



A short guide to educational expenditure statistics



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**A SHORT GUIDE TO
EDUCATIONAL EXPENDITURE STATISTICS**

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The views expressed in this document are the author's and do not necessarily reflect the opinion of the European Commission.

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http://forum.europa.eu.int/Public/irc/dsis/edtc/library?l=/public/unesco_collection/methodology

PREFACE

All European countries are nowadays knowledge-based economies and information societies. Therefore, human capital is becoming a more and more important asset for the present and future success and prosperity of countries. This necessity has been already recognised by the governments and has led to the strategic goal for Europe set by the Lisbon European Council in March 2000 to become by 2010 "the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion".

The key role of education that is still in majority financed by public funds and the need to spend the scarce resources efficiently have led to a considerable demand in good financial indicators and performant educational expenditure statistics.

Educational expenditure statistics being a very complex subject the short user guide to educational expenditure statistics has been created to satisfy the growing demand on qualified information concerning educational expenditure statistics. It shall be used as background document to better understand what is the scope of educational expenditure statistics. Therefore, the main aims were to keep it as short and clear as possible to avoid any confusion of the users.

In particular, this short user guide does not explain what kind of indicators exist in educational expenditure statistics nor does it provide metadata that is information on the financing of the education system.

The short user guide is limited to formal general and vocational education as it is defined in the data collection on education statistics that is administered jointly by the United Nations Educational, Scientific, and Cultural Organisation Institute for Statistics (UNESCO / UIS), the Organisation for Economic Cooperation and Development (OECD), and the Statistical Office of the European Union (EUROSTAT).

The guide is not only addressed to users like the Education Ministries or international organisations that are working with education statistics. It will also be beneficial for any data provider submitting educational expenditure statistics to international organisations.

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1. INTRODUCTION

The data collection on education statistics is administered jointly by the United Nations Educational, Scientific, and Cultural Organisation Institute for Statistics (UNESCO / UIS), the Organisation for Economic Cooperation and Development (OECD), and the Statistical Office of the European Union (EUROSTAT). In the following it is referred to as UOE-data collection. The present user guide is limited to educational expenditure statistics. Where necessary short complementary information on non-monetary education statistics is given.

First of all, the user guide briefly explains what is the UOE data collection. Then the theoretical framework describing the scope of the finance data collection is presented. Concepts, definitions and classifications are introduced before focussing on some difficult cases that may create comparability problems across countries. Finally, before some concluding remarks as a kind of outlook, the main part of the user guide deals with the finance questionnaires used to collect data on educational expenditure statistics within the UOE data collection. In an annex the complex links between the different parts of the questionnaires finance 1 and 2 are depicted as diagrams.

2. WHAT IS UOE DATA COLLECTION?

2.1. OBJECTIVE OF THE UOE DATA COLLECTION

The UOE data collection is administered jointly by the United Nations Educational, Scientific and Cultural Organisation Institute for Statistics (UNESCO / UIS), the Organisation for Economic Co-operation and Development (OECD), and the Statistical Office of the European Union (EUROSTAT). These are referred to as the *data requesters*.

The objective of the UIS/OECD/EUROSTAT (UOE) data collection on education statistics is to provide internationally comparable data on key aspects of education systems, specifically on the participation and completion of education programmes, as well as the cost and type of resources dedicated to education.

The Member countries co-operate to gather the information, to develop and apply common definitions and criteria for the quality control of the data, to verify the data and to provide the information necessary to interpret and report the submitted data.

Member countries are committed to make all reasonable efforts to report according to the definitions, classifications, and coverage specified in the UOE data collection manual. Where deviations from international standards, estimations, or data aggregations are necessary, it is essential that these be documented correspondingly. The ***documentation of data is an integral part of the data collection*** and is of crucial importance for the future credibility of international education statistics.

Altogether, in over 60 countries worldwide data providers now complete the UOE electronic questionnaire.

2.2. DATA COLLECTION INSTRUMENTS

The basic finance tables are:

- Table FINANCE-1: Education expenditures by level of education, source and type of transaction.
- Table FINANCE-2: Education expenditures by level of education, service provider and expenditure category.

The present document focuses on these two basic tables. Also the following tables are collected from OECD countries for a more in-depth analysis

- Table FINANCESUP-2: Expenditure for debt service.
- Table FINANCESUP-3: Expenditure for research.

All the UOE data collection instruments (questionnaires and manuals) are available at the address:

http://forum.europa.eu.int/Public/irc/dsis/edtcslibrary?l=/public/unesco_collection

2.3. DATA DISSEMINATION

Data on educational expenditure statistics are widely disseminated by Eurostat. The data are disseminated through databases and publications.

Data are published in the Eurostat reference database New Cronos under theme 3 population and social conditions in the domain called *education*. Information about New Cronos is available on the following link of the Eurostat web page:

<http://europa.eu.int/newcronos/>

Data on educational expenditure statistics in many thematical publications widely disseminated by Eurostat:

List of publications with Reference:

| Publication | Reference |
|----------------------------------|--|
| Statistics in Focus ¹ | Joaquim Silva Pereira, Public Expenditure on Education in the EU in 1997, Statistics in Focus, Theme 3 - 8/2000, European Communities, 2000 |
| Education across Europe | Education across Europe 1999, Statistics and Indicators, Eurostat, 1999 |
| Key data on education | Key Data on Education in Europe 2002, Eurydice, Eurostat, Brussels Luxembourg, 2002 |
| The social situation in Europe | The Social Situation in Europe in 2002 |
| Eurostat Yearbook | Eurostat Yearbook 2002, European Commission 2002 |

¹ All Statistics in Focus on education statistics can be downloaded for free at the Eurostat web page under Publication / Statistics in Focus / Population and Social Condition. The URL is:
http://europa.eu.int/comm/eurostat/Public/datashop/print-catalogue/EN?catalogue=Eurostat&collection=02-Statistics%20in%20Focus&theme=3-Population%20and%20Social%20Conditions&frm_collection_pg=TRUE&sort_collection_by=date

3. COVERAGE OF THE FINANCE DATA COLLECTION

IDEALLY, for the purposes of international comparison educational expenditure should be defined as goods and services purchased which are related to educational programmes within the scope of the UOE data collection.

IN PRACTICE, because of the historical evolution of statistics on educational expenditure, it is not goods and services which are the main defining units of expenditure, but rather ***educational institutions***. Traditionally, countries have been interested in how much schools and universities cost, or even more narrowly, how much governments spend on schools and universities.

Expenditure reported should represent the value of educational expenditure and of capital assets **acquired or created during the year** in question regardless of whether they were financed from current revenues or by borrowing.

For the purposes of this data collection and in order to define educational expenditure in an internationally comparable way the following dimensions are taken into account:

- How much schools and universities cost, or even more narrowly, how much governments spend on schools and universities.
- Whether services provided by educational institutions are purchased or provided inside or outside schools and universities.
- The source of funds. Public, private and international sources of funds should be included.

Figure 1 presents the matrix underlying the reporting for the UOE data collection. In order to determine the coverage of this data collection, educational expenditure first needs to be classified according to the three dimensions explained above:

- Location (inside or outside educational institutions);
- Goods and services; and
- Source of funds.

The coverage of this data collection, as shown in Figure 1, can be summarised as follows:

- Direct public, private and international expenditure on educational institutions;
- Private expenditure on educational goods and services purchased outside educational institutions; plus
- Public subsidies to students for student living costs.

All public educational expenditure is covered, regardless of whether it is spent on institutions or on transfers to private entities, either for living costs or for educational services. In the case of private expenditure, only that directly related to educational goods and services is taken into account.

Figure 1.

| | Educational Institutions | | Outside institutions | |
|-----------------------------|---|----------------------------------|--|--|
| Instructional core services | Public funds | | Subsidised | Private funds (books, materials, extra tuition) |
| | Subsidised private Private funds (tuition fees, other private entities) | | | |
| R&D | Public funds | | | |
| | Private funds (other private entities) | | | |
| Non-instruction | Public funds | | Subsidised private (living costs, transport, ...) | |
| | Ancillary services: (meals, transport to schools, housing on the campus) | | | |
| | Subsidised private Private funds (fees for services) | | | Private funds |
| Public funds | | Private funds (net of subsidies) | Public subsidies to private entities | |
| | Expenditure not within the scope of this data collection | | | |

The rows in Figure 1 reflect the different goods and services provided to students or purchased by students.

- The first row, labelled "instructional core services", includes all expenditure that is directly related to instruction and education. This should cover all expenditure on teachers, school buildings, teaching materials, books, tuition outside schools, and administration of schools.
- The second row, labelled "R&D" (Research and Development) covers all expenditure related to R&D. For the purposes of the education indicators, only R&D carried out in educational institutions needs to be taken into account. This category normally applies only to the tertiary sector.
- The third row labelled "non-instruction", covers all expenditure broadly related to student living costs.

The columns in Figure 1 reflect the different service providers. Service providers are separated into "educational institutions" and "other".

- The first column, "educational institutions", covers expenditure on educational institutions. Educational institutions include instructional institutions and non-instructional institutions, such as ministries, local authorities and student unions.
- The second column, "outside institutions", covers expenditure on educational services purchased outside institutions, e.g. books, computers, external tuition, etc. It also deals with student living costs and costs of student transport not provided by institutions.

4. CONCEPTS, DEFINITIONS AND CLASSIFICATIONS

4.1. LEVELS OF EDUCATION (ISCED CLASSIFICATION)

ISCED (International Standard Classification of Education) is a classification set up by UNESCO in 1976. It is an instrument suitable for compiling statistics on education internationally. It covers two cross-classification variables: levels and fields of education with the complementary dimensions of general/vocational/pre-vocational orientation and educational/labour market destination. The current version, ISCED 97² was implemented, in EU countries, for the first time, for the collection of data from the school year 1997/98. The change in the ISCED classification has affected the comparability of chronological series, especially for level 3 (upper secondary education) and for level 5 (tertiary education). ISCED 97 introduced a new level - level 4: post-secondary non-tertiary education (previously included in ISCED levels 3 and 5). ISCED 97 level 6 only relates to Ph.D. or doctoral studies. ISCED 97 distinguishes seven levels of education.

Empirically, ISCED assumes that several criteria exist which can help to allocate education programmes to levels of education. Depending on the level and type of education concerned, there is a need to establish a hierarchical ranking system between main and subsidiary criteria (typical entrance qualification, minimum entrance requirement, minimum age, staff qualification, etc.). As the complementary dimensions orientation and destination are not used in the financial table only the broad levels are described below:

Level 0: Pre-primary education

Pre-primary education is defined as the initial stage of organised instruction. It is school- or centre-based and is designed for children aged at least three years.

