



METHODOLOGY SHEET FOR GLOBAL PARTNERSHIP FOR EDUCATION (GPE) INDICATORS

Indicator title	Indicator (10) Proportion of DCPs that have (a) increased their public expenditure on education; or (b) maintained sector spending at 20% or above
Result measured (from GPE Results Framework):	Strategic Goal (3) Effective and efficient education systems delivering equitable, quality educational services for all
JUSTIFICATION FOR INDICATOR	
Background/context for indicator:	The Global Partnership agreed on a corporate indicator to monitor progress towards meeting domestic financing objectives for education of developing country partners. In line with its Charter ¹ and new funding model, the Global Partnership promotes effective dialogue around increased domestic financing for education, a prerequisite for funding credible education plans and policies ² . The attempt to agree on methodologies and set minimum thresholds to assess countries' financial commitment to education started with the EFA-FTI movement. It embodied widely published political pronouncements on many " <i>indicative targets</i> ," including the percent share of education in the government budget, and the percent share of the primary or basic cycle within the education sector budget. The issue at the time was that no standard methodology was applied. This indicator and associated data collection method aim at closing this methodological gap.
Rationale for indicator selection:	As part of its new funding model, the Global Partnership promotes effective and timely dialogue around domestic financing for education to: <ul style="list-style-type: none">(i) strengthen country ownership and financial commitment;(ii) support DCPs in fulfilling the requirements of the funding model;(iii) reinforce mutual accountability for results. Currently, UNESCO's Institute for Statistics (UIS) is the most widely used source for internationally comparable education sector and financing data. However, country level expenditure data (i.e. executed budget) are reported by UIS with a lag of two to three years and only cover a limited number of GPE countries. The rationale for this exercise is thus to: <ul style="list-style-type: none">(i) use a common methodology to calculate an indicator to monitor progress towards meeting domestic financing objectives for all Developing Country Partners (DCPs);(ii) include in this methodology an approach to estimating a proxy indicator for any calendar/financial years for which there is only Parliament-voted budget, but no information on actual execution, in order to monitor domestic financing in real time;(iii) use the same methodology to update the indicator annually as budget execution data become available.

¹ GPE, *Charter of the Global Partnership for Education* (2016), accessed Feb 2017 <http://www.globalpartnership.org/content/charter-global-partnership-education>

² DOMESTIC FINANCING FOR EDUCATION: Methodology for the Corporate Monitoring Indicator

DEFINITION

<p>Indicator definition:</p>	<p>The output indicator 10 is defined as the proportion of DCPs that during their respective fiscal years have either (i) increased their public expenditure on education, as compared with a base year value, or (ii) have maintained public expenditure on education at 20% or above</p> <p><u>Definition of key terms:</u></p> <ul style="list-style-type: none"> • A DCP is a developing country partner of the Global Partnership for Education. • In this monitoring sheet, GPE “Result Framework (RF) indicator” or “GPE indicator” refers to output indicator 10. It requires the calculation of the % of education expenditure at the country level, henceforth referred to as “DCP indicator”. If used in isolation, the term indicator refers to the DCP indicator. • Expenditures refer to actual expenditures by Governments, as opposed to provisional or budget expenditures. • Public expenditures refer to all expenditures recorded in official budget documentation, including those funded from on-budget external grants or loans • Public expenditure on education (or education sector spending) includes both recurrent and capital expenditure from all public entities at all levels of education, and at all levels of government • Total public expenditure includes both recurrent and capital expenditures from public sources, excluding debt service payments. • The terms capital/development/investment expenditure are used interchangeably (vs. recurrent expenditure.) • Base year: In April 2016, the first iteration of this exercise considered calendar year 2014 to be the base year for all countries included in the sample³. • Year: For calculation of the indicator at DCP level, a year is understood as the fiscal year ending during the calendar year under consideration. The fiscal year ending in 2015 is recorded as 2015.
<p>Unit of measurement:</p>	Proportion of DCPs that have, in a given year, met criteria (i) or criteria (ii), as per indicator definition above
<p>Disaggregation:</p>	The GPE indicator is a product of the individual DCP indicators computed each year; results are disaggregated for those countries classified by GPE as Fragile or Conflict-Affected States (FCAS).
<p>Year for data reported (select only one and mark an “x”)</p>	<input type="checkbox"/> fiscal year <input checked="" type="checkbox"/> calendar year
<p>Frequency of data collection:</p>	<p>(i) Annual for new calculations or updates as actual expenditure data become available for all years where the indicator is an estimate based on imputed (proxy) parameters as explained in the calculation method further below;</p> <p>(ii) One-time exercise for previous years with actual expenditure (i.e. budget execution data).</p>

