

REPOSITORY OF EDUCATION EXPENDITURE REPORTS

METHODOLOGICAL NOTE

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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

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 collection of national education reports, publicly available on the websites of each country, has been compiled and made accessible to the public.

This document outlines the key methodological aspects related to the development of the repository and is organized as follows: Section 2 outlines the objectives of the repository, its intended uses, and the framework for its development within the context of the UIS. Section 3 provides usage instructions, while section 4 describes the types of data presented. Finally, section 5 summarizes the coverage in terms of countries with available data.

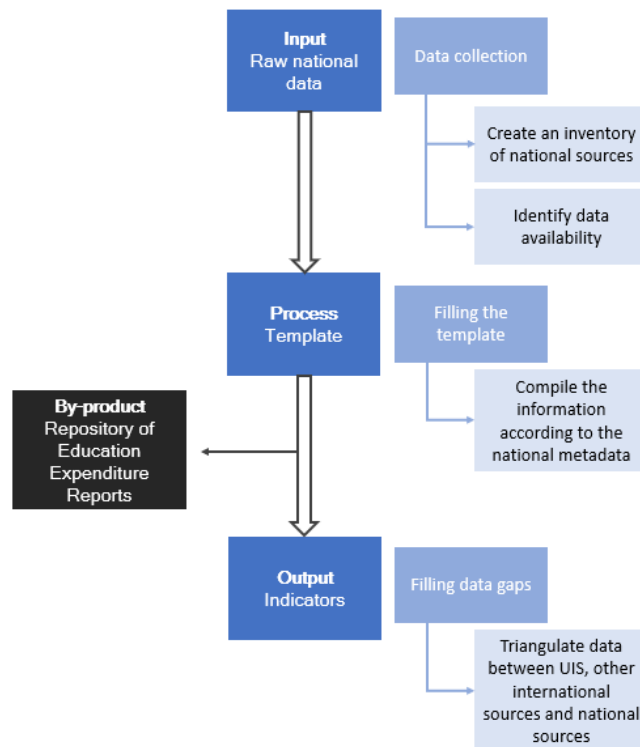
II. The repository

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

The UIS gathers education data through the annual [Survey of Formal Education](#), while population data is sourced from the UNPD and GDP data from the World Bank for standard indicator calculations. However, one of the major challenges faced is the presence of several critical data gaps.

To address this issue, an alternative data collection mechanism has been implemented, as illustrated below:

Figure 1: Process of filling data gaps from national sources



The process begins with the collection of publicly available national raw data (comprising both data and metadata), which is then standardized and compiled into a template specifically developed for this purpose. The ultimate goal is to address data gaps resulting from the Survey of Formal Education.

As part of this data collection effort, an inventory of national sources was created, leading to a valuable by-product: the [Repository of Education Expenditure Reports](#). However, due to the raw nature of the data and the inconsistent or discontinued reporting, homogeneous data series may not always be available.

Annex I outlines key criteria for transforming raw data into indicators. The aim is not to achieve precise indicators but to highlight the challenges and mitigating factors that must be addressed in reaching that goal.

III. Using the repository

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

- a) Freely browse through the repository, without the need to use the regional grouping or date filters. To do this, simply scroll vertically until you find the country you are looking for. Once located, find the relevant year and document type, click on the circle, and follow the link that appears in the pop-up window.
- b) Use the filters to select a country:
 - In the 'Region' drop-down menu, select the region or classification of interest: UN Economic and Social Commission, SDG regional group or World Bank income classification. All countries within 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 appears in the pop-up window.

A step-by-step guide for navigating the dashboard, with images, can be found in Annex II.

IV. Data

a. Dates

The repository includes reports covering the years 2015 to 2025. For countries where the fiscal year differs from the calendar year, the report is assigned to the year that encompasses the majority of months for greater representativeness. If the fiscal year spans two calendar years—six months in year t and six months in year $t+1$ —the report is attributed to year $t+1$.