Level 1: Primary education

This level begins between four and seven years of age, is compulsory in all countries and generally lasts from five to six years.

Level 2: Lower secondary education

It continues the basic programmes of the primary level, although teaching is typically more subject-focused. Usually, the end of this level coincides with the end of compulsory education.

Level 3: Upper secondary education

This level generally begins at the end of compulsory education. The entrance age is typically 15 or 16 years. Entrance qualifications (end of compulsory education) and other minimum entry requirements are usually needed. Instruction is often more subject-oriented than at ISCED level 2. The typical duration of ISCED level 3 varies from two to five years.

Level 4: Post-secondary non-tertiary education

These programmes straddle the boundary between upper secondary and tertiary education. They serve to broaden the knowledge of ISCED level 3 graduates. Typical examples are programmes designed to prepare students for studies at level 5 or programmes designed to prepare students for direct labour market entry.

² http://portal.unesco.org/uis/ev.php?URL_ID=2867&URL_DO=DO_TOPIC&URL_SECTION=201

Level 5: Tertiary education (first stage)

Entry to these programmes normally requires the successful completion of ISCED level 3 or 4. This level includes tertiary programmes with academic orientation (type A) which are largely theoretically based and tertiary programmes with occupation orientation (type B) which are typically shorter than type A programmes and geared for entry into the labour market.

Level 6: Tertiary education (second stage)

This level is reserved for tertiary studies that lead to an advanced research qualification (Ph.D. or doctorate).

A mapping of national educational programmes to ISCED levels is available at the address:

http://forum.europa.eu.int/Public/irc/dsis/edtcslibrary?l=/public/unesco_collection/programmes_isced97

This mapping is updated annually since 2001 as an integral part of the UOE data collection.

4.2. EDUCATIONAL INSTITUTIONS

Educational institutions are defined as entities that provide instructional services to individuals or education-related services to individuals and other educational institutions. Whether or not an entity qualifies as an educational institution is not contingent upon which public authority (if any) has responsibility for it.

Educational institutions are subdivided into:

- *Instructional Educational Institutions* (e.g. schools, universities etc.) and
- *Non-Instructional Educational Institutions* (e.g. Ministry of Education).

The term "*instructional*" is used to imply the direct provision of teaching and learning. *Non-Instructional Educational Institutions* are of special importance for comparable coverage of the data on educational finance and include the following entities:

- *Entities administering educational institutions* include institutions such as national, state, and provincial ministries or departments of education; other bodies that administer education at various levels of government (e.g. administrative offices of local education authorities and education officers of municipalities); and analogous bodies in the private sector (e.g. diocesan offices that administer Catholic schools, and agencies administering admissions to universities).
- *Entities providing support services* to other educational institutions include central agencies responsible for the remuneration of staff or pension payments and institutions that provide educational support and materials as well as operation and maintenance services for buildings. These are commonly part of the general-purpose units of public authorities.
- *Entities providing ancillary services* cover separate organisations that provide such education-related services as vocational and psychological counselling, placement, transportation of students, and student meals and housing.

- *Institutions administering student loan or scholarship programmes* see their total volume of transfers to students reported as loans or grants, while the administrative costs of the educational institutions administering such programmes should be reported as expenditure on educational institutions.
- *Entities performing curriculum development, testing, educational research and educational policy analysis* are classified as educational institutions.

INCLUDED:

- Instruction (i.e., teaching);
- Educational goods (books, materials, etc) provided by institutions;
- Training of apprentices and other participants in mixed school and work-based educational programmes at the workplace.
- Administration;
- Capital expenditure and rent;
- Student transportation, school meals, student housing, boarding;
- Guidance, student health services, special educational needs;
- Services for the general public provided by educational institutions;
- Educational research and curriculum development;
- Research and development performed at higher education institutions.

EXCLUDED:

- Child care or day care provided by schools and other instructional institutions,
- Expenditure on educational activities outside the scope of the UOE data collection (e.g. private language courses, continuous education),
- Teaching hospitals,
- Debt servicing³,
- Student living costs **that are not subsidised** by public and private scholarships, grants or loans,
- ANY foregone earning,
- Adult education in particular all evening courses provided by schools or universities for adults that are rather to be classified as leisure courses and fall not under the scope of the UOE data collection.

BUT:

For adult education that is defined as "similar to regular education" (e.g. the German Abendgymnasium where adults can make up for their Abitur) expenditure should be included.

4.3. PUBLIC AND PRIVATE EDUCATIONAL INSTITUTIONS

Educational institutions are classified as either public or private according to whether a public agency or a private entity has the ultimate power to make decisions concerning the institution's affairs.

A **public** institution:

- is controlled and managed directly by a public education authority or agency or,

³ Information on debt services is collected in table FINANCESUP2

- is controlled and managed either by a government agency directly or by a governing body (Council, Committee etc.), most of whose members are appointed by a public authority or elected by public franchise.

A **private** institution is controlled and managed by a non-governmental organisation (e.g. a Church, Trade Union or business enterprise), or if its Governing Board consists mostly of members not selected by a public agency. Private institutions are distinguished between "**government-dependent**" and "**independent**". These terms refer only to the degree of a private institution's dependence on funding from government sources; they do not refer to the degree of government direction or regulation (see below).

A **government-dependent private** institution is one that receives **more than 50 %** of its core funding from government agencies. Institutions should also be classified as government dependent if their **teaching personnel are paid by a government agency** (either directly or through government). Tuition fees and other fees paid to institutions by students should not be considered government funds, even if the fees are financed by government scholarships or loans to the students or households. In some instances, however, financial aid to students may be primarily an indirect method of channelling general government support to the institutions.

An **independent private** institution is one that receives **less than 50 %** of its core funding from government agencies.

"**Core funding**" refers to the funds that support the basic educational services of the institutions. It does not include:

- funds provided specifically for research projects,
- payments for services purchased or contracted by private organisations, or
- fees and subsidies received for ancillary services, such as lodging and meals.

Remarks:

- i. Ultimate management control*: In practice the management of schools may be shared between public and private bodies in such a way that composition of a school governing board may not be a critical factor. In general the question of who has the ultimate management control over an institution is decided with reference to the power (a) to determine the general activity of the school and (b) to appoint the officers managing the school. Therefore the above recommendation is intended only as a practical guideline.
- ii. Source of funding*: The extent to which an institution receives its funding from public or private sources does not determine the classification status of the institution. It is possible, for example, for a privately managed school to obtain all of its funding from public sources and for a publicly controlled institution to derive most of its funds from tuition fees paid by households.
- iii. Ownership*. The issue of whether or not a public or private body owns the buildings and site of a school is not crucial to the classification status. The term "ownership" may refer to the ownership of school buildings and site, or alternatively ownership of the institution in the sense of ultimate management control. Only in the latter sense is ownership a relevant concept in classifying institutions.

- iv. Publicly regulated and publicly funded private schools. The extent of the regulation or control which public authorities exercise over privately managed but publicly funded schools should not in general affect their classification provided that they are ultimately subject to private control.

This regulation may extend to areas such as:

- curriculum,
- staffing appointments,
- admissions policies, etc.

In practice, problems of classification may arise in cases where the extent of regulation is **equivalent** to that of publicly controlled schools.

This may especially be the case at tertiary level where institutions may be autonomous and self-governing but subject to considerable public control. Control over such functions as:

- the selection and dismissal of staff,
- the setting of curricula,
- the examination and testing of students, and
- the admission of students

may be shared between a public authority and a Governing Board. It is not uncommon for private schools in many countries to be required to teach a national curriculum and be subject to more or less the same regulations as public schools, in return for public funding of these schools.

- v. Legal basis: In the case of some institutions, a legal basis for its foundation may exist in a Public Charter, Deed of Trust, or even legislation enacted by Parliament. In general, the legal instrument on which the institution is founded affects its classification status only to the extent that such a legal instrument enables a public authority to exercise ultimate authority or control over the institution. The issue of public recognition or licensing of private schools should not be confused with the issue of overall control.

Difficult cases:

- Public authorities in many countries lay down minimum conditions for private schools (both Government-Dependent and Independent) in relation to curriculum or qualifications of staff.
- Some countries have autonomous, self-governing universities, nonetheless owned and managed by self-perpetuating governing boards made up of private members, that are publicly chartered and considered to be performing a "public" function.
- A public agency may have granted so much educational and fiscal autonomy to individual schools (sometimes vesting authority in school governing boards composed of private members) that few significant elements of public control or governance remain.
- In still other cases, the degree of public regulation of nominally privately owned and managed institutions may be so great that few vestiges of private decision-making authority remain.

5. DIFFICULT CASES

The chapter "difficult cases" gives some general background information about what to keep in mind when dealing with such cases. Specific technical explanations are given later in this guide in the corresponding sections of questionnaires Finance1 and 2.

5.1. EXPENDITURE ON RETIREMENT

Inconsistency in reporting the costs of pension programmes has created problems in the past in the comparison of educational expenditure between countries.

Three different type of pension systems exist:

- In a fully funded, contributory pension system, the current employer contribution to the pension fund is the appropriate amount to report as expenditure on retirement.
- In a completely unfunded ("pay as you go") retirement system, of the type used to provide pensions for civil servants in many countries, the expenditure on retirement must be estimated or imputed.
- In cases where employers contribute to a retirement system but the contributions are inadequate to cover the full costs of future pensions, retirement expenditure is the sum of actual employers (or third party) contributions and the imputed contribution necessary to cover the projected funding gap.

Expenditure on retirement (pension schemes) means *actual* or *imputed* expenditure by employers or third parties (e.g. social security, pension agencies or finance ministries) to finance retirement benefits for **current** educational personnel. Pension contributions made by the employees themselves, or deducted from their gross salaries **are excluded** as they are already included in the employer' contributions.

Note that the amount currently being paid in pensions to **former** employees who have already retired is not the desired measure of retirement expenditure, although this amount may be relevant in order to project the retirement costs of persons currently employed.

