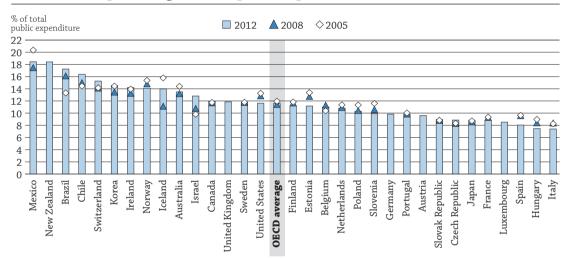
WHAT IS THE TOTAL PUBLIC SPENDING ON EDUCATION

- Primary to tertiary education accounts for 11.6% of total public spending, on average across OECD countries, ranging from 8% or less in Hungary, Italy and Spain, to more than 18% in Mexico and New Zealand.
 - The proportion of public expenditure devoted to primary to tertiary education decreased between 2005 and 2012 in nearly two-thirds of the countries with available data for both years, and remained stable for most others, except, most notably, in Brazil and Israel, where it increased by 3 percentage points or more.
 - During the shorter period 2008-12, the height of the economic crisis, the share of public expenditure devoted to primary to tertiary education decreased by 2% as public expenditure on education grew at a lower rate (or decreased at a faster rate) than public expenditure on all other services in 16 of the 26 OECD countries with available data.

Chart B4.1. Total public expenditure on primary to tertiary education as a percentage of total public expenditure (2005, 2008, 2012)



Countries are ranked in descending order of total public expenditure on primary to tertiary education as a percentage of total public expenditure in 2012.

Source: OECD. Table B4.2. See Annex 3 for notes (<u>www.oecd.org/education/education-at-a-glance-19991487.htm</u>). StatLink **mg=** http://dx.doi.org/10.1787/888933284022

Context

INDICATOR B4

Countries' decisions concerning budget allocations to various sectors, including education, health care, social security and defence, depend not only on the countries' priorities, but also on whether markets, alone, can provide those services adequately, especially at the tertiary level of education. Markets may fail to do so if the public benefits are greater than the private benefits; thus government funding can help to increase access to tertiary education.

However, the economic crisis has put pressure on public budgets to the extent that less public resources may be allocated to education. This, in turn, may affect access to or the outcomes and quality of education. At the same time, the demand for education and training from people who are not in work may increase, requiring more spending on education. Yet higher expenditure is not necessarily associated with better outcomes or the quality of education. In addition, levels of expenditure are affected by many factors (see Indicator B7) that need to be taken into account when comparing countries.

This indicator presents total public spending on education, relative to both a country's total public spending and to its gross domestic product, to account for the relative sizes of public budgets. In addition, it includes data on the different sources of public funding invested in education (central, regional and local government) and on the transfers of funds between these levels of government.

Other findings

- While public expenditure on education as a percentage of total public expenditure on all services decreased, on average, across OECD countries between 2005 and 2012, public expenditure on education relative to GDP increased slightly during this period.
- Most OECD and partner countries (33 out of 38 countries with available data) spend more than twice as much on primary, secondary and post-secondary non-tertiary education combined as on tertiary education.
- At the primary, secondary and post-secondary non-tertiary levels of education, only New Zealand had an entirely centralised public funding system.

Trends

Between 2000 and 2012, the percentage of total public expenditure devoted to primary to tertiary education decreased slightly in half of the countries with available data (13 of 25 countries). The decrease was especially substantial (one percentage point or more) in eight countries and exceeded two percentage points in Estonia and Mexico. However, the share also increased substantially (by two percentage points or more) in some countries, most notably Brazil, Chile, Israel and the Slovak Republic (Table B4.2).

There is no clear pattern regarding public expenditure on education as a percentage of GDP between 2000 and 2012. The share of public expenditure devoted to education decreased in half of the countries between 2000 and 2012, as did public expenditure on education as a percentage of GDP in around one-third of countries (8 out of 27 countries) during this period. On average across OECD countries with available data for both years, expenditure on education as a percentage of GDP increased.

Between 2008 and 2012, in two-thirds of countries (18 of 27 countries with available data), both public expenditure on education and total public expenditure for all services increased. However, in 17 of 27 countries, public expenditure on all services grew faster or decreased slower than public expenditure on education (Table B4.2).