For example, if a country's fiscal year starts in March and ends in February of the following year, and the report covers 2017/2018, it will be classified in the repository under 2017. Conversely, if a country's fiscal year starts in October and ends in September of the following year, the same 2017/2018 report will be classified under 2018. Lastly, if a country's fiscal year starts in July and ends in June, the 2017/2018 report will also be classified under 2018 in the repository.

b. Sources

The repository draws on official national sources, including the Ministry of Economy and/or Finance, the Budget Office, Parliament, or the National Statistical Office. For certain

European Commission (EC) member countries, where no national information was available, the "draft budgetary plans" submitted by these countries 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 include 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

The reports primarily contain two types of data: education spending (ideally categorized as a government function, though often at the ministerial level) and total government spending. These data are used to calculate two key indicators that the UIS is responsible for collecting, compiling, producing, and disseminating 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 located in the 'Budget' column, while those related to actual (or executed) expenditure are found in the 'Actual' column.

Reports containing provisional expenditures figures 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.

In some instances, there may be more than one link for a given country and year. This could be because the data for education spending and total government spending are found in separate documents, or because the sources are 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

Region Definition	Full name
EC Region	United Nations Economic and Social Commission
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)
SDG Region	Sustainable Development Goals
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	
WB Region	World Bank country income groups
Low income	
Lower middle income	
Upper middle income	
High income	

V. Coverage

In total, education expenditure reports were obtained for 194 countries. Below is the distribution of the countries surveyed according to different regional groupings.

Table 2: Countries surveyed by EC Region

EC Region	No. of countries	% of countries
Africa	50	92.6%
Asia and the Pacific	50	86.2%
Europe	54	96.4%
Latin America and the Caribbean	42	91.3%
Western Asia	6	33.3%
Without classification	4	16.7%

Table 3: Countries surveyed by SDG Region

SDG Region	No. of countries	% of countries
Africa (Sub-Saharan)	47	92.2%
Asia (Central and Southern)	12	85.7%
Asia (Eastern and South-eastern)	17	94.4%
Latin America and the Caribbean	42	85.7%
Northern America and Europe	48	84.2%
Oceania	16	64.0%
Western Asia and Northern Africa	12	46.2%

Table 4: Countries surveyed by WB Region

WB Region	No. of countries	% of countries
Low income	25	86.2%
Lower middle income	47	94.0%
Upper middle income	49	89.1%
High income	69	84.1%
Without classification	4	16.7%

