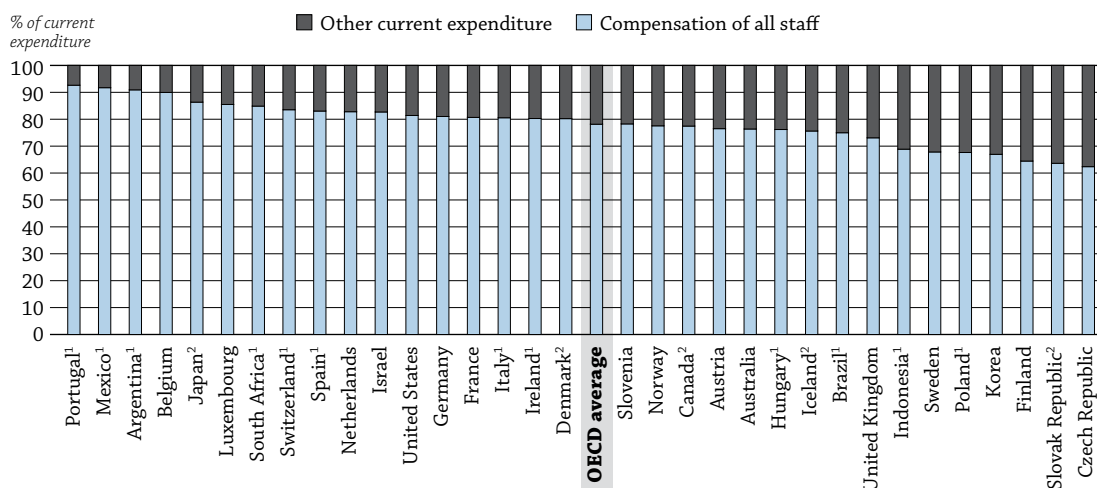


ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- More than 90% of total expenditure on education is devoted to current expenditure on average in OECD countries and for most OECD and other G20 countries, both at the primary, secondary, post-secondary non-tertiary levels of education combined and at the tertiary level.
- At the tertiary level of education, the share of total expenditure devoted to capital expenditure is higher than that for primary, secondary and post-secondary non-tertiary education combined in 18 out of the 31 countries with available data. This may be linked to the expansion of tertiary education in recent years, and a consequent need for new buildings to be constructed.
- In OECD and other G20 countries with available data, most current expenditure goes to compensating education staff (teachers and others).
- Current expenditure devoted to purposes other than the compensation of staff is largest at the tertiary level, where it reaches 32% of all current expenditure, on average in OECD countries. This could be explained by the higher costs of facilities and equipment in tertiary education, compared to other levels of education.

Chart B6.1. Distribution of current expenditure by educational institutions for primary, secondary and post-secondary non-tertiary education (2009)



1. Public institutions only.

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

Countries are ranked in descending order of the share of compensation of all staff in primary, secondary and post-secondary non-tertiary education.

Source: OECD. Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators programme). South Africa: UNESCO Institute for Statistics. Table B6.2. See Annex 3 for notes (www.oecd.org/edu/eag2012).

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Context

Decisions about how resources are allocated affect the material conditions under which instruction takes place and can also influence the nature of instruction.

While savings can be made by cutting capital expenditure (such as not building new schools) and some current expenditure (not purchasing certain teaching materials), when pressures on education budgets increase, changes in spending on staff have the greatest impact on overall spending. 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. Therefore, in addition to managing material resources more efficiently, it is essential to improve the management of human resources to raise the quality of education systems.

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 the construction of new buildings. This 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 pension systems, 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 other services, such as meals, transport, housing services and/or research activities. All these expenditures are addressed in this indicator.

■ Other findings

- At the **primary, secondary and post-secondary non-tertiary levels of education**, OECD countries spend an average of 22% of current expenditure for purposes other than **compensating education personnel**. There is little difference between primary and secondary education in terms of the proportion of current expenditure used for purposes other than compensation. In fact, the difference exceeds 6 percentage points only in Iceland, Korea, South Africa and the United Kingdom, and reaches 13 percentage points in Ireland.
- In all countries except the Czech Republic and Indonesia, **most current expenditure at the tertiary level of education is related to compensation of staff**. Over 80% of current expenditure is devoted to compensation of staff in Argentina, Brazil, Denmark and Israel (88%, 80%, 83% and 80%, respectively).
- The share of **current expenditure devoted to purposes other than compensation of staff is larger at the tertiary level than at the primary, secondary and post-secondary non-tertiary levels combined in almost all countries** except Brazil, Denmark, Iceland, Poland and the United Kingdom.