INDICATOR B4

Analysis

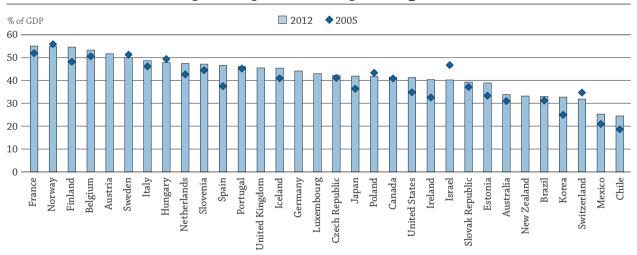
Overall level of public resources invested in education

In 2012, total public expenditure on primary to tertiary education as a percentage of total public expenditure for all services averaged 11.6% in OECD countries, ranging from 8.0% or less in Hungary (7.5%), Italy (7.4%) and Spain (8.0%) to 18% or more in Mexico (18.4%) and New Zealand (18.4%) (Chart B4.1 and Table B4.1).

In most countries, and on average across OECD countries, more than two-thirds of total public expenditure on primary to tertiary education as a percentage of total public expenditure was devoted to primary, secondary and post-secondary non-tertiary education. This is primarily explained by the near-universal enrolment rates at these levels of education (see Indicator C1) and the demographic structure of the population.

Public expenditure devoted to tertiary education amounts to 25.9% of public expenditure from primary to tertiary education, on average across OECD countries. The percentages range from about 18% or less in Brazil (18.2%), Israel (18.1%), Korea (18.2%), Luxembourg (12.0%) and Portugal (18.3%) to 30% or more in Canada (34.6%), Finland (33.6%), Germany (30.5%), the Netherlands (30.9%), Norway (32.5%), Sweden (33.0%) and the United States (30.5%), and exceeded 35% in Austria (36.7%) (Table B4.1).

When public expenditure on education is considered as a proportion of total public spending, the relative sizes of public budgets must be taken into account. Indeed, the picture is different when looking at public expenditure on education as a percentage of GDP, compared with public expenditure on education as a percentage of total public expenditure. In 2012, public expenditure on primary to tertiary education as a proportion of GDP was 3.5% or less in Indonesia (3.3%), the Russian Federation (3.4%) and the Slovak Republic (3.5%). At the other end of the spectrum, only Norway (7.7%) spent more than 7% of its GDP on primary to tertiary education – well above the OECD average of 4.8% (Table B4.1).





 Note: This chart represents public expenditure on all services and not simply public expenditure on education.

 Countries are ranked in descending order of total public expenditure as a percentage of GDP in 2012.

 Source: OECD. Annex 2. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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Contrary to expectations, the five countries with the highest total public expenditure on primary to tertiary education as a percentage of total public expenditure in 2012 – namely, Brazil, Chile, Mexico, New Zealand and Switzerland (Chart B4.1) – are at the bottom end of the spectrum in total public expenditure on all services as a percentage of GDP (Chart B4.2). Norway is the exception with high proportions on both counts.

When looking at total public expenditure on all services (including health, social security and the environment), and not simply public expenditure on education, as a proportion of GDP, rates differ greatly among countries. In 2012, almost one in five countries with available data reported that total public expenditure on all services was more than 50% of GDP, including France (55.1%) where total public expenditure on all services was more than 55% of GDP. At the other extreme, total public expenditure on all services accounted for about 25% or less in Chile and Mexico (24.5% and 25.3% of their GDP respectively) (Chart B4.2 and Annex 2).

Changes in total public expenditure on education as a percentage of total public expenditure between 2000 and 2012

An increase was observed between 2000 and 2005...

Over a period of 5 years (2000-05), public expenditure on primary to tertiary education as a percentage of total public expenditure increased in two-thirds of countries (17 of 28 countries with available data for both 2000 and 2005), and by 0.2 percentage points on average across OECD countries. Among other countries, public expenditure on primary to tertiary education as a percentage of total public expenditure decreased most significantly (by 1 percentage point or more) in France and Portugal.

During this period, public expenditure on primary to tertiary education as a percentage of GDP also increased, by 0.2 percentage point, on average across OECD countries with data for both years. In two-thirds of countries (18 of 28 countries), public expenditure on education as a percentage of GDP grew more than public expenditure on education as a percentage of total public expenditure, reflecting slower growth in GDP than in public expenditure (Table B4.2).

...but a drop was seen after 2005, coinciding with the 2008 financial crisis.

Spending patterns changed considerably between 2005 and 2012. During this seven-year period, public expenditure on education as a percentage of total public expenditure decreased in nearly two-thirds of countries (16 of 27 countries with available data), and by an average of 0.5 percentage point among OECD countries with available data for both years.