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

Figure 2: Countries with information by EC Region

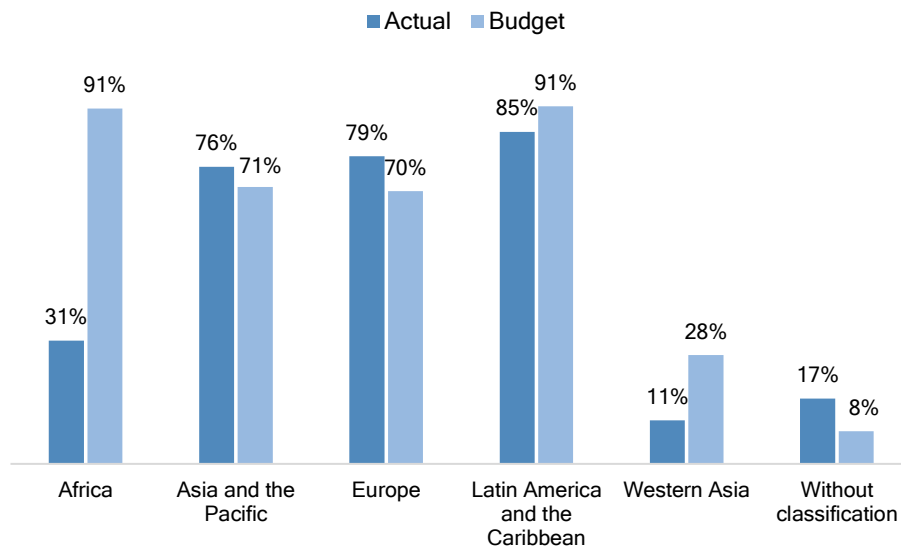


Figure 3: Countries with information by SDG Region

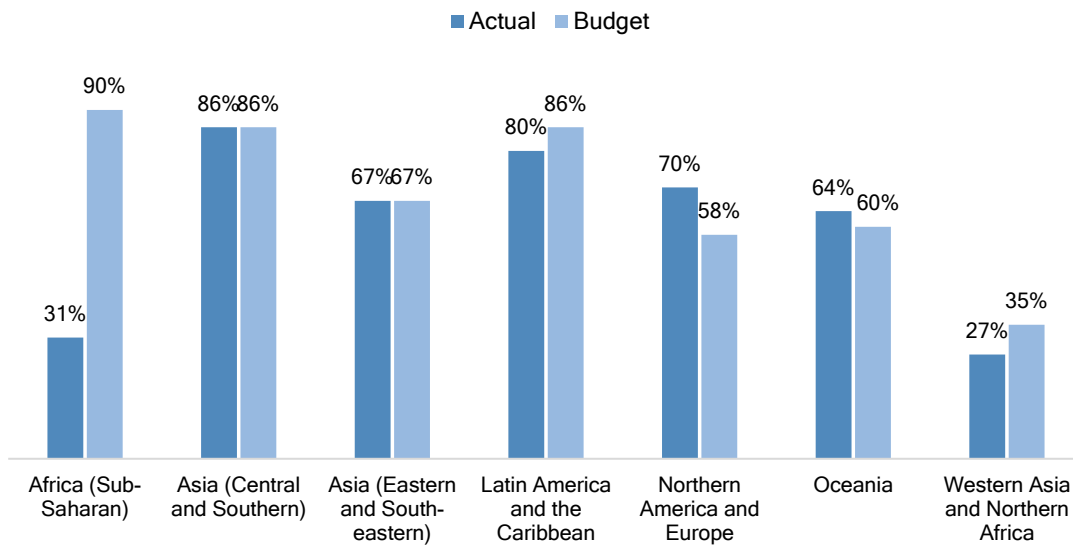
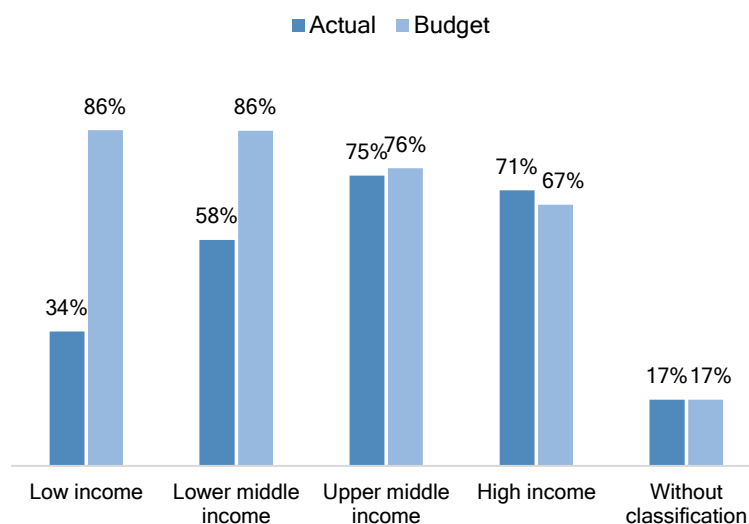
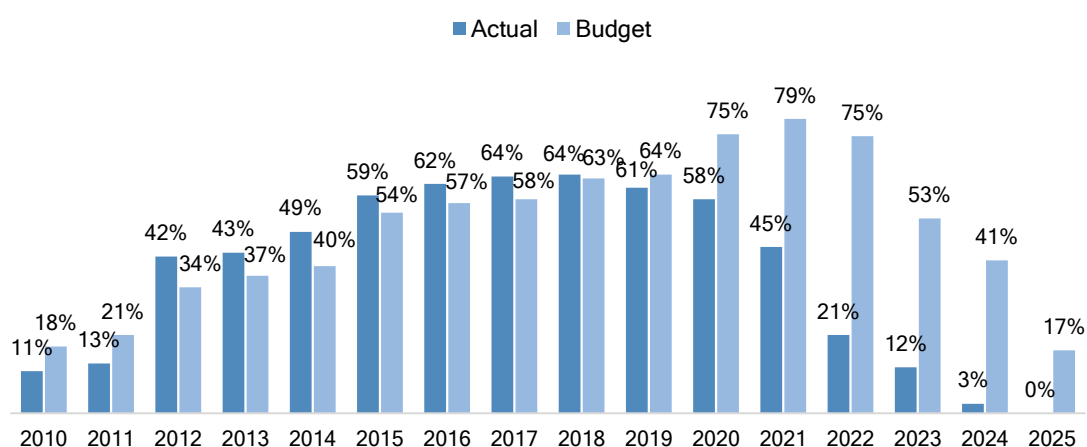