The System of National Accounts 1993 (SNA93) as well as the European System of Accounts (ESA95) for EU countries can be used as a guideline for reporting the imputed social contributions such as retirement expenditure:

Basically, these guidelines are derived from the ESA95 manual of the National Accounts (for further information have a look at the section imputed social contribution (see ESA95, p.80-81):

- Some employers provide social benefits themselves directly to their employees, former employees or dependants out of their own resources without involving an insurance enterprise or autonomous pension fund, and without creating a special fund or segregated reserve for the purpose. In this situation, existing employees may be considered as being protected against various specified needs, or circumstances, even though no payments are being made to cover them. Remuneration should therefore be imputed for such employees equal in value to the amount of social contributions that would be needed to secure the de facto entitlements to the social benefits they accumulate. These amounts depend not only on the levels of the benefits currently payable but also on the ways in which employers' liabilities under such schemes are likely to evolve in the future as a result of factors such as expected changes in the numbers, age distribution and life expectancies of their present and previous employees. Thus, the values that should be imputed for the contribution ought, in principle, to be based on the same kind of actuarial considerations that determine the levels of premiums charged by insurance enterprises.
- In practice, however, it may be difficult to decide how large such imputed contributions should be. The enterprise may make estimates itself, perhaps on the basis of the contributions paid into similar funded schemes, in order to calculate its likely liabilities in the future, and such estimates may be used when available. Otherwise, the only practical alternative may be to use the unfunded social benefits payable by the enterprise during the same accounting period as an estimate of the imputed remuneration that would be needed to cover the imputed contributions. While there are obviously many reasons why the value of the imputed contributions that would be needed may diverge from the unfunded social benefits actually paid in the same period, such as the changing composition and age structure of the enterprise's labour force, the benefits actually paid in the current period may nevertheless provide the best available estimates of the contributions and associated imputed remuneration.

The two steps involved may be summarised as follows:

- (a) Employers are recorded, in the generation of income account, as paying to their existing employees as a component of their compensation an amount, described as imputed social contributions, equal in value to the estimated social contributions that would be needed to provide for the unfunded social benefits to which they become entitled.
- (b) Employees are recorded, in the secondary distribution of income account, as paying back to their employers the same amount of imputed social contributions (as current transfers) as if they were paying them to a separate social insurance scheme.

5.2. RESEARCH AND DEVELOPMENT (R&D)

Inconsistent coverage of expenditure on research and development R&D has proved to be the most significant problem in past comparisons of spending on tertiary education. While some countries have essentially included all R&D expenditures in tertiary spending, others have excluded substantial amounts of separately funded or separately budgeted research. As a result, tertiary expenditure in the latter countries has been understated relative to that in the former.

Therefore, countries should **include** in tables FINANCE-1 and FINANCE-2 **all expenditure on research performed at universities and other institutions of tertiary education**, regardless of whether the research is funded from general institutional funds or through separate grants or contracts from public or private sponsors. This includes all research institutes and experimental stations operating under the direct control of, or administered by, or associated with, higher education institutions.

Note that, as a general rule the UOE data collection should cover all R&D that is covered as Higher Education R&D (HERD) in the OECD/DSTI data collection and in the corresponding Eurostat data collection. Decisions on inclusion or exclusion should be made on the basis of the Frascati Manual.

5.3. ANCILLARY SERVICES

Expenditure on ancillary services poses a special problem for international comparability because countries differ with respect to:

- which ancillary services their institutions provide,
- whether, or to what degree, expenditure on ancillary services is included in statistics on educational spending.

The purpose of collecting **separate data on expenditure for ancillary services and its sources** is, first, to determine what each country has included and, second, **to permit international comparisons of education spending net of ancillary services outlays**.

"Ancillary services" are services provided by educational institutions that are peripheral to the main educational mission.

The two main components of ancillary services are:

- student welfare and
- services for the general public.

Difficult cases:

The classification of some public expenditure is ambiguous, since it may be classified either as ancillary services or as public subsidies to students in-kind.

Example: This applies especially to free transport of students to school. Free transport can be provided to students in the form of **special school buses** (that is clearly an ancillary service) or through free tickets for (local) transport companies. In the case of **free tickets** the question arises whether the (local) transport companies should be classified as non-instructional educational institutions (ancillary service), or **expenditure on tickets** should be classified as subsidies in kind. Expenditure should be classified as subsidies in kind, if it is on free or price-reduced tickets provided to students which are not mainly intended to facilitate the transport to and from schools, but to support students in general. Here the **key criterion for inclusion or exclusion** in the UOE is whether or not they are contingent on the student status.

In exceptional cases special public subsidies to students will be paid to educational institutions as fees for ancillary services, i.e. for lodging, meals, health services, or other welfare services furnished to students by the educational institutions. **Those payments that go to institutions have to be carefully singled out** in order to attribute them as public subsidies to the institutions receiving them.

5.4. EDUCATIONAL EXPENDITURE OF THE WORK BASED COMPONENT OF EDUCATIONAL PROGRAMMES

A number of European countries organise educational programmes with work based components (e.g. apprenticeship programmes, programmes of training in alternation) at the upper secondary and post-secondary non-tertiary level of education. Given the significant amount of private expenditure at the workplace to train participants for apprenticeship programmes in some countries (e.g. up to 1 per cent of GDP in Germany), inconsistent inclusion of this kind of expenditure is a **potential source of severe comparability problems**.

Educational programmes with work based components covered in the UOE data collection are classified into two categories:

- Programmes should be classified as **school-based** if at least 75 per cent of the curriculum is presented in the school environment (covering the whole educational programme) where distance education is included.
- Programmes are classified as **combined school- and work-based** if less than 75 per cent of the curriculum is presented in the school environment or through distance education. The 75 per cent cut-off point should be regarded as a general guideline that may need to be operationalised differently across countries.

Note that:

- The amount of instruction provided in-school should be counted over the whole duration of the programme.
- An institution providing school- and work-based programmes is classified as either public or private according to the sole school-based component.
- Data providers are requested to provide separate data for the school-based and the work-based component of the combined school-and work based programmes for full-time equivalent students enrolled.

EXCLUDE:

Entirely work-based education and training (i.e. with at least a minimum of **90 per cent work-based content** and for which no formal education authority has oversight) should not be covered in this data collection.

6. TABLE FINANCE 1: EDUCATIONAL EXPENDITURE BY SOURCE, TYPE OF TRANSACTION, AND LEVEL OF EDUCATION

6.1. PUBLIC EXPENDITURE (I.E. SOURCE OF FUNDS IN TABLE FINANCE 1: PUBLIC)

Concerning *government (public) sources*, no distinction is made in the classification of public sources between education authorities ("education ministry") and other government agencies.

Table FINANCE-1 recognises three main types of government expenditure on education:

- direct expenditure on educational institutions,
- intergovernmental transfers for education and
- transfers or other payments from governments to households and other private entities.

6.1.1. Levels of government

The sections on government expenditure distinguish between different levels of government. All government sources (apart from international sources) should be classified in three levels:

- Central (national) government (C),
- Regional government (province, state, Land, etc.) (R),
- Local government (municipality, district, commune, etc.) (L).

For EU countries the NUTS99⁴ classification should be used to determine the level of government. This information should also be given in the supporting country explanatory notes.

6.1.2. Direct expenditure on educational institutions (rows C1 to C5, R1 to R5 and L1 to L5)

Direct expenditure on educational institutions by a government may take either of two forms:

- **Purchases** by a government agency **of educational resources** to be used by educational institutions (direct payments of teachers' salaries by a central or regional education ministry, direct payments by a municipality to building contractors for the construction of school buildings and procurement of textbooks by a central or regional authority for subsequent distribution to local authorities or schools).
- **Payments** by a government agency **to educational institutions** that have the responsibility of purchasing educational resources themselves (government appropriation or block grant to a university, which the university then uses to pay staff salaries and to buy other resources, government allocations of funds to fiscally autonomous public schools, government subsidy to private schools; and government payments under contract to private companies conducting educational research).

⁴ The Nomenclature of Territorial Units for Statistics (NUTS) nomenclature serves as a reference for the collection, development and harmonisation of EU regional statistics and for socio-economic analyses of the regions. (web reference for NUTS 99: <http://europa.eu.int/comm/eurostat/ramon/nuts/nuts.htm>)

Note that direct expenditure by central government (C) on public institutions, government-dependent private institutions and independent private institutions should be entered in rows C1, C2 and C3, respectively.

Direct private expenditure for private institutions by central government (row C4) is the sub-total of expenditure for government-dependent and independent private institutions. Countries which have no separate data for government-dependent private institutions, and independent private institutions may enter figures for both types of private institutions combined in row C4.

Expenditure of all three types of institution combined corresponds to the total direct expenditure by central government (row C5).

The same holds true for the regional (R) and local (L) levels of government.

INCLUDE:

Expenditure on retirement.

EXCLUDE:

- Expenditure on servicing debts (i.e. payments of interests on the amounts borrowed for educational purposes and repayments of the principal).
- Tuition fees that the families of students enrolled in public educational institutions are paying to regional or local government rather than directly to the educational institutions **to avoid double counting** as they are included under household payments to institutions.

6.1.3. Direct expenditure designated for capital (rows C5a, R5a and L5a)

Although table FINANCE-1 does not in general distinguish between capital and current expenditure, a set of rows (C5a, R5a, L5a) is reserved to report the proportion of total direct expenditure by each level of government which is "designated for capital".

Note that the concept reflected in these data categories is that the expenditure in question has been explicitly designated, or "earmarked", for capital. Actual capital expenditure (on buildings, equipment, etc.) may exceed the amounts designated for capital if funds not specifically earmarked by governments for capital formation are used to finance capital outlays.

6.1.4. Intergovernmental transfers (rows C7, C8, C9 and R8)

"Intergovernmental transfers" are transfers of funds explicitly designated for education from one level of government to another. Intergovernmental transfers have been defined as net transfers from a *higher* level to a *lower* level of governments. All amounts reported as transfer from one level to another needs to be reported as expenditure at the level of government receiving the funds.

It appears, however, that in a few situations (specifically in the Nordic countries), transfers from local to regional authorities may be greater than transfers from regional to local authorities. Where such situations occur, the resulting net flows of funds should be reported as **negative transfers by the higher-level government**.

Note that double counting must be avoided when transfers at the same level of government occur.

6.1.5. Transfers and payments for education to private entities (rows C10 to C14, R10 to R14 and L10 to L14)

Transfers and payments for education to private entities can be divided into two distinct categories:

- Public subsidies to households (e.g. scholarships and loans to students for tuition fees and student living costs), including those not attributable to household payments for educational institutions, such as subsidies for student living costs.
- Public subsidies to other private entities (e.g. government transfers and certain other payments (mainly subsidies) to other private entities such as commercial companies and non-profit organisations).

EXCLUDE:

Any tax benefits to students or their families, such as tax credits or deductions from taxable income.

Allowances that are independent of the educational status of a child.

6.1.5.1. Public subsidies to households (rows C10 to C12, R10 to R12 and L10 to L12)

The public subsidies offered to households can be classified into four different types:

- scholarships and grants,
- special public subsidies in cash and in kind,
- family allowances or child allowances that are contingent upon student status, and
- student loans.

Classification criteria for scholarships and other grants are summarised in Figure 2.

