and leverage for promoting mutual accountability at both country level and in the region.

8.12.9 Transparency

Transparency of aid information is critical for aid predictability and proper planning among aid recipient countries. It provides a clear picture for aid receiving governments to identify gaps, find ways of financing the gaps and efficiently allocate the available resources. On the other hand lack of transparency and accountability with respect to government budgets and public expenditure leads to misuse of resources needed for development.

The Government of Lao PDR realizes the importance of being transparent in developing an efficient, effective and low cost public administration system. In this process, the Government identified three elements as being particularly important of which transparency is one of them.

Transparency is regarded key to ensuring that society has the means to participate in the decisions of Government and ensuring that Government is accountable and legitimate. The other two are human resource development and ethics and integrity.

Section 9: Conclusion and Recommendations

9.1 CONCLUSION

1. What we achieved (the new information for the financing that we did not have before, the new financial system made of 5 years database and graphics, capacities development of the team members over the two year project).

The availability of education finance statistics is the key in education policy planning, monitoring and evaluation. Lack of comprehensive education finance data to inform monitoring and policy decisions in education financing was the main bottleneck in the Lao PDR education sector planning process. The education finance data that was readily available were aggregate figures as presented in the budget documents. The actual expenditures by education institutions disaggregated by economic nature were not readily available to evidence based policy decision making. The study provided 5 year database containing key macro-economic data, education funding by financing institutions and education expenditure by the education service providers. It can therefore be concluded that the study filled the missing gap on comprehensive and coherent education finance statistics, which could be used for evidence-based planning, and projections that take into account key macroeconomic indicators

One of the objectives of the project was to build capacity of the national team within the two years of project implementation. The study adopted a participatory approach where the national team was actively involved in all stages of the study: from study design to data collection, analysis, reporting and dissemination. The production of this report by the national team with supervision from the UNESCO team is evidence enough to conclude that the study has built the technical capacity in the collection and analysis of education finance statistics.

According to the financing tables and graphic analysis, we can finally see the actual expenditure on education during the last 5 years, both from public funding and external funding. The actual expenditure from public funding increased over the five year period at the average annual growth rate of about 32.98%. The increase in public expenditure reflects the government commitment toward education development considering the fact the increase in expenditure was being done when the economy as measured by GDP figures was increasing at a decreasing rate.

Based on the trend in expenditure by external funding units it can be concluded that external funding has not been significantly increasing during the period under review. The external expenditure is fluctuating during the period under review. By the year 2014 expenditure from development partners was about 31.52 Million USD and this was slightly lower than the 32.6 Million USD spent in 2010. However taking into consideration of inflation which was at 0.3% in 2014 and 9.9% in 2010, it can be concluded that the 31.52 million USD was relatively higher than the 32.6 million USD in 2010.

A general similar trend was observed among the following indicators: total government expenditure; government expenditure as a percentage of GDP; government expenditure on education as a percentage of GDP; and the education expenditure as a percentage of GoL expenditure. From the trend of these variables the study concluded that in Lao PDR, the performance of other economic variable such as government expenditure as a percentage of GDP and the total government expenditure affects the government expenditure on education.

While the study acknowledged the fact that financing units in the Lao PDR include; the government (public), development partners (external), households, private, community based and faith based organizations, the report concentrated on public and external funding units. Over 75% of the education expenditure was from public institution and specifically in the year 2014; about 93% of the total expenditure was public expenditure. It can therefore be concluded that the main education expenditure was basically financed by public and other internally generated resources.

The study revealed that that there were variations in total expenditure among different education levels. Primary level had higher expenditure than all other levels followed by lower secondary, and upper secondary. Higher education was the fourth in terms more expenditure. Pre-education came fifth followed by technical and vocational training and the seventh was teacher training education. Non formal education was the one with the least expenditure among all the levels. Based on the data it can be concluded that a combination of total enrolment and priority determined the expenditure on education level. Enrolment was significant in determining expenditure in Primary, lower secondary, upper secondary, higher education, technical and vocational training, pre-education, and teacher training while priority was the determinant for low expenditure in non-formal education.

It can be concluded from the study that the actual expenditure by economic nature depends on the level of education and the type of expenditure as to whether it was public or external. For public expenditure; cost of teaching staff was the main expenditure driver. Teaching staff consumed between 77%-94% of the total public expenditure in pre-education, primary, lower secondary, and upper secondary and between 30% and 86% in teacher training, 47.48% and 65.18% in vocational training and between 44.90% and 63.87% in higher education. Other recurrent and capital public expenditure came either a second or third in some years in all the level of education. Scholarship and Support to Families was the fifth in terms of higher expenditure followed by Boarding, meals, school health and Transport and Teaching and learning materials was the economic activity with less public expenditure among all the education level. It can be concluded that among all the education level no significant public expenditure on non-teaching staff.

Both development partners and the GoL expenditure funded all the education levels. However there were differences in the percentages of total expenditure in different education levels by the either development partners or GoL. The expenditure by the GoL on the education levels has been consistent over the entire period under review where more funding was allocated to primary, lower secondary, then higher education and pre-education. For the development partners, there have been

changes in expenditure in education levels where primary was the one with lions share and later it was technical and vocational training, lower secondary and higher education. It can therefore be concluded that the development partner's priority in education funding has been changing over time.

No External expenditure was used on staff (both teaching and non-teaching). The main drivers of external expenditure among the education level were Teaching and Learning Materials, other recurrent, Capital, Scholarship and Support to Families and Boarding, meals, school health and Transport. However the proportions differ from education level. In the pre-education and primary external expenditure was mainly for capital, other recurrent and boarding, meals, school health and transport while in lower secondary it was capital, other recurrent and teaching and learning materials. In upper secondary external expenditure on public were mainly on capital and other recurrent while for teacher training it was other recurrent which had expenditure in all the years (capital and teaching and learning materials had expenditure only in some years). In technical and vocational training external expenditure was mainly on capital and other recurrent while in higher education it was capital (expenditure on other recurrent and teaching and learning materials were made only in some years).

The study comprehended the proportion of the direct financing of educational institutions and on the general administration and support. Between 2010 and 2014, General administration and support used between 11.9% and 15.0% of the total education expenditure while direct financing of educational institutional was between 85% and 88.1%. The direct financing of educational institutions was used for Teaching staff's salaries and allowances, Teaching and Learning materials, recurrent expenditure, capital, and ancillary service while expenditure for the general administration and support, was used for Salaries and allowances for non-teaching staff, recurrent expenditure and capital.

Using the average public expenditure per student as an indicator for measuring which education level had more public resources, it can be concluded that students from tertiary were provided with more public resources than students in secondary and primary education level. Learners in non-formal education institutions were the ones that received few public resources. This shows that with the same amount or resources government can train more students in primary and secondary than in tertiary institutions.

The findings of the study show that PESS spend more than Ministry of Education and Sports and other Ministries. The PESS spend about 82% of the total public expenditure. It can be concluded that this was a result of decentralization which the government of Laos adopted in which the PESS are the main players in the formulation and implementation of the budget for education service delivery in the provinces. The Ministry is responsible policy formulation and development of national budget.

2. How the work will help for better planning and budgeting and financing, for 5 year and internal report

This education financing database system – both public and external – will effectively support the annual financial plan, mid-term plan, and budgeting on the 5-year Education Sector Development Plan. The data base will be used a tool for policy makers to make evidence based planning. With the capacity that the national team has acquired during the project period the database has potential of continuous improvement.

The detailed expenditure by economic nature in each level of education will help to make a better coherency between financing plan, policies and 5-year Education Sector Development Plan (ESDP). Development of ESDP requires a comprehensive analysis of all indicators in the education sector. The education information system does not provide detailed financing data. The study has therefore filled one of the critical data gaps during analysis and development of education sector plans.

Support the 5-year ESDP quantitatively and qualitatively. The study collected both quantitative and qualitative data which will be used in shaping the direction of the 5 year ESDP. While the quantitative data will be used to project for quantitative targets in the plan, the qualitative data will help to clarify the trends not defined by the quantitative data.

9.2 RECOMMENDATION

- According to the previous lessons, it is necessary to improve the educational sector financial planning and budgeting in order to have a better ESDP. Therefore, the analyzed education expenditure data should be used to support the planning and budgeting.
- It is necessary to improve the databases – both Public and External – by using the online system for a better up-to-date data.
- Continue on improving the data collection questionnaires, especially on the external funding, in order to have a more coherent and productive data for the analysis and planning.
- Through the implementation of the project, one major remaining challenge is about the data collection from the external funders. The data requirement is for 5 years so that some funders face the difficulty to provide the data as detailed as required. It is therefore recommended to put in place structures or systems that will enhance data collection from external funders.
- While there is no rule of thumb as to what percentage should be allocated to each economic activity, the government should always balance its expenditure to ensure improved education outcomes.

The government of Lao PDR should continue demonstrating that the education sector is a priority by increasing the educations share as a percentage of government expenditure until the education sector is developed to the desired level.

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ANNEXES

ANNEX 1: DATA SET, DATA TRENDS

Demographic context						
	2009	2010	2011	2012	2013	2014
Population (Thousands) (<i>Source: LSB, MPI</i>)	6,160	6,289	6,385	6,514	6,644	6,809
Demographic growth		2.1%	1.5%	2.0%	2.0%	2.5%
Number of students (ECD to Tertiary) (<i>Source: MOES</i>)	1,670,537	1,724,479	1,763,878	1,735,834	1,816,921	1,885,396
Increase in the number of students		3.2%	2.3%	-1.6%	4.7%	3.8%
Students as % of total population	27.1%	27.4%	27.6%	26.6%	27.3%	27.7%

Students*						
	2009	2010	2011	2012	2013	2014
Pre-Education	85,357	95,974	103,200	119,929	137,359	159,491
Primary Education	908,880	916,341	900,123	883,938	878,283	870,893
Lower Secondary Education	264,579	335,388	345,283	361,875	385,552	420,720
Upper Secondary Education	157,320	98,018	142,860	149,065	157,737	171,645
Teacher Training Education	16,038	21,788	21,464	22,218	26,552	24,949
Vocational and Technical Education	19,827	20,758	31,391	22,295	22,712	25,726
Higher Education	82,338	79,688	77,703	78,422	81,011	78,363
Non-Formal Education	136,198	156,524	141,854	98,092	127,715	133,609
Total	1,670,537	1,724,479	1,763,878	1,735,834	1,816,921	1,885,396

Students in private institutions						
	2009	2010	2011	2012	2013	2014
Pre-Education	21,458	22,996	26,311	29,586	31,626	33,721
Primary Education	30,389	31,709	34,245	36,499	38,727	39,474
Lower Secondary Education	7,173	10,115	11,555	12,876	14,203	13,914
Upper Secondary Education	2,146	1,581	2,617	3,305	3,903	4,019
Teacher Training Education	-	-	-	-	-	-
Vocational and Technical Education	371	457	665	320	178	278
Higher Education	34,617	33,396	32,340	35,055	40,020	40,468
Non-Formal Education	-	-	-	-	-	-
Total	96,154	100,254	107,733	117,641	128,657	131,874

% of Students in private institutions						
	2009	2010	2011	2012	2013	2014
Pre-Education	25.1%	19.3%	20.3%	19.8%	18.7%	17.5%
Primary Education	3.3%	3.3%	3.7%	4.0%	4.2%	4.3%
Lower Secondary Education	2.7%	2.9%	3.2%	3.4%	3.6%	3.2%
Upper Secondary Education	1.4%	1.6%	1.8%	2.2%	2.4%	2.3%
Teacher Training Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vocational and Technical Education	1.9%	2.2%	2.1%	1.4%	0.8%	1.1%
Higher Education	42.0%	29.5%	29.4%	30.9%	33.1%	34.1%
Total	5.8%	5.8%	6.1%	6.8%	7.1%	7.0%

Government Expenditure						
	2009	2010	2011	2012	2013	2014
total GOL Expenditure (millions USD)	993	1,308	1,626	1,894	2,826	3,126
GOL Expenditure at 2002 prices (millions USD)	609	729	855	956	1,325	1,410
Growth rate at constant prices		19.8%	17.2%	11.9%	38.5%	6.4%
GOL expenditure as % of GDP	17.8%	19.1%	20.2%	20.8%	26.1%	26.6%

GOL Expenditure for Education						
	2009	2010	2011	2012	2013	2014
GOL Expenditure for Education (millions USD)	97.15	123.89	150.70	199.94	388.66	392.62
GOL Exp. For Education at 2002 prices (millions USD)	59.51	69.04	79.24	100.97	182.20	177.06
Growth rate at constant prices		16.0%	14.8%	27.4%	80.4%	-2.8%
Education as % of GOL expenditure	9.8%	9.5%	9.3%	10.6%	13.8%	12.6%
GOL Education expenditure as % of GDP	1.7%	1.8%	1.9%	2.2%	3.6%	3.3%
MoES (Central & Local) Expenditure (millions USD)	97.15	123.89	150.70	197.59	383.46	389.21
MoES Exp. For Education at 2002 prices (millions USD)	59.51	69.04	79.24	99.78	179.76	175.52
Growth rate at constant prices		16.0%	14.8%	25.9%	80.1%	-2.4%
Education as % of GOL expenditure	9.8%	9.5%	9.3%	10.4%	13.6%	12.5%
MOES Education expenditure as % of GDP	1.7%	1.8%	1.9%	2.2%	3.5%	3.3%

External Expenditure for Education						
	2009	2010	2011	2012	2013	2014
External Expenditure for Education (millions USD)	30.11	32.60	27.37	67.06	56.19	31.52
External Exp. For Education at 2002 prices(millions USD)	18.44	18.17	14.39	33.87	26.34	14.21
Growth rate at constant prices		-1.5%	-20.8%	135.3%	-22.2%	-46.0%
as % of GOL expenditure	3.0%	2.5%	1.7%	3.5%	2.0%	1.0%
as % of GoL Education expenditure	31.0%	26.3%	18.2%	33.5%	14.5%	8.0%
Bilateral Expenditure (millions USD)	10.94	11.66	2.14	21.64	3.14	5.12
Multilateral Exp. For Education (millions USD)	5.81	14.77	20.32	38.04	41.23	18.22
INGO Exp. For expenditure (millions USD)	13.36	6.17	4.91	7.38	11.82	8.18
as % of GOL Education expenditure	3.0%	2.5%	1.7%	3.5%	2.0%	1.0%
External Education expenditure as % of GDP	0.5%	0.5%	0.3%	0.7%	0.5%	0.3%

GoL and DP Education Expenditure						
	2009	2010	2011	2012	2013	2014
Total Expenditure for Education (millions USD)	127.26	156.49	178.07	267.00	444.85	424.14
Expenditure for Education at 2002 prices (millions USD)	77.95	87.21	93.64	134.84	208.54	191.27
Growth rate at constant prices		11.9%	7.4%	44.0%	54.7%	-8.3%
Average expenditure per inhabitant	20.66	24.88	27.89	40.99	66.95	62.29
Total Education expenditure as % of GDP	2.28%	2.29%	2.21%	2.94%	4.11%	3.61%
Average expenditure per student (USD)	76.18	90.75	100.95	153.82	244.84	224.96
Expenditure per student at 2002 prices (USD)	46.66	50.57	53.09	77.68	114.77	101.45
Growth rate at constant prices		8.4%	5.0%	46.3%	47.8%	-11.6%
Expenditure per student as % of GDP per capita	8.4%	8.3%	8.0%	11.0%	15.0%	13.0%

Financing Structure						
At current Price (Million USD)	2009	2010	2011	2012	2013	2014
Ministry of Education and Sports (MOES)	21.34	21.11	35.69	44.61	65.41	65.90
Provincial Education and Sport Service (PESS)	75.81	102.78	115.01	152.97	318.05	323.32
Others Ministries and Agencies	0.00	0.00	0.00	2.35	5.20	3.41
Bilateral	10.94	11.66	2.14	21.64	3.14	5.12
International Private Sector	0.00	0.15	0.00	0.00	0.00	0.00
Multilateral	5.81	6.24	12.61	32.38	37.29	17.97
INGO	7.31	6.02	4.91	7.38	11.82	8.18
UN Agencies	6.05	8.53	7.71	5.66	3.94	0.25
Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Education Expenditure	127.26	156.49	178.07	267.00	444.85	424.14
At 2002 Prices (Millions USD)	2009	2010	2011	2012	2013	2014
Ministry of Education and Sports (MOES)	13.07	11.76	18.77	22.53	30.67	29.72
Provincial Education and Sport Service (PESS)	46.43	57.28	60.48	77.25	149.09	145.80
Others Ministries and Agencies	-	-	-	1.19	2.44	1.54
Bilateral	6.70	6.50	1.13	10.93	1.47	2.31
International Private Sector	-	0.08	-	-	-	-
Multilateral	3.56	3.48	6.63	16.35	17.48	8.11
NGO	4.48	3.36	2.58	3.73	5.54	3.69
UN Agencies	3.71	4.75	4.05	2.86	1.85	0.11
Education Expenditure at 2002 prices	77.95	87.21	93.64	134.84	208.54	191.27
Percentage to total expenditure	2009	2010	2011	2012	2013	2014
Ministry of Education and Sports (MOES)	16.8%	13.5%	20.0%	16.7%	14.7%	15.5%
Provincial Education and Sport Service (PESS)	59.6%	65.7%	64.6%	57.3%	71.5%	76.2%
Others Ministries and Agencies	0.0%	0.0%	0.0%	0.9%	1.2%	0.8%
Bilateral	8.6%	7.5%	1.2%	8.1%	0.7%	1.2%
International Private Sector	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Multilateral	4.6%	4.0%	7.1%	12.1%	8.4%	4.2%
NGO	5.7%	3.8%	2.8%	2.8%	2.7%	1.9%
UN Agencies	4.8%	5.5%	4.3%	2.1%	0.9%	0.1%
Other	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%
Summary of Financing structure	2009	2010	2011	2012	2013	2014
Central government	21.34	21.11	35.69	46.97	70.61	69.30
Local government	75.81	102.78	115.01	152.97	318.05	323.32

External funding	30.11	32.60	27.37	67.06	56.19	31.52
Total Education Expenditure (millions USD)	127.26	156.49	178.07	267.00	444.85	424.14
Central government	13.07	11.76	18.77	23.72	33.10	31.25
Local government	46.43	57.28	60.48	77.25	149.09	145.80
External funding	18.44	18.17	14.39	33.87	26.34	14.21
Education Expenditure at 2002 prices (millions USD)	77.95	87.21	93.64	134.84	208.54	191.27
Central government	16.8%	13.5%	20.0%	17.6%	15.9%	16.3%
Local government	59.6%	65.7%	64.6%	57.3%	71.5%	76.2%
External funding	23.7%	20.8%	15.4%	25.1%	12.6%	7.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

GOL Education Expenditure by level						
Expenditure in Million USD	2009	2010	2011	2012	2013	2014
Pre-Education	4.30	7.27	8.26	9.74	21.18	21.71
Primary Education	30.31	49.43	45.92	68.98	133.94	135.11
Lower Secondary Education	12.72	16.34	23.70	29.91	62.98	68.08
Upper Secondary Education	11.43	15.41	22.77	23.90	58.93	58.74
Teacher Training Education	3.09	3.23	4.87	7.59	10.67	12.18
Vocational and Technical Education	3.52	3.71	4.72	6.11	11.10	13.02
Higher Education	9.08	9.54	13.45	16.26	21.20	22.78
Non-Formal Education	0.46	1.71	0.89	1.08	1.81	2.28
General Administration	22.24	17.24	26.12	36.37	66.85	58.73
Total expenditure for Education	97.15	123.89	150.70	199.94	388.66	392.62
% of expenditure by level of Education to total expenditure	2009	2010	2011	2012	2013	2014
Pre-Education	4.4%	5.9%	5.5%	4.9%	5.4%	5.5%
Primary Education	31.2%	39.9%	30.5%	34.5%	34.5%	34.4%
Lower Secondary Education	13.1%	13.2%	15.7%	15.0%	16.2%	17.3%
Upper Secondary Education	11.8%	12.4%	15.1%	12.0%	15.2%	15.0%
Teacher Training Education	3.2%	2.6%	3.2%	3.8%	2.7%	3.1%
Vocational and Technical Education	3.6%	3.0%	3.1%	3.1%	2.9%	3.3%
Higher Education	9.3%	7.7%	8.9%	8.1%	5.5%	5.8%
Non-Formal Education	0.5%	1.4%	0.6%	0.5%	0.5%	0.6%
General Administration	22.9%	13.9%	17.3%	18.2%	17.2%	15.0%
% of expenditure by level of Education	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average Financing per student in USD	2009	2010	2011	2012	2013	2014
Pre-Education	67.34	99.59	107.47	107.76	200.31	172.62

Primary Education	34.51	55.88	53.03	81.40	159.54	162.51
Lower Secondary Education	49.40	50.24	71.00	85.72	169.60	167.34
Upper Secondary Education	73.66	159.82	162.33	163.95	383.06	350.41
Teacher Training Education	192.77	148.34	226.88	341.54	401.75	488.00
Vocational and Technical Education	181.08	182.87	153.59	278.14	492.73	511.62
Higher Education	190.19	206.11	296.58	375.04	517.11	601.06
Non-Formal Education	3.35	10.93	6.27	11.02	14.16	17.05
Average Financing per student at 2010 prices	2009	2010	2011	2012	2013	2014
Pre-Education	72.45	101.10	101.41	97.53	170.46	141.07
Primary Education	37.13	56.73	50.04	73.68	135.77	132.81
Lower Secondary Education	53.15	51.00	67.00	77.58	144.33	136.76
Upper Secondary Education	79.26	162.25	153.19	148.40	325.98	286.38
Teacher Training Education	207.42	150.60	214.10	309.14	341.88	398.82
Vocational and Technical Education	194.84	185.65	144.94	251.75	419.31	418.13
Higher Education	204.64	209.25	279.87	339.47	440.06	491.22
Non-Formal Education	3.60	11.09	5.92	9.97	12.05	13.93

DP Expenditure by level						
Expenditure in Million USD	2009	2010	2011	2012	2013	2014
Pre-Education	1.07	0.84	0.95	2.91	1.80	0.50
Primary Education	13.44	16.34	14.60	35.71	25.91	4.74
Lower Secondary Education	2.76	7.33	7.13	9.99	8.07	7.96
Upper Secondary Education	3.13	1.72	0.88	7.26	0.88	0.75
Teacher Training Education	1.45	0.12	0.05	0.22	0.09	-
Vocational and Technical Education	6.17	2.76	0.40	3.89	9.58	10.37
Higher Education	0.53	1.01	2.18	3.76	7.65	5.72
Non-Formal Education	0.48	1.15	1.17	1.95	2.12	1.47
General Administration	1.08	1.32	-	1.37	0.08	-
Total expenditure for Education	30.11	32.60	27.37	67.06	56.19	31.52
% of expenditure by level of Education to total expenditure	2009	2010	2011	2012	2013	2014
Pre-Education	3.6%	2.6%	3.5%	4.3%	3.2%	1.6%
Primary Education	44.6%	50.1%	53.3%	53.3%	46.1%	15.1%
Lower Secondary Education	9.2%	22.5%	26.1%	14.9%	14.4%	25.3%
Upper Secondary Education	10.4%	5.3%	3.2%	10.8%	1.6%	2.4%
Teacher Training Education	4.8%	0.4%	0.2%	0.3%	0.2%	0.0%
Vocational and Technical Education	20.5%	8.5%	1.5%	5.8%	17.1%	32.9%
Higher Education	1.8%	3.1%	8.0%	5.6%	13.6%	18.1%