DATA TREATMENT

³ Going forward, historical trends may be reconstituted using 2011 as the base year for all DCPs that joined GPE in that year or prior; for countries who joined after 2011, their year of membership would be treated as the base year. For example, if country A joined in 2008, then its base year is 2011; and if country B joined in 2012 and country C joined in 2013, then their base years would be 2012 and 2013, respectively.

Source of information for collecting data:	Source document, template, etc.:	National official data sources are used: budget books, financial laws, annexes to budget speeches, financial reports, budget reports, medium-term expenditure frameworks.
	Source agency:	Ministries of Finances, Budget Departments or National Treasuries,
The country-level indicator is computed for national fiscal year as follows:		
Step 1: Compute public education expenditure		
<p>a) Expenditure by ministries in charge of education: where necessary, expenditures not related to education must be deducted (for example, culture or religious affairs) when under the responsibility of the ministry in charge of education;</p> <p>b) Education expenditure from any other ministries: This requires identifying educational activities or institutions within other ministry budgets such as, for instance, Health, Defense, Agriculture, Labor, or Civil Service</p> <p>c) Education expenditure by local governments/entities: decentralization follows various patterns across countries, but the indicator should capture expenditure at all levels of government</p> <ul style="list-style-type: none"> - When expenditures from central and local governments are consolidated in the national budget, or when all relevant transfers from central government to local governments are earmarked specifically for education, it is generally possible to capture information from national budget documents; - In highly decentralized contexts, when transfers are not earmarked or when local governments have separate budgets and their own sources of income, the calculation may require additional information on the utilization of the transfers received by local government, or, in some cases, reference directly to local government budgets. In this case, it would be easier to calculate the indicator for relevant infra-level to GPE (like in the cases of ESPIG granted at State level – Pakistan for instance). 		
<p>Formula:</p> <p>Make necessary adjustments for social contributions: Expenditure for education should include the full salary cost for staff working in education. When employers' contributions to non-salary social benefits are not charged to the budget of individual line ministries but instead draw on a common pool across the whole civil service (often the case for pension schemes), an equivalent to employers' contribution has to be calculated. The approach is as below:</p> <ul style="list-style-type: none"> - Take the cost of the pensions paid to retired civil servants (excluding pensions for military staff) - Deduct income paid into the pension scheme - The difference represents the contribution to the scheme by government (as the employer of civil servants). This is compared to the total basic salaries paid to all civil servants to calculate an equivalent to a % of an employer's contribution. - This percentage is applied to the total basic salaries of the staff working in education. The calculated amount added to get the full salary cost of the staff working in education. $EEX_{j,t} = \sum_{m=1}^M EEX_{m,j,t} + \sum_{l=1}^L EEX_{l,j,t} + SC_{j,t}$ <p>where: $EEX_{m,j,t}$ represents expenditure on education by a ministry, m (M total)</p>		

$EEX_{l,j,t}$ represents the expenditure for education of local government, l (L total)

$SC_{j,t}$ represents employer's contribution to non-salary social benefits (*if not charged directly to the education ministry's budget*)

Step 2: Compute total public expenditure

Total public expenditure includes recurrent and capital expenditure, recorded in recurrent and capital/development/investment budgets respectively in cases where the government budget is split in two parts. Debt service is excluded.

Similar considerations to those outlined in Step 1 above apply for local governments in decentralized contexts.

Total expenditure used for this exercise MUST exclude the full value of debt servicing (i.e. including both interest and principal repayments). The way government budgets deal with the debt service varies among countries. In some cases, it is considered in a specific section in the Expenditure chapter, whereas in others it would be recorded in a Financing chapter that follows revenues and expenditure. Interest and principal repayments might also be split, with interest included in expenditure and net lending reflected in the Financing chapter.

Step 3: Compute the DCP indicator

The DCP indicator is calculated by dividing the expenditure on education by total public expenditure (excluding debt service). The result is expressed as a percentage.

Estimates for the most recent year when actual expenditures are not available

In order to assess the aggregate GPE indicator, DCP indicators must be calculated for the most recent year (identified as "the current year") and for a reference year in the past (the base year).