Figure 2: Classification criteria to distinguish the different types of scholarships and grants:

| Classification criteria | Type of scholarship and other grants to student/household | | |
|-------------------------------------|---|--------------------------------------|---|
| | Grants | Special subsidies | Child or family allowances (contingent on student status) |
| Target group | for specific population | for all | for all |
| For what kind of expenses? | tuition, student living costs | tuition, student living costs | tuition, living costs |
| To whom? | student | provider (money), student (vouchers) | family |
| In cash or in kind? | cash | cash, kind (e.g. vouchers) | cash |
| Do you need to apply for it? | yes | no | yes |

Government scholarships and loans should be attributed to the level of government directly responsible for providing funds to students, even if another level of government ultimately covers some or all of the cost.

Example: if students receive loans from provincial authorities, who in turn are reimbursed fully or partly by the central government, the loans should still be reported as coming from regional (i.e., provincial) governments. The reimbursements of the provinces by central government should be included in intergovernmental transfers from central to regional governments.

6.1.5.1.1. *Scholarships and other grants (rows C10, R10 and L10)*

Three different categories are combined:

a) *Scholarships and grants:*

INCLUDE:

- public scholarships,
- all kinds of similar public grants (e.g. fellowships, awards and bursaries for students).

b) *Special public subsidies in cash and kind:*

Special public subsidies are all those transfers to households that are linked to specific spending by students and are contingent upon the student status.

INCLUDE:

- special subsidies for transport,
- special subsidies for medical expenses,
- special subsidies for books and supplies,
- special subsidies for social and recreational purposes and
- other special subsidies.

c) *Family allowances or child allowances:*

INCLUDE:

That are *contingent upon student status*.

EXCLUDE:

Allowances that **are independent of the educational status**.

6.1.5.1.2. *Student loans (rows C11, R11 and L11)*

Expenditure on public loans to students should be reported on a gross basis - that is, without subtracting or netting out repayments or interest payments from the borrowers (students or households).

The reason is that the gross amount of loans including scholarships and grants, is the relevant variable for the measuring of financial aid to current participants in education. Although interest payments and repayments of the principal by the borrowers would have to be taken into account in order to assess the net cost of student loans to public and private lenders, such payments are not usually made by current students but rather by former students. (In most countries, moreover, loan repayments do not flow to the education authorities, and thus the money is not available to them to cover other educational expenditure.)

INCLUDE:

Public loans to students and/or households (gross amount).

EXCLUDE:

- interest payments and repayment of the principal,
- government subsidy to private lenders of student loans,
- government payments to compensate for defaults under programmes of government-guaranteed private loans.

6.1.5.2. Transfers and payments to other private entities (rows C13, R13 and L13)

Public subsidies to other private entities (e.g. government transfers and certain other payments (mainly subsidies) to other private entities such as commercial companies and non-profit organisations) **including** for example: transfers to business or labour associations that provide adult education with similar content to regular education; subsidies to companies or labour organisations (or associations of such entities) that operate apprenticeship programmes; interest rate subsidies or defaults guarantee payments to private financial institutions that provide student loans.

BUT:

Before payments are classified as transfers to other private entities, it needs to be determined whether the receiving entities should be classified as educational institutions.

For example, non-profit organisations that provide student housing or student meals are most likely to be classified as non-instructional educational institutions and transfer to them consequently as direct expenditure on government-dependent or independent private educational institutions.

Note that government purchases of services from private companies or non-profit organisations (e.g. government payments for research or evaluation performed by private research organisations etc.) should be reported as direct government expenditure on private institutions.

6.1.6. Total expenditure by level of government (rows C20, R20, and L20)

Total expenditure by level of government are gross expenditure figures, which include intergovernmental transfers and other transfer payments and subsidies.

6.1.7. Consolidated educational expenditure by the public sector (all levels of government combined; rows G1 to G20)

Consolidated educational expenditure by the public sector (all levels of government combined) is calculated in rows G1 to G20. A distinction is made between:

- Direct expenditure on educational institutions (rows G1 to G5),
- Direct expenditure designated for capital (row G5a),
- Direct expenditure designated for ancillary services (row G5b),
- Transfers and payments for education to private entities (rows G10 to G14) and
- Total expenditure (row G20).

Note that intergovernmental transfers do not appear in part G of the table because all such transfers are internal to the public sector and are netted out when total public-sector spending on education is calculated.

6.1.7.1. Direct expenditure designated for ancillary services (row G5b)

The table FINANCE-1 distinguishes expenditure on ancillary services by source of funds. The purposes of collecting separate data on expenditure for ancillary services and its sources are:

- First, to determine what each country has included and,
- Second, to permit international comparisons of education spending net of ancillary services outlays.

Basically, ancillary services:

INCLUDE:

- Student welfare services:
 - At ISCED levels 0-3: student welfare services are such things as meals, school health services, and transportation to and from school.
 - At the tertiary level, they include halls of residence (dormitories), dining halls, child care for **children of students enrolled in tertiary education institutions** and health care.
- Services for the general public (e.g. museums, radio and television broadcasting, sports, and recreational or cultural programmes etc.).

EXCLUDE:

Day or evening child care provided by pre-primary and primary institutions as an ancillary service should be excluded.

Public expenditure designated for ancillary services should be reported in row G5b. Note that the concept reflected in this category is that the expenditure in question has been explicitly designated, or "earmarked," for ancillary services. The amounts actually spent for ancillary services may exceed the amounts designated for ancillary services by public and other private sources plus fees paid by households in cases where funds not specifically earmarked by governments are used to finance ancillary services.

Consolidated transfers and payments for education by the public sector (all levels of education combined) to private entities is calculated in rows G10 to G14. A distinction is made between:

- Scholarships and other grants to students/households (row G10),
 - Public grants attributable for tuition fees to educational institutions (row G10a),
 - Public grants **NOT** attributable for tuition fees to educational institutions (row G10b),
- Student loans (row G11) and
- Transfers and payments to other private entities (row G13).

6.1.7.2. Public grants attributable for tuition fees to educational institutions (row G10a)

Some subsidies (e.g. grants for payments of tuition fees and other fees to educational institutions, special subsidies for **study abroad** (only tuition costs)) and many grants are clearly earmarked to cover tuition or other fees paid to institutions. They should be reported in row G10a.

6.1.7.3. Public grants NOT attributable for tuition fees to educational institutions (row G10b)

Other subsidies that can be clearly identified as expenditure other than on educational institutions should be reported in row G10b. These are:

- specific subsidies in cash and kind NOT attributable for tuition fees,
- all subsidies to students not obliged to pay for tuition.

Difficult cases:

Subsidies for general purposes can be used for tuition fees or other expenditure. In these cases, countries should estimate what proportion of these subsidies should be attributed to payments for tuition and which not.

6.1.8. Funds from international agencies and other foreign sources (rows F1 to F20)

Two types of funds from international organisations can be distinguished:

- Funds from international sources paid to governments and
- International funds paid directly to educational institutions.

International funds consist of funds from public multilateral organisations for development aid to education. These organisations include multilateral development banks (the World Bank and regional development banks), the United Nations agencies and other intergovernmental organisations, bilateral development co-operation government agencies and international NGO agencies established in the receiving country. International funds also include other foreign grants for R&D at tertiary institutions.

Note that the UOE tables on finance include all expenditure in the year of reference, regardless of whether the expenditure was financed from current revenue or by borrowing. BUT, repayments to international organisations should not be included.

6.2. PRIVATE EXPENDITURE (I.E. SOURCE OF FUNDS IN TABLE FINANCE 1: PRIVATE)

The tables recognise two private sources of education funds:

- **Households** (students and their families)and
- **Other private entities** (private businesses and non-profit organisations, including religious organisations, charitable organisations, and business and labour associations). Expenditure by private companies on the work-based element of school and work-based training of apprentices and students is included.

6.2.1. Expenditure of households

Households contribute to the living expenses of pupils and students. In general, the living expenses of students - costs of housing, meals, clothing, recreation, etc. - are **excluded**.

Exception:

- Although the student living costs themselves are not to be taken into account, transfers to households and students (public and private scholarships, grants, or loans) need to be **included**.
- Fees on ancillary services furnished by educational institutions and
- Costs borne by private households for the purchase of educational goods and services should be included.

6.2.1.1. Payments to educational institutions (rows H1 to H5)

In most countries, **fees** paid to educational institutions represent the main form of direct household expenditure on education.

These consist of:

- tuition fees,
- other fees charged for educational services (e.g. registration or laboratory fees and charges for teaching materials) and,
- fees paid for welfare services that are furnished to students by the educational institutions (e.g. lodging, meals, health services, etc.).

Table Finance1 provides separate rows (H1, H2 and H3) to report total student and household payments to public institutions, government-dependent private institutions, and independent private institutions respectively. In row H4 (the sub-total for the two types of private institutions), countries that have no separate data for government-dependent and independent private institutions may enter figures for both types of private institutions combined. Row H5 is simply the total of rows H1, H2 and H3 or, equivalently, H1 plus H4.

Note that:

- Payments from students and households to institutions should be reported as **net amounts** - that is, after subtracting any scholarships or other forms of financial aid (such as reductions in tuition fees or waivers of fees) provided to students by the educational institutions themselves.
- Scholarships and other financial aid to students from governments or other private entities should not be netted out, even if such aid is administered by, or passed through, the institutions.

INCLUDE:

Tuition fees that the families of students enrolled in public educational institutions are paying to regional or local government rather than directly to the educational institutions

BUT, in order to avoid double counting of such payments, the tuition fees received by governments should not be counted as part of government expenditure on the institutions in question. In the example given above, the tuition fee paid by an upper secondary student to the municipality should be counted only as student/household tuition fee paid to a public institution. It should not also be counted as part of the municipality's expenditure on upper secondary schools.

6.2.1.2. Fees paid to institutions for ancillary services (row H5b):

Private fees on ancillary services, which are already included in rows H1 to H5, should be reported separately in row H5b.

6.2.1.3. Payments for other services and goods purchased other than by educational institutions (rows H15 to H18)

Outside educational institutions, expenditure on educational services and goods is limited to what educational institutions or the educational system impose on students or households (i.e. which goods and services do a household explicitly or implicitly have to purchase to be able to attend an educational institution?).

Educational goods purchased outside institutions should include books not supplied by educational institutions, school supplies, paper, school uniforms, athletic equipment, calculators and computers.

Educational goods can be distinguished between:

- Those directly or indirectly imposed by institutions,
- Those not requested by institutions.

6.2.1.3.1- Payments on goods requested directly or indirectly by educational institutions, i.e. purchasing IMPOSED by institutions (row H15)

Expenditure on educational goods purchased outside institutions, which are directly or indirectly imposed by institutions to participate in the programmes.