Analysis

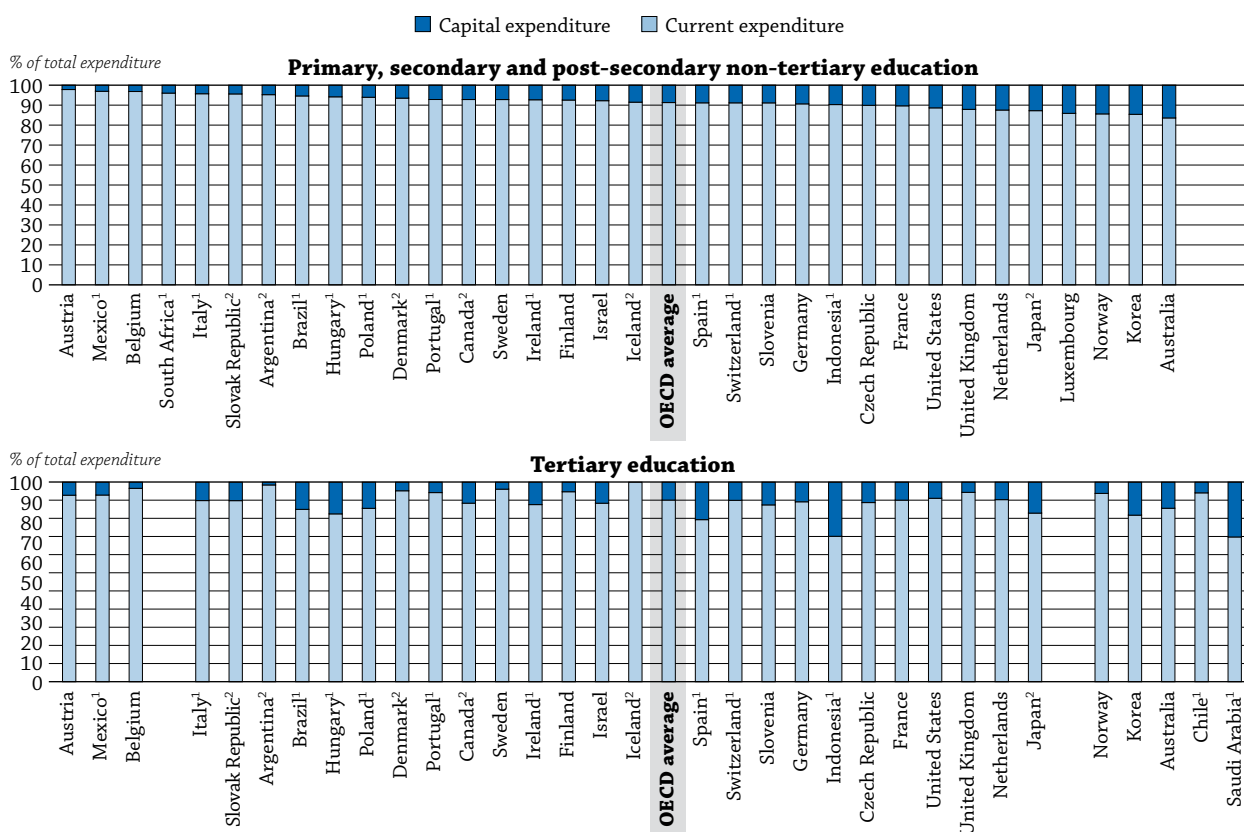
B6

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, the 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 2009, more than 90% of total expenditure was devoted to current expenditure at the primary, secondary and post-secondary non-tertiary levels of education combined (91.3%) and at the tertiary level (91.0%), on average in OECD countries. Current expenditure amounts to more than 79% of total expenditure at each level of education in every country, except for tertiary education in Indonesia and Saudi Arabia. The share varies from 80% (Australia) to 98% (Portugal) in primary education; from 85% (Norway) to 98% (Austria) in secondary education; and from 70% (Saudi Arabia) to almost 100% (Iceland) in tertiary education. The OECD average presents similar values for each level of education, accounting for a difference of only 0.3 percentage points (91.3% in primary, secondary and post-secondary non-tertiary education combined against 91.0% in tertiary education) (Tables B6.1 and B6.2 and Chart B6.2).

