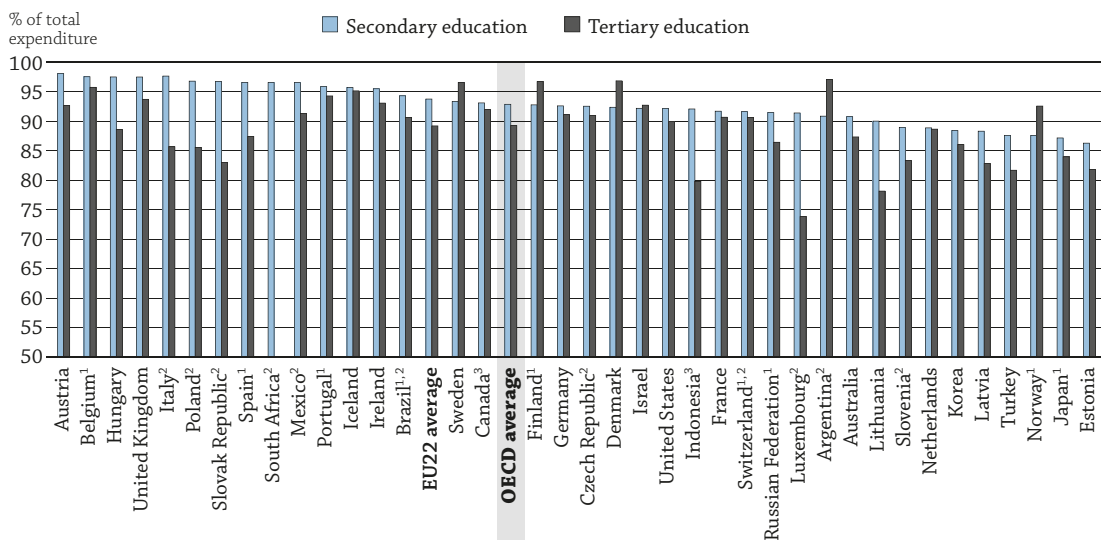


## ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- About 92% or more of total expenditure on primary to tertiary education is devoted to current expenditure, on average across OECD countries, ranging from 93% in secondary education to 89% in tertiary.
- On average across OECD countries, about 77% of current expenditure goes to compensating education staff (teachers and others) in primary and secondary education. This share tends to decrease at the tertiary level, averaging 67%.
- Private institutions at the primary and secondary levels tend to spend a lower share of current expenditure on compensation of staff than public institutions, on average across OECD countries. Possible explanations are that private institutions may be more likely to contract services from outside providers (as opposed to using services produced by education authorities or their own personnel) or may more often have to pay rent for school buildings and other facilities.

**Figure B6.1. Current expenditure as a share of total expenditure on educational institutions, by level of education (2013)**



**Note:** The remaining percentage (100 – current expenditure) corresponds to capital expenditure.

1. Secondary includes some or all post-secondary non-tertiary programmes.

2. Public institutions only. For the Czech Republic, Italy, Luxembourg and the Slovak Republic, in tertiary education only.

3. Year of reference 2012.

Countries are ranked in descending order of the share of current expenditure on secondary education.

**Source:** OECD, Table B6.1. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

**StatLink** <http://dx.doi.org/10.1787/888933398057>

### 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 (such as by not building new schools) and some current expenditure (not purchasing certain teaching materials), but when pressures on education budgets increase, changes in spending on staff have the greatest impact on overall spending. Still, 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 expenditures, such as hiring new teachers or increasing salaries, are temporary measures in response to pressures on public budgets.

This indicator describes the resources and services on which money for education is spent. It shows the difference between current and capital expenditure. Capital expenditure can be affected by expanding enrolments, which often require construction of new buildings. The indicator also presents details on where current expenditure is spent, either on compensation of education staff or elsewhere. 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. In addition, educational institutions offer not only instruction but also other services, such as meals, transport, housing and/or research activities. All these expenditures are addressed in this indicator.

### ■ Other findings

- Most current expenditure is related to compensation of staff in nearly all countries except at the tertiary level in the Czech Republic and Indonesia. At the primary and secondary levels, the share of current expenditure devoted to compensation of staff in public institutions is about 6 percentage points higher than in private institutions.
- At the primary and secondary levels of education, OECD countries spend an average of about 23% of current expenditure for purposes other than compensating education personnel (i.e. maintenance of school buildings, students' meals or the rental of school buildings and other facilities). In most countries, there is little difference between primary and secondary education in the proportion of current expenditure used for purposes other than compensation.
- Current expenditure devoted to purposes other than compensating staff is largest at the tertiary level in all countries except Brazil and Poland; and it reaches 33% of all current expenditure, on average across OECD countries. In six countries (the Czech Republic, Hungary, Indonesia, Japan, Korea and the Slovak Republic), this proportion is 40% or larger. These large proportions could be explained by the higher costs of facilities and equipment in tertiary education compared to other levels of education.