For the GPE indicator, the current year is the last calendar year. For a DCP, the current year is the country fiscal year that ends in the GPE current year. For a majority of countries, actual expenditures may not be available by the time GPE plans to calculate the RF indicator. In these cases, estimates are made using provisional budget data corrected by an estimated execution rate equivalent to that of the previous year. Execution rates are calculated for (i) total expenditure, and (ii) education expenditure for each ministry, national body that would provision education spending. Both total and education expenditure are disaggregated by capital and recurrent expenditure to make the estimate as reliable possible.

$$\text{Execution rate} = \frac{\text{Actual expenditure}}{\text{Budgeted expenditure}}$$

$$EEEEX_{t,j} = (EEXR_{t-1,j} * EB_{t,j}) + (ECXR_{t-1,j} * ECB_{t,j})$$

$$EGEX_{t,j} = (GEXR_{t-1,j} * GB_{t,j}) + (GCXR_{t-1,j} * GCB_{t,j})$$

$$EEShare_{t,j} = \frac{EEEEX_{t,j}}{EGEX_{t,j}}$$

$EEEEX_{t,j}$ Estimated education expenditure of country j in year t

$EEXR_{t-1,j}$ Education execution rate of country j in year $t-1$

	<p>$EB_{t,j}$ Education budget of country j in year t</p> <p>$ECXR_{t-1,j}$ Execution rate on education capital expenditure of country j in year t-1</p> <p>$ECB_{t,j}$ Budget on education capital expenditure on education of country j in year t</p> <p>$GEXR_{t-1,j}$ Government execution rate of country j in year t-1</p> <p>$GB_{t,j}$ Government budget of country j in year t</p> <p>$GCXR_{t-1,j}$ Execution rate on government capital expenditure of country j in year t-1</p> <p>$GCB_{t,j}$ Budget of government capital expenditure of country j in year t</p> <p>$EEShare_{t,j}$ Estimated education share of country j in year t</p>
Aggregation formula:	<p>The validated country-level indicators are aggregated in order to assess the GPE output indicator, i.e. “the proportion of DCPs that have: (i) increased their public expenditure on education; or (ii) maintained education sector spending at 20% of the total budget or above.”</p> <p>Calculation of the GPE output indicator comprises the following steps:</p> <p>Step 1: Calculate the DCP indicator for the current year and the base year: Calculate the actual or estimated share of education spending in total government spending for all countries as per the steps outlined above</p> <ul style="list-style-type: none"> i. for the current year (cy): $EEShare_{ct,j}$; and ii. for the base year (by): $EEShare_{bt,j}$ <p>Step 2: Calculate the GPE output indicator from the DCP indicators</p> <ul style="list-style-type: none"> i. Check if each country j, passes criteria (ii) (i.e. education spending as a proportion of the total budget 20% or greater), assigning YES (=1) or NO (=0). ii. For the countries who were assigned a NO ($CRITERIA_2^i = 0$), compare the indicator for the current year with its value for the base year to assess criteria (i) – whether the country has increased its public expenditure on education, assigning YES (=1) or NO (=0). iii. The proportion of countries assigned a YES to either criteria (i.e. $CRITERIA_1^i = 1$ or $CRITERIA_2^i = 1$) provides the value of GPE indicator 10.
Data limitations (if any known / anticipated):	<p>- First, the process of data collection presents several practical complications to identify the expenditure on education from all public sources. The budget perimeter (i.e. institutional coverage, of which entities and their related education expenses are considered “public”) varies</p>