Non-Formal Education	1.6%	3.5%	4.3%	2.9%	3.8%	4.7%
General Administration	3.6%	4.1%	0.0%	2.0%	0.2%	0.0%
% of expenditure by level of Education	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average Financing per student in USD	2009	2010	2011	2012	2013	2014
Pre-Education	16.77	11.49	12.34	32.23	17.06	3.98
Primary Education	15.30	18.47	16.86	42.14	30.86	5.71
Lower Secondary Education	10.71	22.55	21.37	28.63	21.73	19.58
Upper Secondary Education	20.18	17.85	6.30	49.81	5.73	4.44
Teacher Training Education	90.29	5.56	2.53	9.72	3.43	0.00
Vocational and Technical Education	317.03	135.90	13.08	176.83	425.19	407.64
Higher Education	11.11	21.81	47.98	86.72	186.60	150.95
Non-Formal Education	3.53	7.37	8.28	19.92	16.62	11.02
Average Financing per student at 2010 prices	2009	2010	2011	2012	2013	2014
Pre-Education	18.04	11.67	11.64	29.17	14.52	3.25
Primary Education	16.47	18.75	15.91	38.14	26.26	4.66
Lower Secondary Education	11.53	22.89	20.17	25.92	18.49	16.00
Upper Secondary Education	21.72	18.12	5.94	45.09	4.88	3.63
Teacher Training Education	97.15	5.65	2.39	8.80	2.92	-
Vocational and Technical Education	341.11	137.97	12.34	160.06	361.84	333.14
Higher Education	11.96	22.14	45.28	78.49	158.80	123.37
Non-Formal Education	3.80	7.48	7.81	18.03	14.14	9.00

GoL and DP Expenditure by level						
Expenditure in Million USD	2009	2010	2011	2012	2013	2014
Pre-Education	5.37	8.11	9.21	12.65	22.98	22.21
Primary Education	43.76	65.77	60.52	104.69	159.85	139.86
Lower Secondary Education	15.47	23.67	30.83	39.91	71.05	76.04
Upper Secondary Education	14.56	17.13	23.65	31.16	59.81	59.48
Teacher Training Education	4.54	3.35	4.92	7.80	10.76	12.18
Vocational and Technical Education	9.69	6.47	5.12	10.00	20.68	23.39
Higher Education	9.61	10.55	15.63	20.03	28.85	28.50
Non-Formal Education	0.94	2.86	2.06	3.04	3.93	3.75
General Administration	23.32	18.56	26.12	37.74	66.94	58.73
Total expenditure for Education	127.26	156.49	178.07	267.00	444.85	424.14
% of expenditure by level of Education to total expenditure	2009	2010	2011	2012	2013	2014
Pre-Education	4.2%	5.2%	5.2%	4.7%	5.2%	5.2%

Primary Education	34.4%	42.0%	34.0%	39.2%	35.9%	33.0%
Lower Secondary Education	12.2%	15.1%	17.3%	14.9%	16.0%	17.9%
Upper Secondary Education	11.4%	10.9%	13.3%	11.7%	13.4%	14.0%
Teacher Training Education	3.6%	2.1%	2.8%	2.9%	2.4%	2.9%
Vocational and Technical Education	7.6%	4.1%	2.9%	3.7%	4.6%	5.5%
Higher Education	7.5%	6.7%	8.8%	7.5%	6.5%	6.7%
Non-Formal Education	0.7%	1.8%	1.2%	1.1%	0.9%	0.9%
General Administration	18.3%	11.9%	14.7%	14.1%	15.0%	13.8%
% of expenditure by level of Education	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average Financing per student in USD	2009	2010	2011	2012	2013	2014
Pre-Education	84.11	111.08	119.80	139.99	217.37	176.60
Primary Education	49.81	74.35	69.90	123.54	190.40	168.22
Lower Secondary Education	60.11	72.78	92.38	114.35	191.32	186.92
Upper Secondary Education	93.84	177.67	168.63	213.76	388.79	354.86
Teacher Training Education	283.07	153.90	229.41	351.26	405.18	488.00
Vocational and Technical Education	498.11	318.77	166.67	454.97	917.92	919.25
Higher Education	201.30	227.92	344.56	461.76	703.71	752.01
Non-Formal Education	6.88	18.29	14.55	30.94	30.78	28.07
Average Financing per student at 2010 prices	2009	2010	2011	2012	2013	2014
Pre-Education	90.50	112.77	113.05	126.71	184.98	144.33
Primary Education	53.59	75.48	65.96	111.82	162.02	137.48
Lower Secondary Education	64.68	73.89	87.17	103.50	162.82	152.76
Upper Secondary Education	100.97	180.38	159.13	193.48	330.86	290.01
Teacher Training Education	304.57	156.24	216.49	317.94	344.81	398.82
Vocational and Technical Education	535.95	323.62	157.28	411.81	781.15	751.27
Higher Education	216.60	231.39	325.15	417.96	598.85	614.59
Non-Formal Education	7.40	18.57	13.73	28.01	26.19	22.94
Funding of Public & Private institutions						
	2009	2010	2011	2012	2013	2014
Funding of institutions in million USD						
Public institutions	127.26	156.49	178.07	267.00	444.85	424.14
Private institutions funding not distributed	-	-	-	-	-	-
Total	127.26	156.49	178.07	267.00	444.85	424.14
Direct expenses of households						
TOTAL in million USD	127.26	156.49	178.07	267.00	444.85	424.14

Consumer Price Index Base 2010¹⁵						
	2009	2010	2011	2012	2013	2014
Consumer Price Index base 2010	92.94	98.50	105.97	110.48	117.51	122.36
		5.98%	7.58%	4.26%	6.36%	4.13%
CPI Education items	92.94	98.50	105.97	110.48	117.51	122.36
		5.98%	7.58%	4.26%	6.36%	4.13%

¹⁵ The CPI base 2010 in year 2010 is not equal to 100 because the year for index is different from the fiscal year

ANNEX 2: QUESTIONNAIRES

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	Total Budget											
3.7.1.2	Total expenditure											
	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 below):											

ANNEX 3: FINANCING TABLES

YEAR 2009

Total Resources of Education Providers - All sources of Funding 2009

000USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	4,038.4	-	42.0	650.0	457.7	-	180.7	-	5,368.7	5,374.5	5.7	-	-	5,374.5	
Public schools	4,038.4	-	42.0	650.0	457.7	-	180.7	-	5,368.7	5,374.5	5.7	-	-	5,374.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	28,121.0	-	391.2	3,032.6	6,700.2	-	5,436.8	-	43,681.8	43,758.7	76.9	-	-	43,758.7	
Public schools	28,121.0	-	391.2	3,032.6	6,700.2	-	5,436.8	-	43,681.8	43,758.7	76.9	-	-	43,758.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	11,660.6	-	44.4	1,292.6	2,441.7	-	-	-	15,439.3	15,472.8	33.4	-	-	15,472.8	
Public schools	11,660.6	-	44.4	1,292.6	2,441.7	-	-	-	15,439.3	15,472.8	33.4	-	-	15,472.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	10,343.4	-	4.0	693.1	3,507.6	-	-	-	14,548.0	14,562.0	13.9	-	-	14,562.0	
Public schools	10,343.4	-	4.0	693.1	3,507.6	-	-	-	14,548.0	14,562.0	13.9	-	-	14,562.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	1,393.5	-	-	322.1	1,619.3	-	39.7	-	3,374.7	4,539.8	1,165.1	-	-	4,539.8	
Public Teacher Training Colleges	1,393.5	-	-	322.1	1,619.3	-	39.7	-	3,374.7	4,539.8	1,165.1	-	-	4,539.8	
Vocational and Technical Education	2,296.2	-	1.7	471.0	6,797.4	-	-	-	9,566.4	9,691.3	124.9	-	-	9,691.3	
Public TVET	2,296.2	-	1.7	471.0	6,797.4	-	-	-	9,566.4	9,691.3	124.9	-	-	9,691.3	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	5,797.2	-	-	1,989.1	1,820.2	-	-	-	9,606.5	9,606.5	-	-	-	9,606.5	
Public universities	5,797.2	-	-	1,989.1	1,820.2	-	-	-	9,606.5	9,606.5	-	-	-	9,606.5	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	347.0	-	-	150.1	439.9	-	-	-	936.9	936.9	-	-	-	936.9	
Public Centers	347.0	-	-	150.1	439.9	-	-	-	936.9	936.9	-	-	-	936.9	
General Administration	-	11,000.9	-	4,249.6	8,068.9	-	-	-	23,319.4	23,319.4	-	-	-	23,319.4	
Central Administration	-	1,464.1	-	1,522.8	4,578.3	-	-	-	7,565.2	7,565.2	-	-	-	7,565.2	
Local Administration	-	9,536.8	-	2,726.8	3,490.6	-	-	-	15,754.2	15,754.2	-	-	-	15,754.2	
	63,997.24	11,000.93	483.38	12,850.17	31,852.80	-	5,657.16	-	125,841.68	127,261.69	1,420.01	-	-	127,261.69	

All Public Administrations of Lao PDR 2009

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)
	Teaching Activities, General administration and support					Ancillary Services			Total Provider		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										
Pre-Education	4,038.4	-	-	244.3	20.1	-	-	-	4,302.8	4,302.8	-	-	-	4,302.8
Public schools	4,038.4	-	-	244.3	20.1	-	-	-	4,302.8	4,302.8	-	-	-	4,302.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	28,121.0	-	-	1,623.4	570.1	-	-	-	30,314.5	30,314.5	-	-	-	30,314.5
Public schools	28,121.0	-	-	1,623.4	570.1	-	-	-	30,314.5	30,314.5	-	-	-	30,314.5
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	11,660.6	-	-	648.7	406.2	-	-	-	12,715.5	12,715.5	-	-	-	12,715.5
Public schools	11,660.6	-	-	648.7	406.2	-	-	-	12,715.5	12,715.5	-	-	-	12,715.5
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	10,343.4	-	-	657.5	429.1	-	-	-	11,430.1	11,430.1	-	-	-	11,430.1
Public schools	10,343.4	-	-	657.5	429.1	-	-	-	11,430.1	11,430.1	-	-	-	11,430.1
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	1,393.5	-	-	284.3	209.0	-	39.7	-	1,926.6	3,091.7	1,165.1	-	-	3,091.7
Public Teacher Training Colleges	1,393.5	-	-	284.3	209.0	-	39.7	-	1,926.6	3,091.7	1,165.1	-	-	3,091.7
Vocational and Technical Education	2,296.2	-	1.7	471.0	629.2	-	-	-	3,398.2	3,523.1	124.9	-	-	3,523.1
Public TVET	2,296.2	-	1.7	471.0	629.2	-	-	-	3,398.2	3,523.1	124.9	-	-	3,523.1
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	5,797.2	-	-	1,989.1	1,289.9	-	-	-	9,076.2	9,076.2	-	-	-	9,076.2
Public universities	5,797.2	-	-	1,989.1	1,289.9	-	-	-	9,076.2	9,076.2	-	-	-	9,076.2
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	347.0	-	-	107.5	1.5	-	-	-	456.0	456.0	-	-	-	456.0
Public Centers	347.0	-	-	107.5	1.5	-	-	-	456.0	456.0	-	-	-	456.0
General Administration	-	11,000.9	-	4,249.6	6,989.6	-	-	-	22,240.1	22,240.1	-	-	-	22,240.1
Central Administration	-	1,464.1	-	1,522.8	4,578.3	-	-	-	7,565.2	7,565.2	-	-	-	7,565.2
Local Administration	-	9,536.8	-	2,726.8	2,411.3	-	-	-	14,675.0	14,675.0	-	-	-	14,675.0
	63,997.24	11,000.93	1.71	10,275.48	10,544.94	-	39.74	-	95,860.03	97,150.04	1,290.01	-	-	97,150.04

Central Public Administration 2009

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	54.0	-	-	10.7	1.2	-	-	-	65.9	65.9	-	-	-	65.9	
Public schools	54.0	-	-	10.7	1.2	-	-	-	65.9	65.9	-	-	-	65.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	207.1	-	-	54.0	73.8	-	-	-	334.9	334.9	-	-	-	334.9	
Public schools	207.1	-	-	54.0	73.8	-	-	-	334.9	334.9	-	-	-	334.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	258.7	-	-	67.4	92.2	-	-	-	418.3	418.3	-	-	-	418.3	
Public schools	258.7	-	-	67.4	92.2	-	-	-	418.3	418.3	-	-	-	418.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	1,393.5	-	-	284.3	209.0	-	39.7	-	1,926.6	3,091.7	1,165.1	-	-	3,091.7	
Public Teacher Training Colleges	1,393.5	-	-	284.3	209.0	-	39.7	-	1,926.6	3,091.7	1,165.1	-	-	3,091.7	
Vocational and Technical Education	1,255.2	-	-	312.1	136.2	-	-	-	1,703.6	1,703.6	-	-	-	1,703.6	
Public TVET	1,255.2	-	-	312.1	136.2	-	-	-	1,703.6	1,703.6	-	-	-	1,703.6	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	4,919.5	-	-	1,823.1	1,254.8	-	-	-	7,997.4	7,997.4	-	-	-	7,997.4	
Public universities	4,919.5	-	-	1,823.1	1,254.8	-	-	-	7,997.4	7,997.4	-	-	-	7,997.4	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	101.1	-	-	60.2	1.5	-	-	-	162.8	162.8	-	-	-	162.8	
Public Centers	101.1	-	-	60.2	1.5	-	-	-	162.8	162.8	-	-	-	162.8	
General Administration	-	1,464.1	-	1,522.8	4,578.3	-	-	-	7,565.2	7,565.2	-	-	-	7,565.2	
Central Administration	-	1,464.1	-	1,522.8	4,578.3	-	-	-	7,565.2	7,565.2	-	-	-	7,565.2	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8,189.18	1,464.10	-	4,134.45	6,347.13	-	39.74	-	20,174.60	21,339.70	1,165.10	-	-	21,339.70	

Local Public Administration 2009

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	3,984.3	-	-	233.7	18.9	-	-	-	4,236.9	4,236.9	-	-	-	4,236.9	
Public schools	3,984.3	-	-	233.7	18.9	-	-	-	4,236.9	4,236.9	-	-	-	4,236.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	28,121.0	-	-	1,623.4	570.1	-	-	-	30,314.5	30,314.5	-	-	-	30,314.5	
Public schools	28,121.0	-	-	1,623.4	570.1	-	-	-	30,314.5	30,314.5	-	-	-	30,314.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	11,453.5	-	-	594.7	332.4	-	-	-	12,380.7	12,380.7	-	-	-	12,380.7	
Public schools	11,453.5	-	-	594.7	332.4	-	-	-	12,380.7	12,380.7	-	-	-	12,380.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	10,084.7	-	-	590.1	336.9	-	-	-	11,011.7	11,011.7	-	-	-	11,011.7	
Public schools	10,084.7	-	-	590.1	336.9	-	-	-	11,011.7	11,011.7	-	-	-	11,011.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	1,041.0	-	1.7	158.9	493.0	-	-	-	1,694.7	1,819.6	124.9	-	-	1,819.6	
Public TVET	1,041.0	-	1.7	158.9	493.0	-	-	-	1,694.7	1,819.6	124.9	-	-	1,819.6	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	877.6	-	-	166.0	35.2	-	-	-	1,078.8	1,078.8	-	-	-	1,078.8	
Public universities	877.6	-	-	166.0	35.2	-	-	-	1,078.8	1,078.8	-	-	-	1,078.8	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	245.9	-	-	47.3	-	-	-	-	293.2	293.2	-	-	-	293.2	
Public Centers	245.9	-	-	47.3	-	-	-	-	293.2	293.2	-	-	-	293.2	
General Administration	-	9,536.8	-	2,726.8	2,411.3	-	-	-	14,675.0	14,675.0	-	-	-	14,675.0	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	9,536.8	-	2,726.8	2,411.3	-	-	-	14,675.0	14,675.0	-	-	-	14,675.0	
	55,808.06	9,536.82	1.71	6,141.02	4,197.81	-	-	-	75,685.42	75,810.34	124.91	-	-	75,810.34	

External Funding - Grants 2009

	Direct financing of educational institutions								Total Financing (Including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	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										
Pre-Education	-	-	42.0	405.7	437.6	-	180.7	-	1,065.9	1,071.6	5.7	-	-	1,071.6
Public schools	-	-	42.0	405.7	437.6	-	180.7	-	1,065.9	1,071.6	5.7	-	-	1,071.6
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	391.2	1,409.2	6,130.1	-	5,436.8	-	13,367.3	13,444.2	76.9	-	-	13,444.2
Public schools	-	-	391.2	1,409.2	6,130.1	-	5,436.8	-	13,367.3	13,444.2	76.9	-	-	13,444.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	44.4	643.9	2,035.5	-	-	-	2,723.8	2,757.2	33.4	-	-	2,757.2
Public schools	-	-	44.4	643.9	2,035.5	-	-	-	2,723.8	2,757.2	33.4	-	-	2,757.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	4.0	35.5	3,078.4	-	-	-	3,117.9	3,131.9	13.9	-	-	3,131.9
Public schools	-	-	4.0	35.5	3,078.4	-	-	-	3,117.9	3,131.9	13.9	-	-	3,131.9
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	37.8	1,410.3	-	-	-	1,448.1	1,448.1	-	-	-	1,448.1
Public Teacher Training Colleges	-	-	-	37.8	1,410.3	-	-	-	1,448.1	1,448.1	-	-	-	1,448.1
Vocational and Technical Education	-	-	-	-	6,168.1	-	-	-	6,168.1	6,168.1	-	-	-	6,168.1
Public TVET	-	-	-	-	6,168.1	-	-	-	6,168.1	6,168.1	-	-	-	6,168.1
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	530.3	-	-	-	530.3	530.3	-	-	-	530.3
Public universities	-	-	-	-	530.3	-	-	-	530.3	530.3	-	-	-	530.3
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	42.6	438.4	-	-	-	480.9	480.9	-	-	-	480.9
Public Centers	-	-	-	42.6	438.4	-	-	-	480.9	480.9	-	-	-	480.9
General Administration	-	-	-	-	1,079.2	-	-	-	1,079.2	1,079.2	-	-	-	1,079.2
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	1,079.2	-	-	-	1,079.2	1,079.2	-	-	-	1,079.2
	-	-	481.67	2,574.70	21,307.86	-	5,617.42	-	29,981.65	30,111.65	130.00	-	-	30,111.65

Multilateral - Grants 2009

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	3.7	35.1	93.3	-	-	-	132.1	133.0	1.0	-	-	133.0	
Public schools	-	-	3.7	35.1	93.3	-	-	-	132.1	133.0	1.0	-	-	133.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	109.9	1,056.4	2,808.3	-	-	-	3,974.5	4,003.7	29.2	-	-	4,003.7	
Public schools	-	-	109.9	1,056.4	2,808.3	-	-	-	3,974.5	4,003.7	29.2	-	-	4,003.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	518.8	33.7	-	-	-	552.5	552.5	-	-	-	552.5	
Public schools	-	-	-	518.8	33.7	-	-	-	552.5	552.5	-	-	-	552.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	37.8	-	-	-	-	37.8	37.8	-	-	-	37.8	
Public Teacher Training Colleges	-	-	-	37.8	-	-	-	-	37.8	37.8	-	-	-	37.8	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	1,079.2	-	-	-	1,079.2	1,079.2	-	-	-	1,079.2	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	1,079.2	-	-	-	1,079.2	1,079.2	-	-	-	1,079.2	
	-	-	113.50	1,648.15	4,014.55	-	-	-	5,776.20	5,806.35	30.15	-	-	5,806.35	

Bilateral - Grants 2009

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)
	Teaching Activities, General administration and support					Ancillary Services					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					
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent										
Pre-Education	-	-	-	-	56.0	-	-	-	56.0	56.0	-	-	-	56.0
Public schools	-	-	-	-	56.0	-	-	-	56.0	56.0	-	-	-	56.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	1,268.8	-	-	-	1,268.8	1,268.8	-	-	-	1,268.8
Public schools	-	-	-	-	1,268.8	-	-	-	1,268.8	1,268.8	-	-	-	1,268.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	1,713.2	-	-	-	1,713.2	1,713.2	-	-	-	1,713.2
Public schools	-	-	-	-	1,713.2	-	-	-	1,713.2	1,713.2	-	-	-	1,713.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	2,961.7	-	-	-	2,961.7	2,961.7	-	-	-	2,961.7
Public schools	-	-	-	-	2,961.7	-	-	-	2,961.7	2,961.7	-	-	-	2,961.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	4,943.9	-	-	-	4,943.9	4,943.9	-	-	-	4,943.9
Public TVET	-	-	-	-	4,943.9	-	-	-	4,943.9	4,943.9	-	-	-	4,943.9
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	10,943.56	-	-	-	10,943.56	10,943.56	-	-	-	10,943.56

	Direct financing of educational institutions										Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services						Total Provider	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												
Pre-Education	-	-	-	-	175.1	-	180.7	-	355.7	355.7	-	-	-	355.7		
Public schools	-	-	-	-	175.1	-	180.7	-	355.7	355.7	-	-	-	355.7		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Primary Education	-	-	-	-	236.5	-	5,436.8	-	5,673.3	5,673.3	-	-	-	5,673.3		
Public schools	-	-	-	-	236.5	-	5,436.8	-	5,673.3	5,673.3	-	-	-	5,673.3		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Teacher Training Education	-	-	-	-	21.1	-	-	-	21.1	21.1	-	-	-	21.1		
Public Teacher Training Colleges	-	-	-	-	21.1	-	-	-	21.1	21.1	-	-	-	21.1		
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Local Administration	-	-	-	-	432.69	-	5,617.42	-	6,050.12	6,050.12	-	-	-	6,050.12		

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	38.3	370.6	113.2	-	-	-	522.1	526.9	4.8	-	-	526.9	
Public schools	-	-	38.3	370.6	113.2	-	-	-	522.1	526.9	4.8	-	-	526.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	281.4	352.8	1,816.5	-	-	-	2,450.7	2,498.5	47.7	-	-	2,498.5	
Public schools	-	-	281.4	352.8	1,816.5	-	-	-	2,450.7	2,498.5	47.7	-	-	2,498.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	44.4	125.1	288.6	-	-	-	458.1	491.5	33.4	-	-	491.5	
Public schools	-	-	44.4	125.1	288.6	-	-	-	458.1	491.5	33.4	-	-	491.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	4.0	35.5	116.8	-	-	-	156.2	170.2	13.9	-	-	170.2	
Public schools	-	-	4.0	35.5	116.8	-	-	-	156.2	170.2	13.9	-	-	170.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	1,389.2	-	-	-	1,389.2	1,389.2	-	-	-	1,389.2	
Public Teacher Training Colleges	-	-	-	-	1,389.2	-	-	-	1,389.2	1,389.2	-	-	-	1,389.2	
Vocational and Technical Education	-	-	-	-	1,224.2	-	-	-	1,224.2	1,224.2	-	-	-	1,224.2	
Public TVET	-	-	-	-	1,224.2	-	-	-	1,224.2	1,224.2	-	-	-	1,224.2	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	530.3	-	-	-	530.3	530.3	-	-	-	530.3	
Public universities	-	-	-	-	530.3	-	-	-	530.3	530.3	-	-	-	530.3	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	42.6	438.4	-	-	-	480.9	480.9	-	-	-	480.9	
Public Centers	-	-	-	42.6	438.4	-	-	-	480.9	480.9	-	-	-	480.9	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	368.17	926.55	5,917.06	-	-	-	7,211.77	7,311.61	99.85	-	-	7,311.61	

