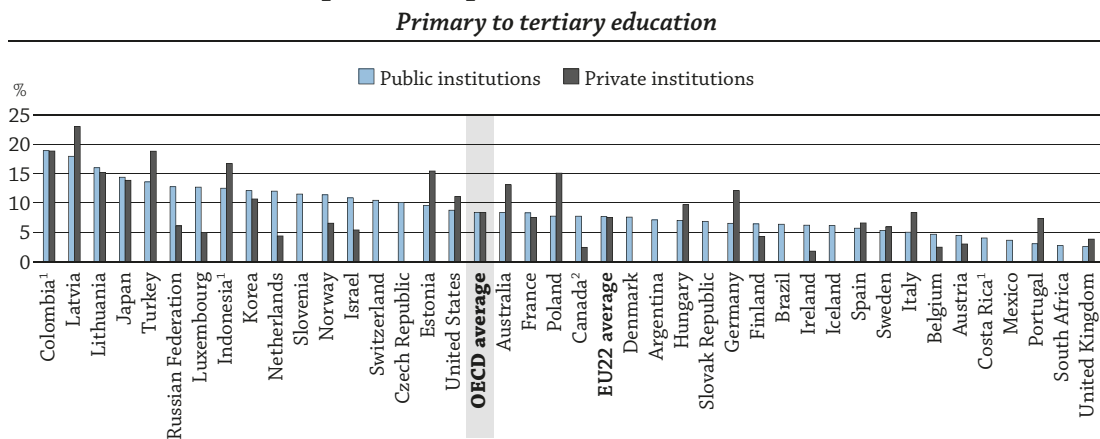


ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- From primary up to tertiary education, 91% of educational institutions' spending is devoted to current expenditure (goods and services consumed within the current year).
- On average for OECD countries, 79% of current expenditure by public educational institutions in primary, secondary and post-secondary non-tertiary education goes on staff compensation compared to 67% in tertiary education.
- OECD countries allocate on average 9% of their total education spending to capital expenditure. The share is higher in tertiary education (11%) than at non-tertiary levels. Shares vary considerably across countries, as well as between public and private educational institutions within the same country (Figure B6.1).

Figure B6.1. Share of capital expenditure as a percentage of total expenditure in public and private institutions (2014)



1. Year of reference 2015.

2. Includes pre-primary education.

Countries are ranked in descending order of the share of capital expenditure in public institutions.

Source: OECD/UIS/Eurostat (2017), Education at a Glance Database, <http://stats.oecd.org/>. See Source section for more information and Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

StatLink  <http://dx.doi.org/10.1787/888933558078>

Context

Decisions about how resources are allocated affect the material conditions under which instruction takes place, and can also influence the nature of instruction. Savings can be made by cutting capital expenditure (e.g. not building new schools) and some current expenditure (e.g. not purchasing certain teaching materials), but when pressures on education budgets increase, changes in spending on staff have the greatest impact on overall spending. However, saving money by reducing salaries and benefits or cutting the number of teachers and other staff is unpopular politically and possibly counterproductive, in that it discourages good teachers from wanting to enter or remain in the profession. In fact, in addition to managing material resources more efficiently, human resources must also be well-managed to improve the quality of education systems. Deferring expenditure, such as not hiring new teachers or not increasing salaries, is a temporary measure in response to pressures on public budgets.

This indicator describes the resources and services on which money for education from all funding sources (governments, international sources and private sector) is spent. It shows the difference between current and capital expenditure. Capital expenditure can be affected by expanding enrolments, which often require new buildings to be constructed. The indicator also presents details on how current expenditure is allocated, looking particularly at staff salaries and other aspects.

Current expenditure is mainly affected by teachers' salaries (see Indicator D3), but also by the age distribution of teachers and the size of the non-teaching staff employed in education. Educational institutions do not only offer instruction – they also provide other services, such as meals, transport, housing and/or research activities. All these expenditures are measured in this indicator.

■ **Other findings**

- The share of current expenditure spent on staff compensation is similar in both public and private institutions at all levels of education. Four-fifths of staff compensation go to teachers at primary, secondary and post-secondary non-tertiary levels while the remainder goes to other staff. These percentages are slightly different in tertiary education, where three-fifths of staff compensation are allocated to teaching staff and the remaining two-fifths to other non-teaching staff.
- The share of non-staff current expenditure varies in public primary, secondary and post-secondary non-tertiary institutions, from a high of around 30% or more in the Czech Republic, Estonia, Finland, the Slovak Republic and Sweden to less than 10% in Argentina, Colombia, Mexico and Portugal.