## Analysis

B6

### Current and capital expenditure by educational institutions

Education expenditure includes both current and capital expenditure. Current expenditure by educational institutions takes account of the spending on school resources used each year to operate schools. It includes, for instance, compensation of teachers and other staff, maintenance of school buildings, students' meals, or the rental of school buildings and other facilities. Capital expenditure by educational institutions refers to spending on assets that last longer than one year. It includes, for instance, spending on the construction, renovation and major repair of school buildings.

The largest share of expenditure is current expenditure, given the labour-intensive nature of instruction. In 2013, 92% of total expenditure was devoted to current expenditure on all levels of education from primary to tertiary, on average across OECD countries. Current expenditure amounts to over 74% of total expenditure at each level of education in every OECD country and nearly all partner countries as well. The share varies from 85% (Japan) to 98% (Hungary) in primary education, from 86% (Estonia) to 98% (Austria, Belgium, Hungary, Italy and the United Kingdom, in secondary education and from 74% (Luxembourg) to 97% (Argentina, Denmark, Finland and Sweden) in tertiary education (Table B6.1 and Figure B6.1).

The OECD average share of current expenditure does not differ by more than 4 percentage points between educational levels. However, differences among countries between the share of current expenditure on primary and secondary education and the share in tertiary education can be relatively large. In most countries, the share of current expenditure at primary and secondary levels is larger than at the tertiary level. The main exceptions are Denmark and Norway, where the share of current expenditure on tertiary education exceeds the share in both primary and secondary education by 4 percentage points or more. In contrast, in Italy, Lithuania, Luxembourg and the Slovak Republic, the share of current expenditure on both primary and secondary education exceeds the share in tertiary education by over 10 percentage points.

The differences among countries are likely to reflect how the different levels of education are organised in each country, as well as the degree to which expansion in enrolments requires the construction of new buildings, especially at the tertiary level. Capital expenditure on tertiary education equals or exceeds 20% in Indonesia (20%), Luxembourg (26%) and Lithuania (22%). The ways countries report expenditure related to university buildings may also explain differences in the share of current and capital expenditure at the tertiary level. For example, the buildings and lands used for education can be owned, used free of charge or rented by the institutions, and 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).

