

# REPOSITORY OF EDUCATION EXPENDITURE REPORTS

## METHODOLOGICAL NOTE<sup>1</sup>

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## Acronyms and abbreviations

EC	European Commission
GDP	Gross Domestic Product
ISCED	International Standard Classification of Education
SDG	Sustainable Development Goals
UIS	UNESCO Institute for Statistics
UN	United Nations
UNECA	United Nations Economic Commission for Africa
UNECE	United Nations Economic Commission for Europe
UNECLAC	United Nations Economic Commission for Latin America and the Caribbean
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNESCWA	United Nations Economic and Social Commission for West Asia
UNPD	United Nations Population Division
WB	World Bank

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## I. Introduction

The production and dissemination of quality education statistics is a core activity within the remit of the UIS. As the custodian of the SDG 4 agenda, UIS must monitor progress towards the global education targets. As part of this process, a compilation of national education reports publicly available on the websites of each country has been created and made available to the public.

This article details the most relevant methodological aspects associated with the development of the repository and is structured as follows: Section 2 sets out the objectives of the repository, the purposes for which it can be used and the framework for its development in the context of the UIS. Section 3 contains instructions for use, section 4 describes the type of data to be displayed and section 5 provides a summary of the coverage in terms of countries with available data.

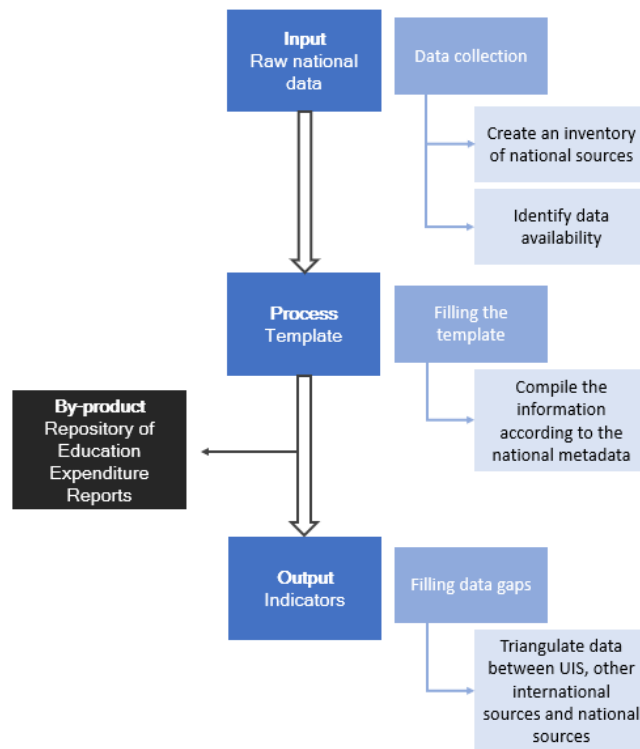
## II. The repository

The repository will provide a compendium of links related to the main sources of education data published by each country. These data correspond to education expenditure and total government expenditure, and are associated with the collection of SDG 1.a.2 and 1.a.GDP.

The UIS collects education data through the annual [Survey of Formal Education](#) and uses population data from UNPD and GDP data from the World Bank for the usual calculation of indicators. However, one of the main problems it faces is the existence of several critical gaps.

In response, an alternative data collection mechanism was put in place to fill these gaps, which is illustrated below:

Figure 1: Process of filling data gaps from national sources



The process starts from the collection of publicly available national raw data (consisting of national data and metadata), which is standardised and compiled in a template developed for this purpose. The ultimate aim is to be able to fill data gaps arising from the Survey of Formal Education.

In this context, as part of the data collection process, an inventory of national sources emerges, which will give rise to a by-product: the [Repository of Education Expenditure Reports](#). It is possible that there are no homogeneous data series because the data are raw, and the reports are frequently loose or discontinued.

Certain criteria on which to focus in order to move from raw data to indicators are presented in Annex I. The aim is not to arrive to precise indicators, but to illustrate the mitigating factors to be faced in order to reach such a goal.