The decrease was the largest in Estonia (-2.2 percentage points), Iceland (-1.8) and Mexico (-1.9) and was also substantial (-1 percentage point or more) in Hungary, Norway, Poland, Slovenia, Spain and the United States. Nevertheless, one-third of countries showed an increase in expenditure on education as a percentage of total public expenditure from 2005 to 2012. The increases were largest (1 percentage point or more) in Brazil (3.9 percentage points), Chile (1.9), Israel (3.0) and Switzerland (1.1).

Comparing data from 2005 and 2012 also shows a different pattern regarding the proportion of GDP spent on education, because GDP was also affected by the economic crisis. As a result, public expenditure on primary to tertiary education as a percentage of GDP increased or remained stable in two-thirds of countries (21 of 29 countries). On average among OECD countries with available data for all years, the increase was 0.1 percentage point. This share decreased the most (by 0.9 percentage point) in Hungary and Norway (Table B4.2 and Box B2.1 in Indicator B2).

First effect of the economic crisis: In half of the countries, public expenditure on education varied at a slower rate than public expenditure for all services

The variations observed between 2008 and 2012 are possibly linked to the effects of the global economic crisis, which began in 2008. The crisis put more pressure on overall public budgets, requiring governments to prioritise allocations among education and other key public sectors, such as health and social security (Table B4.2 and Chart B4.3).

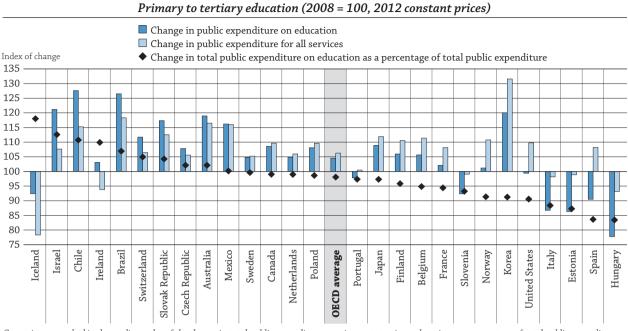
Between 2008 and 2012, there was no clear global trend concerning the evolution of public expenditure on primary to tertiary education as a percentage of total public expenditure as was the case for the period 2000-05.

Nevertheless, in two-thirds of countries (18 of 27 countries with available data), public expenditure on education and total public expenditure for all services both increased between 2008 and 2012. In 10 of these 18 countries, public expenditure on all services grew faster than public expenditure on education (Table B4.2 and Chart B4.3). The differences were greatest in France, Korea and Norway. In the eight other countries, public expenditure on education grew faster than public expenditure for all services. In these 18 countries, growth in public expenditure for all services ranged from 5% in Sweden to 15% or more in Australia, Brazil, Chile and Mexico, and exceeded 30% in Korea.

Among the remaining third of countries (9 of 27 countries with available data), total public expenditure on all services and public expenditure on education both decreased in five (Estonia, Hungary, Iceland, Italy and Slovenia). In Iceland, public expenditure on all services shrank by as much as 22%, and public expenditure on education also fell, but not as steeply (by 8%). In Estonia, Hungary, Italy and Slovenia, public expenditure on education declined more steeply than public expenditure on all services (Table B4.2 and Chart B4.3).

In the last four countries (Ireland, Portugal, Spain and the United States), public expenditure on all services and public expenditure on education diverged between 2008 and 2012. Public expenditure on education decreased (as well as the share of public expenditure on education as a percentage of total public expenditure) in Portugal, Spain and the United States, and increased (as did the share of public expenditure on education as a percentage of total public expenditure) in Ireland.

Chart B4.3. Index of change between 2008 and 2012 in total public expenditure on education as a percentage of total public expenditure



Countries are ranked in descending order of the change in total public expenditure on primary to tertiary education as a percentage of total public expenditure. Source: OECD. Table B4.2. See Annex 3 for notes (<u>www.oecd.org/education/education-at-a-glance-19991487.htm</u>). StatLink **mg=** http://dx.doi.org/10.1787/888933284040

Sources of public funding invested in education

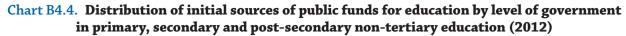
All government sources of expenditure on education, apart from international sources, are classified into three different levels of government: central, regional and local. In some countries, the funding of education is centralised; in others, funding can become decentralised after transfers among the different levels of government.