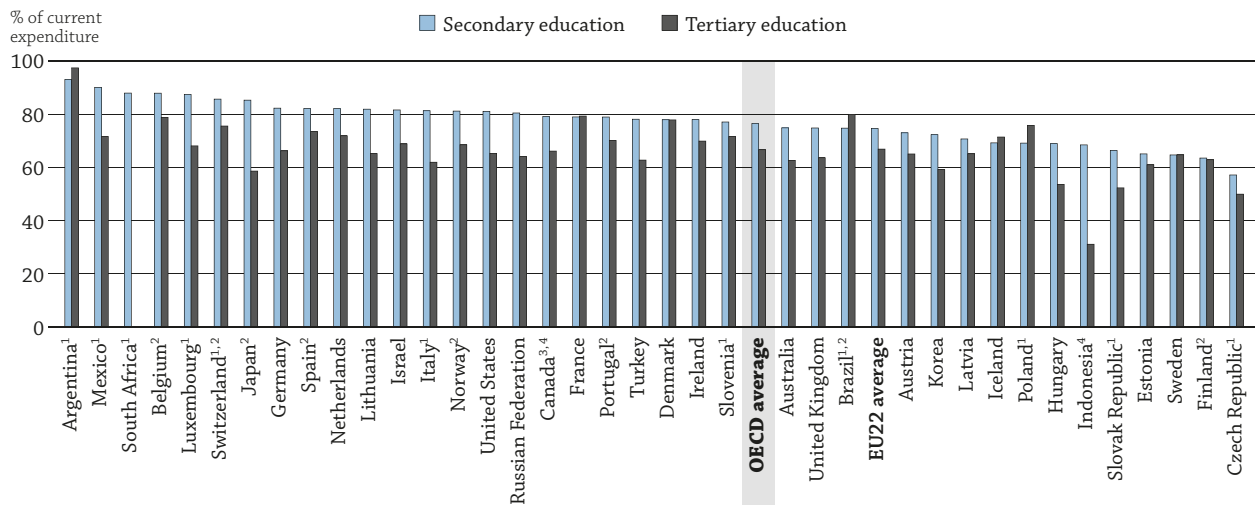
### Distribution of current expenditure

Current expenditure by educational institutions can be further subdivided into three broad functional categories: compensation of teachers, compensation of other staff and other current expenditures. Other current expenditures include, for example, teaching materials and supplies, maintenance of school buildings, students' meals and rental of school facilities. The amount allocated to each of these categories depends partly on current and projected changes in enrolments, on the salaries of education personnel, and on the costs of maintenance and construction of education facilities. Despite the fact that the shares of these categories do not change much from year to year, countries' decisions might affect not only the amounts allocated, but also the shares allotted to each category.

At the primary and secondary levels, about 61% of current expenditure is devoted to compensating teachers, about 16% to compensating other staff and about 23% to expenditure other than compensation, on average across OECD countries. For tertiary education, 42% of current expenditure is devoted to the compensation of teachers, on average across OECD countries, as larger shares are devoted to compensating other staff (25%) and other current expenditure (33%).

There are relatively large differences in how current expenditure is allocated between primary, secondary and tertiary education. For instance, in all countries (except Brazil and Poland), the share devoted to compensation of staff is larger at the earlier levels of education than at the tertiary level (Figure B6.2).


The share of other current expenditure on secondary education is equal to or higher than 35% in only four countries: the Czech Republic (43%), Estonia (35%), Finland (36%) and Sweden (35%). In contrast, at the tertiary level, the share of other current expenditure is higher than 35% in 12 of the 32 OECD countries with available data.

**Figure B6.2. Compensation of staff as a share of current expenditure on educational institutions, by level of education (2013)**

1. Public institutions only. For the Czech Republic, Italy, Luxembourg and the Slovak Republic in tertiary education only.
2. Secondary includes some or all post-secondary non-tertiary programmes.
3. Secondary includes only upper secondary.
4. Year of reference 2012.

Countries are ranked in descending order of share of current expenditure devoted to compensation of all staff in secondary education.

Source: OECD. Table B6.2. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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The variation in current expenditure not devoted to compensation of staff between levels of education 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 expected to be higher in tertiary education than in other levels of education. 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 compensation of other 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 part of the differences between countries and between levels of education in the share of current expenditure devoted to compensation of other staff.

### Distribution of current expenditure by type of institution

The average share of current expenditure across OECD countries is higher in private institutions than in public institutions at the primary level by 2 percentage points. This might reflect the need in some countries for the state to invest in new buildings to accommodate a growing population or enrolment rate at this level. In secondary education, public and private institutions spend, on average, equal shares of total expenditure on current expenditure. However, in a few countries, public institutions devote a substantially larger share of total expenditure to current expenditure (Table B6.3).

Public and private institutions also differ in the way current expenditure is distributed. On average across OECD countries, the share of current expenditure devoted to staff compensation at the primary and secondary levels is about 6 percentage points higher in public institutions than in private institutions. The difference, at the primary level, is 22 percentage points in Portugal and 31 percentage points in Luxembourg. The fact that private institutions devote a lower share of current expenditure to compensation of staff could be explained by a variety of factors inherent to each country’s education system. A few possible explanations, however, are that private institutions may be more likely to contract services from outside providers (as opposed to using services produced by the education authorities or by their own personnel), may more often have to pay rent for school buildings and other facilities (as opposed to functioning in state-owned properties), and may be at a disadvantage when purchasing teaching materials, given the lower economies of scale compared to purchases by the state.

## 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. Current expenditure by educational institutions other than on compensation of personnel 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.

## Methodology

Data refer to the financial year 2013 and are based on the UOE data collection on education statistics administered by the OECD in 2015 (for details see Annex 3 at [www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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

OECD (2012), *Education at a Glance 2012: OECD Indicators*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/eag-2012-en>.