	<p>widely by country, in line with variation across those institutions mandated to provide public educational services. In addition, education can also be funded at the infra level, or via decentralized agencies whose budgets (centrally-transferred and locally generated) could be hard to consolidate. Tracking all expenditures for education requires the collection of information on expenditures from the budgets of the line of ministries in charge of education, and from other ministries that may incur education spending but for which education is not core (e.g. ministries of agriculture, labor & employment, etc.), as well as tracking education expenditure of the local entities. In certain contexts, relevant expenditures in budget documents are not systematically identified as being directed towards education; as a result, there is a risk that education expenditure could be underestimated.</p> <p>Finally, expenditures should include the social contributions attached to salaries. When employers' contributions are not charged to the budget of individual line ministries but instead draw on a common pool across the whole civil service (often the case for pension schemes), an equivalent to employers' contribution has to be calculated. This is a significant issue in light of the high proportion of education expenditure directed towards salaries.</p> <ul style="list-style-type: none"> - Second, the % of public expenditure directed towards education calculated at DCP level for the purpose of this GPE indicator is not directly comparable with similar indicators calculated at country level or by international bodies such as UNESCO/UIS. For instance, the formula calculated at country level or for UIS reporting purposes may not always consider the exact same elements as in our DCP indicator. Key items to consider specific here include the exclusion of debt service in total expenditure, the use of actual vs budgeted expenditure, and the education expenditure perimeter - Third, education expenditure is considered independent of the source of funding (domestic or external) as long as they are recorded in official budgets. Capital or investment budgets in developing countries are typically subject to fluctuations in response to changes in external support to Government budgets. This could lead to considerable volatility of the DCP indicator when the investment budget is heavily supported by external funding. - Fourth, the DCP indicator should be interpreted in parallel to other country indicators and mitigating circumstances in order to assess a country's commitment to education. These include: <ul style="list-style-type: none"> (i) demographic context; (ii) security context that may require high military expenses; (iii) conditions of schooling; (iv) effectiveness and efficiency in education expenditure.
Interpretation	<p>This indicator reflects countries' financial commitment to education. The higher the percentage, the greater the progress towards meeting domestic financing objectives in all DCPs. The indicator should be interpreted in parallel to other country indicators and mitigating circumstances in order to assess a country's commitment to education. These include: (i) demographic context; (ii) security context that may require high military expenses; (iii) conditions of schooling; (iv) effectiveness and efficiency in education expenditure.</p>

REFERENCES

GPE. *Charter of the Global Partnership for Education*. 2016. Accessed Feb 2017

ANNEXES

Annex 1- Standard Operating Procedure

Process Name: Results Framework Database for Indicator # 10	Owner: R&P Team	Updated:						
Function: Measuring GPE Impact	Version #: 1	Review:						
Material changes from prior version of SOP								
None; this is the first version.								
Summary This SOP describes the process for data collection, quality assurance, and storage for indicator # 10 (Proportion of DCPs that have (a) increased their public expenditure on education; or (b) maintained sector spending at 20% or above) of the GPE results framework								
Results / Outputs This process should result in the results framework being updated with quality assured data on indicator # 10 Interim outputs of the Secretariat: Completed data collection template Final Output: Updated results framework database								
Scope <ul style="list-style-type: none"> Begins: The process begins with M & E Data Analyst requesting the UNESCO Institute for Statistics for data on total government expenditure on education, and on total government expenditure (all sectors) as per the updated list of FCACs prior to the June release of UIS data. Ends: The process ends with updated data being integrated into the results framework database by the Monitoring and Evaluation Data Manager Includes: All procedural aspects Excludes: Methodological aspects of calculating the indicator value. These can be found in the methodology sheet. 								
Standards (Policies, Approvals, Deadlines, etc.): <ul style="list-style-type: none"> Policies: GPE 2020, Monitoring Sheet for GPE Results Framework Indicator # 10 Deadlines: M & E Data Manager updates results framework database with the Indicator # 10 data by 30th April Approval: The completed data template is prepared by the with M & E Data Analyst and includes quality checks by the M & E Data Manager and final approval from the Head of M & E. 								
Issues /Risks: UIS may not send the data to GPE in good time as expected by the Secretariat.								
Overview:  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding: 5px; text-align: center;">Data Request</td> <td style="width: 33%; padding: 5px; text-align: center;">Aggregating Data</td> <td style="width: 33%; padding: 5px; text-align: center;">Update results framework database</td> </tr> <tr> <td style="width: 33%; padding: 5px; text-align: center;">By 15th Jan</td> <td style="width: 33%; padding: 5px; text-align: center;">By 30th March</td> <td style="width: 33%; padding: 5px; text-align: center;">By 30th April</td> </tr> </table>			Data Request	Aggregating Data	Update results framework database	By 15 th Jan	By 30 th March	By 30 th April
Data Request	Aggregating Data	Update results framework database						
By 15 th Jan	By 30 th March	By 30 th April						
Steps in the Process	Roles / Responsibilities	Outputs / Deliverables	Tools / Templates					
1. Data Request Typically by 15th Jan								
<ul style="list-style-type: none"> Request the UNESCO Institute for Statistics for data on total government expenditure 	<ul style="list-style-type: none"> M & E Data Analyst 	Data	Data					

