Terms of Reference

Education Expenditure Data Working Group
1. Weak adoption of National Education Account (NEA) methodological framework

2. Public expenditure data have low country coverage, and are not comprehensive, are not disaggregated, have time lags, and double count for fiscal transfers

3. Non articulation of public expenditure and aid to education data

4. Low coverage and frequency of private expenditure data on both public and private schools

5. Lack of information by income or wealth quintile of citizens
1. Promote the use of NEA as a key step for harmonizing data sources for both public and private expenditure.

2. Develop standards and guidelines on:
   - Reporting public expenditure data disaggregated by level of education and spending categories
   - Reporting education expenditure data from sub-national units
   - How to avoid double counting public expenditure and aid to education data

3. Promote the use of World Bank/UIS guidelines on household expenditures in Household Surveys (HHS)

4. 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

1. Mapping public education expenditure data gaps and their causes
2. Refining of NEA methodological framework and promoting NEA to countries
3. Developing guidelines in reporting public education expenditure data from central to local governments
4. Developing Guidelines on reporting education expenditure data by spending category
5. Promoting standardized household survey modules on education expenditures to countries
Links to other Groups

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