## Indicator B6 Tables


StatLink  <http://dx.doi.org/10.1787/888933398014>

Table B6.1 Share of current and capital expenditure by education level (2013)

Table B6.2 Distribution of current expenditure by resource category (2013)

Table B6.3 Share of current expenditure by resource category and type of institution (2013)

Cut-off date for the data: 20 July 2016. 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 (2013)**  
*Distribution of capital and current expenditure by educational institutions from public and private sources*

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	Primary education		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)
<b>OECD</b>												
Australia	91	9	90	10	91	9	96	4	87	13	90	10
Austria	97	3	98	2	98	2	95	5	93	7	96	4
Belgium	94	6	98	2	98 <sup>d</sup>	2 <sup>d</sup>	x(5)	x(6)	96	4	96	4
Canada <sup>1</sup>	93 <sup>d</sup>	7 <sup>d</sup>	x(1)	x(2)	93	7	m	m	92	8	m	m
Chile	m	m	m	m	m	m	a	a	m	m	m	m
Czech Republic <sup>2</sup>	89	11	89	11	96	4	m	m	91	9	m	m
Denmark	91	9	93	7	92	8	a	a	97	3	93	7
Estonia	86	14	86	14	86	14	86	14	82	18	85	15
Finland	94	6	94	6	92 <sup>d</sup>	8 <sup>d</sup>	x(5)	x(6)	97	3	94	6
France	91	9	92	8	91	9	90	10	91	9	91	9
Germany	94	6	95	5	90	10	92	8	91	9	92	8
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary	98	2	98	2	97	3	97	3	89	11	95	5
Iceland	94	6	95	5	96	4	96	4	96	4	95	5
Ireland	93	7	96	4	96	4	97	3	93	7	94	6
Israel	89	11	x(5)	x(6)	92 <sup>d</sup>	8 <sup>d</sup>	92	8	93	7	91	9
Italy <sup>2</sup>	97	3	97	3	98	2	83	17	86	14	94	6
Japan	85	15	85	15	89 <sup>d</sup>	11 <sup>d</sup>	x(5, 9)	x(6, 10)	84 <sup>d</sup>	16 <sup>d</sup>	86	14
Korea	87	13	88	12	89	11	m	m	86	14	87	13
Latvia	87	13	87	13	89	11	94	6	83	17	86	14
Luxembourg <sup>2</sup>	90	10	92	8	92	8	100	a	74	26	88	12
Mexico <sup>2</sup>	97	3	97	3	97	3	a	a	91	9	96	4
Netherlands	88	12	87	13	91	9	93	7	89	11	89	11
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	88	12	88	12	87 <sup>d</sup>	13 <sup>d</sup>	x(5)	x(6)	93	7	89	11
Poland <sup>2, 3</sup>	95	5	98	2	96 <sup>d</sup>	4 <sup>d</sup>	97	3	86	14	93	7
Portugal	97	3	96	4	95 <sup>d</sup>	5 <sup>d</sup>	x(5, 9)	x(6, 10)	94 <sup>d</sup>	6 <sup>d</sup>	96	4
Slovak Republic <sup>2</sup>	97	3	97	3	97	3	98	2	83	17	93	7
Slovenia <sup>2</sup>	91	9	91	9	87	13	a	a	83	17	88	12
Spain	96	4	97	3	96 <sup>d</sup>	4 <sup>d</sup>	x(5)	x(6)	87	13	94	6
Sweden	94	6	94	6	93	7	94	6	97	3	95	5
Switzerland <sup>2</sup>	89	11	91	9	93 <sup>d</sup>	7 <sup>d</sup>	x(5)	x(6)	91	9	91	9
Turkey	93	7	93	7	82	13	a	a	82	18	87	12
United Kingdom	97	3	97	3	98	2	a	a	94	6	96	4
United States	92	8	92	8	92	8	x(9)	x(10)	90 <sup>d</sup>	10 <sup>d</sup>	91	9
<b>OECD average</b>	92	8	93	7	93	7	m	m	89	11	92	8
<b>EU22 average</b>	93	7	94	6	94	6	m	m	89	11	92	8
<b>Partners</b>												
Argentina <sup>2</sup>	96	4	91	9	91	9	a	a	97	3	m	m
Brazil <sup>2</sup>	95	5	95	5	93 <sup>d</sup>	7 <sup>d</sup>	x(5)	x(6)	91	9	94	6
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia	m	m	m	m	m	m	m	m	m	m	m	m
Costa Rica	m	m	m	m	m	m	m	m	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia <sup>1</sup>	86	14	93	7	91	9	a	a	80	20	87	13
Lithuania	95	5	93	7	84	16	67	33	78	22	85	15
Russian Federation	x(5)	x(6)	x(5)	x(6)	91 <sup>d</sup>	9 <sup>d</sup>	x(5)	x(6)	86	14	90	10
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
South Africa <sup>2</sup>	96	4	97 <sup>d</sup>	3 <sup>d</sup>	x(3)	x(4)	100	0	m	m	m	m
<b>G20 average</b>	m	m	m	m	m	m	m	m	m	m	m	m


1. Year of reference 2012.

2. Public institutions only. For the Czech Republic, Italy, Luxembourg and the Slovak Republic in tertiary education only.