on education, and on total government expenditure (all sectors) as per the updated list of FCACs prior to the release of UIS data			request file
• Review data	• M & E Data Analyst		
• Report any discrepancies to the UIS	• M & E Data Analyst		
2. Aggregate Data Typically by 30 th March			
• Enter data into the template provided by the M&E Data Manager	• M & E Data Analyst	Completed data collection template	
• Compute indicator values using the completed data collection template, based on the latest available classification of countries affected by Fragile and Conflict and forward to M & E Data Manager	• M & E Data Analyst		
• Review completed data collection template and sends comments/queries to the IL	• M & E Data Manager	Revised data collection template	
• Respond to the comments/queries and updates data collection template as necessary	• M & E Data Analyst	Updated data collection template	
3. Update Results Framework Database Typically by 30 th April			
• Forward data collection template to the Head of M & E for review and approval	• M & E Data Manager		
• Review and approve completed data collection template	• Head of M & E	Approved data collection template	
• Update results framework database using completed template submitted by the M & E Data Analyst	• M & E Data Manager	Updated results framework database	N/A
• Notify the secretariat on the availability of data in the results framework database through the intranet	• M & E Data Manager	Notification on GPE intranet	

Annex 3- Guidelines for data collection and processing

A. Requirements

The indicator requires the calculation for each GPE DCP of:

- (1.) public actual expenditure on education;
- (2.) total actual public expenditure;
- (3.) the share of education expenditure in total public spending;
- (4.) estimates for (1.) and (2.) based on budgeted expenditures *where actual figures are not available*; and
- (5.) the comparison between the value of (3.) in 2015 and the base year

NOTES:

1. **Public expenditure on education** means all expenditures by all levels of government on educational institutions at all levels of government. This should include expenditure both by the relevant ministry responsible for education, as well as education expenditures in other ministries. In addition, expenditures should include all social contributions attached to salaries, as pension schemes could be unfunded with employers' contributions not being charged to line ministries' budgets.
2. **Total public expenditure** includes recurrent and capital expenditures, as recorded in current and development budgets when the Government budget is split in two parts. The debt service must be excluded.
3. The indicator has to be calculated for the year of the GPE results report (currently 2015) and a base year. When the country fiscal year is different from the calendar year, the indicator would be calculated for the fiscal year ending in the calendar year of the GPE results report. 2014 is the base year for all DCPs⁴.
4. The indicator should be calculated using **actual expenditures** and not budget figures. Provisional budget figures are used as a proxy only where actual data are not yet available. IN these cases, the methodology requires adjustment of the provisional budget figures by the execution rate from the year with most recent data available

Sources of information and validation process

In order to assure comparability over time, the same data must be mobilized and the same calculations made every year.

Sources of information include all official budget documents (including budget books, Budget speeches and annexes, Lois de finances, Lois de règlement...)

The results will be validated by GPE Country Leads and communicated to country governments and Local Education Groups. This requires systematic documentation of all sources utilized during the process, and a transparent calculation process.

Expenditure from external sources

The indicator does not require assessment of what proportion of Government expenditure is funded by external sources. However, since expenditure funded from domestic sources is a better indicator of government commitment to the education sector, this information would be valuable to GPE for monitoring purposes.

Data on total government revenue from domestic and external sources, and data on education expenditure funded by external sources could be added to the data collection process. Two annex indicators could be calculated (%): (1.) expenditure on education/government domestic resources; and (2.) expenditures on education net of external funding/government domestic resources

B. The template for data collection

The template addresses all the considerations and constraints mentioned above. It is designed to record the data collected from various sources across years, and calculate the DCP indicator.

There are four sets of data to collect which **Columns** identify the fiscal years to consider:

- 2011 or the year when the Country joined GPE if afterwards (the potential base year for the indicator going forward); Column F
- 2014 the current base year with budget and actual figures available (in order to calculate execution rates); columns H, I and J
- and 2015; column L.

Actual figures for 2015 are estimated from the provisional budget figures and the execution rate previously calculated (column M).