Chart B6.2. Distribution of current and capital expenditure on educational institutions (2009)
By resource category and level of education



1. Public institutions only (for Italy, except in tertiary education).

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

Countries are ranked in descending order of the share of current expenditure on primary, secondary and post-secondary non-tertiary education.

Source: OECD. Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators programme). Saudi Arabia: Observatory on Higher Education. South Africa: UNESCO Institute for Statistics. Table B6.2. See Annex 3 for notes (www.oecd.org/edu/eag2012).

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Nevertheless, differences between current expenditure in primary, secondary and post-secondary non-tertiary education combined and tertiary education can be relatively large. In most countries, the share of current expenditure in the former levels of education is larger than in the latter level. The three main exceptions are Iceland, Norway and the United Kingdom, where the share of current expenditure in tertiary education exceeds the share in primary, secondary and post-secondary non-tertiary education combined by seven to nine percentage points. In contrast, the share of current expenditure at primary, secondary and post-secondary non-tertiary education combined exceeds the share in the tertiary level by ten percentage points or more in Hungary, Indonesia and Spain.

The differences between countries are likely to reflect how the different levels of education are organised in each country, as well as the degree to which the expansion in enrolments requires the construction of new buildings, especially at the tertiary level. Capital expenditure in tertiary education exceeds 15% in Hungary (15.9%), Indonesia (27.1%), Japan (15.5%), Korea (16.5%), Saudi Arabia (30.2%) and Spain (18.8%). 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 (Box B6.1).

Box B6.1. Expenditure on university buildings

The real estate and facility management of institutions of tertiary education is heterogeneous in OECD countries. This is because the buildings and lands used for education can be either owned, used free of charge or rented by the institutions. Energy costs can also be recognised in different ways. The amount of current and capital expenditure partly depends on the type of real estate management used in the country. For example, in some countries, current expenditure by educational institutions includes rents. Rents (considered as current expenditure) can be seen as equivalents for capital costs and depreciations. To illustrate the differences between countries, a short survey was initiated in 2012.

Twenty-seven out of the 36 countries that were contacted (all OECD countries, Brazil and the Russian Federation) returned the questionnaire. The responses show that there is a wide variety of real estate management practices.

Ten countries reported that rents for institutions of tertiary education are included in the data they report for current expenditure; seven of them report concrete figures. The percentage of rents reported as “current expenditure other than compensation of personnel” varies significantly. The Slovak Republic spends 0.8% for rents of buildings used for education, the Netherlands spends 5.2%, Germany 9.5%, Switzerland 12.4%, Norway 31.6% and Sweden 38.2%. The high rental cost in Sweden is attributed to the fact that tertiary institutions normally do not own their buildings and thus have to pay rent for them.

Different real estate management practices not only affect current expenditure; there can also be capital expenditure on buildings rented by educational institutions. This is relevant in some countries. For instance, Switzerland reports this kind of expenditure as the main component of total capital expenditure on public educational institutions (97.1%).

Distribution of current expenditure

Current expenditure by educational institutions can be subdivided further into three broad functional categories: compensation of teachers, compensation of other staff, and other current expenditures. Other current expenditures include, for instance, 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 salaries of educational personnel, and on the costs of maintenance and construction of educational facilities. Despite the fact that the shares of these categories do not undergo large changes every year, countries’ decisions might affect not only the amounts but also these shares.

At the primary, secondary and post-secondary non-tertiary levels, over 62% of current expenditure is devoted to compensating teachers, 16% to compensating other staff, and 22% to expenditure other than compensation, on average in 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 (26%) and other current expenditure (32%).