3. Upper secondary includes lower secondary vocational.

Sources: OECD. Argentina, China, Colombia, Costa Rica, India, Indonesia, Saudi Arabia and South Africa: UNESCO Institute for Statistics. Lithuania: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://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/10.1787/888933398020>

**Table B6.2. Distribution of current expenditure by resource category (2013)**  
 Distribution of current expenditure by educational institutions from public and private sources as a percentage of total current expenditure

	Primary				All 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 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)
<b>OECD</b>												
Australia	63	16	<b>78</b>	22	59	16	<b>75</b>	25	34	29	<b>63</b>	37
Austria	62	13	<b>75</b>	25	67	6	<b>73</b>	27	60	5	<b>65</b>	35
Belgium <sup>1</sup>	67	21	<b>89</b>	11	70 <sup>d</sup>	18 <sup>d</sup>	<b>88<sup>d</sup></b>	12 <sup>d</sup>	50	29	<b>79</b>	21
Canada <sup>2, 3</sup>	64 <sup>d</sup>	15 <sup>d</sup>	<b>79<sup>d</sup></b>	21 <sup>d</sup>	64	15	<b>79</b>	21	38	28	<b>66</b>	34
Chile	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Czech Republic <sup>4</sup>	45	19	<b>64</b>	36	44	13	<b>57</b>	43	29	21	<b>50</b>	50
Denmark	60	18	<b>78</b>	22	61	17	<b>78</b>	22	x(11)	x(11)	<b>78</b>	22
Estonia	42	26	<b>68</b>	32	38	27	<b>65</b>	35	44	17	<b>61</b>	39
Finland <sup>1</sup>	54	10	<b>64</b>	36	50 <sup>d</sup>	13 <sup>d</sup>	<b>64<sup>d</sup></b>	36 <sup>d</sup>	34	29	<b>63</b>	37
France	59	21	<b>79</b>	21	58	21	<b>79</b>	21	40	39	<b>79</b>	21
Germany	x(3)	x(3)	<b>82</b>	18	x(7)	x(7)	<b>82</b>	18	x(11)	x(11)	<b>66</b>	34
Greece	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Hungary	x(3)	x(3)	<b>73</b>	27	x(7)	x(7)	<b>69</b>	31	x(11)	x(11)	<b>54</b>	46
Iceland	51	21	<b>72</b>	28	51	18	<b>69</b>	31	43	28	<b>71</b>	29
Ireland	75	11	<b>87</b>	13	69	9	<b>78</b>	22	44	26	<b>70</b>	28
Israel	x(3)	x(3)	<b>82</b>	18	x(7)	x(7)	<b>82</b>	18	x(11)	x(11)	<b>69</b>	31
Italy <sup>4</sup>	62	20	<b>81</b>	19	63	19	<b>81</b>	19	39	23	<b>62</b>	38
Japan <sup>1, 5</sup>	x(3)	x(3)	<b>85</b>	15	x(7)	x(7)	<b>85<sup>d</sup></b>	15 <sup>d</sup>	x(11)	x(11)	<b>59<sup>d</sup></b>	41 <sup>d</sup>
Korea	57	15	<b>72</b>	28	58	15	<b>72</b>	28	38	21	<b>59</b>	41
Latvia	x(3)	x(3)	<b>73</b>	27	x(7)	x(7)	<b>71</b>	29	x(11)	x(11)	<b>65</b>	35
Luxembourg <sup>4</sup>	71	7	<b>77</b>	23	81	7	<b>88</b>	12	18	50	<b>68</b>	32
Mexico <sup>4</sup>	85	8	<b>93</b>	7	76	14	<b>90</b>	10	57	15	<b>72</b>	28