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### III. Using the repository

To use the repository, you can take two different paths:

- a) Browse freely through the repository, without the need to use the regional grouping or date filters. To do this, you will have to scroll vertically until you find the country you are looking for. Once you have found it, locate the year and type of document for which you wish to obtain the link, click on the circle and redirect to the link that will appear in the pop-up window.
- b) Use the filters to select a country:
  - In the 'Region' drop-down menu, select the region or type of classification you are interested in: UN Economic and Social Commission, SDG regional group or World Bank income classification. All countries belonging to the selected region will be displayed.
  - In the 'Country' drop-down menu, select the country of interest.
  - In the right-hand panel, select the year of interest.
  - Click on the circle for a link and then click on the link that will appear in the pop-up window.

A step-by-step guide to navigating the dashboard is presented in Annex II with pictures.

### IV. Data

#### a. Dates

The repository includes reports referring to the years 2015 to 2023, i.e. it takes into account seven years. For those countries in which the fiscal year is different from the calendar year, the year that involves more months is taken as the year of the report, for representativeness reasons. If the fiscal year is half of a calendar year, divided into six months of a year  $t$  and six months of a year  $t+1$ , the year  $t+1$  is taken as the reporting year.

For example, if a country has a fiscal year starting in March and ending in February of the following year, and publishes a report covering the years 2017/2018, the report will be considered in the repository as being from the year 2017. Conversely, if a country has a fiscal year starting in October and ending in September of the following year, and publishes a report covering the years 2017/2018, the report will be considered in the repository as being from the year 2018. Finally, if a country has a fiscal year starting in July and ending in June, and publishes a report covering the years 2017/2018, the report will be considered in the repository as from the year 2018.

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## b. Sources

Official national sources were used for the repository, either from the Ministry of Economy and/or Finance, the Budget Office, the Parliament or the National Statistical Office. In case no national information was available and only for some countries belonging to the European Commission, the 'draft budgetary plans', which the countries themselves submit to the EC, were used.

Official documents from national agencies providing budget figures for central and/or consolidated government, or reporting budget execution figures, were collected. Examples of such documents are budget laws, budget law elevation messages, citizen budget reports, public expenditure time series, budget execution reports, and citizen transparency portals among others.

## c. Types of expenditure

There are essentially two types of data that can be found in the reports: data on education spending (ideally as a government function, but usually at a ministerial level) and data on total government spending. These data are used to calculate two indicators that the UIS is mandated to collect, compile, produce and disseminate internationally:

- Public expenditure on education as a percentage of total government expenditure (SDG 1.a.2)
- Public expenditure on education as a percentage of total GDP (SDG 1.a.GDP)

Within the repository, budget documents are found in the 'Budget' column, while those relating to actual (or executed) expenditure are found in the 'Actual' column.

Reports referring to provisional expenditures have been placed according to the nature of the document. If they are provisional budget numbers, the document will be placed in the 'Budget' column; if they are provisional numbers on executed expenditure, the document will be placed in the 'Actual' column.

It may happen that, for a given country and year, there is more than one link. This may be because the figures are found in different documents in some cases as the interest is in both education spending and total government spending. In other cases, this is due to the compilation of sources published separately by different levels of government.

## d. Regions

To assist users, the regional groupings used in the repository are organised in the following order:

- UN Economic and Social Commission (EC Region);
- SDG regional group (SDG Region); or
- the World Bank income classification (WB Region)

In particular, the regional groupings consist of the following classification:

**Table 1: Regional groupings**

<b>Region Definition</b>	<b>Full name</b>
<b>EC Region</b>	<b>United Nations Economic and Social Commission</b>
Africa	United Nations Economic Commission for Africa (UNECA)
Europe	United Nations Economic Commission for Europe (UNECE)
Latin America and the Caribbean	United Nations Economic Commission for Latin America and the Caribbean (UNECLAC)
Asia and the Pacific	United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP)
Western Asia	United Nations Economic and Social Commission for West Asia (UNESCWA)
<b>SDG Region</b>	<b>Sustainable Development Goals</b>
Africa (Sub-Saharan)	
Asia (Central and Southern)	
Asia (Eastern and South-eastern)	
Latin America and the Caribbean	
Northern America and Europe	
Oceania	
Western Asia and Northern Africa	
<b>WB Region</b>	<b>World Bank country income groups</b>
Low income	
Lower middle income	
Upper middle income	
High income	



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## V. Coverage

In total, education expenditure reports were obtained for 183 countries. Below is the distribution of the countries surveyed according to the different regional groupings considered.