Figure 4: Countries with information by WB Region



In total, of the 194 countries with education expenditure reports, 169 had reports on budget information, while 142 had reports on budget execution. The number of countries with information by year is distributed as follows:

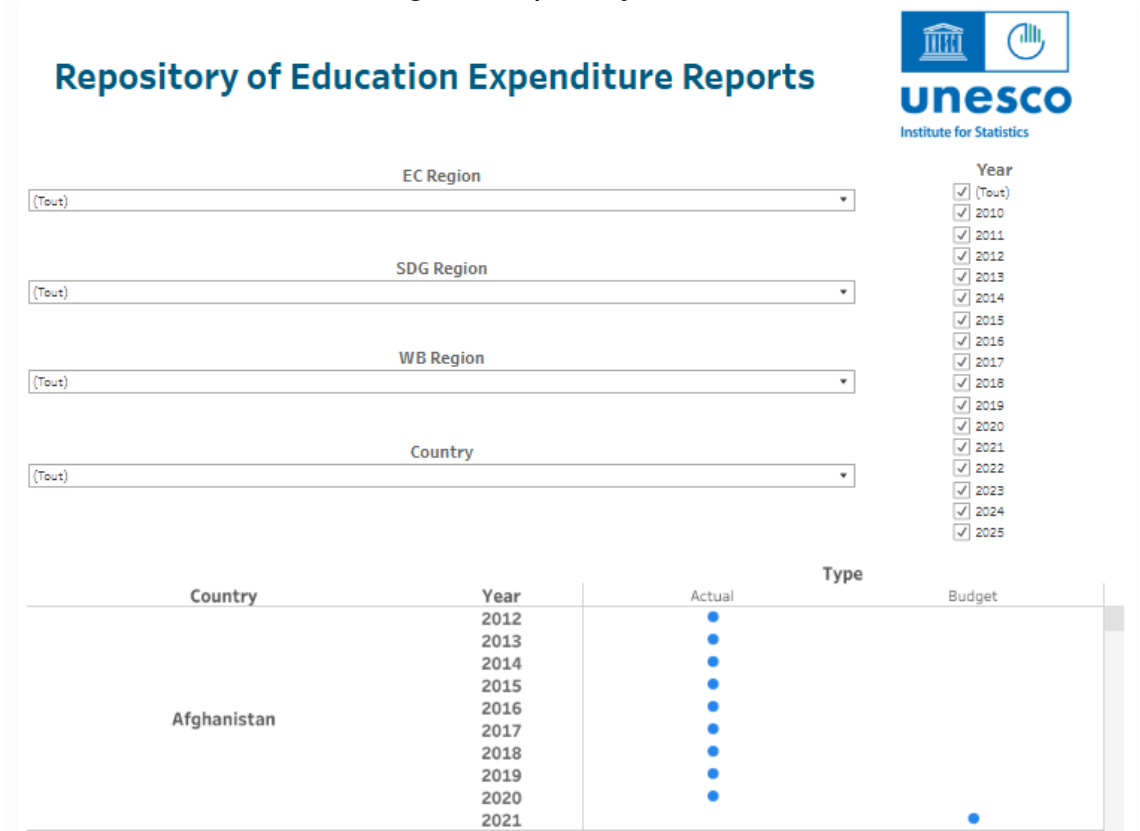
Figure 5: Countries with information by year and type



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. In the main section of the dashboard, for each selected country and year, you will view a circle representing budget execution reports and/or a circle for budget reports.

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

EC Region	Year
(Tout)	<input checked="" type="checkbox"/> (Tout)
	<input checked="" type="checkbox"/> 2010
	<input checked="" type="checkbox"/> 2011
	<input checked="" type="checkbox"/> 2012
	<input checked="" type="checkbox"/> 2013
	<input checked="" type="checkbox"/> 2014
	<input checked="" type="checkbox"/> 2015
	<input checked="" type="checkbox"/> 2016
	<input checked="" type="checkbox"/> 2017
	<input checked="" type="checkbox"/> 2018