Netherlands	x(3)	x(3)	<b>83</b>	17	x(7)	x(7)	<b>82</b>	18	x(11)	x(11)	<b>72</b>	28
New Zealand	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Norway <sup>1</sup>	x(3)	x(3)	<b>81</b>	19	x(7)	x(7)	<b>81<sup>d</sup></b>	19 <sup>d</sup>	x(11)	x(11)	<b>69</b>	31
Poland <sup>4</sup>	x(3)	x(3)	<b>71</b>	29	x(7)	x(7)	<b>69</b>	31	x(11)	x(11)	<b>76</b>	24
Portugal <sup>1, 5</sup>	61	16	<b>77</b>	23	63 <sup>d</sup>	16 <sup>d</sup>	<b>79<sup>d</sup></b>	21 <sup>d</sup>	70 <sup>d</sup>	0 <sup>d</sup>	<b>70<sup>d</sup></b>	30 <sup>d</sup>
Slovak Republic <sup>4</sup>	52	14	<b>66</b>	34	53	13	<b>66</b>	34	30	22	<b>52</b>	48
Slovenia <sup>4</sup>	x(3)	x(3)	<b>80</b>	20	x(7)	x(7)	<b>77</b>	23	x(11)	x(11)	<b>72</b>	28
Spain <sup>1</sup>	68	10	<b>78</b>	22	74	8	<b>82</b>	18	53	20	<b>74</b>	26
Sweden	53	16	<b>69</b>	31	51	14	<b>65</b>	35	x(11)	x(11)	<b>65</b>	35
Switzerland <sup>1, 4</sup>	66	17	<b>83</b>	17	73 <sup>d</sup>	12 <sup>d</sup>	<b>86<sup>d</sup></b>	14 <sup>d</sup>	49	27	<b>76</b>	24
Turkey	x(3)	x(3)	<b>75</b>	25	x(7)	x(7)	<b>78</b>	22	x(11)	x(11)	<b>63</b>	37
United Kingdom	68	10	<b>77</b>	23	64	11	<b>75</b>	25	36	28	<b>64</b>	36
United States <sup>5</sup>	54	27	<b>81</b>	19	54	27	<b>81</b>	19	30 <sup>d</sup>	36 <sup>d</sup>	<b>65<sup>d</sup></b>	35 <sup>d</sup>
<b>OECD average</b>	<b>61</b>	<b>16</b>	<b>77</b>	<b>23</b>	<b>61</b>	<b>15</b>	<b>77</b>	<b>23</b>	<b>42</b>	<b>25</b>	<b>67</b>	<b>33</b>
<b>EU22 average</b>	<b>60</b>	<b>15</b>	<b>76</b>	<b>24</b>	<b>60</b>	<b>14</b>	<b>75</b>	<b>25</b>	<b>42</b>	<b>24</b>	<b>67</b>	<b>33</b>
<b>Partners</b>												
Argentina <sup>4</sup>	71	21	<b>92</b>	8	68	25	<b>93</b>	7	66	31	<b>98</b>	2
Brazil <sup>1, 4</sup>	x(3)	x(3)	<b>73</b>	27	x(7)	x(7)	<b>75<sup>d</sup></b>	25 <sup>d</sup>	x(11)	x(11)	<b>80</b>	20
China	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Colombia	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Costa Rica	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
India	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
Indonesia <sup>3</sup>	x(3)	x(3)	<b>85</b>	15	x(7)	x(7)	<b>69</b>	31	x(11)	x(11)	<b>31</b>	69
Lithuania	65	20	<b>85</b>	15	62	20	<b>82</b>	18	33	32	<b>65</b>	35
Russian Federation	x(7)	x(7)	<b>x(7)</b>	x(8)	x(7)	x(7)	<b>81<sup>d</sup></b>	19 <sup>d</sup>	x(11)	x(11)	<b>64</b>	36
Saudi Arabia	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>	m
South Africa <sup>4</sup>	77	5	<b>82</b>	18	83	5	<b>88</b>	12	m	m	<b>m</b>	m
<b>G20 average</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>