	Direct financing of educational institutions										Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services						Total Provider	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												
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total expenditures (recurrent & capital) of Financing Units 2009

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	4,303	30,314	12,716	11,430	3,092	3,523	9,076	74,454	456	22,240	97,150
Ministry of Education and Sports (MOES)	66	-	335	418	3,092	1,704	7,997	13,612	163	7,565	21,340
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	4,237	30,314	12,381	11,012	-	1,820	1,079	60,842	293	14,675	75,810
Development Partner	1,072	13,444	2,757	3,132	1,448	6,168	530	28,551	481	1,079	30,112
External Funding - Grants	1,072	13,444	2,757	3,132	1,448	6,168	530	28,551	481	1,079	30,112
Bilateral	56	1,269	1,713	2,962	-	4,944	-	10,944	-	-	10,944
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	133	4,004	553	-	38	-	-	4,727	-	1,079	5,806
NGO	527	2,498	492	170	1,389	1,224	530	6,831	481	-	7,312
UN Agencies	356	5,673	-	-	21	-	-	6,050	-	-	6,050
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	5,374	43,759	15,473	14,562	4,540	9,691	9,606	103,005	937	23,319	127,262

Recurrent Expenditures of Financing Units 2009

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	4,283	29,744	12,309	11,001	2,883	2,894	7,786	70,900	454	15,250	86,605
Ministry of Education and Sports (MOES)	65	-	261	326	2,883	1,567	6,743	11,844	161	2,987	14,993
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	4,218	29,744	12,048	10,675	-	1,327	1,044	59,056	293	12,264	71,613
Development Partner	634	7,314	722	53	38	-	-	8,761	43	-	8,804
External Funding - Grants	634	7,314	722	53	38	-	-	8,761	43	-	8,804
Bilateral	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	40	1,195	519	-	38	-	-	1,792	-	-	1,792
NGO	414	682	203	53	-	-	-	1,352	43	-	1,395
UN Agencies	181	5,437	-	-	-	-	-	5,617	-	-	5,617
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	4,917	37,058	13,031	11,054	2,921	2,894	7,786	79,661	497	15,250	95,409

Capital Expenditures of Financing Units 2009

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	20	570	406	429	209	629	1,290	3,554	2	6,990	10,545
Ministry of Education and Sports (MOES)	1	-	74	92	209	136	1,255	1,767	2	4,578	6,347
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	19	570	332	337	-	493	35	1,786	-	2,411	4,198
Development Partner	438	6,130	2,035	3,078	1,410	6,168	530	19,790	438	1,079	21,308
External Funding - Grants	438	6,130	2,035	3,078	1,410	6,168	530	19,790	438	1,079	21,308
Bilateral	56	1,269	1,713	2,962	-	4,944	-	10,944	-	-	10,944
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	93	2,808	34	-	-	-	-	2,935	-	1,079	4,015
NGO	113	1,817	289	117	1,389	1,224	530	5,479	438	-	5,917
UN Agencies	175	237	-	-	21	-	-	433	-	-	433
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	458	6,700	2,442	3,508	1,619	6,797	1,820	23,344	440	8,069	31,853

Total expenditures (recurrent & capital) of Financing Units 2009

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	66	4,237	-	1,072	5,374
Public schools	66	4,237	-	1,072	5,374
Private schools	-	-	-	-	-
Primary Education	-	30,314	-	13,444	43,759
Public schools	-	30,314	-	13,444	43,759
Private schools	-	-	-	-	-
Lower Secondary Education	335	12,381	-	2,757	15,473
Public schools	335	12,381	-	2,757	15,473
Private schools	-	-	-	-	-
Upper Secondary Education	418	11,012	-	3,132	14,562
Public schools	418	11,012	-	3,132	14,562
Private schools	-	-	-	-	-
Teacher Training Education	3,092	-	-	1,448	4,540
Public Teacher Training Colleges	3,092	-	-	1,448	4,540
Vocational and Technical Education	1,704	1,820	-	6,168	9,691
Public TVET	1,704	1,820	-	6,168	9,691
Private TVET	-	-	-	-	-
Higher Education	7,997	1,079	-	530	9,606
Public universities	7,997	1,079	-	530	9,606
Private universities	-	-	-	-	-
Non-Formal Education	163	293	-	481	937
Public Centers	163	293	-	481	937
General Administration	7,565	14,675	-	1,079	23,319
Central Administration	7,565	-	-	-	7,565
Local Administration	-	14,675	-	1,079	15,754
TOTAL	21,340	75,810	-	30,112	127,262
Public	21,340	75,810	-	30,112	127,262
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2009

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	65	4,218	-	634	4,917
Public schools	65	4,218	-	634	4,917
Private schools	-	-	-	-	-
Primary Education	-	29,744	-	7,314	37,058
Public schools	-	29,744	-	7,314	37,058
Private schools	-	-	-	-	-
Lower Secondary Education	261	12,048	-	722	13,031
Public schools	261	12,048	-	722	13,031
Private schools	-	-	-	-	-
Upper Secondary Education	326	10,675	-	53	11,054
Public schools	326	10,675	-	53	11,054
Private schools	-	-	-	-	-
Teacher Training Education	2,883	-	-	38	2,921
Public Teacher Training Colleges	2,883	-	-	38	2,921
Vocational and Technical Education	1,567	1,327	-	-	2,894
Public TVET	1,567	1,327	-	-	2,894
Private TVET	-	-	-	-	-
Higher Education	6,743	1,044	-	-	7,786
Public universities	6,743	1,044	-	-	7,786
Private universities	-	-	-	-	-
Non-Formal Education	161	293	-	43	497
Public Centers	161	293	-	43	497
General Administration	2,987	12,264	-	-	15,250
Central Administration	2,987	-	-	-	2,987
Local Administration	-	12,264	-	-	12,264
	14,993	71,613	-	8,804	95,409

Capital Expenditure of Financing Units 2009

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	1	19	-	438	458
Public schools	1	19	-	438	458
Private schools	-	-	-	-	-
Primary Education	-	570	-	6,130	6,700
Public schools	-	570	-	6,130	6,700
Private schools	-	-	-	-	-
Lower Secondary Education	74	332	-	2,035	2,442
Public schools	74	332	-	2,035	2,442
Private schools	-	-	-	-	-
Upper Secondary Education	92	337	-	3,078	3,508
Public schools	92	337	-	3,078	3,508
Private schools	-	-	-	-	-
Teacher Training Education	209	-	-	1,410	1,619
Public Teacher Training Colleges	209	-	-	1,410	1,619
Vocational and Technical Education	136	493	-	6,168	6,797
Public TVET	136	493	-	6,168	6,797
Private TVET	-	-	-	-	-
Higher Education	1,255	35	-	530	1,820
Public universities	1,255	35	-	530	1,820
Private universities	-	-	-	-	-
Non-Formal Education	2	-	-	438	440
Public Centers	2	-	-	438	440
General Administration	4,578	2,411	-	1,079	8,069
Central Administration	4,578	-	-	-	4,578
Local Administration	-	2,411	-	1,079	3,491
	6,347	4,198	-	21,308	31,853

YEAR 2010

Total Resources of Education Providers - All sources of Funding 2010

000USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	6,810.1	-	57.9	456.6	517.0	-	254.9	-	8,096.5	8,106.3	9.8	-	-	8,106.3	
Public schools	6,810.1	-	57.9	456.6	517.0	-	254.9	-	8,096.5	8,106.3	9.8	-	-	8,106.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	46,283.1	-	1,268.0	2,939.5	7,335.0	-	7,671.1	-	65,496.6	65,771.5	274.9	-	-	65,771.5	
Public schools	46,283.1	-	1,268.0	2,939.5	7,335.0	-	7,671.1	-	65,496.6	65,771.5	274.9	-	-	65,771.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	14,413.7	-	44.7	2,704.9	5,929.1	-	1.4	-	23,093.8	23,674.8	581.0	-	-	23,674.8	
Public schools	14,413.7	-	44.7	2,704.9	5,929.1	-	1.4	-	23,093.8	23,674.8	581.0	-	-	23,674.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	12,635.9	-	44.9	783.8	2,608.1	-	206.2	-	16,278.9	17,134.0	855.2	-	-	17,134.0	
Public schools	12,635.9	-	44.9	783.8	2,608.1	-	206.2	-	16,278.9	17,134.0	855.2	-	-	17,134.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	2,789.3	-	86.1	413.4	64.4	-	-	-	3,353.2	3,353.2	-	-	-	3,353.2	
Public Teacher Training Colleges	2,789.3	-	86.1	413.4	64.4	-	-	-	3,353.2	3,353.2	-	-	-	3,353.2	
Vocational and Technical Education	2,255.6	-	51.9	377.1	3,440.1	-	-	-	6,124.7	6,471.4	346.6	-	-	6,471.4	
Public TVET	2,255.6	-	51.9	377.1	3,440.1	-	-	-	6,124.7	6,471.4	346.6	-	-	6,471.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	4,503.8	-	170.4	1,866.0	2,418.0	-	22.2	-	8,980.4	10,550.7	1,570.3	-	-	10,550.7	
Public universities	4,503.8	-	170.4	1,866.0	2,418.0	-	22.2	-	8,980.4	10,550.7	1,570.3	-	-	10,550.7	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	1,410.5	-	10.2	163.1	1,273.1	-	4.3	-	2,861.2	2,863.3	2.1	-	-	2,863.3	
Public Centers	1,410.5	-	10.2	163.1	1,273.1	-	4.3	-	2,861.2	2,863.3	2.1	-	-	2,863.3	
General Administration	-	7,633.4	-	5,669.3	5,259.9	-	-	-	18,562.7	18,562.7	-	-	-	18,562.7	
Central Administration	-	1,114.5	-	1,598.0	3,225.1	-	-	-	5,937.7	5,937.7	-	-	-	5,937.7	
Local Administration	-	6,518.9	-	4,071.3	2,034.8	-	-	-	12,625.0	12,625.0	-	-	-	12,625.0	
	91,101.91	7,633.44	1,734.14	15,373.61	28,844.83	-	8,160.09	-	152,848.02	156,487.89	3,639.86	-	-	156,487.89	

All Public Administrations of Lao PDR 2010

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	6,810.1	-	14.6	321.3	114.6	-	0.3	-	7,261.0	7,267.7	6.8	-	-	7,267.7	
Public schools	6,810.1	-	14.6	321.3	114.6	-	0.3	-	7,261.0	7,267.7	6.8	-	-	7,267.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	46,283.1	-	33.0	1,350.8	1,572.5	-	8.1	-	49,247.5	49,430.8	183.3	-	-	49,430.8	
Public schools	46,283.1	-	33.0	1,350.8	1,572.5	-	8.1	-	49,247.5	49,430.8	183.3	-	-	49,430.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	14,413.7	-	44.7	654.3	869.8	-	1.4	-	15,983.9	16,341.1	357.2	-	-	16,341.1	
Public schools	14,413.7	-	44.7	654.3	869.8	-	1.4	-	15,983.9	16,341.1	357.2	-	-	16,341.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	12,635.9	-	44.9	763.3	916.9	-	206.2	-	14,567.2	15,412.6	845.5	-	-	15,412.6	
Public schools	12,635.9	-	44.9	763.3	916.9	-	206.2	-	14,567.2	15,412.6	845.5	-	-	15,412.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	2,789.3	-	54.2	348.7	39.9	-	-	-	3,232.0	3,232.0	-	-	-	3,232.0	
Public Teacher Training Colleges	2,789.3	-	54.2	348.7	39.9	-	-	-	3,232.0	3,232.0	-	-	-	3,232.0	
Vocational and Technical Education	2,255.6	-	51.9	377.1	681.2	-	-	-	3,365.8	3,712.4	346.6	-	-	3,712.4	
Public TVET	2,255.6	-	51.9	377.1	681.2	-	-	-	3,365.8	3,712.4	346.6	-	-	3,712.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	4,503.8	-	170.4	1,847.9	1,426.5	-	22.2	-	7,970.9	9,541.2	1,570.3	-	-	9,541.2	
Public universities	4,503.8	-	170.4	1,847.9	1,426.5	-	22.2	-	7,970.9	9,541.2	1,570.3	-	-	9,541.2	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	1,410.5	-	7.5	64.2	227.9	-	-	-	1,710.1	1,710.1	-	-	-	1,710.1	
Public Centers	1,410.5	-	7.5	64.2	227.9	-	-	-	1,710.1	1,710.1	-	-	-	1,710.1	
General Administration	-	7,633.4	-	5,512.7	4,093.0	-	-	-	17,239.1	17,239.1	-	-	-	17,239.1	
Central Administration	-	1,114.5	-	1,441.3	2,058.2	-	-	-	4,614.1	4,614.1	-	-	-	4,614.1	
Local Administration	-	6,518.9	-	4,071.3	2,034.8	-	-	-	12,625.0	12,625.0	-	-	-	12,625.0	
	91,101.91	7,633.44	421.21	11,240.20	9,942.52	-	238.18	-	120,577.46	123,887.09	3,309.63	-	-	123,887.09	

Central Administration 2010

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	36.5	-	1.2	6.6	33.4	-	-	-	77.6	77.6	-	-	-	77.6	
Public schools	36.5	-	1.2	6.6	33.4	-	-	-	77.6	77.6	-	-	-	77.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education					902.1	-	-	-	902.1	902.1	-	-	-	902.1	
Public schools	-	-	-	-	902.1	-	-	-	902.1	902.1	-	-	-	902.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	251.5	-	11.3	65.0	378.8	-	-	-	706.7	706.7	-	-	-	706.7	
Public schools	251.5	-	11.3	65.0	378.8	-	-	-	706.7	706.7	-	-	-	706.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	156.9	-	7.0	40.6	236.3	-	-	-	440.8	440.8	-	-	-	440.8	
Public schools	156.9	-	7.0	40.6	236.3	-	-	-	440.8	440.8	-	-	-	440.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	2,789.3	-	54.2	348.7	39.9	-	-	-	3,232.0	3,232.0	-	-	-	3,232.0	
Public Teacher Training Colleges	2,789.3	-	54.2	348.7	39.9	-	-	-	3,232.0	3,232.0	-	-	-	3,232.0	
Vocational and Technical Education	1,600.7	-	45.5	290.1	644.1	-	-	-	2,580.4	2,580.4	-	-	-	2,580.4	
Public TVET	1,600.7	-	45.5	290.1	644.1	-	-	-	2,580.4	2,580.4	-	-	-	2,580.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	3,773.5	-	159.1	1,615.2	1,310.1	-	22.2	-	6,880.1	8,166.7	1,286.6	-	-	8,166.7	
Public universities	3,773.5	-	159.1	1,615.2	1,310.1	-	22.2	-	6,880.1	8,166.7	1,286.6	-	-	8,166.7	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	101.1	-	6.9	55.5	222.2	-	-	-	385.7	385.7	-	-	-	385.7	
Public Centers	101.1	-	6.9	55.5	222.2	-	-	-	385.7	385.7	-	-	-	385.7	
General Administration	-	1,114.5	-	1,441.3	2,058.2	-	-	-	4,614.1	4,614.1	-	-	-	4,614.1	
Central Administration	-	1,114.5	-	1,441.3	2,058.2	-	-	-	4,614.1	4,614.1	-	-	-	4,614.1	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8,709.57	1,114.54	285.10	3,863.00	5,825.03	-	22.20	-	19,819.45	21,106.07	1,286.62	-	-	21,106.07	

Local Administration 2010

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	6,773.6	-	13.5	314.8	81.2	-	0.3	-	7,183.4	7,190.1	6.8	-	-	7,190.1	
Public schools	6,773.6	-	13.5	314.8	81.2	-	0.3	-	7,183.4	7,190.1	6.8	-	-	7,190.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	46,283.1	-	33.0	1,350.8	670.4	-	8.1	-	48,345.4	48,528.7	183.3	-	-	48,528.7	
Public schools	46,283.1	-	33.0	1,350.8	670.4	-	8.1	-	48,345.4	48,528.7	183.3	-	-	48,528.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	14,162.1	-	33.5	589.2	491.0	-	1.4	-	15,277.2	15,634.4	357.2	-	-	15,634.4	
Public schools	14,162.1	-	33.5	589.2	491.0	-	1.4	-	15,277.2	15,634.4	357.2	-	-	15,634.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	12,479.0	-	37.8	722.7	680.6	-	206.2	-	14,126.4	14,971.8	845.5	-	-	14,971.8	
Public schools	12,479.0	-	37.8	722.7	680.6	-	206.2	-	14,126.4	14,971.8	845.5	-	-	14,971.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	654.9	-	6.4	87.0	37.1	-	-	-	785.4	1,132.0	346.6	-	-	1,132.0	
Public TVET	654.9	-	6.4	87.0	37.1	-	-	-	785.4	1,132.0	346.6	-	-	1,132.0	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	730.3	-	11.4	232.7	116.5	-	-	-	1,090.8	1,374.4	283.7	-	-	1,374.4	
Public universities	730.3	-	11.4	232.7	116.5	-	-	-	1,090.8	1,374.4	283.7	-	-	1,374.4	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	1,309.4	-	0.6	8.7	5.8	-	-	-	1,324.4	1,324.4	-	-	-	1,324.4	
Public Centers	1,309.4	-	0.6	8.7	5.8	-	-	-	1,324.4	1,324.4	-	-	-	1,324.4	
General Administration	-	6,518.9	-	4,071.3	2,034.8	-	-	-	12,625.0	12,625.0	-	-	-	12,625.0	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	6,518.9	-	4,071.3	2,034.8	-	-	-	12,625.0	12,625.0	-	-	-	12,625.0	
	82,392.34	6,518.90	136.11	7,377.20	4,117.48	-	215.98	-	100,758.01	102,781.02	2,023.01	-	-	102,781.02	

External Funding - Grants 2010

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	43.3	135.2	402.4	-	254.6	-	835.6	838.6	3.0	-	-	838.6	
Public schools	-	-	43.3	135.2	402.4	-	254.6	-	835.6	838.6	3.0	-	-	838.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	1,235.0	1,588.7	5,762.4	-	7,663.0	-	16,249.1	16,340.7	91.6	-	-	16,340.7	
Public schools	-	-	1,235.0	1,588.7	5,762.4	-	7,663.0	-	16,249.1	16,340.7	91.6	-	-	16,340.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	2,050.6	5,059.3	-	-	-	7,109.9	7,333.7	223.8	-	-	7,333.7	
Public schools	-	-	-	2,050.6	5,059.3	-	-	-	7,109.9	7,333.7	223.8	-	-	7,333.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	20.5	1,691.2	-	-	-	1,711.7	1,721.4	9.7	-	-	1,721.4	
Public schools	-	-	-	20.5	1,691.2	-	-	-	1,711.7	1,721.4	9.7	-	-	1,721.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	31.9	64.7	24.6	-	-	-	121.2	121.2	-	-	-	121.2	
Public Teacher Training Colleges	-	-	31.9	64.7	24.6	-	-	-	121.2	121.2	-	-	-	121.2	
Vocational and Technical Education	-	-	-	-	2,758.9	-	-	-	2,758.9	2,758.9	-	-	-	2,758.9	
Public TVET	-	-	-	-	2,758.9	-	-	-	2,758.9	2,758.9	-	-	-	2,758.9	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	18.1	991.4	-	-	-	1,009.5	1,009.5	-	-	-	1,009.5	
Public universities	-	-	-	18.1	991.4	-	-	-	1,009.5	1,009.5	-	-	-	1,009.5	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	2.8	98.9	1,045.1	-	4.3	-	1,151.1	1,153.2	2.1	-	-	1,153.2	
Public Centers	-	-	2.8	98.9	1,045.1	-	4.3	-	1,151.1	1,153.2	2.1	-	-	1,153.2	
General Administration	-	-	-	156.7	1,166.9	-	-	-	1,323.6	1,323.6	-	-	-	1,323.6	
Central Administration	-	-	-	156.7	1,166.9	-	-	-	1,323.6	1,323.6	-	-	-	1,323.6	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	1,312.93	4,133.41	18,902.31	-	7,921.92	-	32,270.57	32,600.80	330.23	-	-	32,600.80	

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)
	Teaching Activities, General administration and support					Ancillary Services			Total Provider	Total Financing (including transfers paid)	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										
Pre-Education	-	-	26.6	30.7	-	-	-	-	57.3	58.6	1.4	-	-	58.6
Public schools	-	-	26.6	30.7	-	-	-	-	57.3	58.6	1.4	-	-	58.6
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	799.8	923.3	-	-	-	-	1,723.0	1,763.8	40.7	-	-	1,763.8
Public schools	-	-	799.8	923.3	-	-	-	-	1,723.0	1,763.8	40.7	-	-	1,763.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	1,973.8	1,727.9	-	-	-	3,701.7	3,865.5	163.8	-	-	3,865.5
Public schools	-	-	-	1,973.8	1,727.9	-	-	-	3,701.7	3,865.5	163.8	-	-	3,865.5
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	31.9	64.7	-	-	-	-	96.6	96.6	-	-	-	96.6
Public Teacher Training Colleges	-	-	31.9	64.7	-	-	-	-	96.6	96.6	-	-	-	96.6
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	18.1	435.8	-	-	-	453.8	453.8	-	-	-	453.8
Public universities	-	-	-	18.1	435.8	-	-	-	453.8	453.8	-	-	-	453.8
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	858.26	3,010.51	2,163.69	-	-	-	6,032.46	6,238.33	205.87	-	-	6,238.33

Bilateral - Grants 2010

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	-	99.9	-	-	-	99.9	99.9	-	-	-	99.9
Public schools	-	-	-	-	-	99.9	-	-	-	99.9	99.9	-	-	-	99.9
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	-	2,700.3	-	-	-	2,700.3	2,700.3	-	-	-	2,700.3
Public schools	-	-	-	-	-	2,700.3	-	-	-	2,700.3	2,700.3	-	-	-	2,700.3
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	3,308.6	-	-	-	3,308.6	3,308.6	-	-	-	3,308.6
Public schools	-	-	-	-	-	3,308.6	-	-	-	3,308.6	3,308.6	-	-	-	3,308.6
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	1,627.2	-	-	-	1,627.2	1,627.2	-	-	-	1,627.2
Public schools	-	-	-	-	-	1,627.2	-	-	-	1,627.2	1,627.2	-	-	-	1,627.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	2,758.9	-	-	-	2,758.9	2,758.9	-	-	-	2,758.9
Public TVET	-	-	-	-	-	2,758.9	-	-	-	2,758.9	2,758.9	-	-	-	2,758.9
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	1,166.9	-	-	-	1,166.9	1,166.9	-	-	-	1,166.9
Central Administration	-	-	-	-	-	1,166.9	-	-	-	1,166.9	1,166.9	-	-	-	1,166.9
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	11,661.67	-	-	-	11,661.67	11,661.67	-	-	-	11,661.67