There are relatively large differences in how current expenditure is allocated between the primary, secondary, and post-secondary non-tertiary levels combined and tertiary education. For instance, in all countries, the share devoted to compensation of teachers is larger at the combined primary, secondary and post-secondary non-tertiary level of education than at the tertiary level. The only exception is Denmark, where the share at the tertiary level exceeds the share at the combined lower levels by one percentage point. The share for other current expenditure is more than 30% in primary, secondary and post-secondary non-tertiary education combined in only seven countries, namely the Czech Republic (37.6%), Finland (35.6%), Indonesia (31.1%), Korea (33.1%), Poland (32.4%), the Slovak Republic (36.4%) and Sweden (32.2%). In contrast, at the tertiary level, this share is more than 30% in over half of OECD countries and below 20% in only four countries, Argentina (12.2%), Brazil (19.7%), Denmark (16.7%) and Israel (19.7%).

The variation in current expenditure not devoted to compensation of staff between levels of education illustrates the difference in the size of administrative systems (for instance, the number of employees or the equipment available to 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. Meanwhile, 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” (see indicator D2). 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.

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 sub-contracted 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 the education authorities or by the educational institutions using their own personnel.

Methodology

Data refer to the financial year 2009 and are based on the UOE data collection on education statistics administered by the OECD in 2011 (for details see Annex 3 at www.oecd.org/edu/eag2012).

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

The statistical data for Israel are supplied by and 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.

Table B6.1. **Expenditure by educational institutions, by resource category in primary and secondary education (2009)***Distribution of total and current expenditure by educational institutions from public and private sources*

		Primary education						Secondary education					
		Percentage of total expenditure		Percentage of current expenditure				Percentage of total expenditure		Percentage of current expenditure			
		Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD	Australia	79.7	20.3	62.8	14.4	77.2	22.8	86.8	13.2	59.9	16.1	76.0	24.0
	Austria	97.2	2.8	61.2	13.4	74.6	25.4	98.0	2.0	67.8	9.8	77.6	22.4
	Belgium ¹	96.0	4.0	71.2	18.8	90.0	10.0	97.3	2.7	73.6	16.3	89.9	10.1