Examples are:

- Books not supplied by educational institutions,
- School supplies, paper,
- School uniforms,
- Athletic equipment,
- Calculators etc.

6.2.1.3.2 *Payments on goods not directly needed for participation, purchasing NOT imposed by educational institutions (row H16)*

Expenditure by households on educational goods not requested by institutions, but bought by households with the intention to support learning in UOE type education. Here the criterion is the perception of the households on the purpose for purchasing the goods (i.e. goods purchased by the household for educational matters).

Examples are:

- Additional books,
- Computer,
- Learning software to be used at home etc.

6.2.1.3.3 *Payments for private tutoring (row H17)*

Educational services purchased outside institutions will mainly consist of **private expenditure on private tutoring outside school**. A clear linkage to the UOE programmes students participate in should be given. Outside school tuition should be restricted to tuition intended to support the participation in programmes that fall under the scope of the UOE.

EXCLUDE:

Expenditure on courses that are not related to the UOE programmes that students participate in (e.g. language courses of languages not instructed at school).

Note that expenditure on educational goods and services purchased outside institutions is typically measured by **Household Budget Surveys**. Therefore, the definition of goods and services needs to match that in the national survey instrument.

Fees that students are required to pay to institutions for such things as laboratory materials and art supplies should not be reported as educational goods purchased outside institutions but should be **included** in rows H1, H2, and H3 (and in the corresponding rows in FINANCE-2).

6.2.2. Expenditure of other private entities

The table allows for two types of expenditure by other private entities:

- Direct payments to educational institutions and
- Financial aid to students or households.

6.2.2.1 Payments to educational institutions (rows E1 to E5)

Payments to educational institutions are issued by other private entities and directly transferred to educational institutions.

They are classified by type of institution:

- Payments to public institutions (row E1),
- Payments to government-dependent private institutions (row E2),
- Payments to government-independent private institutions (row E3),

They **include** such things as:

- contributions or subsidies to vocational and technical schools by business or labour organisations,
- payments by private companies to universities under contracts for research, training, or other services,
- grants to educational institutions from non-profit organisations, such as private foundations,
- charitable donations to educational institutions (other than from households),
- rents paid by private organisations; and earnings from private endowment funds, and
- expenditure by private employers on the training of apprentices and other participants in the work-based part of educational programmes. It should be included as expenditure of other private entities to independent private institutions (row E3), independent of the type of institutions in which the school-based part of the programme takes place.
- public subsidies to other private entities for the provision of training at the workplace (already reported in rows C13, R13 and L13) should be included as well in rows E3 and E5a as spending by other private entities.

6.2.2.2 Payments of private enterprises for specified educational activities (row E5a)

Because of the scale of expenditure of private companies in some countries on the work-based element of school and work-based training of apprentices and students, a special row (E5a) has been added to table FINANCE-1 to distinguish this expenditure from other expenditure of private entities other than households. Expenditure on these programmes should be limited to expenditure on training per se.

INCLUDE:

- Salaries and other compensation of instructors and other personnel,
- Costs of instructional materials and equipment.

EXCLUDE:

Salaries or other compensation paid to students or apprentices.

6.2.2.3 Fees paid to institutions for ancillary services (row E5b)

Expenditure for ancillary services paid by other private entities to educational institutions shall be included in row E5b.

6.2.2.4 Financial aid to students (rows E10 to E12)

Scholarships and other grants provided to students by other private entities should be reported in *row E10*. These include scholarships provided by businesses and religious or other non-profit organisations.

INCLUDE in row E11:

- Student loans from banks and other private lenders,
- Loans, reported as gross amounts, from private institutions to students (even if such loans are guaranteed or subsidised by government, or made through programmes of private lending organised by the government).

Total private financial aid to students (scholarships plus loans) should be reported in row *E12*.

Note that public subsidies related to private loans that are guaranteed or subsidised by the government, or made through programmes of private lending organised by the government, are reported as public subsidies to other private entities in row *G13*.

6.2.3. Total private expenditure (rows P1 to P20)

Total expenditure by the private sector, consisting of expenditure by students and households and expenditure by other private entities, should be reported in part P of the table.

They are classified by type of institution:

- Payments to public institutions (row P1),
- Payments to government-dependent private institutions (row P2),
- Payments to government-independent private institutions (row P3),

Rows P1, P2 and P3 (payments to educational institutions) are the sums of payments to institutions reported in parts H and E of the table (e.g. $P1 = H1 + E1$). P4 is the sub-total of P2 and P3. P5, the sum of P1, P2 and P3, or equivalently, $P1 + P4$, gives the total of private-sector payments to all three types of educational institutions.

Household payments other than to educational institutions (H18) represent the only other element of total private expenditure. Total private education expenditure, row P20, is the sum of P5 and H18.

Note that private expenditure on financial aid to students does not appear in Part P because **such financial aid is internal** to the private sector and has been netted out in calculating total private spending.

6.3. TOTAL EDUCATIONAL EXPENDITURE FROM ALL SOURCES (ROWS N1 TO N20)

Total educational expenditure from all sources - public, private, and international - should be reported in part N of the table.

Again they are classified by type of institution:

- Payments to public institutions (row N1),
- Payments to government-dependent private institutions (row N2),
- Payments to government-independent private institutions (row N3),

Rows N1, N2 and N3, expenditure on educational institutions, are the sums of payments to institutions reported in parts G, F and P of the table.

For example, $N1 = G1 + F1 + P1$. N4 is the sub-total of N2 and N3. N5, the sum of N1, N2 and N3 or equivalently, $N1 + N4$, is total expenditure on all types of educational institutions from all funding sources combined.

The only other element of total educational spending is household payments other than to educational institutions (H18). Total educational expenditure, row N20, is the sum of N5 and H18.

Note that the total expenditure shown for public, government-dependent private, and independent private educational institutions **in rows N1, N2, and N3 of table FINANCE-1 should correspond, to the rows X20, Y20 and Z20 respectively shown in table FINANCE-2.**

7. TABLE FINANCE 2: EDUCATIONAL EXPENDITURE BY NATURE, RESOURCE CATEGORY, AND LEVEL OF EDUCATION

In table FINANCE 2 the expenditure is classified by resource categories and by type of institutions, without regard to sources of funds (whether they are public or private).

This table has separate, identically structured sections to report expenditure by:

- Public institutions (*rows XI to X30*),
- Government-dependent private institutions (*rows YI to Y30*), and
- Independent private institutions (*rows ZI to Z30*).

How to classify the institutions by type is explained in the section "public and private institutions".

Note that the expression "expenditure by or on, ... institutions" **is used to make clear that both expenditure by the institutions themselves** (e.g. salaries paid by a fiscally autonomous university) **and expenditure by governments on, or on behalf of, the institutions** (e.g. salaries paid by a national education ministry directly to the individual teachers employed in public or private schools) **are included**.

Expenditure is classified into the **resource categories** current and capital expenditure. Current expenditure is then broken down, into expenditure on compensation of personnel, and expenditure on other (non-personnel) resources.

The distinction between current and capital expenditure is the standard one used in national income accounting:

- **Current expenditure (*rows XI to X14*)**
is expenditure on goods and services consumed within the current year, i.e., expenditure that needs to be made recurrently in order to sustain the production of educational services.
- **Capital expenditure (*row X15*)**
is expenditure on assets that last longer than one year. It includes spending on construction, renovation and major repair of buildings and expenditure on new or replacement equipment.

Note that the capital expenditure reported in this table should represent the value of educational capital assets acquired or created during the year in question - that is, the *amount of capital formation* - regardless of whether the capital expenditure was financed from current revenue or by borrowing.

Separate sections provide rows for identification of any expenditure on ancillary services included in current and capital spending. Expenditure on ancillary services is reported as well, in order to allow for the calculation of **net expenditure per student**.

Debt servicing is **excluded** (neither interest payments nor repayments of the principal should be counted as part of capital or current spending).

7.1. EXPENDITURE ON COMPENSATION OF PERSONNEL (ROWS A6, X1 TO X9, Y1 TO Y9, Z1 TO Z6)

Expenditure on compensation of personnel (*rows A6, X6, Y6 and Z6*) is classified in two ways:

- by type of personnel (*rows X1, X5, Y1, Y5, Z1, Z5*) and,
- by type of compensation (*rows X7 to X9, Y7 to Y9*).

7.1.1. Expenditure on compensation of personnel by type of personnel

Teachers (*rows X1, Y1 and Z1*): include personnel who participate directly in the instruction of students: The full compensation of full-time teachers plus appropriate portions of the compensation of staff who teach part-time are reported.

Non-teaching staff (*X5, Y5 and Z5*): include in addition of headteachers and other administrators of schools, supervisors, counsellors, school psychologists, school health personnel, librarians or educational media specialists, curriculum developers, inspectors, educational administrators at the local, regional, and national level, clerical personnel, building operations and maintenance staff, security personnel, transportation workers, food service workers, etc.

7.1.2. Expenditure on compensation of personnel by type of compensation (all types of personnel combined)

Salaries: means the gross salaries of educational personnel, before deduction of taxes, contributions for retirement or health care plans, and other contributions or premiums for social insurance or other purposes.

Expenditure on retirement (*pension schemes*): means actual or imputed expenditure by employers or third parties to finance retirement benefits for current educational personnel. This expenditure does not include pension contributions made by the employees themselves, or deducted from their gross salaries. The reference to third parties is included to cover situations in which costs of retirement are not borne by the education authorities directly but rather by other public authorities, such as social security or pension agencies or finance ministries. These amounts should be measured as specified above (see the section expenditure on retirement under the chapter difficult cases).

Expenditure on other non-salary compensation: includes spending by employers or third parties on employee benefits other than pensions. These benefits may include such things as health care or health insurance, disability insurance, unemployment compensation, maternity and childcare benefits, other forms of social insurance, non-cash supplements (e.g. free or subsidised housing), free or subsidised child care, etc.

7.2. CURRENT EXPENDITURE OTHER THAN COMPENSATION OF PERSONNEL (ROWS A13, X13, Y13, Z13)

This type of current expenditure includes the following categories:

- **Expenditure on contracted and purchased services** is expenditure on services obtained from outside providers, as opposed to services produced by the education authorities or educational institutions themselves using their own personnel. The services most commonly obtained under contracts are support services, such as maintenance of school buildings, and ancillary services, such as preparation of meals for students. **Rents** paid for school buildings and other facilities should also be included in this category. In a few rare cases, the educational authorities may even contract out teaching services by engaging a private company to operate certain schools. The providers of contracted services may be private companies or public agencies.
- **Expenditure on other resources** covers the purchase of other resources (such as teaching and learning materials, other materials and supplies, items of equipment not classified as capital, fuel, electricity, telecommunications, travel expenses, and insurance).
- **Required payments other than expenditure on educational resources.** (For example the property taxes that educational institutions are required to pay in some countries).