UN Agencies - Grants 2010

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					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
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent											
Pre-Education	-	-	-	-	183.5	-	254.6	-	438.1	438.1	-	-	-	438.1	
Public schools	-	-	-	-	183.5	-	254.6	-	438.1	438.1	-	-	-	438.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	247.8	-	7,663.0	-	7,910.8	7,910.8	-	-	-	7,910.8	
Public schools	-	-	-	-	247.8	-	7,663.0	-	7,910.8	7,910.8	-	-	-	7,910.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	24.6	-	-	-	24.6	24.6	-	-	-	24.6	
Public Teacher Training Colleges	-	-	-	-	24.6	-	-	-	24.6	24.6	-	-	-	24.6	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	156.7	-	-	-	-	156.7	156.7	-	-	-	156.7	
Central Administration	-	-	-	156.7	-	-	-	-	156.7	156.7	-	-	-	156.7	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	156.67	455.89	-	7,917.62	-	8,530.17	8,530.17	-	-	-	8,530.17	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	16.7	104.6	113.8	-	-	-	235.1	236.8	1.7	-	-	236.8	
Public schools	-	-	16.7	104.6	113.8	-	-	-	235.1	236.8	1.7	-	-	236.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	435.2	665.5	2,672.4	-	-	-	3,773.0	3,823.9	50.9	-	-	3,823.9	
Public schools	-	-	435.2	665.5	2,672.4	-	-	-	3,773.0	3,823.9	50.9	-	-	3,823.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	76.8	22.8	-	-	-	99.6	159.6	60.0	-	-	159.6	
Public schools	-	-	-	76.8	22.8	-	-	-	99.6	159.6	60.0	-	-	159.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	20.5	64.0	-	-	-	84.5	94.2	9.7	-	-	94.2	
Public schools	-	-	-	20.5	64.0	-	-	-	84.5	94.2	9.7	-	-	94.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	555.7	-	-	-	555.7	555.7	-	-	-	555.7	
Public universities	-	-	-	-	555.7	-	-	-	555.7	555.7	-	-	-	555.7	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	2.8	98.9	1,045.1	-	4.3	-	1,151.1	1,153.2	2.1	-	-	1,153.2	
Public Centers	-	-	2.8	98.9	1,045.1	-	4.3	-	1,151.1	1,153.2	2.1	-	-	1,153.2	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	454.67	966.23	4,473.85	-	4.30	-	5,899.06	6,023.42	124.36	-	-	6,023.42	

International Private Sector - Grants 2010

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					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
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent											
Pre-Education	-	-	-	-	5.2	-	-	-	-	5.2	5.2	-	-	-	5.2
Public schools	-	-	-	-	5.2	-	-	-	-	5.2	5.2	-	-	-	5.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	142.0	-	-	-	-	142.0	142.0	-	-	-	142.0
Public schools	-	-	-	-	142.0	-	-	-	-	142.0	142.0	-	-	-	142.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	147.21	-	-	-	-	147.21	147.21	-	-	-	147.21

Total expenditures (recurrent & capital) of Financing Units 2010

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	7,268	49,431	16,341	15,413	3,232	3,712	9,541	104,938	1,710	17,239	123,887
Ministry of Education and Sports (MOES)	78	902	707	441	3,232	2,580	8,167	16,106	386	4,614	21,106
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	7,190	48,529	15,634	14,972	-	1,132	1,374	88,832	1,324	12,625	102,781
Development Partner	839	16,341	7,334	1,721	121	-	-	30,124	1,153	1,324	32,601
External Funding - Grants	839	16,341	7,334	1,721	121	-	-	30,124	1,153	1,324	32,601
Bilateral	100	2,700	3,309	1,627	-	-	-	10,495	-	-	11,662
International Private Sector	5	142	-	-	-	-	-	147	-	-	147
Multilateral	59	1,764	3,866	-	97	-	-	6,238	-	-	6,238
NGO	237	3,824	160	94	-	-	-	556	1,153	-	6,023
UN Agencies	438	7,911	-	-	25	-	-	8,374	-	157	8,530
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	8,106	65,771	23,675	17,134	3,353	6,471	10,551	135,062	2,863	18,563	156,488

Recurrent Expenditures of Financing Units 2010

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	7,153	47,858	15,471	14,496	3,192	3,031	8,115	99,316	1,482	13,146	113,945
Ministry of Education and Sports (MOES)	44	-	328	204	3,192	1,936	6,857	12,562	164	2,556	15,781
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	7,109	47,858	15,143	14,291	-	1,095	1,258	86,755	1,319	10,590	98,664
Development Partner	436	10,578	2,274	30	97	-	18	13,434	108	157	13,698
External Funding - Grants	436	10,578	2,274	30	97	-	18	13,434	108	157	13,698
Bilateral	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	59	1,764	2,138	-	97	-	18	4,075	-	-	4,075
NGO	123	1,152	137	30	-	-	-	1,441	108	-	1,550
UN Agencies	255	7,663	-	-	-	-	-	7,918	-	157	8,074
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	7,589	58,437	17,746	14,526	3,289	3,031	8,133	112,750	1,590	13,303	127,643

Capital Expenditures of Financing Units 2010

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	115	1,573	870	917	40	681	1,427	5,622	228	4,093	9,943
Ministry of Education and Sports (MOES)	33	902	379	236	40	644	1,310	3,545	222	2,058	5,825
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	81	670	491	681	-	37	116	2,077	6	2,035	4,117
Development Partner	402	5,762	5,059	1,691	25	2,759	991	16,690	1,045	1,167	18,902
External Funding - Grants	402	5,762	5,059	1,691	25	2,759	991	16,690	1,045	1,167	18,902
Bilateral	100	2,700	3,309	1,627	-	2,759	-	10,495	-	1,167	11,662
International Private Sector	5	142	-	-	-	-	-	147	-	-	147
Multilateral	-	-	1,728	-	-	-	-	2,164	-	-	2,164
NGO	114	7,672	23	64	-	-	556	3,429	1,045	-	4,474
UN Agencies	183	248	-	-	25	-	-	456	-	-	456
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	517	7,335	5,929	2,608	64	3,440	2,418	22,312	1,273	5,260	28,845

Total expenditures (recurrent & capital) of Financing Units 2010

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	78	7,190	-	839	8,106
Public schools	78	7,190	-	839	8,106
Private schools	-	-	-	-	-
Primary Education	902	48,529	-	16,341	65,771
Public schools	902	48,529	-	16,341	65,771
Private schools	-	-	-	-	-
Lower Secondary Education	707	15,634	-	7,334	23,675
Public schools	707	15,634	-	7,334	23,675
Private schools	-	-	-	-	-
Upper Secondary Education	441	14,972	-	1,721	17,134
Public schools	441	14,972	-	1,721	17,134
Private schools	-	-	-	-	-
Teacher Training Education	3,232	-	-	121	3,353
Public Teacher Training Colleges	3,232	-	-	121	3,353
Vocational and Technical Education	2,580	1,132	-	2,759	6,471
Public TVET	2,580	1,132	-	2,759	6,471
Private TVET	-	-	-	-	-
Higher Education	8,167	1,374	-	1,010	10,551
Public universities	8,167	1,374	-	1,010	10,551
Private universities	-	-	-	-	-
Non-Formal Education	386	1,324	-	1,153	2,863
Public Centers	386	1,324	-	1,153	2,863
General Administration	4,614	12,625	-	1,324	18,563
Central Administration	4,614	-	-	1,324	5,938
Local Administration	-	12,625	-	-	12,625
TOTAL	21,106	102,781	-	32,601	156,488
Public	21,106	102,781	-	32,601	156,488
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2010

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	44	7,109	-	436	7,589
Public schools	44	7,109	-	436	7,589
Private schools	-	-	-	-	-
Primary Education	-	47,858	-	10,578	58,437
Public schools	-	47,858	-	10,578	58,437
Private schools	-	-	-	-	-
Lower Secondary Education	328	15,143	-	2,274	17,746
Public schools	328	15,143	-	2,274	17,746
Private schools	-	-	-	-	-
Upper Secondary Education	204	14,291	-	30	14,526
Public schools	204	14,291	-	30	14,526
Private schools	-	-	-	-	-
Teacher Training Education	3,192	-	-	97	3,289
Public Teacher Training Colleges	3,192	-	-	97	3,289
Vocational and Technical Education	1,936	1,095	-	-	3,031
Public TVET	1,936	1,095	-	-	3,031
Private TVET	-	-	-	-	-
Higher Education	6,857	1,258	-	18	8,133
Public universities	6,857	1,258	-	18	8,133
Private universities	-	-	-	-	-
Non-Formal Education	164	1,319	-	108	1,590
Public Centers	164	1,319	-	108	1,590
General Administration	2,556	10,590	-	157	13,303
Central Administration	2,556	-	-	157	2,713
Local Administration	-	10,590	-	-	10,590
	15,281	98,664	-	13,698	127,643

Capital Expenditure of Financing Units 2010

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	33	81	-	402	517
Public schools	33	81	-	402	517
Private schools	-	-	-	-	-
Primary Education	902	670	-	5,762	7,335
Public schools	902	670	-	5,762	7,335
Private schools	-	-	-	-	-
Lower Secondary Education	379	491	-	5,059	5,929
Public schools	379	491	-	5,059	5,929
Private schools	-	-	-	-	-
Upper Secondary Education	236	681	-	1,691	2,608
Public schools	236	681	-	1,691	2,608
Private schools	-	-	-	-	-
Teacher Training Education	40	-	-	25	64
Public Teacher Training Colleges	40	-	-	25	64
Vocational and Technical Education	644	37	-	2,759	3,440
Public TVET	644	37	-	2,759	3,440
Private TVET	-	-	-	-	-
Higher Education	1,310	116	-	991	2,418
Public universities	1,310	116	-	991	2,418
Private universities	-	-	-	-	-
Non-Formal Education	222	6	-	1,045	1,273
Public Centers	222	6	-	1,045	1,273
General Administration	2,058	2,035	-	1,167	5,260
Central Administration	2,058	-	-	1,167	3,225
Local Administration	-	2,035	-	-	2,035
	5,825	4,117	-	18,902	28,845

YEAR 2011

Total Resources of Education Providers - All sources of Funding 2011

000USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	7,532.4	-	213.6	553.7	604.3	-	286.0	-	9,190.1	9,211.4	21.3	-	-	9,211.4	
Public schools	7,532.4	-	213.6	553.7	604.3	-	286.0	-	9,190.1	9,211.4	21.3	-	-	9,211.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	39,421.2	-	2,472.2	4,699.0	6,699.3	-	7,040.4	-	60,332.2	60,521.5	189.3	-	-	60,521.5	
Public schools	39,421.2	-	2,472.2	4,699.0	6,699.3	-	7,040.4	-	60,332.2	60,521.5	189.3	-	-	60,521.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	19,687.1	-	1,028.2	3,754.3	5,412.4	-	11.3	-	29,893.2	30,828.6	935.4	-	-	30,828.6	
Public schools	19,687.1	-	1,028.2	3,754.3	5,412.4	-	11.3	-	29,893.2	30,828.6	935.4	-	-	30,828.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	17,727.4	-	129.0	1,145.0	3,219.8	-	91.0	-	22,312.2	23,649.1	1,336.9	-	-	23,649.1	
Public schools	17,727.4	-	129.0	1,145.0	3,219.8	-	91.0	-	22,312.2	23,649.1	1,336.9	-	-	23,649.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	1,674.0	-	213.5	951.6	595.7	-	49.1	-	3,484.0	4,924.1	1,440.0	-	-	4,924.1	
Public Teacher Training Colleges	1,674.0	-	213.5	951.6	595.7	-	49.1	-	3,484.0	4,924.1	1,440.0	-	-	4,924.1	
Vocational and Technical Education	2,240.7	-	182.5	894.5	835.8	-	27.2	-	4,180.7	5,121.2	940.5	-	-	5,121.2	
Public TVET	2,240.7	-	182.5	894.5	835.8	-	27.2	-	4,180.7	5,121.2	940.5	-	-	5,121.2	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	5,755.6	-	449.7	3,861.5	3,787.6	-	18.4	-	13,872.8	15,630.2	1,757.4	-	-	15,630.2	
Public universities	5,755.6	-	449.7	3,861.5	3,787.6	-	18.4	-	13,872.8	15,630.2	1,757.4	-	-	15,630.2	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	722.4	-	9.7	200.9	1,124.4	-	3.3	-	2,060.9	2,063.4	2.6	-	-	2,063.4	
Public Centers	722.4	-	9.7	200.9	1,124.4	-	3.3	-	2,060.9	2,063.4	2.6	-	-	2,063.4	
General Administration	-	10,030.0	-	5,385.9	10,703.9	-	-	-	26,119.9	26,119.9	-	-	-	26,119.9	
Central Administration	-	1,131.9	-	1,975.1	8,126.4	-	-	-	11,233.4	11,233.4	-	-	-	11,233.4	
Local Administration	-	8,898.1	-	3,410.8	2,577.6	-	-	-	14,886.4	14,886.4	-	-	-	14,886.4	
	94,760.88	10,030.05	4,698.58	21,446.31	32,983.29	-	7,526.83	-	171,445.95	178,069.35	6,623.40	-	-	178,069.35	

All Public Administrations of Lao PDR 2011

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	7,532.4	-	195.6	329.1	185.8	-	0.4	-	8,243.2	8,263.0	19.7	-	-	8,263.0	
Public schools	7,532.4	-	195.6	329.1	185.8	-	0.4	-	8,243.2	8,263.0	19.7	-	-	8,263.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	39,421.2	-	2,081.4	2,194.6	2,062.3	-	10.5	-	45,770.0	45,919.4	149.5	-	-	45,919.4	
Public schools	39,421.2	-	2,081.4	2,194.6	2,062.3	-	10.5	-	45,770.0	45,919.4	149.5	-	-	45,919.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	19,687.1	-	404.5	1,170.5	1,742.5	-	11.3	-	23,015.9	23,696.2	680.3	-	-	23,696.2	
Public schools	19,687.1	-	404.5	1,170.5	1,742.5	-	11.3	-	23,015.9	23,696.2	680.3	-	-	23,696.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	17,727.4	-	129.0	1,091.5	2,413.7	-	91.0	-	21,452.6	22,765.8	1,313.1	-	-	22,765.8	
Public schools	17,727.4	-	129.0	1,091.5	2,413.7	-	91.0	-	21,452.6	22,765.8	1,313.1	-	-	22,765.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	1,674.0	-	206.9	904.0	595.7	-	49.1	-	3,429.8	4,869.8	1,440.0	-	-	4,869.8	
Public Teacher Training Colleges	1,674.0	-	206.9	904.0	595.7	-	49.1	-	3,429.8	4,869.8	1,440.0	-	-	4,869.8	
Vocational and Technical Education	2,240.7	-	182.5	830.2	498.2	-	27.2	-	3,778.9	4,719.3	940.5	-	-	4,719.3	
Public TVET	2,240.7	-	182.5	830.2	498.2	-	27.2	-	3,778.9	4,719.3	940.5	-	-	4,719.3	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	5,755.6	-	449.7	2,682.2	2,790.3	-	18.4	-	11,696.2	13,453.6	1,757.4	-	-	13,453.6	
Public universities	5,755.6	-	449.7	2,682.2	2,790.3	-	18.4	-	11,696.2	13,453.6	1,757.4	-	-	13,453.6	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	722.4	-	9.1	83.8	74.2	-	-	-	889.5	889.5	-	-	-	889.5	
Public Centers	722.4	-	9.1	83.8	74.2	-	-	-	889.5	889.5	-	-	-	889.5	
General Administration	-	10,030.0	-	5,385.9	10,703.9	-	-	-	26,119.9	26,119.9	-	-	-	26,119.9	
Central Administration	-	1,131.9	-	1,975.1	8,126.4	-	-	-	11,233.4	11,233.4	-	-	-	11,233.4	
Local Administration	-	8,898.1	-	3,410.8	2,577.6	-	-	-	14,886.4	14,886.4	-	-	-	14,886.4	
	94,760.88	10,030.05	3,658.65	14,671.71	21,066.70	-	207.92	-	144,395.90	150,696.45	6,300.54	-	-	150,696.45	

Central Administration 2011

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	40.1	-	183.8	2.3	7.5	-	-	-	233.6	233.6	-	-	-	233.6	
Public schools	40.1	-	183.8	2.3	7.5	-	-	-	233.6	233.6	-	-	-	233.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	2,041.7	-	-	-	-	-	2,041.7	2,041.7	-	-	-	2,041.7	
Public schools	-	-	2,041.7	-	-	-	-	-	2,041.7	2,041.7	-	-	-	2,041.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	67.0	-	373.0	84.1	222.8	-	9.7	-	756.7	1,025.3	268.5	-	-	1,025.3	
Public schools	67.0	-	373.0	84.1	222.8	-	9.7	-	756.7	1,025.3	268.5	-	-	1,025.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	51.5	-	63.6	64.7	148.9	-	17.0	-	345.7	537.3	191.6	-	-	537.3	
Public schools	51.5	-	63.6	64.7	148.9	-	17.0	-	345.7	537.3	191.6	-	-	537.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	1,674.0	-	206.9	904.0	595.7	-	49.1	-	3,429.8	4,869.8	1,440.0	-	-	4,869.8	
Public Teacher Training Colleges	1,674.0	-	206.9	904.0	595.7	-	49.1	-	3,429.8	4,869.8	1,440.0	-	-	4,869.8	
Vocational and Technical Education	1,407.7	-	168.6	716.9	401.5	-	23.5	-	2,718.2	3,281.4	563.2	-	-	3,281.4	
Public TVET	1,407.7	-	168.6	716.9	401.5	-	23.5	-	2,718.2	3,281.4	563.2	-	-	3,281.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	4,828.2	-	444.9	2,446.6	2,748.4	-	18.4	-	10,486.5	11,873.6	1,387.0	-	-	11,873.6	
Public universities	4,828.2	-	444.9	2,446.6	2,748.4	-	18.4	-	10,486.5	11,873.6	1,387.0	-	-	11,873.6	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	487.1	-	8.3	72.0	24.0	-	-	-	591.4	591.4	-	-	-	591.4	
Public Centers	487.1	-	8.3	72.0	24.0	-	-	-	591.4	591.4	-	-	-	591.4	
General Administration	-	1,131.9	-	1,975.1	8,126.4	-	-	-	11,233.4	11,233.4	-	-	-	11,233.4	
Central Administration	-	1,131.9	-	1,975.1	8,126.4	-	-	-	11,233.4	11,233.4	-	-	-	11,233.4	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	8,555.68	1,131.94	3,490.76	6,265.66	12,275.26	-	117.71	-	31,837.02	35,687.41	3,850.40	-	-	35,687.41	

Local Administration 2011

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	7,492.3	-	11.8	326.8	178.3	-	0.4	-	8,009.6	8,029.3	19.7	-	-	8,029.3	
Public schools	7,492.3	-	11.8	326.8	178.3	-	0.4	-	8,009.6	8,029.3	19.7	-	-	8,029.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	39,421.2	-	39.7	2,194.6	2,062.3	-	10.5	-	43,728.3	43,877.8	149.5	-	-	43,877.8	
Public schools	39,421.2	-	39.7	2,194.6	2,062.3	-	10.5	-	43,728.3	43,877.8	149.5	-	-	43,877.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	19,620.1	-	31.4	1,086.4	1,519.6	-	1.6	-	22,259.1	22,670.9	411.8	-	-	22,670.9	
Public schools	19,620.1	-	31.4	1,086.4	1,519.6	-	1.6	-	22,259.1	22,670.9	411.8	-	-	22,670.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	17,675.9	-	65.4	1,026.8	2,264.8	-	74.0	-	21,106.9	22,228.5	1,121.6	-	-	22,228.5	
Public schools	17,675.9	-	65.4	1,026.8	2,264.8	-	74.0	-	21,106.9	22,228.5	1,121.6	-	-	22,228.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	833.1	-	14.0	113.2	96.7	-	3.7	-	1,060.7	1,438.0	377.3	-	-	1,438.0	
Public TVET	833.1	-	14.0	113.2	96.7	-	3.7	-	1,060.7	1,438.0	377.3	-	-	1,438.0	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	927.3	-	4.8	235.6	41.9	-	-	-	1,209.7	1,580.0	370.3	-	-	1,580.0	
Public universities	927.3	-	4.8	235.6	41.9	-	-	-	1,209.7	1,580.0	370.3	-	-	1,580.0	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	235.3	-	0.8	11.8	50.2	-	-	-	298.1	298.1	-	-	-	298.1	
Public Centers	235.3	-	0.8	11.8	50.2	-	-	-	298.1	298.1	-	-	-	298.1	
General Administration	-	8,898.1	-	3,410.8	2,577.6	-	-	-	14,886.4	14,886.4	-	-	-	14,886.4	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	8,898.1	-	3,410.8	2,577.6	-	-	-	14,886.4	14,886.4	-	-	-	14,886.4	
	86,205.20	8,898.11	167.89	8,406.05	8,791.44	-	90.21	-	112,558.89	115,009.03	2,450.15	-	-	115,009.03	

External Funding - Grants 2011

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	18.1	224.6	418.5	-	285.6	-	946.8	948.5	1.6	-	-	948.5	
Public schools	-	-	18.1	224.6	418.5	-	285.6	-	946.8	948.5	1.6	-	-	948.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	390.9	2,504.4	4,637.0	-	7,030.0	-	14,562.2	14,602.1	39.8	-	-	14,602.1	
Public schools	-	-	390.9	2,504.4	4,637.0	-	7,030.0	-	14,562.2	14,602.1	39.8	-	-	14,602.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	623.7	2,583.7	3,669.9	-	-	-	6,877.4	7,132.4	255.1	-	-	7,132.4	
Public schools	-	-	623.7	2,583.7	3,669.9	-	-	-	6,877.4	7,132.4	255.1	-	-	7,132.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	53.5	806.1	-	-	-	859.6	883.3	23.8	-	-	883.3	
Public schools	-	-	-	53.5	806.1	-	-	-	859.6	883.3	23.8	-	-	883.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	6.7	47.6	-	-	-	-	54.2	54.2	-	-	-	54.2	
Public Teacher Training Colleges	-	-	6.7	47.6	-	-	-	-	54.2	54.2	-	-	-	54.2	
Vocational and Technical Education	-	-	-	64.3	337.6	-	-	-	401.9	401.9	-	-	-	401.9	
Public TVET	-	-	-	64.3	337.6	-	-	-	401.9	401.9	-	-	-	401.9	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	1,179.3	997.3	-	-	-	2,176.6	2,176.6	-	-	-	2,176.6	
Public universities	-	-	-	1,179.3	997.3	-	-	-	2,176.6	2,176.6	-	-	-	2,176.6	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	0.6	117.1	1,050.3	-	3.3	-	1,171.3	1,173.9	2.6	-	-	1,173.9	
Public Centers	-	-	0.6	117.1	1,050.3	-	3.3	-	1,171.3	1,173.9	2.6	-	-	1,173.9	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	1,039.94	6,774.60	11,916.59	-	7,318.92	-	27,050.04	27,372.90	322.86	-	-	27,372.90	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	2.0	71.4	119.2	-	-	-	192.6	194.3	1.6	-	-	194.3	
Public schools	-	-	2.0	71.4	119.2	-	-	-	192.6	194.3	1.6	-	-	194.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	49.0	1,763.8	2,943.4	-	-	-	4,756.2	4,796.0	39.8	-	-	4,796.0	
Public schools	-	-	49.0	1,763.8	2,943.4	-	-	-	4,756.2	4,796.0	39.8	-	-	4,796.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	623.7	2,418.2	2,637.7	-	-	-	5,679.6	5,846.6	167.0	-	-	5,846.6	
Public schools	-	-	623.7	2,418.2	2,637.7	-	-	-	5,679.6	5,846.6	167.0	-	-	5,846.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	6.7	47.6	-	-	-	-	54.2	54.2	-	-	-	54.2	
Public Teacher Training Colleges	-	-	6.7	47.6	-	-	-	-	54.2	54.2	-	-	-	54.2	
Vocational and Technical Education	-	-	-	64.3	42.2	-	-	-	106.5	106.5	-	-	-	106.5	
Public TVET	-	-	-	64.3	42.2	-	-	-	106.5	106.5	-	-	-	106.5	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	1,179.3	434.8	-	-	-	1,614.1	1,614.1	-	-	-	1,614.1	
Public universities	-	-	-	1,179.3	434.8	-	-	-	1,614.1	1,614.1	-	-	-	1,614.1	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	681.37	5,544.66	6,177.29	-	-	-	12,403.32	12,611.76	208.44	-	-	12,611.76	