	Canada ^{1, 2}	92.8	7.2	62.4	15.1	77.4	22.6	92.8	7.2	62.4	15.1	77.4	22.6
	Chile	m	m	m	m	m	m	m	m	m	m	m	m
	Czech Republic	88.1	11.9	46.3	19.5	65.8	34.2	90.5	9.5	47.3	13.9	61.2	38.8
	Denmark ¹	90.8	9.2	50.3	29.9	80.2	19.8	94.3	5.7	52.0	29.8	81.8	18.2
	Estonia	m	m	m	m	m	m	m	m	m	m	m	m
	Finland ¹	93.1	6.9	56.7	9.0	65.7	34.3	92.3	7.7	51.7	12.2	63.9	36.1
	France	91.7	8.3	57.1	20.3	77.4	22.6	88.7	11.3	59.5	22.7	82.2	17.8
	Germany	91.7	8.3	x(5)	x(5)	82.8	17.2	90.3	9.7	x(11)	x(11)	80.9	19.1
	Greece	m	m	m	m	m	m	m	m	m	m	m	m
	Hungary ³	94.4	5.6	x(5)	x(5)	76.3	23.7	94.1	5.9	x(11)	x(11)	76.2	23.8
	Iceland ¹	89.7	10.3	x(5)	x(5)	78.7	21.3	93.3	6.7	x(11)	x(11)	72.6	27.4
	Ireland ³	90.5	9.5	76.1	12.7	88.7	11.3	95.2	4.8	69.2	6.3	75.5	24.5
	Israel	91.0	9.0	x(5)	x(5)	82.0	18.0	93.6	6.4	x(11)	x(11)	83.6	16.4
	Italy ³	95.3	4.7	63.8	16.9	80.6	19.4	96.6	3.4	64.6	18.8	83.5	16.5
	Japan ¹	86.6	13.4	x(5)	x(5)	86.3	13.7	87.7	12.3	x(11)	x(11)	86.4	13.6
	Korea	83.3	16.7	58.7	12.1	70.9	29.1	86.7	13.3	56.0	8.6	64.6	35.4
	Luxembourg	85.4	14.6	78.8	5.0	83.7	16.3	86.2	13.8	74.7	12.1	86.7	13.3
	Mexico ³	97.4	2.6	83.2	9.5	92.7	7.3	96.4	3.6	76.5	14.1	90.6	9.4
	Netherlands	87.2	12.8	x(5)	x(5)	84.5	15.5	87.7	12.3	x(11)	x(11)	81.8	18.2
	New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
	Norway ¹	85.9	14.1	x(5)	x(5)	78.0	22.0	85.4	14.6	x(11)	x(11)	77.2	22.8
	Poland ³	92.8	7.2	x(5)	x(5)	69.7	30.3	94.9	5.1	x(11)	x(11)	66.1	33.9
	Portugal ³	98.1	1.9	80.7	14.0	94.6	5.4	89.4	10.6	79.7	11.5	91.2	8.8
	Slovak Republic ¹	95.7	4.3	47.7	14.0	61.7	38.3	95.6	4.4	50.4	14.1	64.4	35.6
	Slovenia ¹	x(7)	x(8)	x(9)	x(10)	x(11)	x(12)	91.1	8.9	x(11)	x(11)	78.3	21.7
	Spain ³	91.9	8.1	71.4	10.4	81.8	18.2	90.6	9.4	75.3	8.6	83.9	16.1
	Sweden	93.1	6.9	52.5	17.9	70.4	29.6	92.6	7.4	49.7	16.2	66.0	34.0
	Switzerland ^{1, 3}	90.1	9.9	66.2	15.6	81.9	18.1	91.8	8.2	72.6	12.1	84.6	15.4
	Turkey	m	m	m	m	m	m	m	m	m	m	m	m
	United Kingdom ¹	87.1	12.9	46.8	30.1	76.9	23.1	88.4	11.6	57.1	13.3	70.4	29.6
	United States	88.6	11.4	55.3	26.1	81.4	18.6	88.6	11.4	55.3	26.1	81.4	18.6
	OECD average	90.9	9.1	62.5	16.2	79.0	21.0	91.6	8.4	62.8	14.9	77.8	22.2
	EU21 average	92.2	7.8	61.5	16.6	78.1	21.9	92.3	7.7	62.3	14.7	76.9	23.1
Other G20	Argentina ³	95.3	4.7	68.8	22.0	90.8	9.2	95.2	4.8	67.4	23.6	91.0	9.0
	Brazil ²	94.6	5.4	x(5)	x(5)	73.2	26.8	94.6	5.4	x(11)	x(11)	76.3	23.7
	China	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 ^{3, 4}	89.2	10.8	x(5)	x(5)	70.0	30.0	92.3	7.7	x(11)	x(11)	66.8	33.2
	Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
	Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
	South Africa ³	94.7	5.3	78.6	4.8	83.4	16.6	97.6	2.4	84.8	4.8	89.6	10.4
G20 average		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 B1.1a for details.