Rows identify the nature of data to collect

- Data to collect are to be inputted in the blue cells. Other cells are formula-based and should not be manipulated. However, the template can be customized according to data availability and country budget specificities

Two separated blocks of data: (i) Total Government expenditure and (ii) Education expenditure

Provisional budget and actual expenditures

- Provisional budget data, voted budget figures, are indicated in the annual budget books. However,

⁴ Going forward, 2011 will be the base year for all DCPs that joined GPE in that year or prior; for countries who joined after 2011, their year of membership is treated as the base year.

provisional budget data can be revised during the year. It would therefore be ideal to check whether provisional figures are indicated together with the actual expenditures, in a column usually named “revised budget”. When available, revised budget figures are preferred – this should be indicated in the column heading (row 8).

- Actual expenditures are sometimes available for less than the full 12 months of the fiscal year (9, 10 or 11 months). Data can be used, but should be multiplied by a 12/9, 12/10 or 12/11 adjustment factor in order to get an estimate for the whole year.

Block on total government budget data

Data are grouped in four sub-blocks

- Total government revenue**, separating domestic and external sources. Budget books are sometimes limited in their estimates of expenditure. In these cases, it is necessary to look for details in supporting documents (e.g. Outturns in Zimbabwe, budget speech in Nepal, CCM annexes in Côte d'Ivoire...)
- Total government expenditure**, separating recurrent and investment expenditure, and the debt service. This figure serves as the denominator of the indicator. The distinction between recurrent and capital expenditure is made to better assess execution rates, which are often low for capital expenditure

of which Salaries and Pensions. Details of the pension scheme should be completed only for countries with an unfunded or partially funded scheme. In these countries, the objective is to calculate the pension cost for government and compare this to civil servant salaries in order to estimate the value of social contributions to be added to salaries for those in education institutions (in order to account fully for staff costs). The status of the pension scheme could be checked by reviewing the budget documents to see if retirement benefits are indicated somewhere, usually in the budgets of the Ministry of Finance or Civil Service.

- Of which Grants to Local Governments.** When not directly earmarked for education, they are usually recorded in the budgets of Internal affairs or Finance)

Block on education expenditures data

Data are grouped in five sub-blocks

- Total expenditures of **ministries responsible for education**. Joint Sector Review documents can help to identify those ministries for areas where this might not be obvious, such as non-formal, literacy or early childhood.
- Deductions** for expenditures by the ministries responsible for education but not considered as contributing to education (e.g. culture or sports)
- Education expenditures of **other ministries**. This requires screening all budget items, or searching for key words (e.g. “school”, “college”, “training”, “academy”) and making an assessment based on the title of the line item.
- Salaries for education staff**. Data should follow the choice made in the part on the pension scheme. If the % contribution is calculated on the total compensation of personnel, compensation of education personnel should be mentioned; if % contribution is calculated on basic salaries, the basic salaries of educational staff should be reported
- Expenditure on education by local governments** is usually not available. Often, a % would have to be estimated, based on JSR documents or the guidance of Country Leads (CLs). When not mentioned in the budget or JSR, this cell can stay empty until review by CLs.
- Expenditure on education from **external sources** is not directly used for processing the indicator, however, if available the information would be interested to collect for future analysis.

Currency and unit

All data should be reported in the national currency, which must be included in relevant headings.

Data can be recorded in thousands or millions, but the convention adopted should be reported in column headings and row 7.

Decimals can be displayed to reflect to the way the country reports its budget data, but the number format should be consistently changed across the spreadsheet.

Sources and notes

The sources of data (often a document) should be indicated in rows 10 and 28 for each column, or specified on the right side of the table, column O, as a note.

Notes should be added every time there is a need for explanation.

Notes should be indicated with a number (in column D), and details reported. General observations, estimates

made and difficulties encountered should be reported in the box at the bottom of the table.

Printing

Printing areas have been defined such that output prints on a single page. This does not capture notes recorded in column O, as these are reproduced at the bottom of the table

One worksheet per country

Each country should be processed in a separate worksheet.

Empty tables are available, in English and in French, at the beginning of the file. They can be copied to create a worksheet for any countries that are added to the sample. The worksheet should be named as per the country.