Bilateral - Grants 2011

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	5.6	-	-	-	5.6	5.6	-	-	-	5.6	
Public schools	-	-	-	-	5.6	-	-	-	5.6	5.6	-	-	-	5.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	137.1	-	-	-	137.1	137.1	-	-	-	137.1	
Public schools	-	-	-	-	137.1	-	-	-	137.1	137.1	-	-	-	137.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	1,032.2	-	-	-	1,032.2	1,032.2	-	-	-	1,032.2	
Public schools	-	-	-	-	1,032.2	-	-	-	1,032.2	1,032.2	-	-	-	1,032.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	671.0	-	-	-	671.0	671.0	-	-	-	671.0	
Public schools	-	-	-	-	671.0	-	-	-	671.0	671.0	-	-	-	671.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	295.4	-	-	-	295.4	295.4	-	-	-	295.4	
Public TVET	-	-	-	-	295.4	-	-	-	295.4	295.4	-	-	-	295.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	2,141.30	-	-	-	2,141.30	2,141.30	-	-	-	2,141.30	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	185.9	-	284.7	-	470.6	470.6	-	-	-	470.6	
Public schools	-	-	-	-	185.9	-	284.7	-	470.6	470.6	-	-	-	470.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	210.4	-	7,030.0	-	7,240.4	7,240.4	-	-	-	7,240.4	
Public schools	-	-	-	-	210.4	-	7,030.0	-	7,240.4	7,240.4	-	-	-	7,240.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	396.29	-	7,314.73	-	7,711.02	7,711.02	-	-	-	7,711.02	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	16.1	153.2	107.8	-	0.9	-	278.0	278.0	-	-	-	278.0	
Public schools	-	-	16.1	153.2	107.8	-	0.9	-	278.0	278.0	-	-	-	278.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	341.9	740.6	1,346.1	-	-	-	2,428.5	2,428.5	-	-	-	2,428.5	
Public schools	-	-	341.9	740.6	1,346.1	-	-	-	2,428.5	2,428.5	-	-	-	2,428.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	165.5	-	-	-	-	165.5	253.6	88.1	-	-	253.6	
Public schools	-	-	-	165.5	-	-	-	-	165.5	253.6	88.1	-	-	253.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	53.5	135.0	-	-	-	188.5	212.3	23.8	-	-	212.3	
Public schools	-	-	-	53.5	135.0	-	-	-	188.5	212.3	23.8	-	-	212.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	562.5	-	-	-	562.5	562.5	-	-	-	562.5	
Public universities	-	-	-	-	562.5	-	-	-	562.5	562.5	-	-	-	562.5	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	0.6	117.1	1,050.3	-	3.3	-	1,171.3	1,173.9	2.6	-	-	1,173.9	
Public Centers	-	-	0.6	117.1	1,050.3	-	3.3	-	1,171.3	1,173.9	2.6	-	-	1,173.9	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	358.57	1,229.94	3,201.71	-	4.19	-	4,794.40	4,908.83	114.42	-	-	4,908.83	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Total expenditures (recurrent & capital) of Financing Units 2011

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	8,263	45,919	23,696	22,766	4,870	4,719	13,454	123,687	890	26,120	150,696
Ministry of Education and Sports (MOES)	234	2,042	1,025	537	4,870	3,281	11,874	23,863	591	11,233	35,687
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	8,029	43,878	22,671	22,228	-	1,438	1,580	99,824	298	14,886	115,009
Development Partner	948	14,602	7,132	883	54	402	2,177	26,199	1,174	-	27,373
External Funding - Grants	948	14,602	7,132	883	54	402	2,177	26,199	1,174	-	27,373
Bilateral	6	137	1,032	671	-	295	-	2,141	-	-	2,141
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	194	4,796	5,847	-	54	106	1,614	12,612	-	-	12,612
NGO	278	2,429	254	212	-	-	562	3,735	1,174	-	4,909
UN Agencies	471	7,240	-	-	-	-	-	7,711	-	-	7,711
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	9,211	60,522	30,829	23,649	4,924	5,121	15,630	149,886	2,063	26,120	178,069

Recurrent Expenditures of Financing Units 2011

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	8,077	43,857	21,954	20,352	4,274	4,221	10,663	113,398	815	15,416	129,630
Ministry of Education and Sports (MOES)	226	2,042	802	388	4,274	2,880	9,125	19,738	567	3,107	23,412
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	7,851	41,815	21,151	19,964	-	1,341	1,538	93,661	248	12,309	106,218
Development Partner	530	9,965	3,463	77	54	64	1,179	15,333	124	-	15,456
External Funding - Grants	530	9,965	3,463	77	54	64	1,179	15,333	124	-	15,456
Bilateral	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	75	1,853	3,209	-	54	64	1,179	6,434	-	-	6,434
NGO	170	1,082	254	77	-	-	-	1,583	124	-	1,707
UN Agencies	285	7,030	-	-	-	-	-	7,315	-	-	7,315
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	8,607	53,822	25,416	20,429	4,328	4,285	11,843	128,731	939	15,416	145,086

capital Expenditures of Financing Units 2011

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	186	2,062	1,742	2,414	596	498	2,790	10,289	74	10,704	21,067
Ministry of Education and Sports (MOES)	8	-	223	149	596	402	2,748	4,125	24	8,126	12,275
Ministry of Health (MOH)	-	-	-	-	-	-	-	-	-	-	-
Provincial Education and Sports Services (PESS)	178	2,062	1,520	2,265	-	97	42	6,164	50	2,578	8,791
Development Partner	418	4,637	3,670	806	-	338	997	10,866	1,050	-	11,917
External Funding - Grants	418	4,637	3,670	806	-	338	997	10,866	1,050	-	11,917
Bilateral	6	137	1,032	671	-	295	-	2,141	-	-	2,141
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	119	2,943	2,638	-	-	42	435	6,177	-	-	6,177
NGO	108	1,346	-	135	-	-	562	2,151	1,050	-	3,202
UN Agencies	186	210	-	-	-	-	-	396	-	-	396
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	604	6,699	5,412	3,220	596	836	3,788	21,155	1,124	10,704	32,983

Total expenditures (recurrent & capital) of Financing Units 2011

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	234	8,029	-	948	9,211
Public schools	234	8,029	-	948	9,211
Private schools	-	-	-	-	-
Primary Education	2,042	43,878	-	14,602	60,522
Public schools	2,042	43,878	-	14,602	60,522
Private schools	-	-	-	-	-
Lower Secondary Education	1,025	22,671	-	7,132	30,829
Public schools	1,025	22,671	-	7,132	30,829
Private schools	-	-	-	-	-
Upper Secondary Education	537	22,228	-	883	23,649
Public schools	537	22,228	-	883	23,649
Private schools	-	-	-	-	-
Teacher Training Education	4,870	-	-	54	4,924
Public Teacher Training Colleges	4,870	-	-	54	4,924
Vocational and Technical Education	3,281	1,438	-	402	5,121
Public TVET	3,281	1,438	-	402	5,121
Private TVET	-	-	-	-	-
Higher Education	11,874	1,580	-	2,177	15,630
Public universities	11,874	1,580	-	2,177	15,630
Private universities	-	-	-	-	-
Non-Formal Education	591	298	-	1,174	2,063
Public Centers	591	298	-	1,174	2,063
General Administration	11,233	14,886	-	-	26,120
Central Administration	11,233	-	-	-	11,233
Local Administration	-	14,886	-	-	14,886
TOTAL	35,687	115,009	-	27,373	178,069
Public	35,687	115,009	-	27,373	178,069
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2011

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	226	7,851	-	530	8,607
Public schools	226	7,851	-	530	8,607
Private schools	-	-	-	-	-
Primary Education	2,042	41,815	-	9,965	53,822
Public schools	2,042	41,815	-	9,965	53,822
Private schools	-	-	-	-	-
Lower Secondary Education	802	21,151	-	3,463	25,416
Public schools	802	21,151	-	3,463	25,416
Private schools	-	-	-	-	-
Upper Secondary Education	388	19,964	-	77	20,429
Public schools	388	19,964	-	77	20,429
Private schools	-	-	-	-	-
Teacher Training Education	4,274	-	-	54	4,328
Public Teacher Training Colleges	4,274	-	-	54	4,328
Vocational and Technical Education	2,880	1,341	-	64	4,285
Public TVET	2,880	1,341	-	64	4,285
Private TVET	-	-	-	-	-
Higher Education	9,125	1,538	-	1,179	11,843
Public universities	9,125	1,538	-	1,179	11,843
Private universities	-	-	-	-	-
Non-Formal Education	567	248	-	124	939
Public Centers	567	248	-	124	939
General Administration	3,107	12,309	-	-	15,416
Central Administration	3,107	-	-	-	3,107
Local Administration	-	12,309	-	-	12,309
	23,412	106,218	-	15,456	145,086

Capital Expenditure of Financing Units 2011

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	8	178	-	418	604
Public schools	8	178	-	418	604
Private schools	-	-	-	-	-
Primary Education	-	2,062	-	4,637	6,699
Public schools	-	2,062	-	4,637	6,699
Private schools	-	-	-	-	-
Lower Secondary Education	223	1,520	-	3,670	5,412
Public schools	223	1,520	-	3,670	5,412
Private schools	-	-	-	-	-
Upper Secondary Education	149	2,265	-	806	3,220
Public schools	149	2,265	-	806	3,220
Private schools	-	-	-	-	-
Teacher Training Education	596	-	-	-	596
Public Teacher Training Colleges	596	-	-	-	596
Vocational and Technical Education	402	97	-	338	836
Public TVET	402	97	-	338	836
Private TVET	-	-	-	-	-
Higher Education	2,748	42	-	997	3,788
Public universities	2,748	42	-	997	3,788
Private universities	-	-	-	-	-
Non-Formal Education	24	50	-	1,050	1,124
Public Centers	24	50	-	1,050	1,124
General Administration	8,126	2,578	-	-	10,704
Central Administration	8,126	-	-	-	8,126
Local Administration	-	2,578	-	-	2,578
	12,275	8,791	-	11,917	32,983

YEAR 2012

Total Resources of Education Providers - All sources of Funding 2012

000USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	8,454.5	-	452.2	1,028.5	2,485.6	-	215.1	-	12,635.8	12,646.9	11.1	-	-	12,646.9	
Public schools	8,454.5	-	452.2	1,028.5	2,485.6	-	215.1	-	12,635.8	12,646.9	11.1	-	-	12,646.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	59,250.2	-	2,845.5	11,357.1	27,058.0	-	3,974.8	-	104,485.7	104,691.9	206.2	-	-	104,691.9	
Public schools	59,250.2	-	2,845.5	11,357.1	27,058.0	-	3,974.8	-	104,485.7	104,691.9	206.2	-	-	104,691.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	24,116.5	-	1,474.1	3,136.9	10,298.7	-	18.8	-	39,044.9	39,908.0	863.1	-	-	39,908.0	
Public schools	24,116.5	-	1,474.1	3,136.9	10,298.7	-	18.8	-	39,044.9	39,908.0	863.1	-	-	39,908.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	19,993.8	-	111.7	1,420.5	8,269.5	-	117.6	-	29,913.0	31,157.9	1,244.9	-	-	31,157.9	
Public schools	19,993.8	-	111.7	1,420.5	8,269.5	-	117.6	-	29,913.0	31,157.9	1,244.9	-	-	31,157.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	2,269.7	-	308.7	1,488.6	1,816.7	-	69.8	-	5,953.5	7,804.3	1,850.7	-	-	7,804.3	
Public Teacher Training Colleges	2,269.7	-	308.7	1,488.6	1,816.7	-	69.8	-	5,953.5	7,804.3	1,850.7	-	-	7,804.3	
Vocational and Technical Education	3,119.2	-	342.9	2,538.3	3,156.1	-	29.0	-	9,185.6	9,998.0	812.4	-	-	9,998.0	
Public TVET	3,119.2	-	342.9	2,538.3	3,156.1	-	29.0	-	9,185.6	9,998.0	812.4	-	-	9,998.0	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	6,474.6	-	1,353.9	5,032.2	4,844.6	-	11.0	-	17,716.2	20,025.3	2,309.1	-	-	20,025.3	
Public universities	6,474.6	-	1,353.9	5,032.2	4,844.6	-	11.0	-	17,716.2	20,025.3	2,309.1	-	-	20,025.3	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	823.4	-	55.2	297.5	1,852.5	-	4.2	-	3,032.8	3,035.3	2.5	-	-	3,035.3	
Public Centers	823.4	-	55.2	297.5	1,852.5	-	4.2	-	3,032.8	3,035.3	2.5	-	-	3,035.3	
General Administration	-	12,950.6	-	7,851.5	16,934.3	-	-	-	37,736.5	37,736.5	-	-	-	37,736.5	
Central Administration	-	1,697.5	-	3,249.1	8,787.9	-	-	-	13,734.5	13,734.5	-	-	-	13,734.5	
Local Administration	-	11,253.1	-	4,602.5	8,146.4	-	-	-	24,002.0	24,002.0	-	-	-	24,002.0	
	124,501.92	12,950.62	6,944.27	34,151.08	76,715.99	-	4,440.20	-	259,704.08	267,004.06	7,299.97	-	-	267,004.06	

All Public Administrations of Lao PDR 2012

	Direct financing of educational institutions								Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	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										
Pre-Education	8,454.5	-	393.0	405.4	473.1	-	0.6	-	9,726.6	9,735.0	8.5	-	-	9,735.0
Public schools	8,454.5	-	393.0	405.4	473.1	-	0.6	-	9,726.6	9,735.0	8.5	-	-	9,735.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	59,250.2	-	2,364.1	3,482.1	3,721.9	-	12.3	-	68,830.7	68,979.9	149.2	-	-	68,979.9
Public schools	59,250.2	-	2,364.1	3,482.1	3,721.9	-	12.3	-	68,830.7	68,979.9	149.2	-	-	68,979.9
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	24,116.5	-	987.6	1,394.9	2,615.2	-	18.8	-	29,133.0	29,914.6	781.6	-	-	29,914.6
Public schools	24,116.5	-	987.6	1,394.9	2,615.2	-	18.8	-	29,133.0	29,914.6	781.6	-	-	29,914.6
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	19,993.8	-	111.7	1,349.7	1,103.4	-	117.6	-	22,676.2	23,897.3	1,221.1	-	-	23,897.3
Public schools	19,993.8	-	111.7	1,349.7	1,103.4	-	117.6	-	22,676.2	23,897.3	1,221.1	-	-	23,897.3
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	2,269.7	-	308.7	1,272.6	1,816.7	-	69.8	-	5,737.5	7,588.3	1,850.7	-	-	7,588.3
Public Teacher Training Colleges	2,269.7	-	308.7	1,272.6	1,816.7	-	69.8	-	5,737.5	7,588.3	1,850.7	-	-	7,588.3
Vocational and Technical Education	3,119.2	-	342.9	1,197.2	611.3	-	29.0	-	5,299.6	6,112.0	812.4	-	-	6,112.0
Public TVET	3,119.2	-	342.9	1,197.2	611.3	-	29.0	-	5,299.6	6,112.0	812.4	-	-	6,112.0
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	6,474.6	-	1,322.3	3,827.2	2,523.3	-	11.0	-	14,158.4	16,264.5	2,106.1	-	-	16,264.5
Public universities	6,474.6	-	1,322.3	3,827.2	2,523.3	-	11.0	-	14,158.4	16,264.5	2,106.1	-	-	16,264.5
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	823.4	-	52.6	112.5	92.4	-	-	-	1,081.0	1,081.0	-	-	-	1,081.0
Public Centers	823.4	-	52.6	112.5	92.4	-	-	-	1,081.0	1,081.0	-	-	-	1,081.0
General Administration	-	12,950.6	-	7,851.5	15,566.3	-	-	-	36,368.4	36,368.4	-	-	-	36,368.4
Central Administration	-	1,697.5	-	3,249.1	7,616.2	-	-	-	12,562.8	12,562.8	-	-	-	12,562.8
Local Administration	-	11,253.1	-	4,602.5	7,950.1	-	-	-	23,805.6	23,805.6	-	-	-	23,805.6
	124,501.92	12,950.62	5,883.06	20,893.11	28,523.65	-	259.00	-	193,011.37	199,941.06	6,929.69	-	-	199,941.06

Central Administration 2012

	Direct financing of educational institutions								Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	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										
Pre-Education	52.5	-	329.2	68.2	44.6	-	-	-	494.4	494.4	-	-	-	494.4
Public schools	52.5	-	329.2	68.2	44.6	-	-	-	494.4	494.4	-	-	-	494.4
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	2,139.5	1,092.0	357.8	-	-	-	3,589.3	3,589.3	-	-	-	3,589.3
Public schools	-	-	2,139.5	1,092.0	357.8	-	-	-	3,589.3	3,589.3	-	-	-	3,589.3
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	88.4	-	912.0	127.5	552.0	-	16.9	-	1,696.8	2,001.7	304.9	-	-	2,001.7
Public schools	88.4	-	912.0	127.5	552.0	-	16.9	-	1,696.8	2,001.7	304.9	-	-	2,001.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	58.4	-	52.8	84.3	35.3	-	20.9	-	251.7	449.2	197.6	-	-	449.2
Public schools	58.4	-	52.8	84.3	35.3	-	20.9	-	251.7	449.2	197.6	-	-	449.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	2,269.7	-	308.7	1,272.6	1,816.7	-	69.8	-	5,737.5	7,588.3	1,850.7	-	-	7,588.3
Public Teacher Training Colleges	2,269.7	-	308.7	1,272.6	1,816.7	-	69.8	-	5,737.5	7,588.3	1,850.7	-	-	7,588.3
Vocational and Technical Education	2,121.7	-	329.4	1,061.7	543.8	-	25.2	-	4,081.7	4,584.7	503.0	-	-	4,584.7
Public TVET	2,121.7	-	329.4	1,061.7	543.8	-	25.2	-	4,081.7	4,584.7	503.0	-	-	4,584.7
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	5,293.4	-	1,304.5	3,594.4	2,474.7	-	8.2	-	12,675.3	14,384.1	1,708.9	-	-	14,384.1
Public universities	5,293.4	-	1,304.5	3,594.4	2,474.7	-	8.2	-	12,675.3	14,384.1	1,708.9	-	-	14,384.1
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	510.2	-	51.6	95.8	56.6	-	-	-	714.2	714.2	-	-	-	714.2
Public Centers	510.2	-	51.6	95.8	56.6	-	-	-	714.2	714.2	-	-	-	714.2
General Administration	-	1,697.5	-	3,249.1	8,214.5	-	-	-	13,161.1	13,161.1	-	-	-	13,161.1
Central Administration	-	1,697.5	-	3,249.1	7,616.2	-	-	-	12,562.8	12,562.8	-	-	-	12,562.8
Local Administration	-	-	-	-	598.3	-	-	-	598.3	598.3	-	-	-	598.3
	10,394.26	1,697.52	5,427.65	10,645.56	14,095.97	-	140.98	-	42,401.94	46,966.99	4,565.05	-	-	46,966.99

Local Administration 2012

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	8,402.0	-	63.8	337.2	428.5	-	0.6	-	9,232.1	9,240.6	8.5	-	-	9,240.6	
Public schools	8,402.0	-	63.8	337.2	428.5	-	0.6	-	9,232.1	9,240.6	8.5	-	-	9,240.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	59,250.2	-	224.6	2,390.0	3,364.2	-	12.3	-	65,241.4	65,390.6	149.2	-	-	65,390.6	
Public schools	59,250.2	-	224.6	2,390.0	3,364.2	-	12.3	-	65,241.4	65,390.6	149.2	-	-	65,390.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	24,028.1	-	75.5	1,267.4	2,063.2	-	1.9	-	27,436.2	27,912.9	476.7	-	-	27,912.9	
Public schools	24,028.1	-	75.5	1,267.4	2,063.2	-	1.9	-	27,436.2	27,912.9	476.7	-	-	27,912.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	19,935.4	-	58.9	1,265.5	1,068.1	-	96.7	-	22,424.6	23,448.1	1,023.5	-	-	23,448.1	
Public schools	19,935.4	-	58.9	1,265.5	1,068.1	-	96.7	-	22,424.6	23,448.1	1,023.5	-	-	23,448.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	997.5	-	13.6	135.5	67.5	-	3.7	-	1,217.9	1,527.4	309.5	-	-	1,527.4	
Public TVET	997.5	-	13.6	135.5	67.5	-	3.7	-	1,217.9	1,527.4	309.5	-	-	1,527.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	1,181.1	-	17.8	232.8	48.6	-	2.7	-	1,483.1	1,880.4	397.3	-	-	1,880.4	
Public universities	1,181.1	-	17.8	232.8	48.6	-	2.7	-	1,483.1	1,880.4	397.3	-	-	1,880.4	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	313.2	-	1.1	16.7	35.8	-	-	-	366.8	366.8	-	-	-	366.8	
Public Centers	313.2	-	1.1	16.7	35.8	-	-	-	366.8	366.8	-	-	-	366.8	
General Administration	-	11,253.1	-	4,602.5	7,351.7	-	-	-	23,207.3	23,207.3	-	-	-	23,207.3	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	11,253.1	-	4,602.5	7,351.7	-	-	-	23,207.3	23,207.3	-	-	-	23,207.3	
	114,107.66	11,253.10	455.41	10,247.55	14,427.69	-	118.02	-	150,609.43	152,974.07	2,364.64	-	-	152,974.07	