2. Year of reference 2008.

3. Public institutions only.

4. Year of reference 2010.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators programme). South Africa: UNESCO Institute for Statistics. See Annex 3 for notes (www.oecd.org/edu/eag2012).

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


StatLink  <http://dx.doi.org/10.1787/888932666513>

Table B6.2. **Expenditure by educational institutions, by resource category and level of education (2009)**
Distribution of total and current expenditure by educational institutions from public and private sources

	Primary, secondary and post-secondary non-tertiary education						Tertiary education					
	Percentage of total expenditure		Percentage of current expenditure				Percentage of total expenditure		Percentage of current expenditure			
	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD												
Australia	83.6	16.4	60.8	15.6	76.4	23.6	86.9	13.1	33.1	28.7	61.7	38.3
Austria	97.8	2.2	65.7	10.8	76.5	23.5	93.5	6.5	53.6	8.7	62.3	37.7
Belgium	96.8	3.2	72.8	17.2	89.9	10.1	96.9	3.1	49.6	27.5	77.1	22.9
Canada ^{1, 2}	92.8	7.2	62.4	15.1	77.4	22.6	89.5	10.5	36.2	27.0	63.1	36.9
Chile ^{3, 4}	m	m	m	m	m	m	94.7	5.3	x(11)	x(11)	62.6	37.4
Czech Republic	89.9	10.1	47.1	15.3	62.4	37.6	89.8	10.2	31.3	17.8	49.1	50.9
Denmark ²	93.5	6.5	47.9	32.3	80.2	19.8	95.7	4.3	48.9	34.4	83.3	16.7
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland	92.5	7.5	53.3	11.1	64.4	35.6	95.2	4.8	33.7	27.9	61.6	38.4
France	89.6	10.4	58.7	21.9	80.7	19.3	91.0	9.0	46.3	29.5	75.8	24.2
Germany	90.6	9.4	x(5)	x(5)	81.0	19.0	90.2	9.8	x(11)	x(11)	65.8	34.2
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary ³	94.2	5.8	x(5)	x(5)	76.2	23.8	84.1	15.9	x(11)	x(11)	61.8	38.2
Iceland ²	91.5	8.5	x(5)	x(5)	75.6	24.4	100.0	n	x(11)	x(11)	77.7	22.3
Ireland ³	92.7	7.3	71.1	9.2	80.3	19.7	88.8	11.2	38.8	26.2	65.0	35.0
Israel	92.2	7.8	x(5)	x(5)	82.7	17.3	89.5	10.5	x(11)	x(11)	80.3	19.7
Italy ³	95.7	4.3	62.5	18.1	80.5	19.5	90.8	9.2	35.9	30.0	65.9	34.1
Japan ²	87.2	12.8	x(5)	x(5)	86.3	13.7	84.5	15.5	x(11)	x(11)	60.0	40.0
Korea	85.4	14.6	57.0	9.9	66.9	33.1	83.5	16.5	34.9	18.5	53.4	46.6
Luxembourg	85.9	14.1	76.4	9.1	85.5	14.5	m	m	m	m	m	m
Mexico ³	96.9	3.1	80.1	11.6	91.7	8.3	93.6	6.4	61.5	14.6	76.1	23.9
Netherlands	87.5	12.5	x(5)	x(5)	82.8	17.2	91.2	8.8	x(11)	x(11)	69.1	30.9
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	85.6	14.4	x(5)	x(5)	77.5	22.5	94.4	5.6	x(11)	x(11)	68.0	32.0
Poland ³	93.9	6.1	x(5)	x(5)	67.6	32.4	86.9	13.1	x(11)	x(11)	77.2	22.8
Portugal ³	92.8	7.2	80.1	12.5	92.6	7.4	94.8	5.2	x(11)	x(11)	74.1	25.9
Slovak Republic ²	95.6	4.4	49.6	14.0	63.6	36.4	90.7	9.3	32.4	23.4	55.8	44.2
Slovenia	91.1	8.9	x(5)	x(5)	78.3	21.7	88.6	11.4	x(11)	x(11)	66.5	33.5
Spain ³	91.1	8.9	73.7	9.3	83.0	17.0	81.2	18.8	56.1	21.3	77.3	22.7
Sweden	92.8	7.2	50.9	16.9	67.8	32.2	96.5	3.5	x(11)	x(11)	62.9	37.1
Switzerland ³	91.1	8.9	70.0	13.5	83.5	16.5	90.9	9.1	46.6	27.9	74.5	25.5
Turkey	m	m	m	m	m	m	m	m	m	m	m	m
United Kingdom	87.9	12.1	52.9	20.1	73.1	26.9	94.9	5.1	43.1	36.8	79.9	20.1
United States	88.6	11.4	55.3	26.1	81.4	18.6	91.9	8.1	25.8	36.5	62.3	37.7
OECD average	91.3	8.7	62.4	15.5	78.1	21.9	91.0	9.0	41.6	25.7	67.9	32.1
EU21 average	92.2	7.8	61.6	15.6	77.2	22.8	91.2	8.8	42.7	25.8	68.4	31.6
Other G20												
Argentina ³	95.2	4.8	68.0	22.9	90.9	9.1	98.6	1.4	54.6	33.3	87.8	12.2
Brazil ³	94.6	5.4	x(5)	x(5)	75.0	25.0	86.4	13.6	x(11)	x(11)	80.3	19.7
China	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 ^{3, 4}	90.3	9.7	x(5)	x(5)	68.9	31.1	72.9	27.1	x(11)	x(11)	40.2	59.8
Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
Saudi Arabia ^{3, 4}	m	m	m	m	m	m	69.8	30.2	x(11)	x(11)	51.8	48.2
South Africa ³	96.0	4.0	80.0	4.9	84.9	15.1	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m

1. Year of reference 2008.


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

3. Public institutions only (For Italy, except in tertiary education).

4. Year of reference 2010.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators programme). Saudi Arabia: Observatory on Higher Education. South Africa: UNESCO Institute for Statistics. See Annex 3 for notes (www.oecd.org/edu/eag2012).

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

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