TERMS OF REFERENCE:

Working group on Education Expenditure Data
Education Expenditure Data
This working group will support the development and implementation of guidelines for producers and users of education expenditure data, contributing to the harmonization of data from different sources.

### Education Expenditure Data Working Group

<table>
<thead>
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<th>Key Issues</th>
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<td>- Weak adoption of the NEA methodological framework.</td>
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<td>- Public expenditure data have low country coverage, are not comprehensive (missing spending at local government level, especially if they result from fiscal transfers), are not disaggregated (by level of education or by spending category), have time lags, and double count fiscal transfers.</td>
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<td>- Non-articulation of public expenditure and aid to education data.</td>
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<td>- Low coverage and frequency of private expenditure data on both public and private schools:</td>
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<td>- Lack of coverage of direct subsidies to private schools.</td>
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<td>- Lack of information by income or wealth quintile of citizens.</td>
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### Objectives

- Promote the use of the National Education Account (NEA) methodological framework, as a key step for harmonizing data sources for both public and private expenditure. Even if a formal NEA is not created for a given country, steps in that direction will help.
- Develop standards and guidelines on:
  - reporting public education expenditure data disaggregated by level of education and spending categories;
  - reporting education expenditure data from sub-national units; and
  - how to avoid double counting public education expenditure and aid to education data.
- Promote the use of the World Bank/UIS guidelines on household expenditure in HHS
- Develop a dissemination strategy to communicate key issues.

### Indicator priorities

Framework for Action indicators: Expenditure as percentage of GDP/total public expenditure.
4.5.3: Extent to which formula-based policies reallocate resources to disadvantaged populations.
4.5.4: Education expenditure per student by level of education and source of funding.

Mapping of current information to a simplified NEA.

### Deliverables

- Mapping of public education expenditure data gaps and their causes.
- Refinement of NEA methodological framework and promotion to countries.
- Guidelines on reporting public education expenditure data from central and local governments.
- Guidelines on reporting public education expenditure data by spending category.
- Promotion of the standardized household survey module on education expenditure to countries.

### Links with other groups

- Global Platform to Strengthen Education Financing Systems
- International Monetary Fund (IMF) Statistics Department (STA) / Government Finance Statistics (GFS)
- World Health Organization (WHO) National Health Accounts team.

### Members

*Countries:*

*Agencies:*