**Table 2: Countries surveyed by EC Region**

<b>EC Region</b>	<b>No. of countries</b>	<b>% of countries</b>
Africa	45	83,3%
Asia and the Pacific	40	69,0%
Europe	54	96,4%
Latin America and the Caribbean	40	86,9%
Western Asia and Northern Africa	0	0,0%
Without classification	4	50,0%

**Table 3: Countries surveyed by SDG Region**

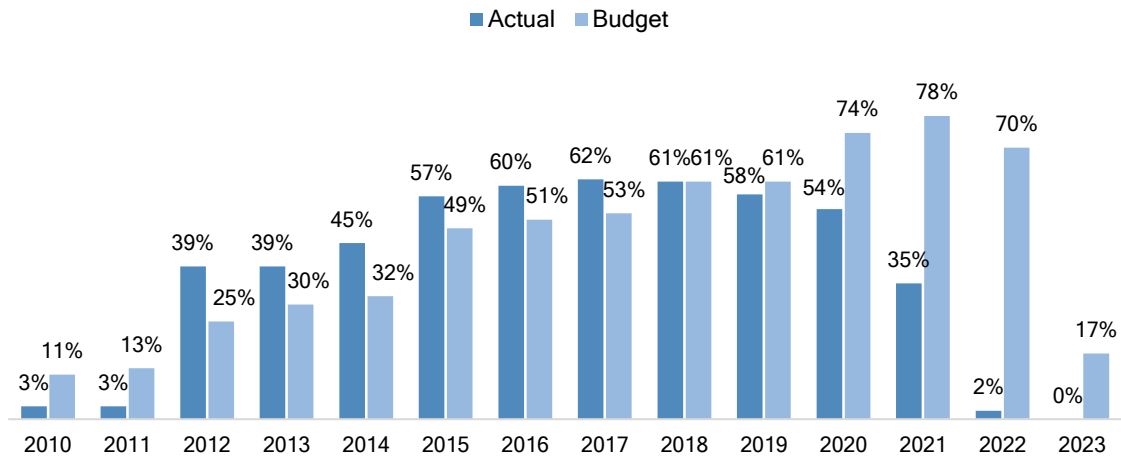
<b>SDG Region</b>	<b>No. of countries</b>	<b>% of countries</b>
Africa (Sub-Saharan)	45	88,2%
Asia (Central and Southern)	12	85,7%
Asia (Eastern and South-eastern)	16	88,9%
Latin America and the Caribbean	40	81,6%
Northern America and Europe	48	84,2%
Oceania	16	64,0%
Western Asia and Northern Africa	6	23,1%

**Table 4: Countries surveyed by WB Region**

<b>WB Region</b>	<b>No. of countries</b>	<b>% of countries</b>
Low income	24	81,4%
Lower middle income	42	86,2%
Upper middle income	47	80,8%
High income	66	84,4%
Without classification	4	16,7%

Regarding the type of information obtained on the 183 countries surveyed, 158 of them had reports related to budget information, while 125 had reports related to budget execution. The number of countries with information by year is distributed as follows:

Figure 2: Countries with information by year and type



The regional distribution of inquired countries according to the three regional groupings can be visualised in the following figures.

