

On January 25, 2013, the [Center for Universal Education](#) at Brookings (CUE) and the [UNESCO Institute for Statistics](#) (UIS) hosted a technical workshop on national education accounts (NEAs). Participants discussed experiences and challenges related to developing various tools to track financial expenditures in education, with a focus on national education accounts. After discussing particular experiences with NEAs and the framework underlying them, participants worked to identify priorities for expanding their reach.

[Jacques van der Gaag](#), from the Center for Universal Education opened the workshop by underlining its primary goals—to find out what different groups and individuals have been able to accomplish in relation to comprehensively tracking expenditures, connecting those expenditures with learning outcomes in education systems and collaborating where possible to advance the use of NEAs. Following this introduction, participants gave an overview of their experiences in using financial tracking tools and NEAs in particular. Igor Kheyfets of the World Bank presented BOOST, a tool that the World Bank has used over the past three years to bring together detailed data on public expenditures. Next, Jean Claude Ndabananiye, from UNESCO Pole de Dakar, discussed country status reports, which aggregate and analyze government data on expenditures. Afterward, Elise Legault of UIS described their collection of education statistics, which is completed through annual country questionnaires, of which one in particular has a finance focus. Quentin Wodon of the World Bank described other World Bank efforts aside from BOOST in capturing education finance data, including a cross-sector effort on public expenditure reviews (PERs).

During the introductory session, participants brought up a host of issues that make capturing financial data for NEAs challenging. For instance, accounting for private schools is often difficult since management may desire minimal exposure in order to avoid taxation. Additionally, while data from household surveys often provide the base of information used in developing indicators for NEAs, the format of their methods and reporting can render them unusable. Other issues include reconciling the fiscal year, calendar year and school year in data collection and aggregation.

Following this introductory session, Sandy Oleksy-Ojikutu from USAID and Phyllis Forbes from Creative Associates shared experience with the development of state education accounts (SEAs) in Morocco and Nigeria. SEAs have uncovered interesting features of education expenditures, which includes identifying parallel education costs. Additionally, findings from SEAs have facilitated policy changes, such as the reassignment of teachers to rural areas in the state of Zamfara in Nigeria, given findings of unbalanced teacher placement. The SEAs developed in Nigeria and Morocco have clearly been beneficial; however, the presenters mentioned that further challenges will include connecting them with an actual planning system in order to generate the greatest impact.

Next, Kraiyos Patrawart from the Quality Learning Foundation described an ongoing NEAs project in Thailand, when he highlighted challenges in using public expenditure data. He also touched on the political economy issues related to developing an NEA. For example, enhancing equity is a primary motivator; however, presenting data on these issues to government leaders can be politically difficult. During the discussion, participants brought up the limitations of international comparability of data. For example, at first glance, Thailand appears to be spending much more on education compared to other countries; however, many countries have, so far, been unable to report all sources of finance in education. Part of the picture is missing, reinforcing the case for NEAs.

Serge Peano, from the UNESCO International Institute for Education Planning, presented methodological issues arising from the development and implementation of NEAs. He discussed the difficulties in delimiting what counts as education expenditure and suggested a need for agreement around whether it is acceptable to double count expenditures in different sectors (school feeding is one example). After this presentation, Elise Legault led a group discussion around the need for international standards and guidelines on NEAs. It was noted that in the health sector, there are manuals providing guidance around National Health Accounts (NHAs), which could serve as inspiration for a similar project in the education sector. While there was consensus around the development of some kind of manual to assist new adopters, participants recognized that an overly prescriptive document could limit experimentation.

Jean Claude Ndabananiye from UNESCO Pole de Dakar and Quentin Wodon from the World Bank detailed work relating to a data gap in the development of NEAs—private expenditures. This topic has particular importance given increasing recognition toward the need to address equity issues in education. In the concluding session, participants reflected on challenges and discussed next steps for expanding the reach of national education accounts. Some major points of discussion related to the need for greater collaboration between the education and health sectors in the development of NEAs, and a need to prioritize the integration of learning variables in them, such as the number of words that children are able to read. Another point that came up during the discussion was the need to focus on better refining the value proposition for NEAs, such that their real potential is understood by stakeholders whose buy-in may be necessary for financing or providing access to relevant data.

As a next step, participants agreed to work on drafting a manual that could serve as a partial guide for new NEA projects. Instead of serving as an instructive tool, participants hope such a guide can help new adopters learn from other countries' experiences. Dr. van der Gaag will examine the themes mentioned above in a forthcoming working paper on NEAs. Participants also discussed the possibility of developing an online platform to continue discussion around NEAs and share information and data from completed initiatives.