Analysis

B6

Distribution of educational institutions' current and capital expenditure by level

Expenditure by educational institutions is composed of current and capital expenditure: current expenditure includes spending on school resources used each year, while capital expenditure refers to spending on assets that last longer than one year (see *Definitions* section). Given education's labour-intensive nature, the largest expense is current expenditure (mainly staff compensation). In 2014, an average of 91% of total expenditure by educational institutions in OECD countries was on current expenditure across all education levels from primary to tertiary. No country spends less than 81% of its educational institutions' budget on current expenditures.

Looking across all education levels, from primary to tertiary, the share of current expenditure varies from 81% in Colombia and Latvia to 97% in Belgium, South Africa and the United Kingdom (Table B6.1). At primary level, shares vary from 82% (Latvia) to 98% (Mexico and Portugal); the OECD average is 93% across lower secondary and upper secondary education, and 92% at post-secondary non-tertiary level, with shares varying from 74% (Lithuania, post-secondary non-tertiary) to 100% (Luxembourg and South Africa, post-secondary non-tertiary). Lastly, within tertiary education, the average share of current expenditure is generally lower, at 89% across OECD countries, while individual countries' allocations vary from 58% (Colombia) to 97% (Argentina, Finland and Sweden). As noted above, the share of current expenditure does not differ by more than 4 percentage points, on average, across all education levels. In most countries, the share of current expenditure at primary and secondary levels is greater than at tertiary level; the only countries where the share of current expenditure is greater at tertiary than primary or secondary levels are Argentina, Finland, Israel, Norway, South Africa and Sweden.

Country differences are likely to reflect how the various levels of education are organised, as well as the degree to which expansion in enrolments requires the construction of new buildings, especially at tertiary level. As presented in Table B6.1, the share of capital expenditure is generally higher in tertiary institutions (OECD average of 11%) than non-tertiary (8% in primary and post-secondary non-tertiary and 7% in secondary). Capital expenditure on tertiary education reaches highs of 42% in Colombia and 31% in Luxembourg. In non-tertiary education, Estonia, Lithuania (at upper secondary and post-secondary non-tertiary levels) as well as Latvia and Norway (from primary to post-secondary non-tertiary educational) allocate the highest budget shares to capital expenditures across countries with data available. The ways countries report expenditure on university buildings may partly explain differences in the share of current and capital expenditure at the tertiary level. For example, the buildings and land used for education may be owned, used free of charge or rented by the institutions; therefore the amount of current and capital expenditure partly depends on the type of real estate management used in the country (see Box B6.1 in OECD, 2012).

How current expenditure is allocated

Current expenditure by educational institutions can be further subdivided into three broad functional categories: compensation of teachers, compensation of other staff, and other current expenditure (teaching materials and supplies, maintenance of school buildings, providing students' meals and renting school facilities). Although the shares within these categories do not change much from year to year, current and projected changes in enrolments, changes to salaries of education personnel, and the costs of maintenance of education facilities can affect not only the amounts allocated, but also the shares allotted to each category.

At primary and secondary levels, OECD countries spend on average between 61% and 63% of the total amount of current expenditure on teacher compensation and between 15% and 16% on paying other staff, leaving between 22% and 23% for other current expenditure. For tertiary education, 41% of current expenditures go to pay teachers, 26% to other staff, leaving 33% to devote to other expenditures (Table B6.2). OECD public institutions allocate 79% of their current expenditure to staff compensation in primary and secondary education (Figure B6.2) and 67% at tertiary level. On average, public institutions allocate to staff compensation 5 percentage points more than private institutions in primary education, 6 percentage points in secondary education, while this difference is lower for tertiary institutions (3 percentage points). Especially at primary and secondary level in Colombia, Italy, Portugal and Turkey as well as at tertiary level in Portugal, Slovenia, Spain and Turkey, public institutions have higher shares of all staff compensation than private institutions. By contrast, private institutions allocate much larger shares of current expenditure than public institutions to compensating staff at primary and secondary levels in Norway and in tertiary education in Australia.