External Funding - Grants 2012

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	59.2	623.1	2,012.5	-	214.5	-	2,909.2	2,911.8	2.6	-	-	2,911.8	
Public schools	-	-	59.2	623.1	2,012.5	-	214.5	-	2,909.2	2,911.8	2.6	-	-	2,911.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	481.4	7,875.1	23,336.1	-	3,962.5	-	35,655.0	35,712.1	57.0	-	-	35,712.1	
Public schools	-	-	481.4	7,875.1	23,336.1	-	3,962.5	-	35,655.0	35,712.1	57.0	-	-	35,712.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	486.5	1,742.0	7,683.5	-	-	-	9,912.0	9,993.4	81.4	-	-	9,993.4	
Public schools	-	-	486.5	1,742.0	7,683.5	-	-	-	9,912.0	9,993.4	81.4	-	-	9,993.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	70.7	7,166.1	-	-	-	7,236.8	7,260.6	23.8	-	-	7,260.6	
Public schools	-	-	-	70.7	7,166.1	-	-	-	7,236.8	7,260.6	23.8	-	-	7,260.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	216.0	-	-	-	-	216.0	216.0	-	-	-	216.0	
Public Teacher Training Colleges	-	-	-	216.0	-	-	-	-	216.0	216.0	-	-	-	216.0	
Vocational and Technical Education	-	-	-	1,341.1	2,544.8	-	-	-	3,885.9	3,885.9	-	-	-	3,885.9	
Public TVET	-	-	-	1,341.1	2,544.8	-	-	-	3,885.9	3,885.9	-	-	-	3,885.9	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	31.6	1,205.0	2,321.2	-	-	-	3,557.8	3,760.7	202.9	-	-	3,760.7	
Public universities	-	-	31.6	1,205.0	2,321.2	-	-	-	3,557.8	3,760.7	202.9	-	-	3,760.7	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	2.6	184.9	1,760.1	-	4.2	-	1,951.8	1,954.3	2.5	-	-	1,954.3	
Public Centers	-	-	2.6	184.9	1,760.1	-	4.2	-	1,951.8	1,954.3	2.5	-	-	1,954.3	
General Administration	-	-	-	-	1,368.1	-	-	-	1,368.1	1,368.1	-	-	-	1,368.1	
Central Administration	-	-	-	-	1,171.7	-	-	-	1,171.7	1,171.7	-	-	-	1,171.7	
Local Administration	-	-	-	-	196.3	-	-	-	196.3	196.3	-	-	-	196.3	
	-	-	1,061.20	13,257.97	48,192.34	-	4,181.20	-	66,692.71	67,063.00	370.29	-	-	67,063.00	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	10.1	318.9	700.1	-	3.7	-	1,032.8	1,035.4	2.6	-	-	1,035.4	
Public schools	-	-	10.1	318.9	700.1	-	3.7	-	1,032.8	1,035.4	2.6	-	-	1,035.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	223.7	7,056.9	15,494.3	-	81.2	-	22,856.0	22,913.0	57.0	-	-	22,913.0	
Public schools	-	-	223.7	7,056.9	15,494.3	-	81.2	-	22,856.0	22,913.0	57.0	-	-	22,913.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	486.5	1,534.1	566.1	-	-	-	2,586.7	2,586.7	-	-	-	2,586.7	
Public schools	-	-	486.5	1,534.1	566.1	-	-	-	2,586.7	2,586.7	-	-	-	2,586.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	216.0	-	-	-	-	216.0	216.0	-	-	-	216.0	
Public Teacher Training Colleges	-	-	-	216.0	-	-	-	-	216.0	216.0	-	-	-	216.0	
Vocational and Technical Education	-	-	-	1,341.1	1,247.4	-	-	-	2,588.6	2,588.6	-	-	-	2,588.6	
Public TVET	-	-	-	1,341.1	1,247.4	-	-	-	2,588.6	2,588.6	-	-	-	2,588.6	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	31.6	1,205.0	1,601.7	-	-	-	2,838.3	3,041.2	202.9	-	-	3,041.2	
Public universities	-	-	31.6	1,205.0	1,601.7	-	-	-	2,838.3	3,041.2	202.9	-	-	3,041.2	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	751.84	11,672.00	19,609.62	-	84.88	-	32,118.34	32,380.88	262.55	-	-	32,380.88	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	204.7	-	-	-	204.7	204.7	-	-	-	204.7	
Public schools	-	-	-	-	204.7	-	-	-	204.7	204.7	-	-	-	204.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	4,530.5	-	-	-	4,530.5	4,530.5	-	-	-	4,530.5	
Public schools	-	-	-	-	4,530.5	-	-	-	4,530.5	4,530.5	-	-	-	4,530.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	7,117.4	-	-	-	7,117.4	7,117.4	-	-	-	7,117.4	
Public schools	-	-	-	-	7,117.4	-	-	-	7,117.4	7,117.4	-	-	-	7,117.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	7,070.6	-	-	-	7,070.6	7,070.6	-	-	-	7,070.6	
Public schools	-	-	-	-	7,070.6	-	-	-	7,070.6	7,070.6	-	-	-	7,070.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	1,297.4	-	-	-	1,297.4	1,297.4	-	-	-	1,297.4	
Public TVET	-	-	-	-	1,297.4	-	-	-	1,297.4	1,297.4	-	-	-	1,297.4	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	53.0	-	-	-	53.0	53.0	-	-	-	53.0	
Public Centers	-	-	-	-	53.0	-	-	-	53.0	53.0	-	-	-	53.0	
General Administration	-	-	-	-	1,368.1	-	-	-	1,368.1	1,368.1	-	-	-	1,368.1	
Central Administration	-	-	-	-	1,171.7	-	-	-	1,171.7	1,171.7	-	-	-	1,171.7	
Local Administration	-	-	-	-	196.3	-	-	-	196.3	196.3	-	-	-	196.3	
	-	-	-	-	21,641.63	-	-	-	21,641.63	21,641.63	-	-	-	21,641.63	

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Total Financing (including transfers paid)	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											
Pre-Education	-	-	-	-	985.4	-	175.4	-	-	1,160.7	1,160.7	-	-	-	1,160.7
Public schools	-	-	-	-	985.4	-	175.4	-	-	1,160.7	1,160.7	-	-	-	1,160.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	620.1	-	3,881.3	-	-	4,501.4	4,501.4	-	-	-	4,501.4
Public schools	-	-	-	-	620.1	-	3,881.3	-	-	4,501.4	4,501.4	-	-	-	4,501.4
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	1,605.49	-	4,056.66	-	-	5,662.15	5,662.15	-	-	-	5,662.15

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	49.1	304.2	122.3	-	35.4	-	511.0	511.0	-	-	-	511.0	
Public schools	-	-	49.1	304.2	122.3	-	35.4	-	511.0	511.0	-	-	-	511.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	257.7	818.2	2,691.2	-	-	-	3,767.1	3,767.1	-	-	-	3,767.1	
Public schools	-	-	257.7	818.2	2,691.2	-	-	-	3,767.1	3,767.1	-	-	-	3,767.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	207.9	-	-	-	-	207.9	289.3	81.4	-	-	289.3	
Public schools	-	-	-	207.9	-	-	-	-	207.9	289.3	81.4	-	-	289.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	70.7	95.5	-	-	-	166.2	190.0	23.8	-	-	190.0	
Public schools	-	-	-	70.7	95.5	-	-	-	166.2	190.0	23.8	-	-	190.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	719.5	-	-	-	719.5	719.5	-	-	-	719.5	
Public universities	-	-	-	-	719.5	-	-	-	719.5	719.5	-	-	-	719.5	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	2.6	184.9	1,707.1	-	4.2	-	1,898.8	1,901.4	2.5	-	-	1,901.4	
Public Centers	-	-	2.6	184.9	1,707.1	-	4.2	-	1,898.8	1,901.4	2.5	-	-	1,901.4	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	309.36	1,585.97	5,335.60	-	39.66	-	7,270.59	7,378.33	107.74	-	-	7,378.33	

International Private Sector - Grants 2012

USD

	Direct financing of educational institutions										Transfer Between Financing Units					
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	Total Financing (including transfers paid)	Scholarship and Support to Families	Other transfers paid	Transfers Received	Total Financing (net 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												
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total expenditures (recurrent & capital) of Financing Units 2012

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	9,735	68,980	29,915	23,897	7,588	6,112	16,265	162,492	1,081	36,368	199,941
Ministry of Education and Sports (MOES)	472	3,589	2,002	449	7,588	3,972	12,665	30,737	714	13,161	44,612
Ministry of Health (MOH)	22	-	-	-	-	613	1,720	2,355	-	-	2,355
Provincial Education and Sports Services (PESS)	9,241	65,391	27,913	23,448	-	1,527	1,880	129,400	367	23,207	152,974
Development Partner	2,912	35,712	9,993	7,261	216	3,886	3,761	63,741	1,954	1,368	67,063
External Funding - Grants	2,912	35,712	9,993	7,261	216	3,886	3,761	63,741	1,954	1,368	67,063
Bilateral	205	4,530	7,117	7,071	-	1,297	-	20,221	53	1,368	21,642
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	1,035	22,913	2,587	-	216	2,589	3,041	32,381	-	-	32,381
NGO	511	3,767	289	190	-	-	720	5,477	1,901	-	7,378
UN Agencies	1,161	4,501	-	-	-	-	-	5,662	-	-	5,662
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	12,647	104,692	39,908	31,158	7,804	9,998	20,025	226,232	3,035	37,736	267,004

Recurrent Expenditures of Financing Units 2012

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	9,262	65,258	27,299	22,794	5,772	5,501	13,741	149,627	989	20,802	171,417
Ministry of Education and Sports (MOES)	429	3,232	1,450	414	5,772	3,446	10,321	25,063	658	4,947	30,667
Ministry of Health (MOH)	21	-	-	-	-	595	1,588	2,204	-	-	2,204
Provincial Education and Sports Services (PESS)	8,812	62,026	25,850	22,380	-	1,460	1,832	122,360	331	15,856	138,546
Development Partner	899	12,376	2,310	94	216	1,341	1,440	18,676	194	-	18,871
External Funding - Grants	899	12,376	2,310	94	216	1,341	1,440	18,676	194	-	18,871
Bilateral	-	-	-	-	-	-	-	-	-	-	-
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	335	7,419	2,021	-	216	1,341	1,440	12,771	-	-	12,771
NGO	389	1,076	289	94	-	-	-	1,848	194	-	2,043
UN Agencies	175	3,881	-	-	-	-	-	4,057	-	-	4,057
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	10,161	77,634	29,609	22,888	5,988	6,842	15,181	168,303	1,183	20,802	190,288

capital Expenditures of Financing Units 2012

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	473	3,722	2,615	1,103	1,817	611	2,523	12,865	92	15,566	28,524
Ministry of Education and Sports (MOES)	43	358	552	35	1,817	526	2,343	5,674	57	8,215	13,945
Ministry of Health (MOH)	1	-	-	-	-	18	132	151	-	-	151
Provincial Education and Sports Services (PESS)	429	3,364	2,063	1,068	-	68	49	7,040	36	7,352	14,428
Development Partner	2,012	23,336	7,684	7,166	-	2,545	2,321	45,064	1,760	1,368	48,192
External Funding - Grants	2,012	23,336	7,684	7,166	-	2,545	2,321	45,064	1,760	1,368	48,192
Bilateral	205	4,530	7,117	7,071	-	1,297	-	20,221	53	1,368	21,642
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	700	15,494	566	-	-	1,247	1,602	19,610	-	-	19,610
NGO	122	2,691	-	96	-	-	720	3,628	1,707	-	5,336
UN Agencies	985	620	-	-	-	-	-	1,605	-	-	1,605
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	2,486	27,058	10,299	8,269	1,817	3,156	4,845	57,929	1,853	16,934	76,716

Total expenditures (recurrent & capital) of Financing Units 2012

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	494	9,241	-	2,912	12,647
Public schools	494	9,241	-	2,912	12,647
Private schools	-	-	-	-	-
Primary Education	3,589	65,391	-	35,712	104,692
Public schools	3,589	65,391	-	35,712	104,692
Private schools	-	-	-	-	-
Lower Secondary Education	2,002	27,913	-	9,993	39,908
Public schools	2,002	27,913	-	9,993	39,908
Private schools	-	-	-	-	-
Upper Secondary Education	449	23,448	-	7,261	31,158
Public schools	449	23,448	-	7,261	31,158
Private schools	-	-	-	-	-
Teacher Training Education	7,588	-	-	216	7,804
Public Teacher Training Colleges	7,588	-	-	216	7,804
Vocational and Technical Education	4,585	1,527	-	3,886	9,998
Public TVET	4,585	1,527	-	3,886	9,998
Private TVET	-	-	-	-	-
Higher Education	14,384	1,880	-	3,761	20,025
Public universities	14,384	1,880	-	3,761	20,025
Private universities	-	-	-	-	-
Non-Formal Education	714	367	-	1,954	3,035
Public Centers	714	367	-	1,954	3,035
General Administration	13,161	23,207	-	1,368	37,736
Central Administration	12,563	-	-	1,172	13,734
Local Administration	598	23,207	-	196	24,002
TOTAL	46,967	152,974	-	67,063	267,004
Public	46,967	152,974	-	67,063	267,004
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2012

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	450	8,812	-	899	10,161
Public schools	450	8,812	-	899	10,161
Private schools	-	-	-	-	-
Primary Education	3,232	62,026	-	12,376	77,634
Public schools	3,232	62,026	-	12,376	77,634
Private schools	-	-	-	-	-
Lower Secondary Education	1,450	25,850	-	2,310	29,609
Public schools	1,450	25,850	-	2,310	29,609
Private schools	-	-	-	-	-
Upper Secondary Education	414	22,380	-	94	22,888
Public schools	414	22,380	-	94	22,888
Private schools	-	-	-	-	-
Teacher Training Education	5,772	-	-	216	5,988
Public Teacher Training Colleges	5,772	-	-	216	5,988
Vocational and Technical Education	4,041	1,460	-	1,341	6,842
Public TVET	4,041	1,460	-	1,341	6,842
Private TVET	-	-	-	-	-
Higher Education	11,909	1,832	-	1,440	15,181
Public universities	11,909	1,832	-	1,440	15,181
Private universities	-	-	-	-	-
Non-Formal Education	658	331	-	194	1,183
Public Centers	658	331	-	194	1,183
General Administration	4,947	15,856	-	-	20,802
Central Administration	4,947	-	-	-	4,947
Local Administration	-	15,856	-	-	15,856
	32,871	138,546	-	18,871	190,288

Capital Expenditure of Financing Units 2012

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	45	429	-	2,012	2,486
Public schools	45	429	-	2,012	2,486
Private schools	-	-	-	-	-
Primary Education	358	3,364	-	23,336	27,058
Public schools	358	3,364	-	23,336	27,058
Private schools	-	-	-	-	-
Lower Secondary Education	552	2,063	-	7,684	10,299
Public schools	552	2,063	-	7,684	10,299
Private schools	-	-	-	-	-
Upper Secondary Education	35	1,068	-	7,166	8,269
Public schools	35	1,068	-	7,166	8,269
Private schools	-	-	-	-	-
Teacher Training Education	1,817	-	-	-	1,817
Public Teacher Training Colleges	1,817	-	-	-	1,817
Vocational and Technical Education	544	68	-	2,545	3,156
Public TVET	544	68	-	2,545	3,156
Private TVET	-	-	-	-	-
Higher Education	2,475	49	-	2,321	4,845
Public universities	2,475	49	-	2,321	4,845
Private universities	-	-	-	-	-
Non-Formal Education	57	36	-	1,760	1,853
Public Centers	57	36	-	1,760	1,853
General Administration	8,215	7,352	-	1,368	16,934
Central Administration	7,616	-	-	1,172	8,788
Local Administration	598	7,352	-	196	8,146
	14,096	14,428	-	48,192	76,716

YEAR 2013

Total Resources of Education Providers - All sources of Funding 2013

000USD

	Direct financing of educational institutions									Transfer Between Financing Units			Total Financing (net transfers received)		
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Total Financing (including transfers paid)	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											
Pre-Education	18,972.2	-	1,061.0	1,395.2	1,224.6	-	291.6	-	22,944.7	22,983.5	38.8	-	-	22,983.5	
Public schools	18,972.2	-	1,061.0	1,395.2	1,224.6	-	291.6	-	22,944.7	22,983.5	38.8	-	-	22,983.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	120,926.3	-	4,435.0	16,580.8	12,027.3	-	5,127.5	-	159,096.8	159,847.6	750.7	-	-	159,847.6	
Public schools	120,926.3	-	4,435.0	16,580.8	12,027.3	-	5,127.5	-	159,096.8	159,847.6	750.7	-	-	159,847.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	56,774.4	-	1,955.1	6,496.6	4,809.2	-	30.6	-	70,066.0	71,048.3	982.3	-	-	71,048.3	
Public schools	56,774.4	-	1,955.1	6,496.6	4,809.2	-	30.6	-	70,066.0	71,048.3	982.3	-	-	71,048.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	53,428.3	-	267.0	1,773.9	2,445.9	-	208.7	-	58,123.7	59,809.7	1,685.9	-	-	59,809.7	
Public schools	53,428.3	-	267.0	1,773.9	2,445.9	-	208.7	-	58,123.7	59,809.7	1,685.9	-	-	59,809.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	4,559.7	-	460.0	1,762.3	1,859.5	-	85.6	-	8,727.2	10,758.4	2,031.1	-	-	10,758.4	
Public Teacher Training Colleges	4,559.7	-	460.0	1,762.3	1,859.5	-	85.6	-	8,727.2	10,758.4	2,031.1	-	-	10,758.4	
Vocational and Technical Education	7,250.4	-	487.6	3,140.6	8,551.9	-	72.0	-	19,502.5	20,684.5	1,182.0	-	-	20,684.5	
Public TVET	7,250.4	-	487.6	3,140.6	8,551.9	-	72.0	-	19,502.5	20,684.5	1,182.0	-	-	20,684.5	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	10,154.3	-	482.6	6,434.1	8,115.7	-	45.5	-	25,232.1	28,845.8	3,613.7	-	-	28,845.8	
Public universities	10,154.3	-	482.6	6,434.1	8,115.7	-	45.5	-	25,232.1	28,845.8	3,613.7	-	-	28,845.8	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	1,339.6	-	112.5	753.0	1,721.8	-	0.8	-	3,927.7	3,931.2	3.5	-	-	3,931.2	
Public Centers	1,339.6	-	112.5	753.0	1,721.8	-	0.8	-	3,927.7	3,931.2	3.5	-	-	3,931.2	
General Administration	-	29,414.3	-	13,467.8	24,056.3	-	-	-	66,938.5	66,938.5	-	-	-	66,938.5	
Central Administration	-	3,077.3	-	5,451.2	10,837.5	-	-	-	19,366.0	19,366.0	-	-	-	19,366.0	
Local Administration	-	26,337.0	-	8,016.7	13,218.8	-	-	-	47,572.4	47,572.4	-	-	-	47,572.4	
	273,405.15	29,414.33	9,260.79	51,804.35	64,812.29	-	5,862.33	-	434,559.25	444,847.35	10,288.10	-	-	444,847.35	

All Public Administrations of Lao PDR 2013

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	18,972.2	-	983.9	786.9	415.9	-	3.4	-	21,162.2	21,179.3	17.1	-	-	21,179.3	
Public schools	18,972.2	-	983.9	786.9	415.9	-	3.4	-	21,162.2	21,179.3	17.1	-	-	21,179.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	120,926.3	-	3,859.1	7,011.6	1,789.0	-	26.3	-	133,612.4	133,942.0	329.7	-	-	133,942.0	
Public schools	120,926.3	-	3,859.1	7,011.6	1,789.0	-	26.3	-	133,612.4	133,942.0	329.7	-	-	133,942.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	56,774.4	-	1,034.4	2,142.8	2,080.3	-	30.6	-	62,062.6	62,979.8	917.2	-	-	62,979.8	
Public schools	56,774.4	-	1,034.4	2,142.8	2,080.3	-	30.6	-	62,062.6	62,979.8	917.2	-	-	62,979.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	53,428.3	-	267.0	1,701.9	1,652.4	-	208.7	-	57,258.3	58,928.1	1,669.8	-	-	58,928.1	
Public schools	53,428.3	-	267.0	1,701.9	1,652.4	-	208.7	-	57,258.3	58,928.1	1,669.8	-	-	58,928.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	4,559.7	-	450.9	1,680.4	1,859.5	-	85.6	-	8,636.1	10,667.2	2,031.1	-	-	10,667.2	
Public Teacher Training Colleges	4,559.7	-	450.9	1,680.4	1,859.5	-	85.6	-	8,636.1	10,667.2	2,031.1	-	-	10,667.2	
Vocational and Technical Education	7,250.4	-	487.6	1,565.2	547.6	-	72.0	-	9,922.8	11,103.2	1,180.3	-	-	11,103.2	
Public TVET	7,250.4	-	487.6	1,565.2	547.6	-	72.0	-	9,922.8	11,103.2	1,180.3	-	-	11,103.2	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	10,154.3	-	457.9	5,382.4	2,082.7	-	45.5	-	18,122.7	21,196.8	3,074.1	-	-	21,196.8	
Public universities	10,154.3	-	457.9	5,382.4	2,082.7	-	45.5	-	18,122.7	21,196.8	3,074.1	-	-	21,196.8	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	1,339.6	-	112.1	127.6	229.7	-	-	-	1,809.0	1,809.0	-	-	-	1,809.0	
Public Centers	1,339.6	-	112.1	127.6	229.7	-	-	-	1,809.0	1,809.0	-	-	-	1,809.0	
General Administration	-	29,414.3	-	13,430.7	24,008.8	-	-	-	66,853.8	66,853.8	-	-	-	66,853.8	
Central Administration	-	3,077.3	-	5,414.0	10,837.5	-	-	-	19,328.9	19,328.9	-	-	-	19,328.9	
Local Administration	-	26,337.0	-	8,016.7	13,171.2	-	-	-	47,524.9	47,524.9	-	-	-	47,524.9	
	273,405.15	29,414.33	7,652.90	33,829.40	34,665.99	-	472.11	-	379,439.89	388,659.19	9,219.31	-	-	388,659.19	

Central Administration 2013

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	206.9	-	942.1	471.2	10.4	-	-	-	1,630.7	1,630.7	-	-	-	1,630.7	
Public schools	206.9	-	942.1	471.2	10.4	-	-	-	1,630.7	1,630.7	-	-	-	1,630.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	3,453.7	4,978.8	-	-	-	-	8,432.5	8,432.5	-	-	-	8,432.5	
Public schools	-	-	3,453.7	4,978.8	-	-	-	-	8,432.5	8,432.5	-	-	-	8,432.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	235.7	-	979.6	996.4	894.4	-	27.5	-	3,133.6	3,477.2	343.6	-	-	3,477.2	
Public schools	235.7	-	979.6	996.4	894.4	-	27.5	-	3,133.6	3,477.2	343.6	-	-	3,477.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	133.4	-	206.3	434.3	294.3	-	26.5	-	1,094.8	1,301.9	207.1	-	-	1,301.9	
Public schools	133.4	-	206.3	434.3	294.3	-	26.5	-	1,094.8	1,301.9	207.1	-	-	1,301.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	4,559.7	-	450.9	1,680.4	1,859.5	-	85.6	-	8,636.1	10,667.2	2,031.1	-	-	10,667.2	
Public Teacher Training Colleges	4,559.7	-	450.9	1,680.4	1,859.5	-	85.6	-	8,636.1	10,667.2	2,031.1	-	-	10,667.2	
Vocational and Technical Education	4,306.8	-	462.8	1,403.3	470.6	-	46.3	-	6,689.8	7,397.0	707.3	-	-	7,397.0	
Public TVET	4,306.8	-	462.8	1,403.3	470.6	-	46.3	-	6,689.8	7,397.0	707.3	-	-	7,397.0	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	7,257.3	-	454.4	4,823.4	1,920.2	-	24.4	-	14,479.6	16,534.4	2,054.7	-	-	16,534.4	
Public universities	7,257.3	-	454.4	4,823.4	1,920.2	-	24.4	-	14,479.6	16,534.4	2,054.7	-	-	16,534.4	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	926.4	-	110.9	105.0	167.7	-	-	-	1,309.9	1,309.9	-	-	-	1,309.9	
Public Centers	926.4	-	110.9	105.0	167.7	-	-	-	1,309.9	1,309.9	-	-	-	1,309.9	
General Administration	-	3,077.3	-	5,438.8	11,345.2	-	-	-	19,861.3	19,861.3	-	-	-	19,861.3	
Central Administration	-	3,077.3	-	5,414.0	10,837.5	-	-	-	19,328.9	19,328.9	-	-	-	19,328.9	
Local Administration	-	-	-	24.8	507.7	-	-	-	532.4	532.4	-	-	-	532.4	
	17,626.16	3,077.32	7,060.59	20,331.42	16,962.39	-	210.43	-	65,268.32	70,612.14	5,343.82	-	-	70,612.14	