Figure 3: Countries with information by EC Region

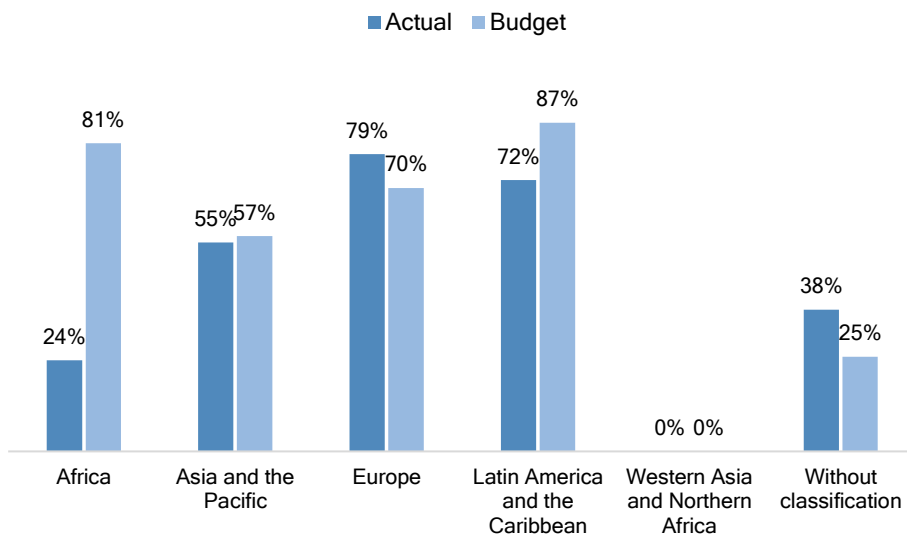


Figure 4: Countries with information by SDG Region

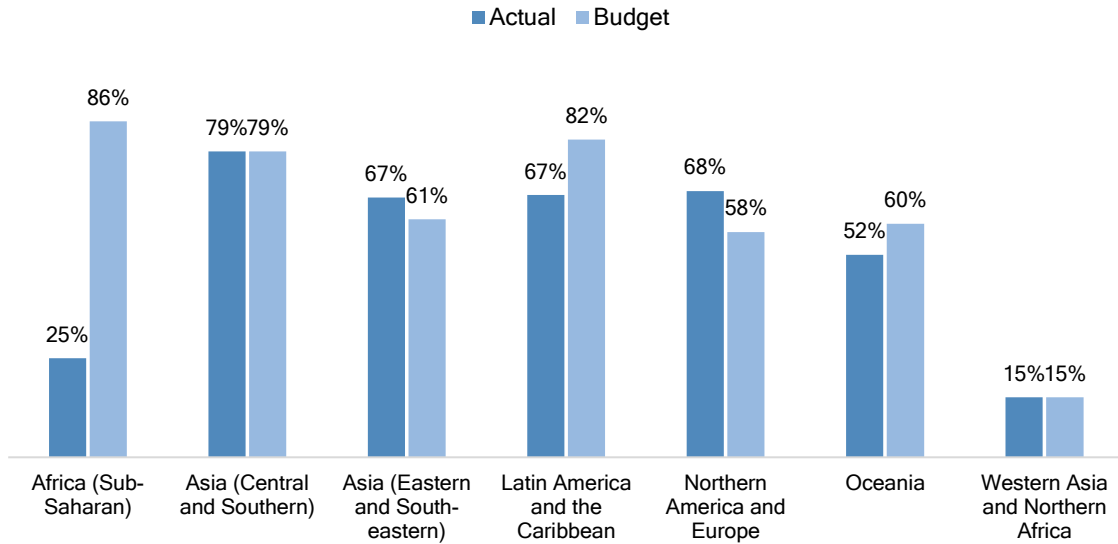
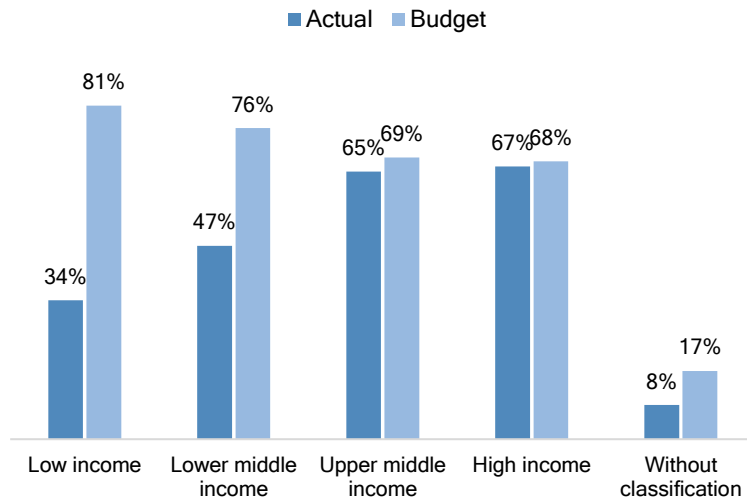


