

# SDG indicator metadata

(Harmonized metadata template - format version 1.1)

## 0. Indicator information (SDG\_INDICATOR\_INFO)

### 0.a. Goal (SDG\_GOAL)

Goal 1: End poverty in all its forms everywhere

### 0.b. Target (SDG\_TARGET)

Target 1.a: Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

### 0.c. Indicator (SDG\_INDICATOR)

Indicator 1.a.2: Proportion of total government spending on essential services (education, health and social protection)

### 0.d. Series (SDG\_SERIES\_DESCR)

SG\_XPD\_EDUC - Proportion of total government spending on essential services, education [1.a.2]

SG\_XPD\_ESSRV - Proportion of total government spending on essential services [1.a.2]

SG\_XPD\_HLTH - Proportion of total government spending on essential services, health [1.a.2]

SG\_XPD\_PROT - Proportion of total government spending on essential services, social protection [1.a.2]

### 0.e. Metadata update (META\_LAST\_UPDATE)

2024-06-28

### 0.f. Related indicators (SDG\_RELATED\_INDICATORS)

4.a.1, 4.b.1

### 0.g. International organisations(s) responsible for global monitoring

(SDG\_CUSTODIAN\_AGENCIES)

International Monetary Fund (IMF) Statistics Department (Government Finance Division)

## 1. Data reporter (CONTACT)

### 1.a. Organisation (CONTACT\_ORGANISATION)

International Monetary Fund (IMF) Statistics Department

## 2. Definition, concepts, and classifications (IND\_DEF\_CON\_CLASS)

### 2.a. Definition and concepts (STAT\_CONC\_DEF)

As agreed by the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), data for the **education component only** of indicator 1.a.2 are provided by two custodian agencies (co-custodians IMF and UNESCO-UIS) to provide maximum country coverage. Therefore, the Global SDG Indicators Database includes two distinct data series for the education component, supplied by these different data providers (the co-custodians). Each provider employs unique data collection and calculation

methods. Consequently, variations may arise when comparing the datasets: SG\_XPD\_EDUC (provided by IMF as part of a set that contains all components of indicator 1.a.2 and the total) and SD\_XPD\_ESED (provided by UNESCO-UIS for the education component only). To gain insight into the methodologies used by each provider, please review the additional metadata file associated with indicator 1.a.2.

**Definition:**

Expenditure is defined in Chapter 4 (paragraphs 4.24 and 6.1) of the *Government Finance Statistics Manual 2014 (GFSM 2014)* as a decrease in net worth resulting from a transaction. It is a fiscal indicator for assessing the sustainability of fiscal activities. The *GFSM 2014* presents expense according to the economic classification (paragraphs 6.8-6.11) and as functions of government (paragraphs 6.126-6.132). General government units have ten distinct types of expense according to functions of government. Among them there are expense on health (code 707), on education (code 709) and on social protection (code 710).

**Concepts:**

The key concepts and terms associated with the indicator are outlined in *Government Finance Statistics Manual (GFSM) 2014*, as are the associated classifications. As stated in paragraph 6.126, the Classification of Functions of Government (COFOG) is a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of expenditure. While the COFOG as used in the *GFSM 2014* fully agrees with the The Organisation for Economic Co-operation and Development (OECD)/UN classification, the concept is applied slightly differently in government finance statistics (GFS). Final outlays are referred to in a general sense by the OECD/UN, and therefore include grants, loans, and/or subsidies. In GFS, COFOG is applied only to expenditure, comprising expense and the net investment in nonfinancial assets. Transactions in financial assets and liabilities, such as loans, are excluded when compiling COFOG data for GFS reporting purposes.

Government expenditure on health includes expenditure on services provided to individual persons and services provided on a collective basis. Collective health services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards for medical and paramedical personnel and for hospitals, clinics, surgeries, etc.; regulation and licensing of providers of health services; and applied research and experimental development into medical and health-related matters. However, overhead expenditure connected with administration or functioning of a group of hospitals, clinics, surgeries, etc. is considered to be individual expenditure.

Government expenditure on education includes expenditure on services provided to individual pupils and students and expenditure on services provided on a collective basis. Collective educational services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards; regulation, licensing, and supervision of educational establishments; and applied research and experimental development into education affairs and services. However, overhead expenditure connected with administration or functioning of a group of schools, colleges, etc. is considered to be individual expenditure.