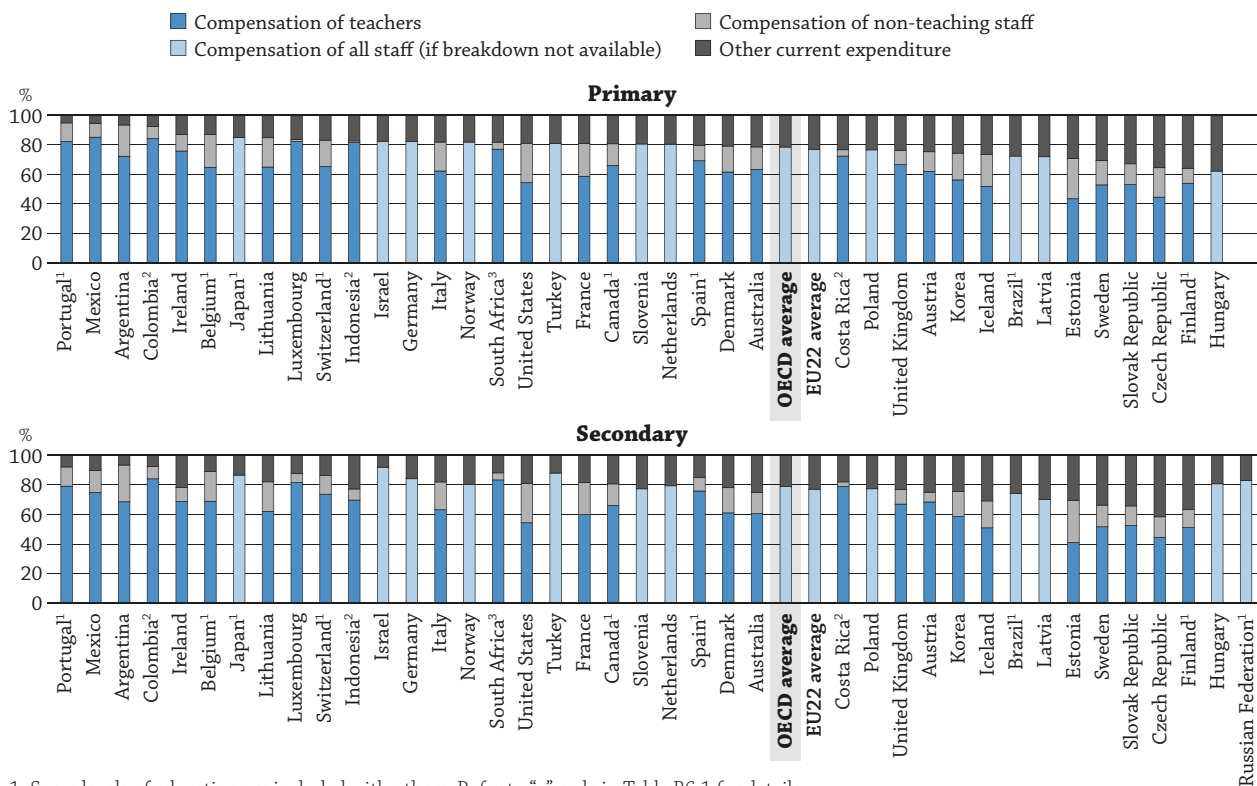
There is significant variation within countries in how current expenditure is allocated across primary, secondary, and tertiary levels. Brazil and Colombia are the only countries to report a greater share of current expenditure allocated to staff compensation at the tertiary level than at any other level. In addition, Iceland allocates equal

shares to staff compensation (73%) at primary and tertiary levels and France devotes between 80% and 81% across primary, secondary and tertiary education. For all other countries, tertiary education receives the lowest share of total current spending allocated to staff compensation at that level. In Indonesia, Italy and Japan the differences between tertiary and non-tertiary categories exceed 20 percentage points.

Public institutions allocate 21% of their current expenditure on non-tertiary education and 33% on tertiary education for purposes other than compensating staff, which include expenses such as maintaining school buildings, providing students’ meals, or renting school buildings and other facilities. These shares are higher in private institutions, reaching 28% at non-tertiary levels and 36% in tertiary education.

In only three countries, public and private institutions allocate more than one-third of their current spending on primary education to the other current expenditure category: Hungary (39%), Finland (36%) and the Czech Republic (35%). Similarly, at lower secondary level only the Czech Republic (38%), Finland (36%) and Hungary (35%) reached this threshold, as well as at upper secondary level the Czech Republic (46%), Finland, the Slovak Republic and Sweden (37% for the latter three countries). On the other hand, at tertiary level, 16 of the 36 countries with data available allocate more than one-third of their current spending to the other current expenditure category.