Note that financial aid to students **is not included** in Finance 2 **UNLESS it is provided by the institution's own funds** in form of a reduction in tuition fees or waivers of fees **and it exceeds household payments to institutions** (see section payments to educational institutions).

7.3. ADJUSTMENTS FOR CHANGES IN FUND BALANCES (ROWS A21, X21, Y21, Z21)

The total funds received by educational institutions from all sources may not be precisely equal to total expenditure in the reference period. This is because the institutions have either added to or reduced their fund balances during the period in question. Adjustments for changes in fund balances are reported in rows X21, Y21 and Z21 (a reduction is entered as a negative amount).

8. CONCLUDING REMARKS

This short user guide is reflecting the scope, definitions, concepts and classifications of the UOE data collection on educational expenditure statistics that are applied based on agreements between the UIS, OECD, EUROSTAT and the participating countries. These agreements may change in a near future as participating countries and international organisations are intensively working to further improve the comparability of the educational expenditure statistics by upgrading the methodology. Furthermore, there is a time lag between the moment when a new methodology is adopted and its implementation by the participating countries. Therefore, there are many breaks in series and as a result data are often not comparable over time.

Eurostat is planning to work on three main issues to further improve the comparability of the data both across countries and in particular also across time. One milestone will be the development of country profiles giving more background information on the financing of education systems for European countries and on the level to which countries have already implemented the agreed UOE definitions into their data submissions.

Another step will be to explore how results from the Households Budget Surveys may be used to gather some information on what the private households are spending for educational goods and services.

Finally, a comparative analysis of the methodology of the UOE data collection with that followed by the National Accounts within the framework of ESA 95 will permit to further harmonise the UOE definitions and will contribute to close some data gaps.

Luxembourg, May 2003

Annex

The UOE Data Collection

- Tables -

| SOURCE OF FUNDS AND TYPE OF TRANSACTION | | Pre-primary (ISC 0) | Primary (ISC 1) | Lower Secondary (ISC 2) | Upper Secondary (ISC 3) | Primary + Secondary (ISC 123) | Post secondary, non-tertiary (ISC 4) | (ISC 5B) | (ISC 5A/6) | All tertiary (ISC 5/6) | Not Allocated by Level | Total All Levels |
|---|--|------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------------|---|----------|------------|---------------------------|---------------------------|---------------------|
| | | 1 | 2 | 3 | 4 | 5 (2+3+4) | 6 | 7 | 8 | 9 (7+8) | 10 | 11 (1+5+6+9+10) |
| GOVERNMENT EXPENDITURE | | | | | | | | | | | | |
| CENTRAL GOVERNMENT EXPENDITURE | | | | | | | | | | | | |
| Direct expenditure for educational institutions | | | | | | | | | | | | |
| C1 | Direct expenditure for public institutions | | | | | 0 | | | | 0 | a | 0 |
| C2 | Direct expenditure for government-dependent private institutions | | | | | 0 | | | | 0 | a | 0 |
| C3 | Direct expenditure for independent private institutions | | | | | 0 | | | | 0 | a | 0 |
| C4 | Subtotal: Direct expenditure for private institutions (C2+C3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C5 | Total: Direct expenditure for all types of institutions (C1+C4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C5a | (of which direct expenditure designated for capital) | | | | | 0 | | | | 0 | a | 0 |
| Intergovernmental transfers for education | | | | | | | | | | | | |
| C7 | Transfers to regional governments (net) | | | | | 0 | | | | 0 | a | 0 |
| C8 | Transfers to local governments (net) | | | | | 0 | | | | 0 | a | 0 |
| C9 | Total: Intergovernmental transfers (C7+C8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers and payments for education to private entities | | | | | | | | | | | | |
| C10 | Scholarships and other grants to students/households | | | | | 0 | | | | 0 | a | 0 |
| C11 | Student loans | | | | | 0 | | | | 0 | a | 0 |
| C12 | Total: Financial aid to students (C10+C11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C13 | Transfers and payments to other private entities | | | | | 0 | | | | 0 | a | 0 |
| C14 | Total: Transfers and payments to the private sector (C12+C13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C20 | Total: Central government expenditure for education (C5+C9+C14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REGIONAL GOVERNMENT EXPENDITURE | | | | | | | | | | | | |
| Direct expenditure for educational institutions | | | | | | | | | | | | |
| R1 | Direct expenditure for public institutions | | | | | 0 | | | | 0 | a | 0 |
| R2 | Direct expenditure for government-dependent private institutions | | | | | 0 | | | | 0 | a | 0 |
| R3 | Direct expenditure for independent private institutions | | | | | 0 | | | | 0 | a | 0 |
| R4 | Subtotal: Direct expenditure for private institutions (R2+R3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R5 | Total: Direct expenditure for all types of institutions (R1+R4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R5a | (of which: direct expenditure designated for capital) | | | | | 0 | | | | 0 | a | 0 |
| Intergovernmental transfers for education | | | | | | | | | | | | |
| R8 | Transfers to local governments (net) | | | | | 0 | | | | 0 | a | 0 |
| Transfers and payments for education to private entities | | | | | | | | | | | | |
| R10 | Scholarships and other grants to students/households | | | | | 0 | | | | 0 | a | 0 |
| R11 | Student loans | | | | | 0 | | | | 0 | a | 0 |
| R12 | Total: Financial aid to students (R10+R11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R13 | Transfers and payments to other private entities | | | | | 0 | | | | 0 | a | 0 |
| R14 | Total: Transfers and payments to the private sector (R12+R13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R20 | Total: Regional government expenditure for education (R5+R8+R14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Pre-primary | Primary | Lower Secondary | Upper Secondary | Primary + Secondary | Post secondary, non-tertiary | | | All tertiary | Not Allocated by Level | Total All Levels |
|--|--|-------------|---------|-----------------|-----------------|---------------------|------------------------------|----------|------------|--------------|------------------------|------------------|
| SOURCE OF FUNDS AND TYPE OF TRANSACTION | | (ISC 0) | (ISC 1) | (ISC 2) | (ISC 3) | (ISC 123) | (ISC 4) | (ISC 5B) | (ISC 5A/6) | (ISC 5/6) | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | (2+3+4) | | | | (7+8) | | (1+5+6+9+10) |
| LOCAL GOVERNMENT EXPENDITURE | | | | | | | | | | | | |
| Direct expenditure for educational institutions | | | | | | | | | | | | |
| L1 | Direct expenditure for public institutions | | | | | 0 | | | | 0 | a | 0 |
| L2 | Direct expenditure for government-dependent private institutions | | | | | 0 | | | | 0 | a | 0 |
| L3 | Direct expenditure for independent private institutions | | | | | 0 | | | | 0 | a | 0 |
| L4 | Subtotal: Direct expenditure for private institutions (L2+L3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| L5 | Total: Direct expenditure for all types of institutions (L1+L4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| L5a | (of which direct expenditure designated for capital) | | | | | 0 | | | | 0 | a | 0 |
| Transfers and Payments for Education to Private Entities | | | | | | | | | | | | |
| L10 | Scholarships and other grants to students/households | | | | | 0 | | | | 0 | a | 0 |
| L11 | Student Loans | | | | | 0 | | | | 0 | a | 0 |
| L12 | Total: Financial aid to students (L10+L11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| L13 | Transfers and payments to other private entities | | | | | 0 | | | | 0 | a | 0 |
| L14 | Total: Transfers and payments to the private sector (L12+L13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: Local government expenditure for education | | | | | | | | | | | | |
| L20 | Total: Local government expenditure for education (L5+L14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENDITURE OF ALL LEVELS OF GOVERNMENT COMBINED | | | | | | | | | | | | |
| Direct expenditure for educational institutions | | | | | | | | | | | | |
| G1 | Direct expenditure for public institutions (C1+R1+L1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G2 | Direct expenditure for government-dependent private institutions (C2+R2+L2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G3 | Direct expenditure for independent private institutions (C3+R3+L3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G4 | Subtotal: Direct expenditure for private institutions (G2+G3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G5 | Total: Direct expenditure for all types of institutions (G1+G4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G5a | of G5: direct expenditure designated for capital (C5a+R5a+L5a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G5b | of G5: which direct expenditure designated for ancillary services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers and payments for education to private entities | | | | | | | | | | | | |
| G10 | Scholarships and other grants to students/households (C10+R10+L10) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G10a | (Of which: Public grants attributable for tuition fees to educational institutions) | | | | | 0 | | | | 0 | a | 0 |
| G10b | (Of which: Public grants NOT attributable for tuition fees to educational institutions) | | | | | 0 | | | | 0 | a | 0 |
| G11 | Student loans (C11+R11+L11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G12 | Total: Financial aid to students (G10+G11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G13 | Transfers and payments to other private entities (C13+R13+L13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G14 | Total: Transfers and payments to the private sector (G12+G13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All government expenditure | | | | | | | | | | | | |
| G20 | Total: Education expenditure for all levels of government combined (G5+G14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FUNDS FROM INTERNATIONAL AGENCIES AND OTHER FOREIGN SOURCES | | | | | | | | | | | | |
| F1 | International payments direct to public educational institutions | | | | | 0 | | | | 0 | a | 0 |
| F2 | International payments direct to government-dependent private institutions | | | | | 0 | | | | 0 | a | 0 |
| F3 | International payments direct to independent private institutions | | | | | 0 | | | | 0 | a | 0 |
| F4 | Subtotal: International payments direct to private institutions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F5 | Total: International payments direct to all types of institutions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F6 | Transfers from international sources to central government | | | | | 0 | | | | 0 | a | 0 |
| F7 | Transfers from international sources to regional governments | | | | | 0 | | | | 0 | a | 0 |
| F8 | Transfers from international sources to local governments | | | | | 0 | | | | 0 | a | 0 |
| F9 | Total: Transfers from international sources to all level of governments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F20 | Total: Funds received from international sources (F5+F9) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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RowNotes ColumnNotes CellNotes

SOURCE OF FUNDS AND TYPE OF TRANSACTION

| Pre-primary | Primary | Lower Secondary | Upper Secondary | Primary + Secondary | Post secondary, non-tertiary | | | All tertiary | Not Allocated by Level | Total All Levels |
|-------------|---------|-----------------|-----------------|---------------------|------------------------------|----------|------------|--------------|------------------------|------------------|
| (ISC 0) | (ISC 1) | (ISC 2) | (ISC 3) | (ISC 123) | (ISC 4) | (ISC 5B) | (ISC 5A/6) | (ISC 5/6) | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | (2+3+4) | | | | (7+8) | | (1+5+6+9+10) |