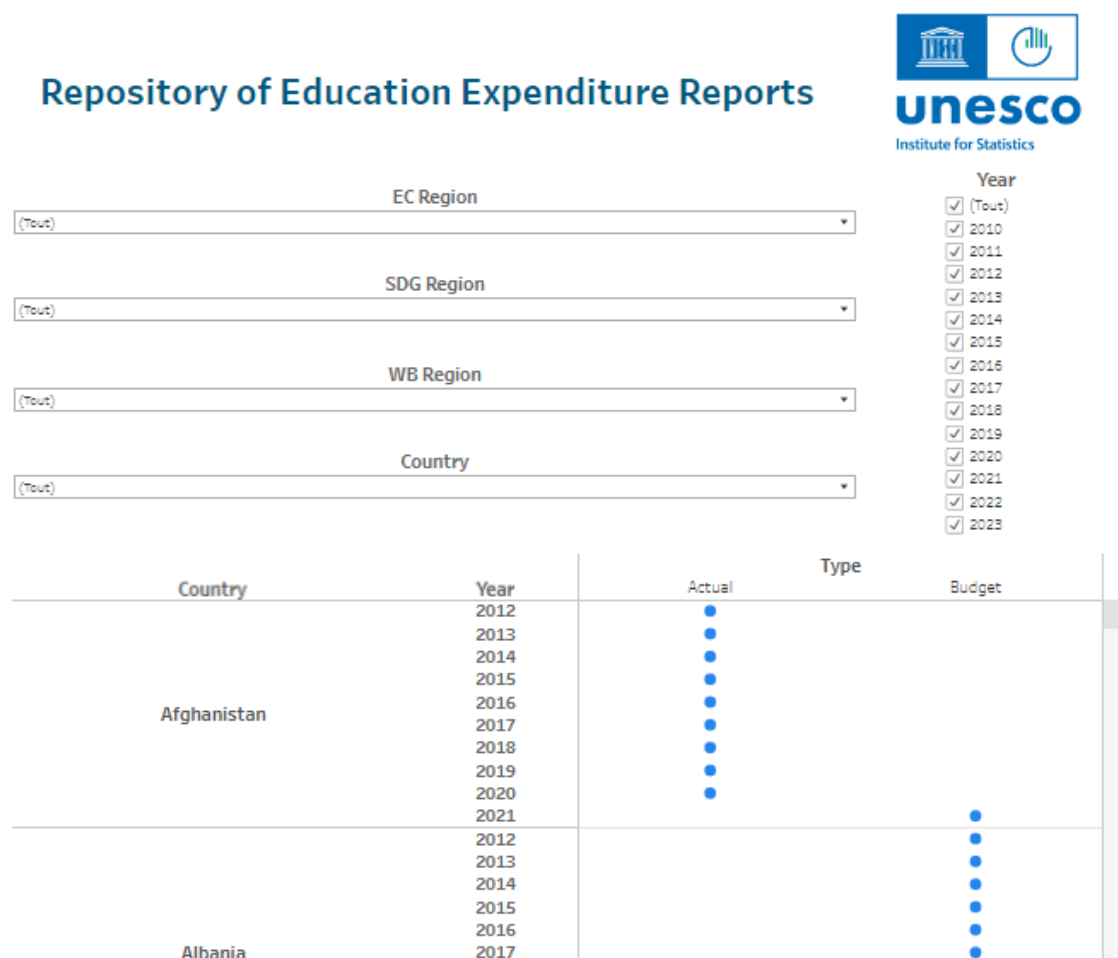
Figure 5: Countries with information by WB Region



## Annex I: Guide to navigating the repository

The dashboard has five filters: three regionals (EC Region, SDG Region, WB Region), one for country and one for year. Then there is the body of the dashboard, where for each country and year, a circle for budget execution reports and/or a circle for budget reports can be obtained.