Figure B6.2. Composition of current expenditure in public educational institutions (2014)
Primary and secondary education



1. Some levels of education are included with others. Refer to “x” code in Table B6.1 for details.

2. Year of reference 2015.

3. Year of reference 2013.

Countries are ranked in descending order of the share of all staff compensation in primary education.

Source: OECD/UIS/Eurostat (2017), Education at a Glance Database, <http://stats.oecd.org/>. See Source section for more information and Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

StatLink <http://dx.doi.org/10.1787/888933558097>

The variation between levels of education in shares of current expenditure allocated to the other current expenditure category partially reflects differences in the size of administrative systems (for instance, the number of employees or the equipment available to the administrative staff across these levels). The cost of facilities and equipment is generally higher in tertiary education than at other levels. Additionally, in some countries tertiary educational institutions may be more likely to rent premises, which could account for a substantial share of current expenditure.

The differences among countries in their share allocated to paying non-teaching staff likely reflect the degree to which education personnel, such as principals, guidance counsellors, bus drivers, school nurses, janitors and maintenance workers are included in the category “non-teaching staff”. Compensation of staff involved in research and development at the tertiary level may also explain some of the differences between countries and between levels of education in this share of current expenditure.

Distribution of current and capital expenditure by public versus private educational institutions

Across OECD countries, the average share of current expenditure in private institutions (91%) is very close to that of public institutions (92%) at primary, secondary and post-secondary non-tertiary levels. However, it is 2 percentage points higher for private institutions than public institutions at the tertiary level (91% compared to 89%). Public and private institutions allocate their spending to either current or capital expenditure in different ways, though the differences are less marked in tertiary education than at non-tertiary levels.

Public and private institutions also differ in how current expenditure is distributed (Table B6.3). On average, across OECD countries, the share of current expenditure devoted to staff compensation at primary, secondary, and post-secondary non-tertiary levels is 7 percentage points higher in public institutions than in private ones (79% versus 72%). This gap is most pronounced in Indonesia, Italy, Portugal and Turkey, with differences of 30 percentage points or more between the two sectors. The trend is reversed in Australia, the Czech Republic, Denmark, Finland, the Netherlands and the Slovak Republic, where private institutions allocate a greater share of their current expenditure than public institutions to staff compensation. At tertiary level, private institutions allocate a higher share of their spending to the current expenditure category (91% on average across OECD countries) than do public institutions (89%). This difference is more marked in Colombia and Israel. In Estonia, Finland, Hungary, Indonesia, Italy, Norway and Portugal, the share of current expenditure is higher in public institutions.

The fact that private institutions typically devote a lower share of current expenditure to paying staff could be explained by factors inherent to each country’s educational system. A few possible explanations, however, include that private institutions may be more likely to contract services from external providers; they may more often rent school buildings and other facilities (as opposed to functioning in state-owned properties); and they may be at a disadvantage when purchasing teaching materials, given their lower economies of scale than when the state purchases materials.

Public and private institutions allocate a very similar share of their total expenditure to capital investment (around 8%). However, the share may vary to a large extent by country and between public and private institutions (Figure B6.1). Public institutions in Colombia, Latvia and Lithuania allocate the highest shares of spending to capital, reaching more than 15% of total expenditure from primary to tertiary education. Public institutions spend the lowest share on capital in Austria, Costa Rica, Mexico, Portugal, South Africa and the United Kingdom. The variance across countries is even higher for private institutions, with private institutions in Colombia, Estonia, Indonesia, Latvia, Lithuania, Poland and Turkey spending more than 15% of their total expenditure on capital. The difference between public and private institutions in the share of their allocations to capital expenditure is below 4 percentage points for two-thirds of the countries with data available. However, in a few countries this difference is more pronounced: for example, in the Czech Republic, Luxembourg and the Netherlands the difference between public and private institutions is more than 7 percentage points. Estonia, Germany, Poland and Turkey have the largest differences in the share of capital expenditure and their private institutions spend proportionally more than their public institutions.

Definitions

Capital expenditure refers to spending on assets that last longer than one year, including construction, renovation or major repair of buildings, and new or replacement equipment. The capital expenditure reported here represents the value of educational capital acquired or created during the year in question – that is, the amount of capital formation – regardless of whether the capital expenditure was financed from current revenue or through borrowing. Neither current nor capital expenditure includes debt servicing.