Total Government budget

Country	Nepal											
Year of admission to GPE	2009		Base fiscal year for GPE	2011-12	last fiscal year with both provisional & actual		2013-14	last fiscal year completed		2014-15		
Currency	Nepalese Roupee	unit	000 NRPs	Actual expenditure	000 NRPs	Revised budget	Actual expenditure	implementation rate	000 NRPs	Revised budget	Actual expenditure	
starting month of the fiscal year	July		Actual expenditure									
Revenue		Source	Note	Budget speech of fiscal year 2013-14, July 2014		Budget speech of fiscal year 2014-15, 13 July 2014	Budget speech of fiscal year 2015-16, 14 July 2015		Budget speech of fiscal year 2015-16, 14 July 2015		Provisional estimate using implementation rate	
Tax and non tax revenues				244,374,099		354,529,430	368,657,856	104.0%	393,506,664		409,188,380	
grants received				40,810,281		47,311,048	42,205,766	89.2%	37,727,289		33,656,180	
Total Government revenue				285,184,380		401,840,478	410,863,622	102.2%	431,233,953		440,917,114	
Expenditure												
Recurrent expenditure	1			243,460,007		316,640,079	303,531,745	95.9%	339,199,360		325,157,112	
Investment				51,390,717		63,870,256	66,694,726	104.4%	86,581,343		90,410,143	
Financing & debt service	2			44,316,761		69,341,686	64,825,812	93.5%	96,860,676		90,552,629	
Total expenditure				339,167,485		449,852,021	435,052,283	96.7%	522,641,379		505,446,935	
Salaries and pensions												
Compensation of employees				65,965,530		84,260,373	84,356,662	100.1%	87,831,893		87,932,263	
of which Salaries only				46,666,258		60,751,721	60,779,543	100.0%	66,013,813		66,044,045	
Retirement benefits paid				18,549,839		27,999,721	26,944,370	96.2%	44,339,613		42,668,387	
Expenditure on Education				0		0	0	0.0%	0		0	
% Contribution for pension	3			39.8%		46.1%	44.3%		67.2%		64.6%	
Grants to Local Governments	10			12,980,327		13,879,971	13,979,224	100.7%	14,855,000		14,961,225	
		Source	Note	Estimates of expenditures "Red book" FY 2012-13		Estimates of expenditures "Red book" FY 2014-15	Estimates of expenditures "Red book" FY 2015-16		Estimates of expenditures "Red book" FY 2015-16			
Ministries in charge of education												
Ministry of Education				62,053,016		79,356,615	77,825,687	98.1%	78,192,429		76,683,960	
Name 2								0.0%			0	
Name 3								0.0%			0	
Name 4								0.0%			0	
Deductions for non education areas				0		0	0	0.0%	0		0	
Ministry of Education								0.0%	0		0	
Name 2								0.0%	0		0	
Name 3								0.0%	0		0	
Other ministries												
Health	4			668,500		962,324	822,341	85.5%	1,058,587		904,601	
Turism	5			53,400		61,900	61,900	100.0%	18,500		18,500	
Defence	6			40,120		42,647	42,647	100.0%	51,141		51,141	
Home Affairs	7			122,061		201,022	203,430	101.2%	262,357		265,500	
of which Salaries								0.0%			0	
Ministry of Education	8			878,971		1,040,749	1,101,357	105.8%	1,087,224		1,150,538	
Health								0.0%			0	
Turism								0.0%			0	
Defence								0.0%			0	
% spent for education								0.0%			0	
Home Affairs	9			73,506		27,753	27,753	100.0%	30,885		30,885	
Name 6				24,187		86,793	86,793	100.0%	159,491		159,491	
Name 7								0.0%			0	
Name 8								0.0%			0	
Local Governments												
Expenditure in education				1,311,013		1,401,877	1,411,902	100.7%	1,500,355		0	
% of grants received	11			10.1%		10.1%	10.1%		10.1%			
External funding included in education												
Ministry of Education	12			12,775,105		13,151,783	13,151,783	100.0%	13,151,783		13,151,783	
Name 2								0.0%			0	
Name 3								0.0%			0	
Name 4								0.0%			0	
Assessment of Education expenditure												
Ministries of Education				62,053,016		79,356,615	77,825,687		78,192,429		76,683,960	
Other Ministries				884,081		1,267,893	1,130,318		1,390,585		1,239,742	
Contributions to pension				388,224		532,461	539,026		858,128		866,311	
Local Governments				1,311,013		1,401,877	1,411,902		1,500,355		0	
Total for education				64,636,334		82,558,846	80,906,932		81,941,497		78,790,013	
% current & capital expenditures				21.9%		21.7%	21.9%		19.2%		19.0%	
Exp. Education as % Domestic resources				26.4%		23.3%	21.9%		20.8%		19.3%	