Government expenditure on social protection includes expenditure on services and transfers provided to individual persons and households and expenditure on services provided on a collective basis. Collective social protection services are concerned with matters such as formulation and administration of government policy; formulation and enforcement of legislation and standards for providing social protection; and applied research and experimental development into social protection affairs and services. Expenditure on individual services and transfers are allocated to sickness and disability, old age, survivors, family and children, unemployment, housing and social exclusion.

## 2.b. Unit of measure (UNIT\_MEASURE)

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Percent (%). This indicator is the total general government expenditure on education, health and social protection expressed as a percentage of total general government expenditure.

## 2.c. Classifications (CLASS\_SYSTEM)

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See 2.a.

## 3. Data source type and data collection method (SRC\_TYPE\_COLL\_METHOD)

### 3.a. Data sources (SOURCE\_TYPE)

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The current and recommended sources of data for deriving this indicator are the fiscal statistics reported to the IMF's Statistics Department. These come from various agencies (Ministries of Finance, Central Banks, National Statistics Offices, etc.) and are compiled according to a standardized method for data collection: the annual GFS Questionnaire. Despite some variations between countries, these data in the IMF annual GFS database is based on the COFOG as adopted in the *GFSM 2014*, which provide a solid common basis for cross country comparison and for regional and global aggregations. In addition, all the data are country official submissions, and no staff estimates were evolved. Staff validation during the data process further improved the data quality. Data are compiled annually for approximately 70-80 countries with general government coverage making use of IMF's COFOG dataset.

### 3.b. Data collection method (COLL\_METHOD)

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See 3.a.

### 3.c. Data collection calendar (FREQ\_COLL)

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The data collection cycle normally runs from September through December of the next year from the reference year (T+9 to 12 months). IMF Statistics Department normally completes a round of annual GFS collection in February of the following year.

### 3.d. Data release calendar (REL\_CAL\_POLICY)

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Country data are disseminated as they are processed following the data collection. Summary World Tables and other indicators including 1.a.2 are planned for release early in the second year from the reference year. For most countries, the latest data will be the reference year, including five or more most recent years.

### 3.e. Data providers (DATA\_SOURCE)

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See 3.a.

### 3.f. Data compilers (COMPILING\_ORG)

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The IMF Statistics Department is the organization responsible for the compilation and reporting on this indicator at the global level.

### 3.g. Institutional mandate (INST\_MANDATE)

IMF: See 3.a.

## 4. Other methodological considerations (OTHER\_METHOD)

### 4.a. Rationale (RATIONALE)

The indicator is used to assess government's expenditure on essential services (education, health and social protection) relative to the amount of total government spending. Since it comes from an international framework, the *GFSM 2014*, it provides analysts with a cross-country comparable dataset and ensures establishing robust analytical findings to support SDG monitoring using fiscal data.

### 4.b. Comment and limitations (REC\_USE\_LIM)

A high proportion of government expenditure on essential services (education, health and social protection) demonstrates a high government priority for these functions of spending. At this time the IMF recommends no regional and global aggregates be established. While we see no issues in terms of the feasibility and suitability of indicator 1.a.2 for cross-country comparisons, we caution the relevance of one single global indicator that combines data for advanced economies with those of emerging market and low-income countries.

For reporting this indicator, general government is considered the most appropriate level of institutional coverage as it will encompass relevant government units, including local governments, since in many countries decentralization of these categories of expense are to be considered. Country coverage is enhanced making use of central government (CG) or budgetary central government (BA) data, since for most developing and many emerging market economies compiling data for the consolidated general government and its subsectors is limited owing to limitations in the availability and/or timeliness of source data. These different institutional coverages (CG, BA) are delineated by a footnote in the data. Where a footnote is not included, the data refer to general government. A country may have one central government; several state, provincial, or regional governments; and many local governments, and the *GFSM 2014* recommends that statistics should be compiled for all such general government units. This reporting structure is illustrated below:

General Government									
Central Government (excluding social security funds)				Social Security Funds	State Governments	Local Governments	Consolidation Column	General Government	Memorandum: Central Govt. (incl. SSF of central level)
Budgetary	Extrabudgetary	Consolidation Column	Central Government						
BA = GL1	EA	CC	CG	SSF	SG	LG	CT	GG = GL3	GL2

### 4.c. Method of computation (DATA\_COMP)

Total government expenditure on essential services (education, health and social protection) is expressed as a percentage of total government expenditure according to COFOG data (see 2.a).

$$PE_t = \frac{(TE_t + TH_t + TS_t)}{TG_t}$$

$PE_t$  = government expenditure on essential services (education, health and social protection) as a percentage of total government expenditure in fiscal year  $t$

$TE_t$  = total government expenditure on education in financial year  $t$

$TH_t$  = total government expenditure on health in financial year  $t$

$TS_t$  = total government expenditure on social protection in financial year  $t$

$TG_t$  = total government expenditure in financial year  $t$

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#### 4.d. Validation (DATA\_VALIDATION)

See 3.a and 4.c.