Figure 6: Repository overview



By selecting the region or type of classification you are interested in, all countries belonging to the selected region will be displayed.

Figure 7: Opening the 'EC Region' filter

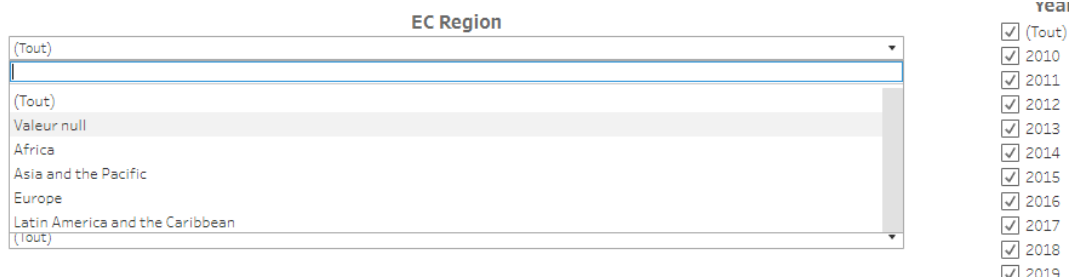


Figure 8: Opening the 'SDG Region' filter

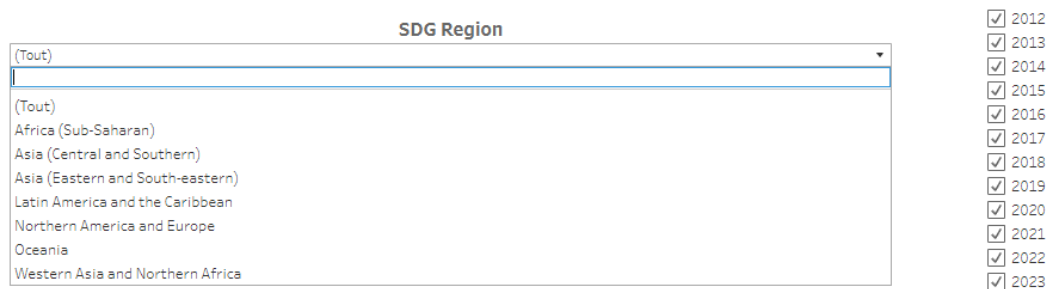
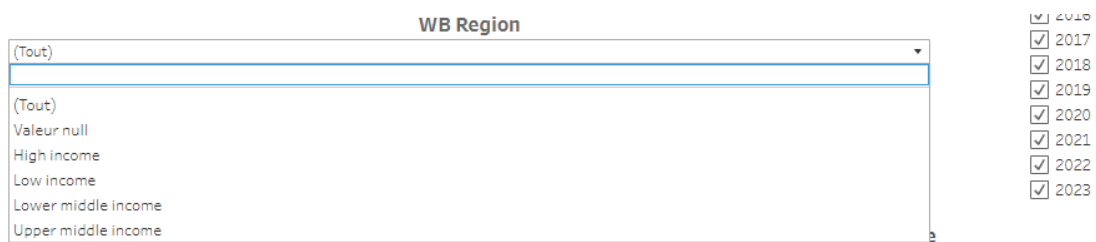
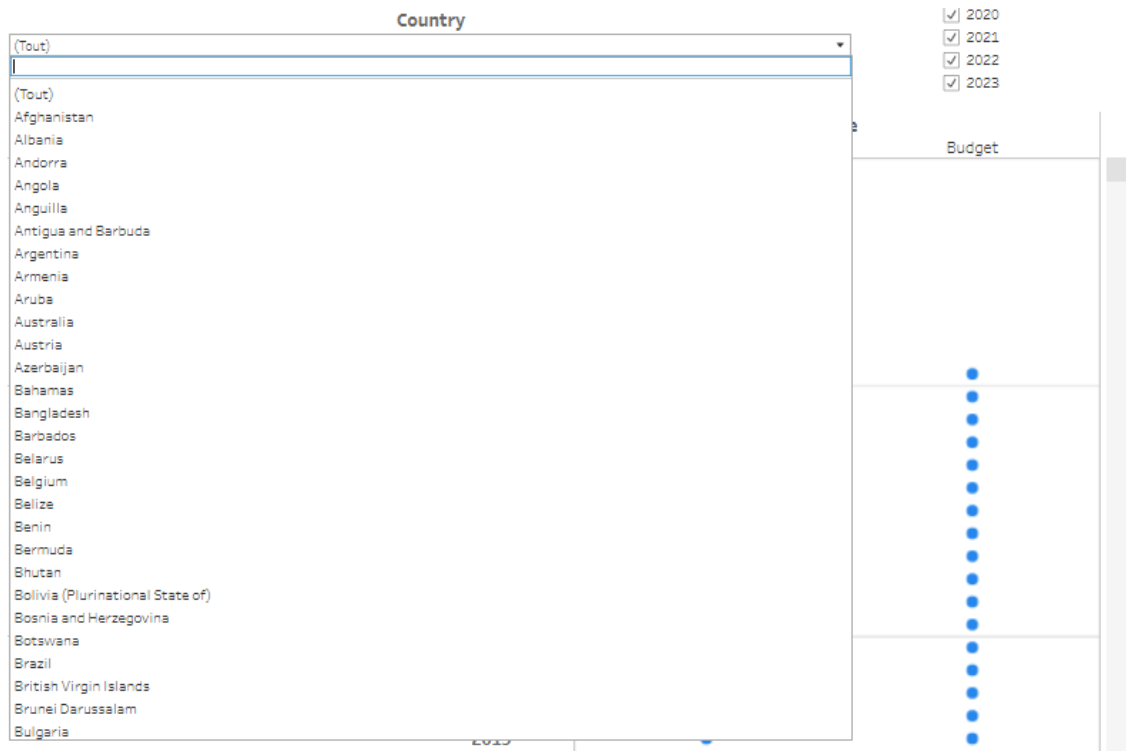


Figure 9: Opening the 'WB Region' filter



The 'Country' filter shows only the relevant values depending on whether any of the three previous filters were used. Thus, if none of the previous filters were used, all countries for which information is available will be displayed. In case a specific region or commission was chosen in the previous filters, only the countries linked to that choice will be displayed.

Figure 10: Opening the 'Country' filter



The 'Year' filter is different from the other filters in that it allows to select more than one value at a time. By using this filter, all years, some of them, or only one year can be selected.

Figure 11: Using the 'Year' filter



Figure 12: Click on circle and get link

Country	Year	Type	
		Actual	Budget
Afghanistan	2013	●	
	2014	●	
	2015	●	
	2016	●	
Albania	2013		●
	2014		●
	2015		●
	2016		●
Andorra	2015	●	
	2016	●	
Angola	2013		
	2014		
	2015		●
	2016		●
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## Annex II: Criteria for harmonising data sources

The objective of this section is to summarise the results of the comparison of different sources. In order to be able to use alternative sources, a useful first step is to understand the differences in the data available for the same country by analysing the methodologies, and to construct a rule for the use of alternative sources for global reporting.

Among the elements necessary to determine whether data from one source is comparable to data from a different source is to ensure consistency with respect to certain parameters:

- a) Expenditure reported at functional or ministerial level,
- b) Some countries have multiple ministries, which are in charge of publishing information for different ISCED levels,
- c) Whether it refers to formal or non-formal education,
- d) Educational levels considered: early childhood, primary, secondary and/or tertiary,
- e) Interest payments and debt amortisation are considered (or not) in total government expenditure,
- f) Levels of government considered: central, regional and/or local,
- g) Expenditure coverage in public and/or private institutions.