1. All secondary includes some or all post-secondary non-tertiary programmes.

2. Primary includes lower secondary and all secondary includes only upper secondary.

3. Year of reference 2012.

4. Public institutions only. For the Czech Republic, Italy, Luxembourg and the Slovak Republic in tertiary education only.

5. Tertiary includes post-secondary non-tertiary education.

Sources: OECD. Argentina, China, Colombia, Costa Rica, India, Indonesia, Saudi Arabia and South Africa: UNESCO Institute for Statistics. Lithuania: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://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 (2013)

## Distribution of current expenditure by educational institutions

	Primary								Secondary							
	Share of current expenditure in total expenditure		Percentage of current expenditure devoted to compensation of all staff						Share of current expenditure in total expenditure		Percentage of current expenditure devoted to compensation of all staff					
			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)	
<b>OECD</b>																
Australia	92	89	63	61	15	17	<b>78</b>	<b>78</b>	94	m	60	m	14	m	<b>75</b>	<b>m</b>
Austria	97	99	62	60	13	3	<b>75</b>	<b>63</b>	98	99	67	73	6	3	<b>73</b>	<b>75</b>
Belgium <sup>1</sup>	92	97	66	69	22	20	<b>88</b>	<b>89</b>	97 <sup>d</sup>	98	68 <sup>d</sup>	72	21 <sup>d</sup>	16	<b>88<sup>d</sup></b>	<b>88</b>
Canada <sup>2, 3</sup>	93 <sup>d</sup>	94 <sup>d</sup>	65 <sup>d</sup>	52 <sup>d</sup>	15 <sup>d</sup>	20 <sup>d</sup>	<b>80<sup>d</sup></b>	<b>71<sup>d</sup></b>	93	94	65	52	15	20	<b>80</b>	<b>71</b>
Chile	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Czech Republic	88	100	45	45	19	26	<b>64</b>	<b>71</b>	92	100	44	42	13	14	<b>57</b>	<b>56</b>
Denmark	89	100	60	60	18	18	<b>78</b>	<b>78</b>	91	100	61	60	17	18	<b>78</b>	<b>78</b>
Estonia	86	96	42	47	27	12	<b>69</b>	<b>59</b>	86	96	38	47	27	13	<b>65</b>	<b>60</b>
Finland <sup>1</sup>	94	94	54	56	10	14	<b>64</b>	<b>70</b>	92 <sup>d</sup>	96 <sup>d</sup>	51 <sup>d</sup>	47 <sup>d</sup>	12 <sup>d</sup>	19 <sup>d</sup>	<b>63<sup>d</sup></b>	<b>66<sup>d</sup></b>
France	92	90	59	57	21	21	<b>80</b>	<b>78</b>	91	93	60	52	21	20	<b>81</b>	<b>72</b>
Germany	94	94	x(7)	x(8)	x(7)	x(8)	<b>82</b>	<b>78</b>	95	86	x(15)	x(16)	x(15)	x(16)	<b>84</b>	<b>77</b>
Greece	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Hungary	98	96	x(7)	x(8)	x(7)	x(8)	<b>74</b>	<b>59</b>	98	96	x(15)	x(16)	x(15)	x(16)	<b>73</b>	<b>58</b>
Iceland	94	100	51	51	21	21	<b>72</b>	<b>72</b>	95	100	51	53	18	17	<b>69</b>	<b>70</b>
Ireland	93	100	76	m	11	m	<b>87</b>	<b>m</b>	96	100	70	m	9	m	<b>79</b>	<b>m</b>
Israel	88	97	x(7)	x(8)	x(7)	x(8)	<b>83</b>	<b>76</b>	89	96	x(15)	x(16)	x(15)	x(16)	<b>90</b>	<b>72</b>
Italy	97	100	62	m	20	m	<b>81</b>	<b>m</b>	98	71	63	m	19	m	<b>81</b>	<b>m</b>
Japan <sup>1</sup>	85	87	x(7)	x(8)	x(7)	x(8)	<b>85</b>	<b>74</b>	87 <sup>d</sup>	87 <sup>d</sup>	x(15)	x(16)	x(15)	x(16)	<b>88<sup>d</sup></b>	<b>74<sup>d</sup></b>
Korea	86	91	57	36	15	23	<b>72</b>	<b>58</b>	86	93	60	54	13	17	<b>73</b>	<b>71</b>
Latvia	87	87	x(7)	x(8)	x(7)	x(8)	<b>73</b>	<b>73</b>	88	87	x(15)	x(16)	x(15)	x(16)	<b>71</b>	<b>72</b>
Luxembourg	89	98	75	40	6	10	<b>81</b>	<b>51</b>	91	97	83	71	6	12	<b>88</b>	<b>83</b>
Mexico	97	m	85	m	8	m	<b>93</b>	<b>m</b>	97	m	76	m	14	m	<b>90</b>	<b>m</b>