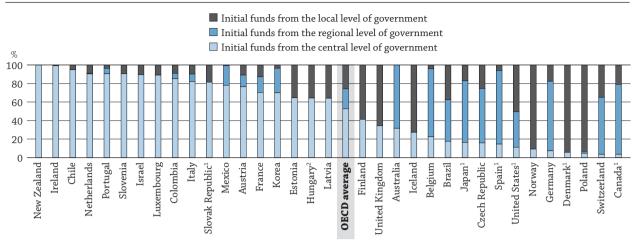
In recent years, many schools have become more autonomous and decentralised organisations (see Indicator D6 in *Education at a Glance 2012* [OECD, 2012]); they have also become more accountable to students, parents and the public at large for their outcomes. The results from the OECD Programme for International Student Assessment (PISA) suggest that when autonomy and accountability are intelligently combined, they tend to be associated with better student performance (OECD, 2013).

Public funding is more centralised at the tertiary level than at lower levels of education (see Tables B4.3 and B4.6 in *Education at a Glance 2014*). In 2012, on average across OECD countries, 52.6% of public funds for primary, secondary and post-secondary non-tertiary education combined came from the central government, before transfers (Table B4.3).

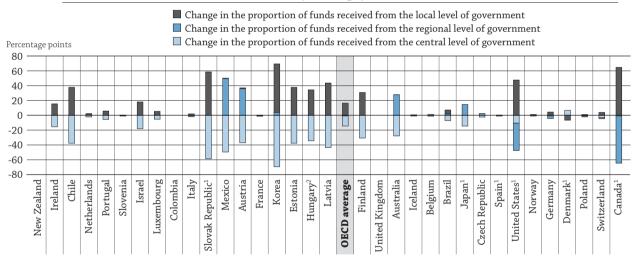
For primary, secondary and post-secondary non-tertiary education combined, the share of initial public funds from the central government differed greatly among countries. Six countries reported a share of less than 10%, namely Canada (3.6%), Denmark (5.8%), Germany (7.4%), Norway (9.3%), Poland (4.8%) and Switzerland (3.6%). In Canada, funding for primary and secondary education is provided at the provincial/territorial level, with the exception of a small amount of federal funding for some First Nations/Aboriginal schools. At the other extreme, public funds came nearly exclusively from the central government in Ireland, New Zealand and Turkey, and more than 90% of initial public funds came from the central government in Chile (94.9%), the Netherlands (91.0%), Portugal (90.6%) and Slovenia (90.4%).

Nevertheless, this picture changes when transfers among levels of government are taken into account. After these transfers, less than 5% of public funds came from central sources in Australia (3.9%), Canada (2.9%), Japan (1.8%), Korea (0.8%), Poland (3.8%), Switzerland (0.2%) and the United States (0.5%). Only New Zealand had an entirely centralised funding system even after taking transfers into account (Chart B4.4 and Table B4.3). On average across OECD countries, 40.6% of public funds for primary, secondary and post-secondary non-tertiary levels combined came from local sources, after transfers, compared with 26.7% before transfers.





Change in the proportion of educational funds received from the different levels of government between initial and final purchasers of educational resources (2012) In percentage points



1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Funds from local level include funds from regional level of government.

Countries are ranked in descending order of the share of initial sources of funds from the central level of government.

Source: OECD. Table B4.3. See Annex 3 for notes (<u>www.oecd.org/education/education-at-a-glance-19991487.htm</u>).

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The extent of transfers of public funds from central to lower levels of government varies widely between countries. The difference after transfers from central to lower levels of government represents more than 30 percentage points in Austria, Chile, Estonia, Finland and Hungary, and more than 40 percentage points in Korea, Latvia, Mexico and the Slovak Republic. In Austria, Canada and the United States, the difference after transfers from regional to local sources of public funds exceeds 30 percentage points (Chart B4.4).

Definitions

Public expenditure on education covers expenditure on educational institutions and support for students' living costs and for other private expenditure outside institutions. It includes expenditure by all public entities, including ministries other than ministries of education, local and regional governments, and other public agencies. OECD countries differ in the ways in which they use public money for education. Public funds may flow directly to institutions or may be channelled to institutions via government programmes or via households. They may also be restricted to the purchase of educational services or be used to support students' living costs.

All government sources of expenditure on education, apart from international sources, can be classified into three levels: central (national) government, regional government (province, state, *Bundesland*, etc.), and local government (municipality, district, commune, etc.). The terms "regional" and "local" apply to governments whose responsibilities are exercised within certain geographical subdivisions of a country. They do not apply to government bodies whose roles are not geographically circumscribed but are defined in terms of responsibility for particular services, functions or categories of students.