Local Administration 2013

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	18,765.2	-	41.8	315.7	405.4	-	3.4	-	19,531.5	19,548.6	17.1	-	-	19,548.6	
Public schools	18,765.2	-	41.8	315.7	405.4	-	3.4	-	19,531.5	19,548.6	17.1	-	-	19,548.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	120,926.3	-	405.4	2,032.8	1,789.0	-	26.3	-	125,179.9	125,509.6	329.7	-	-	125,509.6	
Public schools	120,926.3	-	405.4	2,032.8	1,789.0	-	26.3	-	125,179.9	125,509.6	329.7	-	-	125,509.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	56,538.8	-	54.8	1,146.4	1,185.9	-	3.1	-	58,929.0	59,502.6	573.6	-	-	59,502.6	
Public schools	56,538.8	-	54.8	1,146.4	1,185.9	-	3.1	-	58,929.0	59,502.6	573.6	-	-	59,502.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	53,294.9	-	60.7	1,267.6	1,358.1	-	182.1	-	56,163.4	57,626.1	1,462.7	-	-	57,626.1	
Public schools	53,294.9	-	60.7	1,267.6	1,358.1	-	182.1	-	56,163.4	57,626.1	1,462.7	-	-	57,626.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	2,943.6	-	24.9	162.0	77.0	-	25.7	-	3,233.1	3,706.2	473.1	-	-	3,706.2	
Public TVET	2,943.6	-	24.9	162.0	77.0	-	25.7	-	3,233.1	3,706.2	473.1	-	-	3,706.2	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	2,897.0	-	3.5	559.0	162.5	-	21.0	-	3,643.0	4,662.5	1,019.4	-	-	4,662.5	
Public universities	2,897.0	-	3.5	559.0	162.5	-	21.0	-	3,643.0	4,662.5	1,019.4	-	-	4,662.5	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	413.2	-	1.3	22.6	62.0	-	-	-	499.1	499.1	-	-	-	499.1	
Public Centers	413.2	-	1.3	22.6	62.0	-	-	-	499.1	499.1	-	-	-	499.1	
General Administration	-	26,337.0	-	7,991.9	12,663.6	-	-	-	46,992.5	46,992.5	-	-	-	46,992.5	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	26,337.0	-	7,991.9	12,663.6	-	-	-	46,992.5	46,992.5	-	-	-	46,992.5	
	255,778.99	26,337.01	592.30	13,497.98	17,703.60	-	261.68	-	314,171.57	318,047.05	3,875.48	-	-	318,047.05	

External Funding - Grants 2013

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	77.1	608.3	808.8	-	288.2	-	1,782.4	1,804.2	21.8	-	-	1,804.2	
Public schools	-	-	77.1	608.3	808.8	-	288.2	-	1,782.4	1,804.2	21.8	-	-	1,804.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	575.9	9,569.2	10,238.3	-	5,101.1	-	25,484.5	25,905.5	421.1	-	-	25,905.5	
Public schools	-	-	575.9	9,569.2	10,238.3	-	5,101.1	-	25,484.5	25,905.5	421.1	-	-	25,905.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	920.7	4,353.8	2,728.9	-	-	-	8,003.4	8,068.5	65.1	-	-	8,068.5	
Public schools	-	-	920.7	4,353.8	2,728.9	-	-	-	8,003.4	8,068.5	65.1	-	-	8,068.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	72.0	793.5	-	-	-	865.5	881.6	16.1	-	-	881.6	
Public schools	-	-	-	72.0	793.5	-	-	-	865.5	881.6	16.1	-	-	881.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	9.2	82.0	-	-	-	-	91.1	91.1	-	-	-	91.1	
Public Teacher Training Colleges	-	-	9.2	82.0	-	-	-	-	91.1	91.1	-	-	-	91.1	
Vocational and Technical Education	-	-	-	1,575.4	8,004.2	-	-	-	9,579.6	9,581.3	1.7	-	-	9,581.3	
Public TVET	-	-	-	1,575.4	8,004.2	-	-	-	9,579.6	9,581.3	1.7	-	-	9,581.3	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	24.7	1,051.7	6,033.0	-	-	-	7,109.4	7,649.0	539.5	-	-	7,649.0	
Public universities	-	-	24.7	1,051.7	6,033.0	-	-	-	7,109.4	7,649.0	539.5	-	-	7,649.0	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	0.3	625.5	1,492.1	-	0.8	-	2,118.7	2,122.2	3.5	-	-	2,122.2	
Public Centers	-	-	0.3	625.5	1,492.1	-	0.8	-	2,118.7	2,122.2	3.5	-	-	2,122.2	
General Administration	-	-	-	37.1	47.5	-	-	-	84.7	84.7	-	-	-	84.7	
Central Administration	-	-	-	37.1	-	-	-	-	37.1	37.1	-	-	-	37.1	
Local Administration	-	-	-	-	47.5	-	-	-	47.5	47.5	-	-	-	47.5	
	-	-	1,607.89	17,974.95	30,146.30	-	5,390.22	-	55,119.36	56,188.15	1,068.79	-	-	56,188.15	

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Financing (including transfers paid)	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					
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent											
Pre-Education	-	-	16.3	426.5	386.3	-	53.2	-	-	882.3	904.1	21.8	-	-	904.1
Public schools	-	-	16.3	426.5	386.3	-	53.2	-	-	882.3	904.1	21.8	-	-	904.1
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	315.3	8,242.9	7,465.6	-	1,029.1	-	-	17,052.9	17,474.0	421.1	-	-	17,474.0
Public schools	-	-	315.3	8,242.9	7,465.6	-	1,029.1	-	-	17,052.9	17,474.0	421.1	-	-	17,474.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	920.7	4,097.8	367.6	-	-	-	-	5,386.1	5,386.1	-	-	-	5,386.1
Public schools	-	-	920.7	4,097.8	367.6	-	-	-	-	5,386.1	5,386.1	-	-	-	5,386.1
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	3.0	-	-	-	-	-	3.0	3.0	-	-	-	3.0
Public schools	-	-	-	3.0	-	-	-	-	-	3.0	3.0	-	-	-	3.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	9.2	78.5	-	-	-	-	-	87.7	87.7	-	-	-	87.7
Public Teacher Training Colleges	-	-	9.2	78.5	-	-	-	-	-	87.7	87.7	-	-	-	87.7
Vocational and Technical Education	-	-	-	1,575.4	4,892.4	-	-	-	-	6,467.8	6,469.4	1.7	-	-	6,469.4
Public TVET	-	-	-	1,575.4	4,892.4	-	-	-	-	6,467.8	6,469.4	1.7	-	-	6,469.4
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	24.7	1,051.7	5,318.3	-	-	-	-	6,394.7	6,934.3	539.5	-	-	6,934.3
Public universities	-	-	24.7	1,051.7	5,318.3	-	-	-	-	6,394.7	6,934.3	539.5	-	-	6,934.3
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	28.4	-	-	-	-	-	28.4	28.4	-	-	-	28.4
Public Centers	-	-	-	28.4	-	-	-	-	-	28.4	28.4	-	-	-	28.4
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	1,286.20	15,504.31	18,430.14	-	1,082.34	-	-	36,302.99	37,287.07	984.08	-	-	37,287.07

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)		
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Total Financing (including transfers paid)	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												
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	2,263.9	-	-	-	2,263.9	2,263.9	-	-	-	-	-	2,263.9
Public schools	-	-	-	-	2,263.9	-	-	-	2,263.9	2,263.9	-	-	-	-	-	2,263.9
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	681.7	-	-	-	681.7	681.7	-	-	-	-	-	681.7
Public schools	-	-	-	-	681.7	-	-	-	681.7	681.7	-	-	-	-	-	681.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	151.6	-	-	-	-	151.6	151.6	-	-	-	-	-	151.6
Public Centers	-	-	-	151.6	-	-	-	-	151.6	151.6	-	-	-	-	-	151.6
General Administration	-	-	-	-	47.5	-	-	-	47.5	47.5	-	-	-	-	-	47.5
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	47.5	-	-	-	47.5	47.5	-	-	-	-	-	47.5
	-	-	-	151.55	2,993.11	-	-	-	3,144.66	3,144.66	-	-	-	-	-	3,144.66

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Total Financing (including transfers paid)	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											
Pre-Education	-	-	-	-	280.7	-	178.0	-	458.7	458.7	-	-	-	458.7	
Public schools	-	-	-	-	280.7	-	178.0	-	458.7	458.7	-	-	-	458.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	41.2	-	3,439.7	-	3,480.9	3,480.9	-	-	-	3,480.9	
Public schools	-	-	-	-	41.2	-	3,439.7	-	3,480.9	3,480.9	-	-	-	3,480.9	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	321.93	-	3,617.64	-	3,939.57	3,939.57	-	-	-	3,939.57	

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Financing (including transfers paid)	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					
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent											
Pre-Education	-	-	60.8	181.8	141.8	-	57.0	-	441.4	441.4	-	-	-	441.4	
Public schools	-	-	60.8	181.8	141.8	-	57.0	-	441.4	441.4	-	-	-	441.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	260.6	1,326.3	2,731.5	-	632.4	-	4,950.7	4,950.7	-	-	-	4,950.7	
Public schools	-	-	260.6	1,326.3	2,731.5	-	632.4	-	4,950.7	4,950.7	-	-	-	4,950.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	255.9	97.4	-	-	-	353.4	418.5	65.1	-	-	418.5	
Public schools	-	-	-	255.9	97.4	-	-	-	353.4	418.5	65.1	-	-	418.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	68.9	111.8	-	-	-	180.7	196.8	16.1	-	-	196.8	
Public schools	-	-	-	68.9	111.8	-	-	-	180.7	196.8	16.1	-	-	196.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	3.4	-	-	-	-	3.4	3.4	-	-	-	3.4	
Public Teacher Training Colleges	-	-	-	3.4	-	-	-	-	3.4	3.4	-	-	-	3.4	
Vocational and Technical Education	-	-	-	-	3,111.9	-	-	-	3,111.9	3,111.9	-	-	-	3,111.9	
Public TVET	-	-	-	-	3,111.9	-	-	-	3,111.9	3,111.9	-	-	-	3,111.9	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	714.7	-	-	-	714.7	714.7	-	-	-	714.7	
Public universities	-	-	-	-	714.7	-	-	-	714.7	714.7	-	-	-	714.7	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	0.3	445.5	1,492.1	-	0.8	-	1,938.8	1,942.3	3.5	-	-	1,942.3	
Public Centers	-	-	0.3	445.5	1,492.1	-	0.8	-	1,938.8	1,942.3	3.5	-	-	1,942.3	
General Administration	-	-	-	37.1	-	-	-	-	37.1	37.1	-	-	-	37.1	
Central Administration	-	-	-	37.1	-	-	-	-	37.1	37.1	-	-	-	37.1	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	321.69	2,319.08	8,401.12	-	690.24	-	11,732.14	11,816.85	84.72	-	-	11,816.85	

	Direct financing of educational institutions										Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services						Total Provider	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												
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total expenditures (recurrent & capital) of Financing Units 2013

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	21,179	133,942	62,980	58,928	10,667	11,103	21,197	319,996	1,809	66,854	388,659
Ministry of Education and Sports (MOES)	1,469	8,432	3,477	1,302	10,667	6,116	12,780	44,243	1,310	19,861	65,414
Ministry of Health (MOH)	162	-	-	-	-	1,282	3,755	5,198	-	-	5,198
Provincial Education and Sports Services (PESS)	19,549	125,510	59,503	57,626	-	3,706	4,662	270,555	499	46,992	318,047
Development Partner	1,804	25,906	8,068	882	91	9,581	7,649	53,981	2,122	85	56,188
External Funding - Grants	1,804	25,906	8,068	882	91	9,581	7,649	53,981	2,122	85	56,188
Bilateral	-	-	2,264	682	-	-	-	2,946	152	48	3,145
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	904	17,474	5,386	3	88	6,469	6,934	37,259	28	-	37,287
NGO	441	4,951	418	197	3	3,112	715	9,837	1,942	37	11,817
UN Agencies	459	3,481	-	-	-	-	-	3,940	-	-	3,940
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	22,983	159,848	71,048	59,810	10,758	20,684	28,846	373,978	3,931	66,938	444,847

Recurrent Expenditures of Financing Units 2013

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	20,763	132,153	60,899	57,276	8,808	10,556	19,114	309,569	1,579	42,845	353,993
Ministry of Education and Sports (MOES)	1,458	8,432	2,583	1,008	8,808	5,645	10,865	38,799	1,142	8,516	48,457
Ministry of Health (MOH)	162	-	-	-	-	1,282	3,749	5,192	-	-	5,192
Provincial Education and Sports Services (PESS)	19,143	123,721	58,317	56,268	-	3,629	4,500	265,577	437	34,329	300,343
Development Partner	995	15,667	5,340	88	91	1,577	1,616	25,375	630	37	26,042
External Funding - Grants	995	15,667	5,340	88	91	1,577	1,616	25,375	630	37	26,042
Bilateral	-	-	-	-	-	-	-	-	152	-	152
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	518	10,008	5,019	3	88	1,577	1,616	18,829	28	-	18,857
NGO	300	2,219	321	85	3	-	-	2,928	450	37	3,416
UN Agencies	178	3,440	-	-	-	-	-	3,618	-	-	3,618
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	21,759	147,820	66,239	57,364	8,899	12,133	20,730	334,943	2,209	42,882	380,035

capital Expenditures of Financing Units 2013

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	416	1,789	2,080	1,652	1,860	548	2,083	10,428	230	24,009	34,666
Ministry of Education and Sports (MOES)	10	-	894	294	1,860	471	1,915	5,444	168	11,345	16,957
Ministry of Health (MOH)	-	-	-	-	-	-	6	6	-	-	6
Provincial Education and Sports Services (PESS)	405	1,789	1,186	1,358	-	77	163	4,978	62	12,664	17,704
Development Partner	809	10,238	2,729	794	-	8,004	6,033	28,607	1,492	48	30,146
External Funding - Grants	809	10,238	2,729	794	-	8,004	6,033	28,607	1,492	48	30,146
Bilateral	-	-	2,264	682	-	-	-	2,946	-	48	2,993
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	386	7,466	368	-	-	4,892	5,318	18,430	-	-	18,430
NGO	142	2,731	97	112	-	3,112	715	6,909	1,492	-	8,401
UN Agencies	281	41	-	-	-	-	-	322	-	-	322
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	1,225	12,027	4,809	2,446	1,860	8,552	8,116	39,034	1,722	24,056	64,812

Total expenditures (recurrent & capital) of Financing Units 2013

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	1,631	19,549	-	1,804	22,983
Public schools	1,631	19,549	-	1,804	22,983
Private schools	-	-	-	-	-
Primary Education	8,432	125,510	-	25,906	159,848
Public schools	8,432	125,510	-	25,906	159,848
Private schools	-	-	-	-	-
Lower Secondary Education	3,477	59,503	-	8,068	71,048
Public schools	3,477	59,503	-	8,068	71,048
Private schools	-	-	-	-	-
Upper Secondary Education	1,302	57,626	-	882	59,810
Public schools	1,302	57,626	-	882	59,810
Private schools	-	-	-	-	-
Teacher Training Education	10,667	-	-	91	10,758
Public Teacher Training Colleges	10,667	-	-	91	10,758
Vocational and Technical Education	7,397	3,706	-	9,581	20,684
Public TVET	7,397	3,706	-	9,581	20,684
Private TVET	-	-	-	-	-
Higher Education	16,534	4,662	-	7,649	28,846
Public universities	16,534	4,662	-	7,649	28,846
Private universities	-	-	-	-	-
Non-Formal Education	1,310	499	-	2,122	3,931
Public Centers	1,310	499	-	2,122	3,931
General Administration	19,861	46,992	-	85	66,938
Central Administration	19,329	-	-	37	19,366
Local Administration	532	46,992	-	48	47,572
TOTAL	70,612	318,047	-	56,188	444,847
Public	70,612	318,047	-	56,188	444,847
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2013

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	1,620	19,143	-	995	21,759
Public schools	1,620	19,143	-	995	21,759
Private schools	-	-	-	-	-
Primary Education	8,432	123,721	-	15,667	147,820
Public schools	8,432	123,721	-	15,667	147,820
Private schools	-	-	-	-	-
Lower Secondary Education	2,583	58,317	-	5,340	66,239
Public schools	2,583	58,317	-	5,340	66,239
Private schools	-	-	-	-	-
Upper Secondary Education	1,008	56,268	-	88	57,364
Public schools	1,008	56,268	-	88	57,364
Private schools	-	-	-	-	-
Teacher Training Education	8,808	-	-	91	8,899
Public Teacher Training Colleges	8,808	-	-	91	8,899
Vocational and Technical Education	6,926	3,629	-	1,577	12,133
Public TVET	6,926	3,629	-	1,577	12,133
Private TVET	-	-	-	-	-
Higher Education	14,614	4,500	-	1,616	20,730
Public universities	14,614	4,500	-	1,616	20,730
Private universities	-	-	-	-	-
Non-Formal Education	1,142	437	-	630	2,209
Public Centers	1,142	437	-	630	2,209
General Administration	8,516	34,329	-	37	42,882
Central Administration	8,491	-	-	37	8,528
Local Administration	25	34,329	-	-	34,354
	53,650	300,343	-	26,042	380,035

Capital Expenditure of Financing Units 2013

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	10	405	-	809	1,225
Public schools	10	405	-	809	1,225
Private schools	-	-	-	-	-
Primary Education	-	1,789	-	10,238	12,027
Public schools	-	1,789	-	10,238	12,027
Private schools	-	-	-	-	-
Lower Secondary Education	894	1,186	-	2,729	4,809
Public schools	894	1,186	-	2,729	4,809
Private schools	-	-	-	-	-
Upper Secondary Education	294	1,358	-	794	2,446
Public schools	294	1,358	-	794	2,446
Private schools	-	-	-	-	-
Teacher Training Education	1,860	-	-	-	1,860
Public Teacher Training Colleges	1,860	-	-	-	1,860
Vocational and Technical Education	471	77	-	8,004	8,552
Public TVET	471	77	-	8,004	8,552
Private TVET	-	-	-	-	-
Higher Education	1,920	163	-	6,033	8,116
Public universities	1,920	163	-	6,033	8,116
Private universities	-	-	-	-	-
Non-Formal Education	168	62	-	1,492	1,722
Public Centers	168	62	-	1,492	1,722
General Administration	11,345	12,664	-	48	24,056
Central Administration	10,838	-	-	-	10,838
Local Administration	508	12,664	-	48	13,219
	16,962	17,704	-	30,146	64,812

YEAR 2014

Total Resources of Education Providers - All sources of Funding 2014

000USD

	Direct financing of educational institutions										Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services						Total Provider	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												
Pre-Education	18,589.7	-	544.1	1,430.1	1,635.3	-	3.5	-	22,202.8	22,211.1	8.3	-	-	22,211.1		
Public schools	18,589.7	-	544.1	1,430.1	1,635.3	-	3.5	-	22,202.8	22,211.1	8.3	-	-	22,211.1		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Primary Education	122,480.6	-	2,357.5	9,380.8	5,449.8	-	32.5	-	139,701.2	139,857.3	156.0	-	-	139,857.3		
Public schools	122,480.6	-	2,357.5	9,380.8	5,449.8	-	32.5	-	139,701.2	139,857.3	156.0	-	-	139,857.3		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lower Secondary Education	56,124.8	-	2,633.8	4,967.3	10,934.1	-	28.9	-	74,688.9	76,038.9	1,350.0	-	-	76,038.9		
Public schools	56,124.8	-	2,633.8	4,967.3	10,934.1	-	28.9	-	74,688.9	76,038.9	1,350.0	-	-	76,038.9		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Upper Secondary Education	51,868.2	-	140.8	1,866.8	3,066.3	-	415.8	-	57,357.9	59,483.4	2,125.5	-	-	59,483.4		
Public schools	51,868.2	-	140.8	1,866.8	3,066.3	-	415.8	-	57,357.9	59,483.4	2,125.5	-	-	59,483.4		
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Teacher Training Education	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1		
Public Teacher Training Colleges	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1		
Vocational and Technical Education	7,206.0	-	329.2	3,299.9	8,900.7	-	82.0	-	19,817.8	23,393.2	3,575.4	-	-	23,393.2		
Public TVET	7,206.0	-	329.2	3,299.9	8,900.7	-	82.0	-	19,817.8	23,393.2	3,575.4	-	-	23,393.2		
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Higher Education	7,948.6	-	353.8	4,314.8	11,638.4	-	203.0	-	24,458.5	28,497.4	4,038.9	-	-	28,497.4		
Public universities	7,948.6	-	353.8	4,314.8	11,638.4	-	203.0	-	24,458.5	28,497.4	4,038.9	-	-	28,497.4		
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Formal Education	1,618.1	-	204.2	1,574.7	353.0	-	-	-	3,750.0	3,750.0	-	-	-	3,750.0		
Public Centers	1,618.1	-	204.2	1,574.7	353.0	-	-	-	3,750.0	3,750.0	-	-	-	3,750.0		
General Administration	-	26,886.6	-	13,562.3	18,281.9	-	-	-	58,730.7	58,730.7	-	-	-	58,730.7		
Central Administration	-	3,676.3	-	3,885.0	3,026.2	-	-	-	10,587.5	10,587.5	-	-	-	10,587.5		
Local Administration	-	23,210.3	-	9,677.3	15,255.7	-	-	-	48,143.3	48,143.3	-	-	-	48,143.3		
	270,142.44	26,886.56	9,396.36	42,003.30	61,418.69	-	862.17	-	410,709.52	424,137.02	13,427.50	-	-	424,137.02		