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#### 4.e. Adjustments (ADJUSTMENT)

N/A

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#### 4.f. Treatment of missing values (i) at country level and (ii) at regional level

(IMPUTATION)

The IMF plans to rely exclusively on officially reported data provided by the national authorities using the standard government finance statistics (GFS) questionnaire based on the *GFSM 2014* methodology. When country data are not available due to lack of reporting to the IMF Statistics Department, we plan to engage in outreach to the national authorities, in consultation with the respective IMF Area Departments and Offices of the Executive Director, as needed, to ensure that the key GFS series are reported. No country data estimates for missing values will be calculated by the IMF Statistics Department.

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#### 4.g. Regional aggregations (REG\_AGG)

Regional and global aggregates are not available.

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#### 4.h. Methods and guidance available to countries for the compilation of the data at the national level (DOC\_METHOD)

The framework for the data compilation is based on the *GFSM 2014*.

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#### 4.i. Quality management (QUALITY\_MGMNT)

See 4.c.

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#### 4.j Quality assurance (QUALITY\_ASSURE)

See 4.c.

#### 4.k Quality assessment (QUALITY\_ASSMNT)

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See 4.c.

### 5. Data availability and disaggregation (COVERAGE)

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**Data availability:**

Approximately 100 countries (including approximately 20-30 countries with the narrower institutional coverage of BA and CG) consistently for the period 2000-2022.

**Time series:**

2000-2022

**Disaggregation:**

The indicator is disaggregated by education, health and social protection, based on COFOG.

General government units have ten categories of expenditure according to COFOG: (a) general public services; (b) defense; (c) public order and safety; (d) economic affairs; (e) environmental protection; (f) housing and community amenities; (g) health; (h) recreation, culture and religion; (i) education; and (j) social protection.

### 6. Comparability / deviation from international standards (COMPARABILITY)

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**Sources of discrepancies**

The IMF Statistics Department plans to rely on officially reported national data as reported by the national authorities using the standard IMF GFS annual data questionnaire that is based on the *GFSM 2014* methodology.

### 7. References and Documentation (OTHER\_DOC)

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The *GFSM 2014* is available at <http://www.imf.org/external/np/sta/gfsm/>. A series of videos that discuss the GFS analytical framework are available at: [IMF Statistics E-Learning Videos - YouTube](#).

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### 0.a. Goal (SDG\_GOAL)

Goal 1: End poverty in all its forms everywhere

### 0.b. Target (SDG\_TARGET)

Target 1.a: Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

### 0.c. Indicator (SDG\_INDICATOR)

Indicator 1.a.2: Proportion of total government spending on essential services (education, health and social protection)

### 0.d. Series (SDG\_SERIES\_DESCR)

SD\_XPD\_ESED - Proportion of total government spending on essential services, education [UIS methodology] [1.a.2]

### 0.e. Metadata update (META\_LAST\_UPDATE)

2024-06-28

### 0.f. Related indicators (SDG\_RELATED\_INDICATORS)

4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.b.1

### 0.g. International organisations(s) responsible for global monitoring (SDG\_CUSTODIAN\_AGENCIES)

UNESCO Institute for Statistics (UNESCO-UIS)

## 1. Data reporter (CONTACT)

### 1.a. Organisation (CONTACT\_ORGANISATION)

UNESCO Institute for Statistics (UNESCO-UIS)

## 2. Definition, concepts, and classifications (IND\_DEF\_CON\_CLASS)

### 2.a. Definition and concepts (STAT\_CONC\_DEF)

As agreed by the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), data for the **education component only** of indicator 1.a.2 are provided by two custodian agencies (co-custodians IMF and UNESCO-UIS) to provide maximum country coverage. Therefore, the Global SDG Indicators Database includes two distinct data series for the education component, supplied by these different data providers (the co-custodians). Each provider employs unique data collection and calculation methods. Consequently, variations may arise when comparing the datasets: SG\_XPD\_EDUC (provided by IMF as part of a set that contains all components of indicator 1.a.2 and the total) and SD\_XPD\_ESED (provided by UNESCO-UIS for the education component only). To gain insight into the

methodologies used by each provider, please review the additional metadata file associated with indicator 1.a.2.