Current expenditure refers to spending on goods and services consumed within the current year and requiring recurrent production in order to sustain educational services. Other current expenditure (i.e. not on paying staff) by educational institutions includes expenditure on subcontracted services such as support services (e.g. maintenance of school buildings), ancillary services (e.g. preparation of meals for students) and rental of school buildings and other facilities. These services are obtained from outside providers, unlike the services provided by education authorities or by educational institutions using their own personnel.

Staff compensation (including teachers and non-teaching staff, see below) includes salaries (i.e. gross salaries of educational personnel, before deduction of taxes, contributions for retirement or healthcare plans, and other contributions or premiums for social insurance or other purposes), expenditure on retirement (actual or imputed expenditure by employers or third parties to finance retirement benefits for current educational personnel) and expenditure on other non-salary compensation (healthcare or health insurance, disability insurance, unemployment compensation, maternity and childcare benefits, other forms of social insurance). The “teachers” category includes only personnel who participate directly in the instruction of students. The “non-teaching staff” category includes other pedagogical, administrative, and professional personnel as well as support personnel (e.g. head-teachers, other administrators of schools, supervisors, counsellors, school psychologists and health personnel, librarians, building operations and maintenance staff).

Source

Data refer to the financial year 2014 (unless otherwise specified) and are based on the UOE data collection on education statistics administered by the OECD in 2016 (for details see Annex 3 at www.oecd.org/education/education-at-a-glance-19991487.htm). Data from Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa are from the UNESCO Institute of Statistics (UIS).

Calculations cover expenditure by public institutions or, where available, by both public and private institutions.

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.

References

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Indicator B6 Tables

StatLink  <http://dx.doi.org/10.1787/888933560605>

Table B6.1 Share of current and capital expenditure by education level (2014)

Table B6.2 Current expenditure by resource category (2014)

Table B6.3 Share of current expenditure by resource category and type of institution (2014)

Cut-off date for the data: 19 July 2017. Any updates on data can be found on line at <http://dx.doi.org/10.1787/eag-data-en>.

Table B6.1. Share of current and capital expenditure by education level (2014)
Distribution of current and capital expenditure by public and private educational institutions

	Primary		Lower secondary		Upper secondary		Post-secondary non-tertiary		Tertiary		From primary to tertiary	
	Current	Capital	Current	Capital	Current	Capital	Current	Capital	Current	Capital	Current	Capital
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD												
Australia	92	8	91	9	91	9	96	4	88	12	90	10
Austria	96	4	97	3	98	2	99	1	93	7	96	4
Belgium ¹	96	4	98	2	97 ^d	3 ^d	x(5)	x(6)	95	5	97	3
Canada ²	93 ^d	7 ^d	x(1)	x(2)	93	7	m	m	92	8	93	7
Chile	m	m	m	m	m	m	a	a	m	m	m	m
Czech Republic	86	14	87	13	94	6	m	m	m	m	m	m
Denmark	91	9	93	7	92	8	a	a	m	m	m	m
Estonia	93	7	92	8	86	14	83	17	86	14	88	12
Finland	92	8	92	8	93 ^d	7 ^d	x(5)	x(6)	97	3	94	6
France	93	7	92	8	92	8	91	9	91	9	92	8
Germany	94	6	95	5	90	10	93	7	91	9	92	8
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary	93	7	95	5	95	5	95	5	86	14	92	8
Iceland	m	m	m	m	m	m	m	m	m	m	m	m
Ireland	92	8	95	5	95	5	95	5	94	6	94	6
Israel	89	11	x(5)	x(6)	93 ^d	7 ^d	93	7	94	6	92	8
Italy	96	4	96	4	98	2	83	17	90	10	95	5
Japan	85	15	85	15	88 ^d	12 ^d	x(5, 9)	x(6, 10)	86 ^d	14 ^d	86	14
Korea	88	12	90	10	89	11	a	a	87	13	88	12
Latvia	82	18	82	18	84	16	86	14	76	24	81	19
Luxembourg ³	93	7	89	11	89	11	100	0	69	31	87	13
Mexico ³	98	2	98	2	97	3	a	a	92	8	96	4
Netherlands	88	12	89	11	91	9	93	7	88	12	89	11
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	88	12	88	12	88	12	88	12	91	9	89	11
Poland ⁴	93	7	97	3	95 ^d	5 ^d	95	5	85	15	92	8
Portugal	98	2	98	2	95 ^d	5 ^d	x(5, 9)	x(6, 10)	94 ^d	6 ^d	96	4
Slovak Republic ³	97	3	97	3	98	2	98	2	83	17	93	7
Slovenia	89	11	89	11	92	8	a	a	86	14	89	11
Spain	96	4	97	3	96 ^d	4 ^d	x(5)	x(6)	88	12	94	6
Sweden	94	6	94	6	92	8	94	6	97	3	95	5
Switzerland ³	88	12	90	10	94 ^d	6 ^d	x(5)	x(6)	89	11	90	10
Turkey	88	12	90	10	89	11	a	a	78	22	85	15
United Kingdom	97	3	98	2	98	2	a	a	94	6	97	3
United States	92	8	92	8	92	8	88	12	89	11	91	9
OECD average	92	8	93	7	93	7	92	8	89	11	91	9
EU22 average	93	7	93	7	93	7	m	m	89	11	92	8
Partners												
Argentina ³	95	5	89	11	88	12	a	a	97	3	93	7
Brazil ³	94	6	94	6	93 ^d	7 ^d	x(5)	x(6)	92	8	94	6
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ⁵	90	10	93	7	93	7	x(9)	x(10)	58 ^d	42 ^d	81	19
Costa Rica ³	94	6	95	5	96	4	a	a	m	m	m	m
India ⁶	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ⁵	87	13	94	6	91	9	a	a	78	22	87	13
Lithuania	94	6	93	7	87	13	74	26	74	26	84	16
Russian Federation	x(5)	x(6)	x(5)	x(6)	92 ^d	8 ^d	x(5)	x(6)	80	20	87	13
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
South Africa ^{3, 6}	96	4	97 ^d	3 ^d	x(3)	x(4)	100	0	100	0	97	3
G20 average	m	m	m	m	m	m	m	m	m	m	m	m