Global Check & Save

PRIVATE EXPENDITURE

EXPENDITURE OF HOUSEHOLDS

Payments to educational institutions

| | | | | | | | | | | |
|-----|---|---------|---|---|---|---|---|---|---|---|
| H1 | Payments to public institutions (net) | | | | 0 | | | 0 | a | 0 |
| H2 | Payments to government-dependent private institutions (net) | | | | 0 | | | 0 | a | 0 |
| H3 | Payments to independent private institutions (net) | | | | 0 | | | 0 | a | 0 |
| H4 | Subtotal: Payments to private institutions (net) | (H2+H3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| H5 | Subtotal: Payments to all types of institutions (net) | (H1+H4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| H5b | of H5: which fees paid to institutions for ancillary services | | | | 0 | | | 0 | a | 0 |

Payments for Educational services and goods purchased other than by educational institutions

| | | | | | | | | | | |
|-----|---|---------------|---|---|---|---|---|---|---|---|
| H15 | Payments on goods requested directly or indirectly by educational institutions. (Purchasing IMPOSED by institutions.) | | | | 0 | | | 0 | a | 0 |
| H16 | Payments on goods not directly needed for participation, purchasing NOT imposed by educational institutions | | | | 0 | | | 0 | a | 0 |
| H17 | Payments for private tutoring | | | | 0 | | | 0 | a | 0 |
| H18 | Total: Payments for educational goods and services other than to educational institutions | (H15+H16+H17) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

All household expenditure

| | | | | | | | | | | |
|-----|--|----------|---|---|---|---|---|---|---|---|
| H20 | Total: Educational expenditure of households | (H5+H18) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-----|--|----------|---|---|---|---|---|---|---|---|

EXPENDITURE OF OTHER PRIVATE ENTITIES (including firms and

religious institutions and other nonprofit organizations, but not educational institutions)

Payments to educational institutions

| | | | | | | | | | | |
|-----|--|---------|---|---|---|---|---|---|---|---|
| E1 | Payments to public institutions | | | | 0 | | | 0 | a | 0 |
| E2 | Payments to government-dependent private institutions | | | | 0 | | | 0 | a | 0 |
| E3 | Payments to independent private institutions | | | | 0 | | | 0 | a | 0 |
| E4 | Subtotal: Payments to private institutions | (E2+E3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E5 | Total: Payments to all types of institutions | (E1+E4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E5a | (Of which: Payments of private enterprises for specified educational activities) | | | | 0 | | | 0 | a | 0 |
| E5b | of E5: which fees paid to institutions for ancillary services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Financial aid to students

| | | | | | | | | | | |
|-----|--|--|---|---|---|---|---|---|---|---|
| E10 | Scholarships and other grants to students/households | | | | 0 | | | 0 | a | 0 |
| E11 | Student loans | | | | 0 | | | 0 | a | 0 |
| E12 | Total: Financial aid to students | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

All expenditure from other private entities

| | | | | | | | | | | |
|-----|--|----------|---|---|---|---|---|---|---|---|
| E20 | Total: Education expenditure of other private entities | (E5+E12) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-----|--|----------|---|---|---|---|---|---|---|---|

TOTAL PRIVATE EXPENDITURE

Payments to educational institutions

| | | | | | | | | | | |
|-----|---|----------|---|---|---|---|---|---|---|---|
| P1 | Payments to public institutions | (H1+E1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P2 | Payments to government-dependent private institutions | (H2+E2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P3 | Payments to independent private institutions | (H3+E3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P4 | Subtotal: Payments to private institutions | (P2+P3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P5 | Total: Payments to all types of institutions | (P1+P4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| P20 | Total: Private education expenditure | (P5+H18) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

COMBINED PUBLIC, PRIVATE AND INTERNATIONAL EXPENDITURE

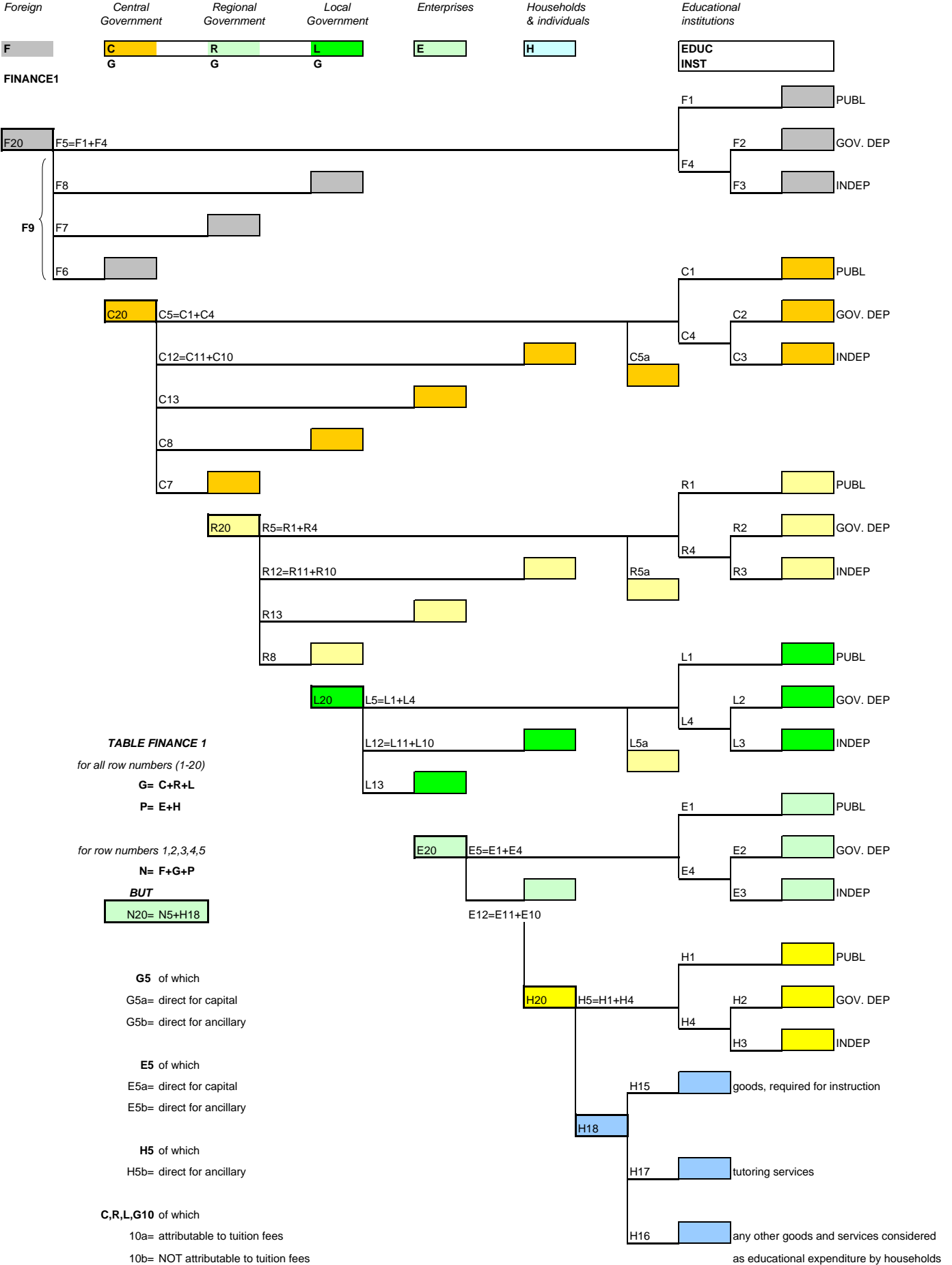
Expenditure for educational institutions

| | | | | | | | | | | |
|----|---|------------|---|---|---|---|---|---|---|---|
| N1 | Expenditure for public institutions (should equal rows X20+X21, Table FINANCE 2) | (G1+P1+F1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N2 | Expenditure for government-dependent private institutions (should equal rows Y20+Y21, Table FINANCE2) | (G2+P2+F2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N3 | Expenditure for independent private institutions (should equal rows Z20+Z21, Table FINANCE2) | (G3+P3+F3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N4 | Subtotal: Expenditure for private institutions | (N2+N3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N5 | Total: Expenditure for all types of institutions (should equal row A22, Table FINANCE2) | (N1+N4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total: Education expenditure

| | | | | | | | | | | |
|-----|------------------------------|----------|---|---|---|---|---|---|---|---|
| N20 | Total: Education expenditure | (N5+H18) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-----|------------------------------|----------|---|---|---|---|---|---|---|---|

FINANCE1



| Row Instructions | | Missing Value Codes: | Country | Financial year start (mm/yy): | end (mm/yy): | Data collection period: | Currency Unit: | Sources: | | | | |
|--|---|------------------------|--------------------|-------------------------------|----------------------------|----------------------------------|---|----------|------------|---------------------------|------------------------|--------------------|
| Block Check | | | Finance2 | | | | | Methods: | | | | |
| Global Check & Save | | | | | | | | | | | | |
| RowNotes | | | | | | | | | | | | |
| ColumnNotes | | | | | | | | | | | | |
| CellNotes | | | | | | | | | | | | |
| SERVICE PROVIDER AND EXPENDITURE CATEGORY | | Pre-primary (ISC 0) | Primary (ISC 1) | Lower Secondary (ISC 2) | Upper Secondary (ISC 3) | Primary + Secondary (ISC 123) | Post secondary, non-tertiary (ISC 4) | (ISC 5B) | (ISC 5A/6) | All tertiary (ISC 5/6) | Not Allocated by Level | Total All Levels |
| | | 1 | 2 | 3 | 4 | 5 (2+3+4) | 6 | 7 | 8 | 9 (7+8) | 10 | 11 (1+5+6+9+10) |
| EXPENDITURE IN PUBLIC AND PRIVATE INSTITUTIONS (PUBLIC AND PRIVATE SOURCES) | | | | | | | | | | | | |
| A6 | Total current expenditure for personnel compensation (X6+Y6+Z6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A13 | Total current expenditure other than for the compensation of personnel (X13+Y13+Z13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A15 | Total capital expenditure (excludes payments for debt service) (X15+Y15+Z15) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A20 | Total current and capital expenditure (X20+Y20+Z20) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A21 | Adjustments for changes in fund balances (X21+Y21+Z21) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A22 | Total funds: current and capital expenditure PLUS Adjustments for changes in fund balances (should equal row N5, Table FINANCE 1) (A20+A21) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENDITURE IN PUBLIC INSTITUTIONS (PUBLIC AND PRIVATE SOURCES) | | | | | | | | | | | | |
| CURRENT EXPENDITURE | | | | | | | | | | | | |
| Expenditure for compensation of personnel | | | | | | | | | | | | |
| X1 | Teachers (with active teaching responsibilities) | | | | | 0 | | | | 0 | a | 0 |
| X5 | Other pedagogical, administrative, and professional personnel + support personnel | | | | | 0 | | | | 0 | a | 0 |
| X6 | Total personnel compensation (X1+X5) should equal (X7 to X9) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| X7 | Salaries (salary portion of amount shown on row X6) | | | | | 0 | | | | 0 | a | 0 |
| X8 | Expenditure for retirement (pensions) (retirement portion of amount shown on row X6) | | | | | 0 | | | | 0 | a | 0 |
| X9 | Other nonsalary compensation (portion of amount on row X6 expended for nonsalary benefits other than retirement) | | | | | 0 | | | | 0 | a | 0 |
| Current expenditure other than for compensation of personnel | | | | | | | | | | | | |
| X13 | Current expenditure other than compensation of personnel | | | | | 0 | | | | 0 | a | 0 |
| X14 | Total current expenditure (X6+X13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| X15 | Total capital expenditure (excludes payments for debt service) | | | | | 0 | | | | 0 | a | 0 |
| X20 | Total current plus capital expenditure (X14+X15) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| X21 | Adjustments for changes in fund balances (X20 plus X21 should equal row N1, Table FINANCE 1) | | | | | 0 | | | | 0 | a | 0 |
| X30 | EXPENDITURE FOR ANCILLARY SERVICES IN PUBLIC INSTITUTIONS (PUBLIC AND PRIVATE SOURCES) of X20: Total expenditure for ancillary services | | | | | 0 | | | | 0 | a | 0 |