**Definition:**

Total general (local, regional and central) government expenditure on education (current, capital, and transfers), expressed as a percentage of total general government expenditure on all sectors (including health, education, social services, etc.). It includes expenditure funded by transfers from international sources to the government.

**Concepts:**

Government expenditure on education covers educational expenditure by all levels of government (local, regional, central) on the formal education system, from early childhood to tertiary education, in both public and private instructional and non-instructional institutions within the borders of a country.

Expenditure on education includes expenditure on core educational goods and services, such as teaching staff, school buildings, or school books and teaching materials, and peripheral educational goods and services such as ancillary services, general administration and other activities.

**2.b. Unit of measure** (UNIT\_MEASURE)

Percentage. This indicator is the total general government expenditure on education, expressed as a percentage of total general government expenditure on all sectors.

**2.c. Classifications** (CLASS\_SYSTEM)

The formal education system comprises the levels of education defined in the 2011 revision of the *International Standard Classification of Education (ISCED 2011)*.

**3. Data source type and data collection method** (SRC\_TYPE\_COLL\_METHOD)**3.a. Data sources** (SOURCE\_TYPE)

Data on government spending come from government budgetary documents, financial reports, and official statistics provided by government agencies responsible for finance and budgeting.

**3.b. Data collection method** (COLL\_METHOD)

The UIS compiles government spending data through:

- UIS Formal Education Survey:
  - Numerator: data provided by countries responding to the annual UIS survey on formal education including the UNESCO-OECD-Eurostat (UOE) data collection.
  - Denominator: data on total general government expenditure (all sectors) are extracted from the International Monetary Fund's World Economic Outlook database and are updated annually.
- UIS Dynamic Template (numerator and denominator): data provided by countries or data obtained from the national official documents.

**3.c. Data collection calendar** (FREQ\_COLL)

- a. Annual UIS (usually launched the 4th quarter every year) and UOE survey (usually launched in June every year).
- b. Data mining is conducted periodically to correspond to the UIS data release schedule

### 3.d. Data release calendar (REL\_CAL\_POLICY)

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Biannual UIS data release (February and September).

### 3.e. Data providers (DATA\_SOURCE)

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Ministries of Finance, Ministries of Education, National Statistical Offices.

### 3.f. Data compilers (COMPILING\_ORG)

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UNESCO Institute for Statistics, OECD, Eurostat.

### 3.g. Institutional mandate (INST\_MANDATE)

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The UNESCO Institute for Statistics (UIS) is the statistical branch of the United Nations Educational, Scientific and Cultural Organization (UNESCO). The Institute produces internationally comparable data and methodologies in the fields of education, science, culture and communication for countries at all stages of development.

The [Education 2030 Framework for Action §100](#) has clearly stated that: *“In recognition of the importance of harmonization of monitoring and reporting, the UIS will remain the official source of cross-nationally comparable data on education. It will continue to produce international monitoring indicators based on its annual education survey and on other data sources that guarantee international comparability for more than 200 countries and territories. In addition to collecting data, the UIS will work with partners to develop new indicators, statistical approaches and monitoring tools to better assess progress across the targets related to UNESCO’s mandate, working in coordination with the SDG-Education 2030 SC”.*

## 4. Other methodological considerations (OTHER\_METHOD)

### 4.a. Rationale (RATIONALE)

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The indicator is used to assess a government's emphasis on education relative to other sectors. The indicator shows how much of a priority education is for a given government, over time or in comparison with other countries.

### 4.b. Comment and limitations (REC\_USE\_LIM)

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A high proportion of government expenditure on education demonstrates a high government priority for education relative to other public investments. The Education 2030 Framework for Action has endorsed a benchmark for this indicator, which encourages countries to allocate at least 15% to 20% of their public expenditure to education.

While the indicator allows for cross-country comparisons, differences in government structures, budgeting practices, and definitions may limit the comparability of data between countries. Variations in how countries categorize and report spending on education can introduce biases into comparative analyses.