1. Public and government-dependent private institutions only.

2. Primary education includes pre-primary programmes.

3. Public institutions only. For Luxembourg and the Slovak Republic, tertiary education only.

4. Upper secondary education includes information from vocational programmes in lower secondary education.

5. Year of reference 2015.

6. Year of reference 2013.

Source: OECD/UIS/Eurostat (2017). See Source section for more information and 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.


StatLink  <http://dx.doi.org/10.1787/888933560548>

Table B6.2. **Current expenditure by resource category (2014)**

Distribution of current expenditure by public and private educational institutions as a percentage of total current expenditure

	Primary			Lower secondary				Upper secondary				Tertiary				
	Compensation of all staff			Other current expenditure	Compensation of all staff			Other current expenditure	Compensation of all staff			Other current expenditure	Compensation of all staff			Other current expenditure
	Compensation of teachers	Compensation of other staff	Total		Compensation of teachers	Compensation of other staff	Total		Compensation of teachers	Compensation of other staff	Total		Compensation of teachers	Compensation of other staff	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OECD																
Australia	63	16	78	22	61	16	77	23	57	16	73	27	34	29	63	37
Austria	62	13	74	26	69	7	77	23	68	5	73	27	61	5	66	34
Belgium ^{1,2}	66	21	87	13	73	16	89	11	69	18	87	13	48	29	77	23
Canada ²	65 ^d	15 ^d	80^d	20 ^d	x(1)	x(2)	x(3)	x(4)	65	15	80	20	38	29	66	34
Chile	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	45	20	65	35	45	18	62	38	44	10	54	46	m	m	m	m
Denmark	61	17	79	21	61	18	79	21	61	17	77	23	m	m	m	m
Estonia	44	26	70	30	43	28	71	29	39	28	67	33	44	17	61	39
Finland ²	54	10	64	36	55	10	64	36	48	16	63	37	34	29	63	37
France	58	22	81	19	57	23	80	20	60	20	80	20	43	38	81	19
Germany	x(3)	x(3)	82	18	x(7)	x(7)	84	16	x(11)	x(11)	80	20	x(15)	x(15)	67	33
Greece	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Hungary	x(3)	x(3)	61	39	x(7)	x(7)	65	35	x(11)	x(11)	82	18	x(15)	x(15)	62	38
Iceland	52	21	73	27	48	20	68	32	54	16	70	30	44	29	73	27
Ireland ³	76	11	87	13	69	10	79	21	68	9	77	23	44	26	71	29
Israel	x(3)	x(3)	82	18	x(11)	x(11)	x(11)	x(12)	x(11)	x(11)	84	16	x(15)	x(15)	70	30
Italy	62	19	81	19	64	19	83	17	62	17	79	21	35	21	57	43
Japan ²	x(3)	x(3)	85	15	x(7)	x(7)	84	16	x(11)	x(11)	84	16	x(15)	x(15)	59	41
Korea	56	18	74	26	60	17	77	23	57	16	73	27	37	22	59	41