Block Check Global Check & Save

RowNotes ColumnNotes CellNotes

SERVICE PROVIDER AND EXPENDITURE CATEGORY

| Pre-primary | Primary | Lower Secondary | Upper Secondary | Primary + Secondary | Post secondary, non-tertiary | | | All tertiary | Not Allocated by Level | Total All Levels |
|-------------|---------|-----------------|-----------------|---------------------|------------------------------|----------|------------|--------------|------------------------|--------------------|
| (ISC 0) | (ISC 1) | (ISC 2) | (ISC 3) | (ISC 123) | (ISC 4) | (ISC 5B) | (ISC 5A/6) | (ISC 5/6) | | |
| 1 | 2 | 3 | 4 | 5 (2+3+4) | 6 | 7 | 8 | 9 (7+8) | 10 | 11 (1+5+6+9+10) |

EXPENDITURE IN GOVERNMENT DEPENDENT PRIVATE INSTITUTIONS (PUBLIC AND PRIVATE SOURCES)
CURRENT EXPENDITURE
Expenditure for compensation of personnel

| | | | | | | | | | | |
|----|--|---------------------------------|---|---|---|---|---|---|---|---|
| Y1 | Teachers (with active teaching responsibilities) | | | | 0 | | | 0 | a | 0 |
| | Other pedagogical, administrative, and professional personnel + support personnel | | | | 0 | | | 0 | a | 0 |
| Y6 | Total personnel compensation | (Y1+Y5) should equal (Y7 to Y9) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Y7 | Salaries (salary portion of amount shown on row Y6) | | | | 0 | | | 0 | a | 0 |
| Y8 | Expenditure for retirement (pensions) (retirement portion of amount shown on row Y6) | | | | 0 | | | 0 | a | 0 |
| Y9 | Other nonsalary compensation (portion of amount on row Y6 expended for nonsalary benefits other than retirement) | | | | 0 | | | 0 | a | 0 |

Current expenditure other than for compensation of personnel

| | | | | | | | | | | |
|-----|--|----------|---|---|---|---|---|---|---|---|
| Y13 | Total current expenditure other than compensation of personnel | | | | 0 | | | 0 | a | 0 |
| Y14 | Total current expenditure | (Y6+Y13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPITAL EXPENDITURE

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Y15 | Total capital expenditure (excludes payments for debt service) | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

CURRENT PLUS CAPITAL EXPENDITURE

| | | | | | | | | | | |
|-----|---|-----------|---|---|---|---|---|---|---|---|
| Y20 | Total current plus capital expenditure (should equal row N2, Table FINANCE 1) | (Y14+Y15) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-----|---|-----------|---|---|---|---|---|---|---|---|

Adjustments for changes in fund balances

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Y21 | Adjustments for changes in fund balances (Y20 plus Y21 should equal row N2, Table FINANCE 1) | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

EXPENDITURE FOR ANCILLARY SERVICES IN GOVERNMENT DEPENDENT PRIVATE INSTITUTIONS (PUBLIC AND PRIVATE SOURCES)

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Y30 | of Y20: Total expenditure for ancillary services | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

EXPENDITURE IN INDEPENDENT PRIVATE INSTITUTIONS (PUBLIC AND PRIVATE SOURCES)
CURRENT EXPENDITURE
Expenditure for compensation of personnel

| | | | | | | | | | | |
|----|---|---------|---|---|---|---|---|---|---|---|
| Z1 | Teachers (with active teaching responsibilities) | | | | 0 | | | 0 | a | 0 |
| Z5 | Other Pedagogical, administrative, and professional personnel + Support personnel | | | | 0 | | | 0 | a | 0 |
| Z6 | Total personnel compensation | (Z1+Z5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Current expenditure other than for compensation of personnel

| | | | | | | | | | | |
|-----|--|----------|---|---|---|---|---|---|---|---|
| Z13 | Total current expenditure other than compensation of personnel | | | | 0 | | | 0 | a | 0 |
| Z14 | Total current expenditure | (Z6+Z13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPITAL EXPENDITURE

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Z15 | Total capital expenditure (excludes payments for debt service) | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

CURRENT PLUS CAPITAL EXPENDITURE

| | | | | | | | | | | |
|-----|---|-----------|---|---|---|---|---|---|---|---|
| Z20 | Total current plus capital expenditure (should equal row N3, Table FINANCE 1 - (X40+Y40+Z40)) | (Z14+Z15) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-----|---|-----------|---|---|---|---|---|---|---|---|

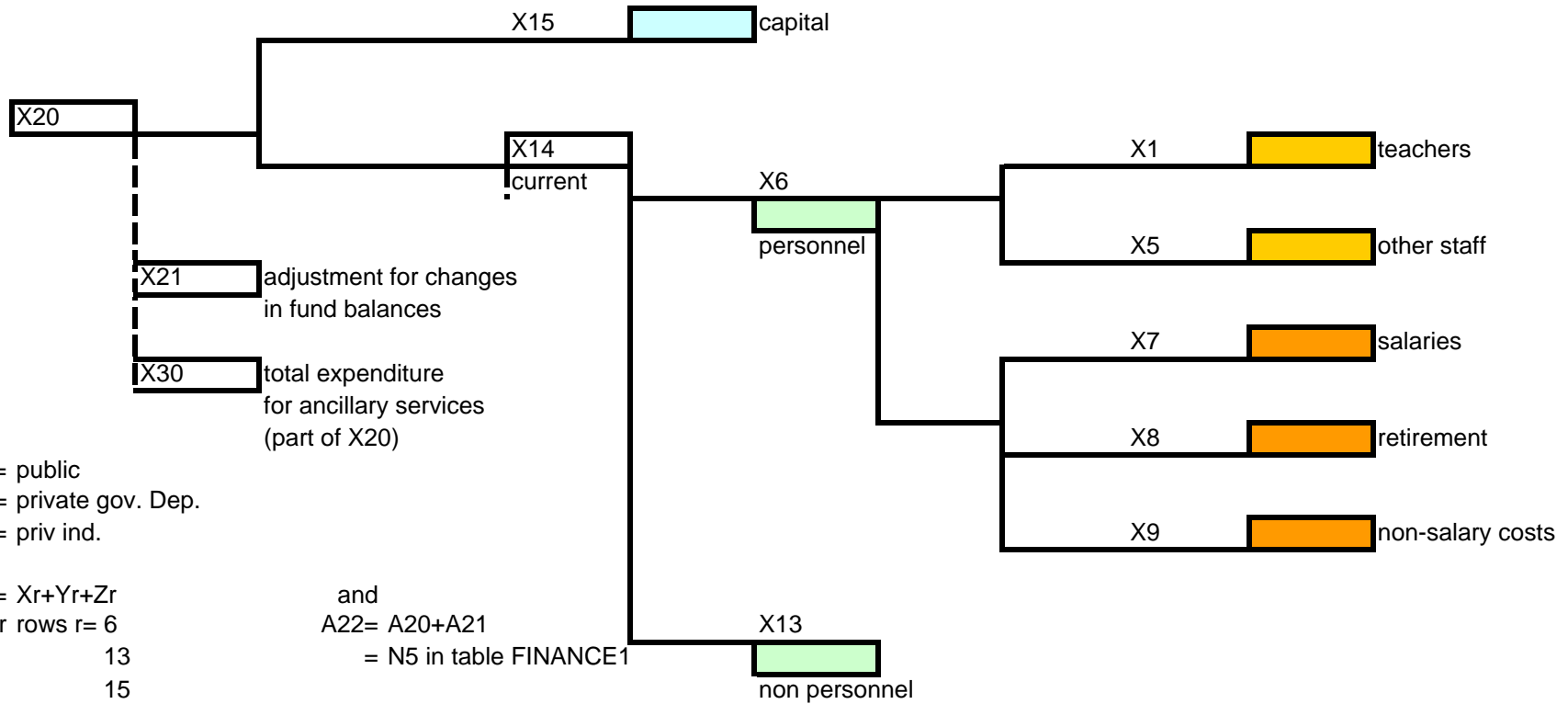
Adjustments for changes in fund balances

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Z21 | Adjustments for changes in fund balances (Z20 plus Z21 should equal row N3, Table FINANCE 1) | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

EXPENDITURE FOR ANCILLARY SERVICES IN INDEPENDENT PRIVATE INSTITUTIONS (PUBLIC AND PRIVATE SOURCES)

| | | | | | | | | | | |
|-----|--|--|--|--|---|--|--|---|---|---|
| Z30 | of Z20: Total expenditure for ancillary services | | | | 0 | | | 0 | a | 0 |
|-----|--|--|--|--|---|--|--|---|---|---|

FINANCE2



X= public
 Y= private gov. Dep.
 Z= priv ind.

$A_r = X_r + Y_r + Z_r$
 for rows $r = 6$

- 13
- 15
- 20
- 21
- 15
- 20
- 21

and
 $A_{22} = A_{20} + A_{21}$
 = N5 in table FINANCE1