Total public expenditure, also referred to as total public spending, corresponds to the non-repayable current and capital expenditure of all levels of government: central, regional and local. It includes direct public expenditure on educational institutions as well as public support to households (e.g. scholarships and loans to students for tuition fees and student living costs) and to other private entities for education (e.g. subsidies to companies or labour organisations that operate apprenticeship programmes).

Methodology

Data refer to the financial year 2012 and are based on the UOE data collection on education statistics administered by the OECD in 2014 (for details see Annex 3 at www.oecd.org/education/education-at-a-glance-19991487.htm).

Figures for total public expenditure and GDP have been taken from the OECD National Accounts Database (see Annex 2) and use the System of National Accounts 1993.

Educational expenditure is expressed as a percentage of a country's total public sector expenditure and as a percentage of GDP.

Though expenditure on debt servicing (e.g. interest payments) is included in total public expenditure, it is excluded from public expenditure on education. The reason is that some countries cannot separate interest payments for education from those for other services. This means that public expenditure on education as a percentage of total public expenditure may be underestimated in countries in which interest payments represent a large proportion of total public expenditure on all services.

Note regarding data from Israel

The statistical data for Israel are supplied by and are under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

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Indicator B4 Tables

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Table B4.1	Total public expenditure on education (2012)
Table B4.2	Trends in total public expenditure on primary to tertiary education (2000, 2005, 2008, 2010, 2011, and 2012)
Table B4.3	Sources of public funds for education, for primary, secondary and post-secondary non-tertiary education (2012)

Cut-off date for the data: 23 October 2015. Updates can be found on line at http://dx.doi.org/10.1787/eag-data-en.

Table B4.1. Total public expenditure on education (2012)

Direct public expenditure on educational institutions plus public subsidies to households¹ and other private entities, as a percentage of total public expenditure and as a percentage of GDP, by level of education

	<i>as</i>	a percentage of to					
			iture ¹ on education a total public expenditu			expenditure ¹ on edu as a percentage of GD	
		Primary, secondary and post-secondary non-tertiary	All tertiary	Primary to tertiary (including undistributed programmes)	Primary, secondary and post-secondary non-tertiary	All tertiary	Primary to tertiary (including undistributed programmes)
		(6)	(9)	(10)	(16)	(19)	(20)
9	Australia	10.1	3.4	13.5	3.4	1.1	4.6
Ö	Austria	6.1	3.5	9.6	3.1	1.8	5.0
	Belgium	8.1	2.7	11.0	4.3	1.4	5.9
	Canada ^{2, 3}	7.8	4.1	12.0	3.2	1.7	5.0
	Chile ⁴	11.6	4.8	16.4	2.8	1.2	4.0
	Czech Republic	6.1	2.4	8.9	2.6	1.0	3.7
	Denmark	8.6	m	m	5.0	m	m
	Estonia	8.4	2.7	11.2	3.3	1.0	4.4
	Finland	7.4	3.8	11.2	4.1	2.1	6.1
	France	6.6	2.2	8.8	3.6	1.2	4.8
	Germany	6.7	3.0	9.8	2.9	1.3	4.3
	Greece	m. 0.7	m	m	2.5 m	1.5 m	4.5 m
		5.3	1.7	7.5	2.6	0.8	3.6
	Hungary Iceland						
		10.0	3.2	14.0	4.5	1.4	6.4
	Ireland	11.1	3.1	14.2	4.5	1.3	5.7
	Israel	9.8	2.3	12.8	4.0	0.9	5.2
	Italy	5.8	1.6	7.4	2.8	0.8	3.6
	Japan ³	6.5	1.8 ^d	8.8	2.7	0.8 ^d	3.7
	Korea	9.6	2.6	14.5	3.2	0.9	4.8
	Luxembourg	7.5	1.0	8.5	3.2	0.4	3.7
	Mexico	13.5	4.0	18.4	3.4	1.0	4.7
	Netherlands	7.5	3.3	10.8	3.5	1.6	5.1
	New Zealand	13.2	5.2	18.4	4.4	1.7	6.1
	Norway ³	9.0 ^d	4.6	14.1	4.9 ^d	2.5	7.7
	Poland	7.6	2.7	10.3	3.2	1.1	4.3
	Portugal ³	7.8	1.8 ^d	9.8	3.6	0.8 ^d	4.5
	Slovak Republic ³	6.3 ^d	2.4	9.0	2.5 ^d	0.9	3.5
	Slovenia	7.4	2.5	9.9	3.5	1.2	4.7
	Spain	5.9	2.1	8.0	2.8	1.0	3.7
	Sweden	7.9	3.9	11.7	3.9	1.9	5.9
	Switzerland	10.8	4.2	15.3	3.5	1.3	4.9
	Turkey	m	m	m	2.6	1.4	3.9
	United Kingdom	8.8	3.0	11.9	4.0	1.4	5.4
	United States ³	8.1	3.5 ^d	11.6	3.3	1.5 ^d	4.8
	Onited States	0.1	5.5	11.0	5.5	1.5	4.0
	OECD average	8.3	3.0	11.6	3.5	1.3	4.8
	EU21 average	7.3	2.6	10.0	3.4	1.2	4.6
ers	Argentina	m	m	m	m	m	m
LT 1	Brazil China	14.1	3.1	17.2	4.7	1.0	5.7
č		m	m	m	m	m	m
	Colombia ⁴	m	m	m	3.6	0.9	4.9
	India	m	m	m	m	m	m
	Indonesia ⁴	m	m	m	2.3	0.6	3.3
	Latvia	m	m	m	2.9	1.0	3.8
	Russian Federation	m	m	m	2.2	0.9	3.4
	Saudi Arabia	i Arabia m		m	m	m	m
	South Africa	m	m	m	4.8	0.8	6.1
	G20 average	m	m	m	m	m	m