Latvia	x(3)	x(3)	72	28	x(7)	x(7)	72	28	x(11)	x(11)	69	31	x(15)	x(15)	66	34
Luxembourg ³	82	1	84	16	81	6	87	13	81	6	88	12	20	55	75	25
Mexico ³	85	9	94	6	84	11	95	5	65	19	84	16	55	13	68	32
Netherlands	x(3)	x(3)	80	20	x(7)	x(7)	81	19	x(11)	x(11)	79	21	x(15)	x(15)	71	29
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway	x(3)	x(3)	82	18	x(7)	x(7)	82	18	x(11)	x(11)	83	17	x(15)	x(15)	68	32
Poland ²	x(3)	x(3)	77	23	x(7)	x(7)	77	23	x(11)	x(11)	77^d	23 ^d	x(15)	x(15)	69	31
Portugal ²	78	12	90	10	76	13	89	11	72	12	84	16	x(15)	x(15)	69	31
Slovak Republic ³	53	14	67	33	55	13	68	32	49	14	63	37	32	23	55	45
Slovenia	x(3)	x(3)	80	20	x(7)	x(7)	80	20	x(11)	x(11)	74	26	x(15)	x(15)	69	31
Spain ²	68	10	79	21	76	9	84	16	74	9	83	17	53	20	73	27
Sweden	53	16	69	31	53	16	69	31	51	12	63	37	x(15)	x(15)	65	35
Switzerland ^{2,3}	65	18	83	17	73	12	85	15	74	13	88	12	50	25	76	24
Turkey	x(3)	x(3)	79	21	x(7)	x(7)	85	15	x(11)	x(11)	80	20	x(15)	x(15)	69	31
United Kingdom	67	10	76	24	66	10	76	24	62	12	74	26	35	28	63	37
United States	54	27	81	19	54	27	81	19	54	27	81	19	30	35	64	36
OECD average	62	16	78	22	63	15	78	22	61	15	77	23	41	26	67	33
EU22 average	62	15	76	24	m	m	77	23	61	14	75	25	m	m	67	33
Partners																
Argentina	72	21	93	7	69	24	93	7	68	25	93	7	57	29	86	14
Brazil ^{2,3}	x(3)	x(3)	72	28	x(7)	x(7)	75	25	x(11)	x(11)	74^d	26 ^d	x(15)	x(15)	80	20
China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ⁴	78	8	86	14	84	6	90	10	85	5	90	10	97	0	97	3
Costa Rica ^{3,4}	72	4	77	23	78	3	82	18	80	3	82	18	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ⁴	78	1	79	21	66	7	73	27	59	7	66	34	31	6	37	63
Lithuania	65	20	84	16	65	19	84	16	56	21	78	22	32	34	66	34
Russian Federation ²	x(11)	x(11)	x(11)	x(12)	x(11)	x(11)	x(11)	x(12)	x(11)	x(11)	83^d	17 ^d	x(15)	x(15)	67	33
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa ^{3,5}	77	5	82	18	83 ^d	5 ^d	88^d	12 ^d	x(5)	x(6)	x(7)	x(8)	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m

1. Public and government-dependent private institutions only.

2. Some levels of education are included with others. Refer to "x" code in Table B6.1 for details.

3. Public institutions only. For Luxembourg and the Slovak Republic, tertiary education only.

4. Year of reference 2015.

5. Year of reference 2013.

Source: OECD/UIS/Eurostat (2017). See Source section for more information and 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 B6.3. **Share of current expenditure by resource category and type of institution (2014)**