All Public Administrations of Lao PDR 2014

	Direct financing of educational institutions								Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	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										
Pre-Education	18,589.7	-	544.1	1,068.4	1,496.2	-	3.5	-	21,701.9	21,710.3	8.3	-	-	21,710.3
Public schools	18,589.7	-	544.1	1,068.4	1,496.2	-	3.5	-	21,701.9	21,710.3	8.3	-	-	21,710.3
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	122,480.6	-	2,357.5	7,242.2	2,844.1	-	32.5	-	134,956.9	135,113.0	156.0	-	-	135,113.0
Public schools	122,480.6	-	2,357.5	7,242.2	2,844.1	-	32.5	-	134,956.9	135,113.0	156.0	-	-	135,113.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	56,124.8	-	1,420.8	2,311.3	6,860.9	-	28.9	-	66,746.8	68,075.7	1,328.9	-	-	68,075.7
Public schools	56,124.8	-	1,420.8	2,311.3	6,860.9	-	28.9	-	66,746.8	68,075.7	1,328.9	-	-	68,075.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	51,868.2	-	140.8	1,866.8	2,321.2	-	415.8	-	56,612.8	58,738.3	2,125.5	-	-	58,738.3
Public schools	51,868.2	-	140.8	1,866.8	2,321.2	-	415.8	-	56,612.8	58,738.3	2,125.5	-	-	58,738.3
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1
Public Teacher Training Colleges	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1
Vocational and Technical Education	7,206.0	-	301.8	1,469.9	2,123.7	-	82.0	-	11,183.4	13,019.7	1,836.3	-	-	13,019.7
Public TVET	7,206.0	-	301.8	1,469.9	2,123.7	-	82.0	-	11,183.4	13,019.7	1,836.3	-	-	13,019.7
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	7,948.6	-	353.8	4,314.8	6,632.7	-	203.0	-	19,452.8	22,777.1	3,324.3	-	-	22,777.1
Public universities	7,948.6	-	353.8	4,314.8	6,632.7	-	203.0	-	19,452.8	22,777.1	3,324.3	-	-	22,777.1
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	1,618.1	-	204.2	102.6	353.0	-	-	-	2,277.9	2,277.9	-	-	-	2,277.9
Public Centers	1,618.1	-	204.2	102.6	353.0	-	-	-	2,277.9	2,277.9	-	-	-	2,277.9
General Administration	-	26,886.6	-	13,562.3	18,281.9	-	-	-	58,730.7	58,730.7	-	-	-	58,730.7
Central Administration	-	3,676.3	-	3,885.0	3,026.2	-	-	-	10,587.5	10,587.5	-	-	-	10,587.5
Local Administration	-	23,210.3	-	9,677.3	15,255.7	-	-	-	48,143.3	48,143.3	-	-	-	48,143.3
	270,142.44	26,886.56	8,155.89	33,545.00	42,072.84	-	862.17	-	381,664.89	392,617.65	10,952.76	-	-	392,617.65

Central Administration 2014

	Direct financing of educational institutions								Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support				Ancillary Services					Total Provider	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										
Pre-Education	178.1	-	514.7	736.7	690.7	-	-	-	2,120.2	2,120.2	-	-	-	2,120.2
Public schools	178.1	-	514.7	736.7	690.7	-	-	-	2,120.2	2,120.2	-	-	-	2,120.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	1,939.1	4,933.2	561.8	-	-	-	7,434.2	7,434.2	-	-	-	7,434.2
Public schools	-	-	1,939.1	4,933.2	561.8	-	-	-	7,434.2	7,434.2	-	-	-	7,434.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	215.6	-	1,365.9	1,120.9	2,747.9	-	26.4	-	5,476.7	5,849.4	372.8	-	-	5,849.4
Public schools	215.6	-	1,365.9	1,120.9	2,747.9	-	26.4	-	5,476.7	5,849.4	372.8	-	-	5,849.4
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	183.9	-	94.5	802.6	675.6	-	23.3	-	1,779.8	2,064.8	285.1	-	-	2,064.8
Public schools	183.9	-	94.5	802.6	675.6	-	23.3	-	1,779.8	2,064.8	285.1	-	-	2,064.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1
Public Teacher Training Colleges	4,306.5	-	2,833.1	1,606.6	1,159.1	-	96.4	-	10,001.7	12,175.1	2,173.4	-	-	12,175.1
Vocational and Technical Education	3,892.2	-	284.0	1,324.7	1,878.9	-	71.2	-	7,451.0	8,213.2	762.2	-	-	8,213.2
Public TVET	3,892.2	-	284.0	1,324.7	1,878.9	-	71.2	-	7,451.0	8,213.2	762.2	-	-	8,213.2
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	4,757.8	-	308.5	3,507.2	5,854.4	-	178.4	-	14,606.3	16,685.2	2,078.9	-	-	16,685.2
Public universities	4,757.8	-	308.5	3,507.2	5,854.4	-	178.4	-	14,606.3	16,685.2	2,078.9	-	-	16,685.2
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	1,169.8	-	202.9	76.4	279.6	-	-	-	1,728.6	1,728.6	-	-	-	1,728.6
Public Centers	1,169.8	-	202.9	76.4	279.6	-	-	-	1,728.6	1,728.6	-	-	-	1,728.6
General Administration	-	3,676.3	-	4,135.1	5,220.2	-	-	-	13,031.6	13,031.6	-	-	-	13,031.6
Central Administration	-	3,676.3	-	3,885.0	3,026.2	-	-	-	10,587.5	10,587.5	-	-	-	10,587.5
Local Administration	-	-	-	250.1	2,194.0	-	-	-	2,444.1	2,444.1	-	-	-	2,444.1
	14,703.88	3,676.27	7,542.59	18,243.37	19,068.31	-	395.72	-	63,630.13	69,302.44	5,672.31	-	-	69,302.44

Local Administration 2014

	Direct financing of educational institutions								Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				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
	Teaching Staff	Non teaching Staff	Teaching and Learning Materials	Other recurrent										
Pre-Education	18,411.5	-	29.4	331.7	805.5	-	3.5	-	19,581.7	19,590.0	8.3	-	-	19,590.0
Public schools	18,411.5	-	29.4	331.7	805.5	-	3.5	-	19,581.7	19,590.0	8.3	-	-	19,590.0
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	122,480.6	-	418.3	2,309.0	2,282.3	-	32.5	-	127,522.7	127,678.8	156.0	-	-	127,678.8
Public schools	122,480.6	-	418.3	2,309.0	2,282.3	-	32.5	-	127,522.7	127,678.8	156.0	-	-	127,678.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	55,909.2	-	54.9	1,190.4	4,113.0	-	2.5	-	61,270.1	62,226.2	956.1	-	-	62,226.2
Public schools	55,909.2	-	54.9	1,190.4	4,113.0	-	2.5	-	61,270.1	62,226.2	956.1	-	-	62,226.2
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	51,684.3	-	46.3	1,064.3	1,645.6	-	392.5	-	54,833.0	56,673.5	1,840.4	-	-	56,673.5
Public schools	51,684.3	-	46.3	1,064.3	1,645.6	-	392.5	-	54,833.0	56,673.5	1,840.4	-	-	56,673.5
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	3,313.8	-	17.8	145.2	244.8	-	10.9	-	3,732.4	4,806.5	1,074.1	-	-	4,806.5
Public TVET	3,313.8	-	17.8	145.2	244.8	-	10.9	-	3,732.4	4,806.5	1,074.1	-	-	4,806.5
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	3,190.8	-	45.3	807.6	778.3	-	24.5	-	4,846.5	6,091.9	1,245.4	-	-	6,091.9
Public universities	3,190.8	-	45.3	807.6	778.3	-	24.5	-	4,846.5	6,091.9	1,245.4	-	-	6,091.9
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	448.3	-	1.3	26.3	73.4	-	-	-	549.2	549.2	-	-	-	549.2
Public Centers	448.3	-	1.3	26.3	73.4	-	-	-	549.2	549.2	-	-	-	549.2
General Administration	-	23,210.3	-	9,427.2	13,061.6	-	-	-	45,699.1	45,699.1	-	-	-	45,699.1
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	23,210.3	-	9,427.2	13,061.6	-	-	-	45,699.1	45,699.1	-	-	-	45,699.1
	255,438.56	23,210.29	613.30	15,301.63	23,004.53	-	466.46	-	318,034.76	323,315.21	5,280.45	-	-	323,315.21

External Funding - Grants 2014

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	361.7	139.1	-	-	-	500.8	500.8	-	-	-	500.8	
Public schools	-	-	-	361.7	139.1	-	-	-	500.8	500.8	-	-	-	500.8	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	2,138.5	2,605.7	-	-	-	4,744.3	4,744.3	-	-	-	4,744.3	
Public schools	-	-	-	2,138.5	2,605.7	-	-	-	4,744.3	4,744.3	-	-	-	4,744.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	1,213.0	2,656.0	4,073.2	-	-	-	7,942.2	7,963.2	21.1	-	-	7,963.2	
Public schools	-	-	1,213.0	2,656.0	4,073.2	-	-	-	7,942.2	7,963.2	21.1	-	-	7,963.2	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	745.1	-	-	-	745.1	745.1	-	-	-	745.1	
Public schools	-	-	-	-	745.1	-	-	-	745.1	745.1	-	-	-	745.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	27.5	1,830.0	6,777.0	-	-	-	8,634.4	10,373.5	1,739.1	-	-	10,373.5	
Public TVET	-	-	27.5	1,830.0	6,777.0	-	-	-	8,634.4	10,373.5	1,739.1	-	-	10,373.5	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	5,005.8	-	-	-	5,005.8	5,720.3	714.6	-	-	5,720.3	
Public universities	-	-	-	-	5,005.8	-	-	-	5,005.8	5,720.3	714.6	-	-	5,720.3	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	1,472.1	-	-	-	-	1,472.1	1,472.1	-	-	-	1,472.1	
Public Centers	-	-	-	1,472.1	-	-	-	-	1,472.1	1,472.1	-	-	-	1,472.1	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	1,240.47	8,458.30	19,345.85	-	-	-	29,044.63	31,519.37	2,474.74	-	-	31,519.37	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	66.2	4.5	-	-	-	70.7	70.7	-	-	-	70.7	
Public schools	-	-	-	66.2	4.5	-	-	-	70.7	70.7	-	-	-	70.7	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	1,239.9	83.6	-	-	-	1,323.5	1,323.5	-	-	-	1,323.5	
Public schools	-	-	-	1,239.9	83.6	-	-	-	1,323.5	1,323.5	-	-	-	1,323.5	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	1,213.0	2,656.0	2,882.0	-	-	-	6,751.0	6,772.1	21.1	-	-	6,772.1	
Public schools	-	-	1,213.0	2,656.0	2,882.0	-	-	-	6,751.0	6,772.1	21.1	-	-	6,772.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	27.5	1,830.0	1,205.9	-	-	-	3,063.4	4,802.5	1,739.1	-	-	4,802.5	
Public TVET	-	-	27.5	1,830.0	1,205.9	-	-	-	3,063.4	4,802.5	1,739.1	-	-	4,802.5	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	5,005.8	-	-	-	5,005.8	5,005.8	-	-	-	5,005.8	
Public universities	-	-	-	-	5,005.8	-	-	-	5,005.8	5,005.8	-	-	-	5,005.8	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	1,240.47	5,792.08	9,181.75	-	-	-	16,214.30	17,974.46	1,760.15	-	-	17,974.46	

Bilateral - Grants 2014

USD

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	39.8	130.1	-	-	-	170.0	170.0	-	-	-	170.0	
Public schools	-	-	-	39.8	130.1	-	-	-	170.0	170.0	-	-	-	170.0	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	745.8	2,437.6	-	-	-	3,183.4	3,183.4	-	-	-	3,183.4	
Public schools	-	-	-	745.8	2,437.6	-	-	-	3,183.4	3,183.4	-	-	-	3,183.4	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	1,054.1	-	-	-	1,054.1	1,054.1	-	-	-	1,054.1	
Public schools	-	-	-	-	1,054.1	-	-	-	1,054.1	1,054.1	-	-	-	1,054.1	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	659.3	-	-	-	659.3	659.3	-	-	-	659.3	
Public schools	-	-	-	-	659.3	-	-	-	659.3	659.3	-	-	-	659.3	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	49.5	-	-	-	-	49.5	49.5	-	-	-	49.5	
Public Centers	-	-	-	49.5	-	-	-	-	49.5	49.5	-	-	-	49.5	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	835.15	4,281.11	-	-	-	5,116.25	5,116.25	-	-	-	5,116.25	

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	247.6	-	-	-	-	247.6	247.6	-	-	-	247.6	
Public schools	-	-	-	247.6	-	-	-	-	247.6	247.6	-	-	-	247.6	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	247.56	-	-	-	-	247.56	247.56	-	-	-	247.56	

	Direct financing of educational institutions										Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services				Total Provider	Total Financing (including transfers paid)	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											
Pre-Education	-	-	-	8.2	4.5	-	-	-	-	12.7	12.7	-	-	-	12.7
Public schools	-	-	-	8.2	4.5	-	-	-	-	12.7	12.7	-	-	-	12.7
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Education	-	-	-	152.8	84.6	-	-	-	-	237.4	237.4	-	-	-	237.4
Public schools	-	-	-	152.8	84.6	-	-	-	-	237.4	237.4	-	-	-	237.4
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower Secondary Education	-	-	-	-	137.1	-	-	-	-	137.1	137.1	-	-	-	137.1
Public schools	-	-	-	-	137.1	-	-	-	-	137.1	137.1	-	-	-	137.1
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Secondary Education	-	-	-	-	85.8	-	-	-	-	85.8	85.8	-	-	-	85.8
Public schools	-	-	-	-	85.8	-	-	-	-	85.8	85.8	-	-	-	85.8
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational and Technical Education	-	-	-	-	5,571.0	-	-	-	-	5,571.0	5,571.0	-	-	-	5,571.0
Public TVET	-	-	-	-	5,571.0	-	-	-	-	5,571.0	5,571.0	-	-	-	5,571.0
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	-	-	714.6	714.6	-	-	714.6
Public universities	-	-	-	-	-	-	-	-	-	-	714.6	714.6	-	-	714.6
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Formal Education	-	-	-	1,422.6	-	-	-	-	-	1,422.6	1,422.6	-	-	-	1,422.6
Public Centers	-	-	-	1,422.6	-	-	-	-	-	1,422.6	1,422.6	-	-	-	1,422.6
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	1,583.51	5,883.00	-	-	-	-	7,466.51	8,181.10	714.59	-	-	8,181.10

	Direct financing of educational institutions									Total Financing (including transfers paid)	Transfer Between Financing Units			Total Financing (net transfers received)	
	Teaching Activities, General administration and support					Ancillary Services					Total Provider	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											
Pre-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Secondary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Training Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Teacher Training Colleges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vocational and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private TVET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private universities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Formal Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Total expenditures (recurrent & capital) of Financing Units 2014

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	21,710	135,113	68,076	58,738	12,175	13,020	22,777	331,609	2,278	58,731	392,618
Ministry of Education and Sports (MOES)	1,878	7,434	5,849	2,065	12,175	7,236	14,499	51,137	1,729	13,032	65,897
Ministry of Health (MOH)	242	-	-	-	-	977	2,186	3,405	-	-	3,405
Provincial Education and Sports Services (PESS)	19,590	127,679	62,226	56,673	-	4,806	6,092	277,067	549	45,699	323,315
Development Partner	501	4,744	7,963	745	-	10,374	5,720	30,047	1,472	-	31,519
External Funding - Grants	501	4,744	7,963	745	-	10,374	5,720	30,047	1,472	-	31,519
Bilateral	170	3,183	1,054	659	-	-	-	5,067	50	-	5,116
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	71	1,324	6,772	-	-	4,802	5,006	17,974	-	-	17,974
NGO	13	237	137	86	-	5,571	715	6,759	1,423	-	8,181
UN Agencies	248	-	-	-	-	-	-	248	-	-	248
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	22,211	139,857	76,039	59,483	12,175	23,393	28,497	361,656	3,750	58,731	424,137

Recurrent Expenditures of Financing Units 2014

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	20,214	132,269	61,215	56,417	11,016	10,896	16,144	308,171	1,925	40,449	350,545
Ministry of Education and Sports (MOES)	1,311	6,872	3,102	1,389	11,016	5,451	9,085	38,226	1,449	7,811	47,486
Ministry of Health (MOH)	118	-	-	-	-	884	1,746	2,748	-	-	2,748
Provincial Education and Sports Services (PESS)	18,784	125,397	58,113	55,028	-	4,562	5,314	267,197	476	32,637	300,311
Development Partner	362	2,139	3,890	-	-	3,597	715	10,701	1,472	-	12,174
External Funding - Grants	362	2,139	3,890	-	-	3,597	715	10,701	1,472	-	12,174
Bilateral	40	746	-	-	-	-	-	786	50	-	835
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	66	1,240	3,890	-	-	3,597	-	8,793	-	-	8,793
NGO	8	153	-	-	-	-	715	876	1,423	-	2,298
UN Agencies	248	-	-	-	-	-	-	248	-	-	248
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	20,576	134,407	65,105	56,417	11,016	14,493	16,859	318,873	3,397	40,449	362,718

capital Expenditures of Financing Units 2014

	Education System								Non-Formal Education	General Administration	Total
	Pre-Education	Primary Education	Lower Secondary Education	Upper Secondary Education	Teacher Training Education	Vocational and Technical Education	Higher Education	Total			
Total Public Administration (Central and Local)	1,496	2,844	6,861	2,321	1,159	2,124	6,633	23,438	353	18,282	42,073
Ministry of Education and Sports (MOES)	567	562	2,748	676	1,159	1,785	5,415	12,911	280	5,220	18,411
Ministry of Health (MOH)	124	-	-	-	-	93	440	657	-	-	657
Provincial Education and Sports Services (PESS)	806	2,282	4,113	1,646	-	245	778	9,870	73	13,062	23,005
Development Partner	139	2,606	4,073	745	-	6,777	5,006	19,346	-	-	19,346
External Funding - Grants	139	2,606	4,073	745	-	6,777	5,006	19,346	-	-	19,346
Bilateral	130	2,438	1,054	659	-	-	-	4,281	-	-	4,281
International Private Sector	-	-	-	-	-	-	-	-	-	-	-
Multilateral	4	84	2,882	-	-	1,206	5,006	9,182	-	-	9,182
NGO	5	85	137	86	-	5,571	-	5,883	-	-	5,883
UN Agencies	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Grand Total	1,635	5,450	10,934	3,066	1,159	8,901	11,638	42,784	353	18,282	61,419

Total expenditures (recurrent & capital) of Financing Units 2014

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	2,120	19,590	-	501	22,211
Public schools	2,120	19,590	-	501	22,211
Private schools	-	-	-	-	-
Primary Education	7,434	127,679	-	4,744	139,857
Public schools	7,434	127,679	-	4,744	139,857
Private schools	-	-	-	-	-
Lower Secondary Education	5,849	62,226	-	7,963	76,039
Public schools	5,849	62,226	-	7,963	76,039
Private schools	-	-	-	-	-
Upper Secondary Education	2,065	56,673	-	745	59,483
Public schools	2,065	56,673	-	745	59,483
Private schools	-	-	-	-	-
Teacher Training Education	12,175	-	-	-	12,175
Public Teacher Training Colleges	12,175	-	-	-	12,175
Vocational and Technical Education	8,213	4,806	-	10,374	23,393
Public TVET	8,213	4,806	-	10,374	23,393
Private TVET	-	-	-	-	-
Higher Education	16,685	6,092	-	5,720	28,497
Public universities	16,685	6,092	-	5,720	28,497
Private universities	-	-	-	-	-
Non-Formal Education	1,729	549	-	1,472	3,750
Public Centers	1,729	549	-	1,472	3,750
General Administration	13,032	45,699	-	-	58,731
Central Administration	10,587	-	-	-	10,587
Local Administration	2,444	45,699	-	-	48,143
TOTAL	69,302	323,315	-	31,519	424,137
Public	69,302	323,315	-	31,519	424,137
Private	-	-	-	-	-

Recurrent Expenditures of Financing Units 2014

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	1,430	18,784	-	362	20,576
Public schools	1,430	18,784	-	362	20,576
Private schools	-	-	-	-	-
Primary Education	6,872	125,397	-	2,139	134,407
Public schools	6,872	125,397	-	2,139	134,407
Private schools	-	-	-	-	-
Lower Secondary Education	3,102	58,113	-	3,890	65,105
Public schools	3,102	58,113	-	3,890	65,105
Private schools	-	-	-	-	-
Upper Secondary Education	1,389	55,028	-	-	56,417
Public schools	1,389	55,028	-	-	56,417
Private schools	-	-	-	-	-
Teacher Training Education	11,016	-	-	-	11,016
Public Teacher Training Colleges	11,016	-	-	-	11,016
Vocational and Technical Education	6,334	4,562	-	3,597	14,493
Public TVET	6,334	4,562	-	3,597	14,493
Private TVET	-	-	-	-	-
Higher Education	10,831	5,314	-	715	16,859
Public universities	10,831	5,314	-	715	16,859
Private universities	-	-	-	-	-
Non-Formal Education	1,449	476	-	1,472	3,397
Public Centers	1,449	476	-	1,472	3,397
General Administration	7,811	32,637	-	-	40,449
Central Administration	7,561	-	-	-	7,561
Local Administration	250	32,637	-	-	32,888
	50,234	300,311	-	12,174	362,718

Capital Expenditure of Financing Units 2014

	Public Administration (Central and Local)		External Funding		Total
	MOES+MOH	PESS (Local)	Loans	Grants	
Pre-Education	691	806	-	139	1,635
Public schools	691	806	-	139	1,635
Private schools	-	-	-	-	-
Primary Education	562	2,282	-	2,606	5,450
Public schools	562	2,282	-	2,606	5,450
Private schools	-	-	-	-	-
Lower Secondary Education	2,748	4,113	-	4,073	10,934
Public schools	2,748	4,113	-	4,073	10,934
Private schools	-	-	-	-	-
Upper Secondary Education	676	1,646	-	745	3,066
Public schools	676	1,646	-	745	3,066
Private schools	-	-	-	-	-
Teacher Training Education	1,159	-	-	-	1,159
Public Teacher Training Colleges	1,159	-	-	-	1,159
Vocational and Technical Education	1,879	245	-	6,777	8,901
Public TVET	1,879	245	-	6,777	8,901
Private TVET	-	-	-	-	-
Higher Education	5,854	778	-	5,006	11,638
Public universities	5,854	778	-	5,006	11,638
Private universities	-	-	-	-	-
Non-Formal Education	280	73	-	-	353
Public Centers	280	73	-	-	353
General Administration	5,220	13,062	-	-	18,282
Central Administration	3,026	-	-	-	3,026
Local Administration	2,194	13,062	-	-	15,256
	19,068	23,005	-	19,346	61,419

Annex 4: List of Members of the National Team

- 1. Mr. Vimanh SISOUVA**, Deputy Director General, Finance Department, MOES
- 2. Mr. Somkhanh DIDARAVONG**, Deputy Director General, Planning Department, MOES
- 3. Mrs. Dara PHAKONEKHAM**, Deputy Director General, Finance Department, MOES
- 4. Ms. Xuenchith SELINOKHAM**, Head of Accounting Division, Finance Department, MOES
- 5. Ms. Kongmany VATHTANA**, Head of Budget Division, Finance Department, MOES
- 6. Mr. Anoupheng KEOVONGSA**, Head of Project Management Division, Planning Department, MOES
- 7. Mrs. Phanthanome DIDARAVONG**, Technical Staff, Statistics and Information Technology Center for Education and Sports, Planning Department, MOES
- 8. Mr. Sengsida YEARSOURHER**, Technical Staff, Project Management Division, Planning Department, MOES
- 9. Mr. Sanitphong SINGKHAOPHET**, Technical Staff, Budget Department, MOF
- 10. Ms. Bouthsaba SOUKHANTHO**, Technical Staff, Accounting Division, Finance Department, MOES
- 11. Mr. Ousmane Diouf/UNESCO-IIEP**