Figure 8: Opening the 'SDG Region' filter

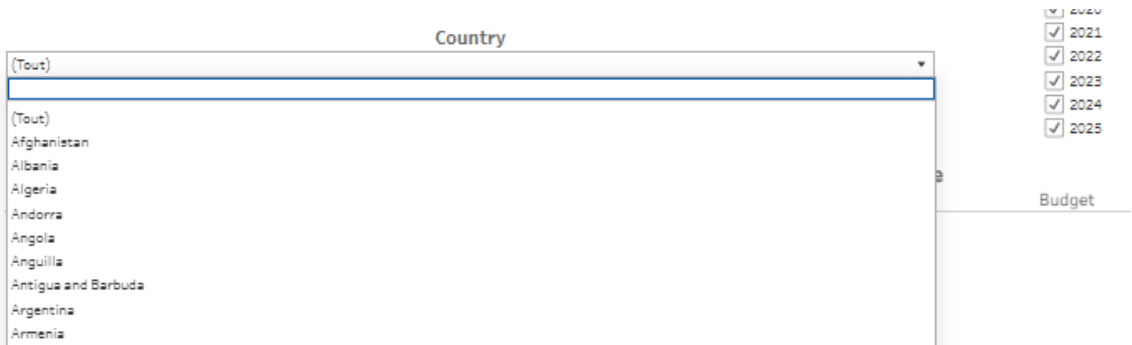
SDG Region	Year
(Tout)	<input checked="" type="checkbox"/> 2012
	<input checked="" type="checkbox"/> 2013
	<input checked="" type="checkbox"/> 2014
	<input checked="" type="checkbox"/> 2015
	<input checked="" type="checkbox"/> 2016
	<input checked="" type="checkbox"/> 2017
	<input checked="" type="checkbox"/> 2018
	<input checked="" type="checkbox"/> 2019
	<input checked="" type="checkbox"/> 2020
	<input checked="" type="checkbox"/> 2021
	<input checked="" type="checkbox"/> 2022
	<input checked="" type="checkbox"/> 2023

Figure 9: Opening the 'WB Region' filter

WB Region	Year
(Tout)	<input checked="" type="checkbox"/> 2017
	<input checked="" type="checkbox"/> 2018
	<input checked="" type="checkbox"/> 2019
	<input checked="" type="checkbox"/> 2020
	<input checked="" type="checkbox"/> 2021
	<input checked="" type="checkbox"/> 2022
	<input checked="" type="checkbox"/> 2023
	<input checked="" type="checkbox"/> 2024
	<input checked="" type="checkbox"/> 2025

The 'Country' filter dynamically adjusts based on the selections made in the previous regional filters. If none of the regional filters are applied, all countries with available information are shown. However, if a specific region or commission is selected, only the countries associated with that choice will be displayed.

Figure 10: Opening the 'Country' filter



The 'Year' filter differs from the other filters by allowing the selection of multiple values at once. With this filter, you can choose all years, a subset of years, or a single year, depending on your preference.

Figure 11: Using the 'Year' filter

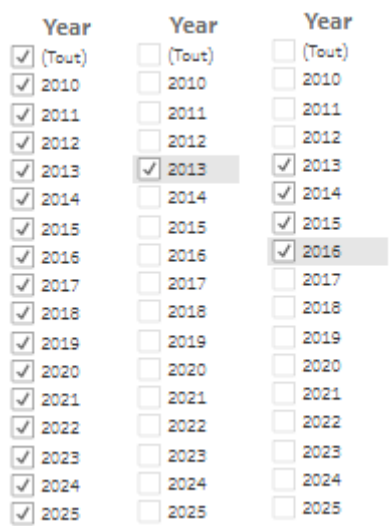


Figure 12: Click on circle and get link

Country	Year	Type	
		Actual	Budget
Algeria	2014		•
	2015	•	•
	2016		•
Andorra	2013		•
	2014		•
	2015	•	•
Angola	2016	•	•
	2013		
	2014		
Anguilla	2015		•
	2016		•
	2013	•	

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Link/s:

https://www.finances.ad/images/stories/Docs/LiquidacioComptes_2016.pdf

Annex II: Criteria for harmonising data sources

The purpose of this section is to summarize the results of comparing different data sources. To effectively use alternative sources, the first step is to understand the differences in available data for the same country by analyzing the methodologies and establishing a rule for utilizing alternative sources in global reporting.