Distribution of current expenditure by educational institutions

	Primary, secondary and post-secondary non-tertiary								Tertiary							
	Share of current expenditure in total expenditure		Compensation of staff as a percentage of current expenditure						Share of current expenditure in total expenditure		Compensation of staff as a percentage of current expenditure					
			Compensation of teachers		Compensation of other staff		Total				Compensation of teachers		Compensation of other staff		Total	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
OECD																
Australia	94	87	61	58	15	18	76	77	88	93	33	42	28	39	62	81
Austria	97	99	66	66	9	4	75	70	93	95	61	59	6	4	67	63
Belgium	95	98	67	70	21	17	88	87	95	95	50	47	28	30	78	77
Canada ¹	93	94	66	52	15	20	81	71	91	100	38	38	30	24	67	62
Chile	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	88	25	45	49	16	26	60	75	93	m	30	m	22	m	52	m
Denmark	90	m	61	61	17	17	78	79	97	m	x(15)	m	x(15)	m	77	m
Estonia	90	91	41	50	29	13	69	63	95	84	0	53	55	9	55	62
Finland	92	96	52	49	11	18	64	67	97	96	32	41	30	25	62	65
France	92	93	59	53	22	20	81	74	91	91	41	55	41	22	82	77
Germany	95	87	x(7)	x(8)	x(7)	x(8)	83	76	91	94	x(15)	x(16)	x(15)	x(16)	67	63
Greece	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Hungary	95	93	x(7)	x(8)	x(7)	x(8)	78	59	87	80	x(15)	x(16)	x(15)	x(16)	61	68
Iceland	94	100	51	53	20	17	71	70	95	100	44	44	29	29	73	73
Ireland	94	100	70	m	10	m	80	m	94	94	44	m	26	m	71	m
Israel	89	95	x(7)	x(8)	x(7)	x(8)	86	74	76	94	x(15)	x(16)	x(15)	x(16)	54	70
Italy	96	94	62	50	19	0	81	50	91	88	36	29	22	18	58	47
Japan ¹	86	85	x(7)	x(8)	x(7)	x(8)	86	74	84	87	x(15)	x(16)	x(15)	x(16)	55	62
Korea	88	94	57	57	18	15	75	72	87	87	29	41	25	20	54	61
Latvia	82	83	x(7)	x(8)	x(7)	x(8)	71	71	74	77	x(15)	x(16)	x(15)	x(16)	68	66
Luxembourg	91	95	82	70	4	13	86	83	69	a	20	a	55	a	75	a
Mexico	98	m	80	m	12	m	92	m	92	m	55	m	13	m	68	m
Netherlands	88	97	x(7)	x(8)	x(7)	x(8)	80	86	87	93	x(15)	x(16)	x(15)	x(16)	70	78
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway	87	100	x(7)	m	x(7)	m	81	m	92	80	x(15)	x(16)	x(15)	x(16)	68	65
Poland	96	80	x(7)	x(8)	x(7)	x(8)	77^d	76^d	85	92	x(15)	x(16)	x(15)	x(16)	68	78
Portugal ¹	98	92	80	54	13	9	93	63	94	93	x(15)	x(16)	x(15)	x(16)	75	48
Slovak Republic	97	100	53	61	14	13	66	75	83	m	32	m	23	m	55	m
Slovenia	90	m	x(7)	x(8)	x(7)	x(8)	79	70	85	m	x(15)	x(16)	x(15)	x(16)	72	41
Spain	97	94	73	69	10	8	83	77	88	91	57	36	21	15	77	51
Sweden	94	93	38	32	12	8	68	66	97	97	x(15)	x(16)	x(15)	x(16)	65	63
Switzerland	90	m	70	m	15	m	85	m	89	m	50	m	25	m	76	m
Turkey	91	81	x(7)	x(8)	x(7)	x(8)	85	55	77	82	x(15)	x(16)	x(15)	x(16)	76	53
United Kingdom	97	98	67	62	10	12	76	74	a	94	a	35	a	28	a	63
United States	92	92	54	52	27	26	81	77	89	88	31	28	35	34	66	62
OECD average	92	91	62	56	15	15	79	72	89	91	38	m	29	m	67	64
EU22 average	93	90	61	m	14	m	77	72	89	92	m	m	m	m	68	63
Partners																
Argentina	92	m	70	m	23	m	93	m	97	m	57	m	29	m	86	m
Brazil	94	m	x(7)	m	x(7)	m	73	m	92	m	x(15)	m	x(15)	m	80	m
China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ^{1, 2}	94	88	84	78	8	4	92	81	46	70	92	m	0	m	92	m
Costa Rica ²	95	m	75	m	4	m	79	m	m	m	m	m	m	m	m	m
India ³	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ²	90	85	77	22	3	2	80	25	78	77	30	34	5	11	36	45
Lithuania	91	89	61	59	20	16	82	76	73	82	33	28	34	31	67	59
Russian Federation	92	96	x(7)	x(8)	x(7)	x(8)	83	64	79	93	x(15)	x(16)	x(15)	x(16)	67	60
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa ³	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m


1. Some levels of education are included with others. Refer to "x" code in Table B6.1 for details.

2. Year of reference 2015.

3. Year of reference 2013.

 Source: OECD/UIS/Eurostat (2017). See Source section for more information and Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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