Note: Values for each level of education (columns 1 to 5, 7, 8, 11 to 15, 17 and 18) are available for consultation on line (see Statlink below).

1. Public expenditure presented in this table includes public subsidies to households for living costs (scholarships and grants to students/households and students loans), which are not spent on educational institutions. Therefore the figures presented here exceed those on public spending on institutions found in Table B2.3.

2. Year of reference 2011 instead of 2012.

3. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

4. Year of reference 2013 instead of 2012.

Source: OECD. Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.

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Table B4.2. Trends in total public expenditure on primary to tertiary education
(2000, 2005, 2008, 2010, 2011 and 2012)

Direct public expenditure on educational institutions plus public subsidies to households¹ and other private entities, as a percentage of total public expenditure and as a percentage of GDP, for primary to tertiary levels of education combined by year

																2008 and 2012 in: onstant prices)
			of tota	is a per il publi	centag c exper	e Iditure				percen	tage of	GDP		Public expenditure	Public expenditure for all	Total public expenditure on education as a percentage of total
		2000	2005	2008	2010	2011	2012	2000	2005	2008	2010	2011	2012	on education	services	public expenditure
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
•••	Australia	14.0	14.4	13.2	14.9	14.2	13.5	4.5	4.5	4.3	5.0	4.8	4.6	119	116	102
Ö	Austria Belgium	m	m	11.2	m	10.0	9.6	m	m	m	m	m	5.0	m 100	110	m
	Canada ^{2, 3}	m 11.8	10.4 11.7	11.3 11.7	11.0 11.7	10.8 11.9	11.0 12.0	m 4.8	5.3 4.8	5.5 4.8	5.6 5.4	5.6 5.3	5.9 5.0	106 109	111 110	95 99
	Chile ⁴	13.8	14.5	15.0	15.4	16.9	16.4	3.5	2.7	3.7	3.5	3.9	4.0	103	115	111
	Czech Republic	8.0	8.3	8.3	8.3	8.9	8.9	3.2	3.4	3.3	3.5	3.7	3.7	108	106	102
	Denmark	13.7	14.0	13.3	13.2	12.5	m	7.2	7.2	6.7	7.5	7.1	m	m	112	m
	Estonia	13.5	13.4	12.8	12.8	12.5	11.2	4.9	4.5	5.0	5.1	4.7	4.4	86	99	87
	Finland	11.8	11.8	11.7	11.6	11.5	11.2	5.5	5.7	5.5	6.2	6.1	6.1	106	111	96
	France	10.3	9.3	9.3	9.2	9.0	8.8	5.2	4.9	4.8	5.0	4.9	4.8	102	108	94
	Germany	m	m	m	9.6	9.9	9.8	m	m	m	4.5	4.4	4.3	m	m	m
	Greece	7.0	9.2	m	m	m	m	3.1	4.0	m	m	m	m	m	84	m
	Hungary	8.7	9.0	8.4	7.9	7.6	7.5	4.1	4.4	4.1	3.9	3.8	3.6	78	93	83
	Iceland	14.0	15.8	11.1	12.5	13.2	14.0	5.7	6.5	6.1	6.1	6.0	6.4	92	78	118
	Ireland	13.4	13.9	13.3	9.6	12.9	14.2	4.1	4.5	5.5	6.0	5.8	5.7	103	94	110
	Israel	10.7	9.8	10.8	11.1	12.1	12.8	5.2	4.6	4.7	4.7	4.8	5.2	121	108	113