Netherlands	88	88	x(7)	x(8)	x(7)	x(8)	<b>83</b>	<b>83</b>	87	98	x(15)	x(16)	x(15)	x(16)	<b>81<sup>d</sup></b>	<b>86<sup>d</sup></b>
New Zealand	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Norway <sup>1</sup>	88	100	x(7)	x(8)	x(7)	x(8)	<b>80</b>	<b>100</b>	87 <sup>d</sup>	100 <sup>d</sup>	x(15)	x(16)	x(15)	x(16)	<b>79<sup>d</sup></b>	<b>100<sup>d</sup></b>
Poland	95	m	x(7)	m	x(7)	m	<b>71</b>	<b>m</b>	97	m	x(15)	m	x(15)	m	<b>69</b>	<b>m</b>
Portugal <sup>1</sup>	97	92	63	50	17	8	<b>80</b>	<b>58</b>	97 <sup>d</sup>	92 <sup>d</sup>	66 <sup>d</sup>	49 <sup>d</sup>	18 <sup>d</sup>	9 <sup>d</sup>	<b>84<sup>d</sup></b>	<b>58</b>
Slovak Republic	97	100	52	52	14	10	<b>66</b>	<b>62</b>	97	100	53	58	13	13	<b>66</b>	<b>70</b>
Slovenia	91	m	x(7)	m	x(7)	m	<b>80</b>	<b>m</b>	89	m	x(15)	m	x(15)	m	<b>77</b>	<b>m</b>
Spain <sup>1</sup>	97	94	69	66	10	9	<b>79</b>	<b>75</b>	97 <sup>d</sup>	95 <sup>d</sup>	75 <sup>d</sup>	71 <sup>d</sup>	9 <sup>d</sup>	7 <sup>d</sup>	<b>83<sup>d</sup></b>	<b>79<sup>d</sup></b>
Sweden	94	94	53	54	16	14	<b>69</b>	<b>68</b>	93	93	51	52	14	11	<b>65</b>	<b>63</b>
Switzerland <sup>1</sup>	89	m	66	m	17	m	<b>83</b>	<b>m</b>	92 <sup>d</sup>	m	73 <sup>d</sup>	m	12 <sup>d</sup>	m	<b>86<sup>d</sup></b>	<b>m</b>
Turkey	95	76	x(7)	x(8)	x(7)	x(8)	<b>77</b>	<b>56</b>	91	50	x(15)	x(16)	x(15)	x(16)	<b>79</b>	<b>56</b>
United Kingdom	97	97	68	68	10	10	<b>77</b>	<b>77</b>	97	98	67	62	10	12	<b>77</b>	<b>74</b>
United States	92	92	54	55	27	26	<b>81</b>	<b>81</b>	92	92	54	55	27	26	<b>81</b>	<b>81</b>
OECD average	92	94	61	m	16	m	<b>78</b>	<b>72</b>	93	93	62	m	15	m	<b>77</b>	<b>72</b>
EU22 average	93	96	60	m	16	m	<b>76</b>	<b>70</b>	94	94	61	m	14	m	<b>75</b>	<b>71</b>
<b>Partners</b>																
Argentina	96	m	71	m	21	m	<b>92</b>	<b>m</b>	91	m	68	m	25	m	<b>93</b>	<b>m</b>
Brazil <sup>1</sup>	95	m	x(7)	m	x(7)	m	<b>73</b>	<b>m</b>	94 <sup>d</sup>	m	x(15)	m	x(15)	m	<b>75<sup>d</sup></b>	<b>m</b>
China	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Colombia	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Costa Rica	95	m	74	m	4	m	<b>79</b>	<b>m</b>	97	m	81	m	3	m	<b>84</b>	<b>m</b>
India	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Indonesia <sup>3</sup>	87	79	x(7)	x(8)	x(7)	x(8)	<b>89</b>	<b>30</b>	92	90	x(15)	x(16)	x(15)	x(16)	<b>73</b>	<b>21</b>
Lithuania	95	88	65	57	20	17	<b>85</b>	<b>74</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
Russian Federation <sup>1</sup>	x(9)	x(10)	x(15)	x(16)	x(15)	x(16)	<b>x(15)</b>	<b>x(16)</b>	91 <sup>d</sup>	95 <sup>d</sup>	x(15)	x(16)	x(15)	x(16)	<b>81<sup>d</sup></b>	<b>62<sup>d</sup></b>
Saudi Arabia	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>
South Africa	96	m	77	m	5	m	<b>82</b>	<b>m</b>	97	m	83	m	5	m	<b>88</b>	<b>m</b>
G20 average	m	m	m	m	m	m	<b>m</b>	<b>m</b>	m	m	m	m	m	m	<b>m</b>	<b>m</b>


1. All secondary includes some or all post-secondary non-tertiary programmes.

2. Primary includes pre-primary and lower secondary. All secondary includes only upper secondary.

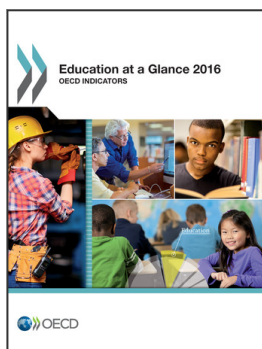
3. Year of reference 2012.

Sources: OECD. Argentina, China, Colombia, Costa Rica, India, Indonesia, Saudi Arabia and South Africa: UNESCO Institute for Statistics. Lithuania: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://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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