Key elements required to determine whether data from one source is comparable to another include ensuring consistency in certain parameters:

- a) Whether expenditure is reported at a functional or ministerial level,
- b) The presence of multiple ministries responsible for publishing information for different ISCED levels in some countries,
- c) Whether the data refers to formal or non-formal education,
- d) The educational levels considered: early childhood, primary, secondary and/or tertiary,
- e) Whether interest payments and debt amortization are included in total government expenditure,
- f) The levels of government considered: central, regional and/or local,
- g) The expenditure coverage in public and/or private institutions.

Only when these dimensions align for a given country can SDG indicators be calculated, allowing for annual comparisons of education expenditure relative to total government spending.

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	17	49
	Asia and the Pacific	44	41
	Europe	44	39
	Latin America and the Caribbean	39	42
	Western Asia	2	5
	Without classification	4	2
SDG Region	Africa (Sub-Saharan)	16	46
	Asia (Central and Southern)	12	12
	Asia (Eastern and South-eastern)	12	12
	Latin America and the Caribbean	39	42
	Northern America and Europe	40	33
	Oceania	16	15
	Western Asia and Northern Africa	7	9
WB Region	Low income	10	25
	Lower middle income	29	43
	Upper middle income	41	42
	High income	58	55
	Without classification	4	4

Table 6: Countries with data by region and year

Grouping	Region	2010	2011	2012	2013	2014	2015	2016
EC Region	Africa	28	31	39	40	44	49	49
	Asia and the Pacific	7	9	30	32	42	52	56
	Europe	7	9	37	41	42	61	61
	Latin America and the Caribbean	16	20	43	43	46	62	66
	Western Asia	1	1	3	2	4	4	5
	Without classification	2	3	5	6	4	5	6
SDG Region	Africa (Sub-Saharan)	27	30	37	39	42	46	47
	Asia (Central and Southern)	1	2	8	7	9	16	17
	Asia (Eastern and South-eastern)	3	3	11	12	16	17	18
	Latin America and the Caribbean	16	20	43	43	46	62	66
	Northern America and Europe	6	7	34	39	38	54	55
	Oceania	0	0	6	8	12	14	16
	Western Asia and Northern Africa	4	5	9	8	9	10	11
WB Region	Low income	11	13	19	22	22	25	27
	Lower middle income	16	17	34	31	40	51	50
	Upper middle income	18	22	45	46	50	59	62
	High income	11	13	45	52	55	80	86
	Without classification	1	2	5	5	5	4	5

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

Grouping	Region	2017	2018	2019	2020	2021	2022	2023	2024	2025
EC Region	Africa	52	56	55	57	55	51	52	41	18
	Asia and the Pacific	60	61	60	61	53	38	23	11	4
	Europe	60	64	61	70	60	40	10	5	1
	Latin America and the Caribbean	66	69	70	75	75	60	44	30	11
	Western Asia	5	5	7	7	6	6	4	3	0
	Without classification	6	6	6	5	6	3	2	1	0
SDG Region	Africa (Sub-Saharan)	50	53	51	54	52	48	49	38	18
	Asia (Central and Southern)	17	17	16	17	16	11	8	2	0
	Asia (Eastern and South-eastern)	19	20	19	18	14	11	5	3	1
	Latin America and the Caribbean	66	69	70	75	75	60	44	30	11
	Northern America and Europe	53	57	54	60	53	33	6	3	0
	Oceania	19	19	19	20	19	12	7	5	2
	Western Asia and Northern Africa	12	13	14	14	12	11	7	4	1
WB Region	Low income	27	31	30	33	33	28	30	22	9
	Lower middle income	52	54	54	54	50	41	37	25	12
	Upper middle income	66	67	66	71	62	43	28	17	5
	High income	86	92	89	93	88	67	25	16	6
	Without classification	5	4	4	7	8	7	6	5	1

Annex IV: About the survey

The survey took place between February 2021 and February 2025, exclusively through online mapping of the official websites of each country's government.

It is important to note that neither national agencies nor multilateral organizations (in the case of the EC) from which the reports were obtained were formally contacted. The objective of the survey was to gather as much publicly available information as possible from official websites.

If a country or year is missing for a country where information is expected, it means that either no public information is available, the access links are broken, or prior authorization is required to access the report, and thus the information is not considered publicly accessible.

Since the links are hosted on the official websites of each country and not by UNESCO, it is possible that some may become unavailable without prior notice.