	Italy	8.6	8.2	8.4	8.0	7.7	7.4	3.8	3.8	3.9	3.9	3.7	3.6	87	98	88
	Japan ³	8.6	8.7	8.6	8.5	8.4	8.8	3.3	3.2	3.3	3.5	3.5	3.7	109	112	97
	Korea	15.4	14.4	13.5	14.0	14.0	14.5	3.3	3.6	3.8	3.9	3.9	4.8	120	132	91
	Luxembourg	m	m	m	m	m	8.5	m	m	m	m	m	3.7	m	m	m
	Mexico	20.6	20.4	17.5	17.7	17.3	18.4	3.8	4.3	4.1	4.5	4.4	4.7	116	116	100
	Netherlands	10.4	11.4	10.9	10.7	10.9	10.8	4.3	4.8	4.8	5.2	5.1	5.1	105	106	99
	New Zealand	m	m	m	m	m	18.4	m	m	m	m	m	6.1	m	m	m
	Norway	13.8	15.4	14.8	14.0	13.6	14.1	7.8	8.6	8.1	8.1	7.6	7.7	101	111	91
	Poland	11.2	11.3	10.4	10.2	10.1	10.3	4.4	4.9	4.5	4.6	4.3	4.3	108	110	99
	Portugal	11.4	10.0	9.9	10.0	9.7 9.2	9.8	4.7	4.5	4.2	4.9	4.7	4.5	98	100	97 104
	Slovak Republic ³ Slovenia	6.4	8.8 11.6	8.8 10.6	9.2 10.1	9.2	9.0 9.9	3.3	3.3 5.2	3.0 4.6	3.6 5.0	3.5 4.9	3.5 4.7	117 92	113 99	93
		m 10.0	9.6	9.6	9.2	9.9	8.0	m 3.8	3.6	3.9	4.1	4.9	3.7	92	108	84
	Spain Sweden	12.2	11.8	11.8	12.0	11.9	11.7	6.4	6.0	5.8	5.9	5.8	5.9	105	105	100
	Switzerland	13.6	14.1	14.1	15.0	14.9	15.3	4.5	4.9	4.4	4.7	4.7	4.9	112	105	105
	Turkey	m	m	8.1	8.6	9.0	m	2.5	2.8	2.9	3.5	3.3	3.9	m	m	m
	United Kingdom	m	m	m	m	m	11.9	m	m	m	m	m	5.4	m	m	m
	United States	12.8	13.3	12.8	12.1	13.0	11.6	4.2	4.6	4.9	5.0	4.8	4.8	99	110	91
	OFCD	110	12.0	11 /	11.0	11 5	11.0	4.5	47	1.0	10	4.0	4.0	105	100	08
	OECD average EU21 average	11.8	12.0 10.7	11.4 10.6	11.3 10.2	11.5 10.2	11.6 10.0	4.5 4.5	4.7 4.7	4.6 4.7	4.9 5.0	4.8 4.8	4.8 4.6	105 99	106 104	98 95
	OECD average	10.4	10.7	10.0	10.2	10.2	10.0	1.5	-1.7	-1.7	5.0	1.0	1.0	55	104	
	(countries with	11.8	12.0	11.4	11.3	11.5	11.5	4.6	4.7	4.6	4.9	4.8	4.8	~	~	~
	available data for all years)															
s	Argentina	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Brazil	9.5	13.3	16.1	16.8	17.6	17.2	3.2	4.2	5.0	5.4	5.5	5.7	126	118	107
art	China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Colombia ⁴	m	m	m	m	m	m	m	m	m	m	m	4.9	m	m	m
	India	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Indonesia ⁴	m	m	m	m	m	m	m	m	m	m	m	3.3	m	m	m
	Latvia	m	m	m	m	m	m	m	m	m	m	m	3.8	m	m	m
	Russian Federation	7.7	7.8	m	m	m	m	2.1	2.7	3.0	3.0	2.8	3.4	m	m	m
	Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	South Africa	m	m	m	m	m	m	m	m	m	m	m	6.1	m	m	m
	G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m

1. Public expenditure presented in this table includes public subsidies to households for living costs (scholarships and grants to students/households and students loans), which are not spent on educational institutions. Thus the figures presented here exceed those on public spending on institutions found in Table B2.3. 2. Year of reference 2011 instead of 2012.

3. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

4. Year of reference 2013 instead of 2012. Data refer to 2009-2012 instead of 2008-2011.

Source: OECD. Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.

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		(before transfers						governmen
	Central	Regional	Local	Total	Central	Regional	Local	Total
4	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Australia	31.7	68.3	m	100.0	3.9	96.1	m	100.0
Austria	76.6	12.6	10.8	100.0	39.6	48.6	11.8	100.0
Belgium	22.7	73.2	4.1	100.0	23.9	72.0	4.1	100.0
Canada ^{1, 2}	3.6	75.4	21.0	100.0	2.9	11.5	85.6	100.0
Chile ³	94.9	а	5.1	100.0	57.2	а	42.8	100.0
Czech Republic	15.9	58.8	25.3	100.0	13.4	61.2	25.3	100.0
Denmark	5.8	0.0	94.2	100.0	12.4	0.0	87.6	100.0
Estonia	64.7	а	35.3	100.0	26.9	а	73.1	100.0
Finland	41.3	а	58.7	100.0	10.6	а	89.4	100.0
France	70.4	16.9	12.7	100.0	70.2	16.9	12.9	100.0
Germany	7.4	75.1	17.5	100.0	6.8	71.4	21.8	100.0
Greece	m	m	m	m	m	m	m	m
Hungary	64.4	x(3)	35.6 ^d	100.0	30.0	x(7)	70.0 ^d	100.0
Iceland	27.4	а	72.6	100.0	26.7	а	73.3	100.0
Ireland	99.1	а	0.9	100.0	83.7	а	16.3	100.0
Israel	89.6	a	10.4	100.0	71.6	a	28.4	100.0
Italy	82.2	8.1	9.7	100.0	81.7	6.7	11.6	100.0
Japan ²	16.4	66.8	16.8	100.0	1.8	81.4	16.8	100.0
Korea	70.2	26.4	3.4	100.0	0.8	30.3	68.9	100.0
Luxembourg	89.1	a	10.9	100.0	83.8	а	16.2	100.0
Mexico	78.1	21.9	0.0	100.0	28.5	71.5	0.0	100.0
Netherlands	91.0	0.0	8.9	100.0	88.9	0.0	11.1	100.0
New Zealand	100.0	0.0	0.0	100.0	100.0	0.0	0.0	100.0
Norway ²	9.3	0.0	90.7	100.0	8.2	0.0	91.8	100.0
Poland	4.8	1.9	93.3	100.0	3.8	1.9	94.3	100.0
Portugal ²	90.6	5.8	3.6	100.0	85.1	5.8	9.2	100.0
Slovak Republic ²	81.5	а	18.5	100.0	23.0	а	77.0	100.0
Slovenia	90.4	a	9.6	100.0	90.0	а	10.0	100.0
Spain	14.7	79.4	5.9	100.0	14.3	79.8	5.9	100.0
Sweden	m	m	m	m	m	m	m	m
Switzerland	3.6	61.5	34.9	100.0	0.2	61.0	38.8	100.0
Turkey	100.0	а	m	100.0	94.3	5.7	m	100.0
United Kingdom	34.5	а	65.5	100.0	34.5	а	65.5	100.0
United States ²	11.2	38.5	50.4	100.0	0.5	1.7	97.9	100.0
OECD average	52.6	21.6	26.7	100.0	38.1	24.1	40.6	100.0
EU21 average	55.1	19.5	27.4	100.0	43.3	24.3	37.5	100.0
Argentina	m	m	m	m	m	m	m	m
Brazil	17.6	45.1	37.3	100.0	10.4	47.0	42.6	100.0
China	17.0 m	43.1 m	57.5 m	m	10.4 m	47.0 m	42.0 m	m
Colombia ³	85.3	5.7	9.0	100.0	85.3	5.7	9.0	100.0
India	m	m. 5.7	9.0 m	m	m		m	m
India Indonesia	m	m	m m	m	m m	m	m m	m m
Latvia	64.2		35.8	100.0	20.8	a	79.2	100.0
Russian Federation		a			7.0	71.7	21.3	100.0
	m	m	m	m				
Saudi Arabia	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m

Table B4.3 Sources of public funds for education, for primary, secondary and post-secondary non-tertiary education (2012)

Before and after transfers

1.Year of reference 2011.

2. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

3. Year of reference 2013.

Source: OECD. Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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