The indicator does not consider the demographic profile of a country's population, such as age distribution or socioeconomic status. Countries with younger populations may naturally allocate a higher proportion of spending to education, regardless of government priorities, while countries with aging populations may prioritize other essential services, such as healthcare or social security.

#### 4.c. Method of computation (DATA\_COMP)

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Total government expenditure for all levels of education combined expressed as a percentage of total general government expenditure (all sectors).

$$PXE_t = \frac{TXE_t}{TPX_t}$$

$PXE_t$  = total general government expenditure on education (all levels of education combined) as a percentage of total government expenditure in financial year  $t$

$TXE_t$  = total general government expenditure on education (all levels of education combined) in financial year  $t$

$TPX_t$  = total general government expenditure in financial year  $t$

#### 4.d. Validation (DATA\_VALIDATION)

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The UNESCO Institute for Statistics shares all indicator values and notes on methodology with National Statistical Offices, Ministries of Education, or other relevant agencies in individual countries for their review, feedback and validation before the publication of the data.

#### 4.e. Adjustments (ADJUSTMENT)

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Data should cover formal education only and should follow common definitions.

#### 4.f. Treatment of missing values (i) at country level and (ii) at regional level (IMPUTATION)

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- **At country level**  
No imputations are made by data compiler.
- **At regional and global levels**  
Data gaps are filled with latest available value.

#### 4.g. Regional aggregations (REG\_AGG)

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Median with coverage equal or higher to 50% of countries.

#### 4.h. Methods and guidance available to countries for the compilation of the data at the national level (DOC\_METHOD)

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The UIS has elaborated guidance for the countries on the methodology that should be used to calculate this indicator based on the Survey of Formal Education and its manual. The standardized Dynamic template contains instructions for its completion.

#### 4.i. Quality management (QUALITY\_MGMNT)

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The UIS maintains a global database used to produce this indicator and defines the protocols and standards for data reporting by countries. For transparency purposes, the inclusion of a data point in the database is completed by following a protocol and is reviewed by UIS technical focal points to ensure consistency and overall data quality, based on objective criteria to ensure that only the most recent and reliable information are included in the database.

#### 4.j Quality assurance (QUALITY\_ASSURE)

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The UNESCO Institute for Statistics (UIS) prioritizes the accuracy and reliability of its government spending data on education. The UIS validates with countries the indicator values compiled through the UIS Formal Education Survey and Dynamic Template. These tools allow countries to contribute data directly, while the UIS cross-references it with total government expenditure figures obtained from the International Monetary Fund (IMF) World Economic Outlook database.

#### 4.k Quality assessment (QUALITY\_ASSMNT)

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The indicator should be produced based on consistent and actual data on total government expenditures on education and total government expenditures on all sectors combined. Criteria for quality assessment include: data sources must include proper documentation; data values must be representative at the national population level and, if not, should be footnoted; data are plausible and based on trends and consistency with previously published/reported values for the indicator.

### 5. Data availability and disaggregation (COVERAGE)

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**Data availability:**

125 countries with at least one data point for the period 2000-2023.

**Time series:**

2000-2023 in the SDG Global database.

**Disaggregation:**

None.

### 6. Comparability / deviation from international standards (COMPARABILITY)

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**Sources of discrepancies**

The data is derived from different sources and may be subject to differences in national definitions of expenditure types.

### 7. References and Documentation (OTHER\_DOC)

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**URL:**

<http://sdg4-data.uis.unesco.org/>

**References:**

UIS Instructional Manual: Survey of Formal Education

[https://uis.unesco.org/sites/default/files/questionnaires/UIS\\_ED\\_M\\_2024\\_EN.pdf](https://uis.unesco.org/sites/default/files/questionnaires/UIS_ED_M_2024_EN.pdf)

UOE data collection on formal education: Manual on concepts, definitions and classifications

<https://www.oecd.org/statistics/data-collection/UOE-Manual.pdf>

UIS Questionnaire on Educational Expenditure (ISCED 0-8)

<http://uis.unesco.org/en/uis-questionnaires>

UIS dynamic templates :

[https://tcg.uis.unesco.org/wp-content/uploads/sites/4/2022/11/WG\\_EMIS\\_2\\_Dynamic-Templates.pdf](https://tcg.uis.unesco.org/wp-content/uploads/sites/4/2022/11/WG_EMIS_2_Dynamic-Templates.pdf)

IMF World Economic Outlook

<https://www.imf.org/en/Publications/WEO>