Only in case these dimensions coincide in time for a country, the SDG indicators can be calculated and annual comparisons of education expenditure levels with respect to the total can be made.



## Annex III: Data coverage by region

The summary of data coverage by regional grouping and by year is presented below.

**Table 5: Countries with information by region and type**

Grouping	Region	Actual	Budget
EC Region	Africa	13	44
	Asia and the Pacific	32	33
	Europe	44	39
	Latin America and the Caribbean	33	40
	Western Asia	0	0
	Without classification	3	2
SDG Region	Africa (Sub-Saharan)	13	44
	Asia (Central and Southern)	11	11
	Asia (Eastern and South-eastern)	12	11
	Latin America and the Caribbean	33	40
	Northern America and Europe	39	33
	Oceania	13	15
	Western Asia and Northern Africa	4	4
WB Region	Low income	10	24
	Lower middle income	23	37
	Upper middle income	38	40
	High income	52	53
	Without classification	2	4

**Table 6: Countries with data by region and year**

Grouping	Region	2010	2011	2012	2013	2014	2015	2016
EC Region	Africa	25	26	32	34	36	39	39
	Asia and the Pacific	0	0	18	20	27	31	35
	Europe	0	0	33	36	36	51	51
	Latin America and the Caribbean	0	0	21	21	24	37	37
	Western Asia	0	0	0	0	0	0	0
	Without classification	0	0	2	2	2	3	3
SDG Region	Africa (Sub-Saharan)	25	26	32	34	36	39	39
	Asia (Central and Southern)	0	0	7	6	7	10	11
	Asia (Eastern and South-eastern)	0	0	7	8	12	13	14
	Latin America and the Caribbean	0	0	21	21	24	37	37
	Northern America and Europe	0	0	28	31	31	45	45
	Oceania	0	0	6	8	10	12	14
	Western Asia and Northern Africa	0	0	5	5	5	5	5
WB Region	Low income	9	10	16	18	18	20	19
	Lower middle income	12	12	26	25	31	38	39
	Upper middle income	4	4	30	32	34	44	44
	High income	0	0	32	36	40	56	60
	Without classification	0	0	2	2	2	3	3

**Table 6: Countries with data by region and year (continued)**

<b>Grouping</b>	<b>Region</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
EC Region	Africa	40	41	42	44	42	39	30
	Asia and the Pacific	37	37	36	34	31	17	1
	Europe	51	52	49	49	41	32	0
	Latin America and the Caribbean	38	40	40	39	39	38	0
	Western Asia	0	0	0	0	0	0	0
	Without classification	3	4	4	4	4	2	0
SDG Region	Africa (Sub-Saharan)	40	41	42	44	42	39	30
	Asia (Central and Southern)	11	12	11	11	11	8	1
	Asia (Eastern and South-eastern)	15	14	14	13	10	7	0
	Latin America and the Caribbean	38	40	40	39	39	38	0
	Northern America and Europe	44	46	44	43	37	27	0
	Oceania	15	15	15	14	14	6	0
Western Asia and Northern Africa	6	6	5	6	4	3	0	
WB Region	Low income	21	22	22	23	23	21	15
	Lower middle income	38	38	39	38	36	27	13
	Upper middle income	46	46	45	46	39	29	2
	High income	61	65	62	60	55	48	1
	Without classification	3	3	3	3	4	3	0

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## Annex IV: About the survey

The collection was carried out between February 2021 and February 2023, and it was exclusively an online mapping of the official websites of the governments of each country.

It is important to clarify that the national and multilateral agencies (in the case of the EC) from which the reports were obtained were not formally contacted. The objective of the survey was to collect as much information as was publicly available on official websites.

If a country or a year is missing for a country for which information is available, this means that there is no public information available, that the access links are corrupted, or that prior authorisation is required to access the report, and therefore the information is not considered to be publicly available.

Because the links are hosted on official websites of each country and do not depend on UNESCO, it is possible that some of them may be down without prior notice.