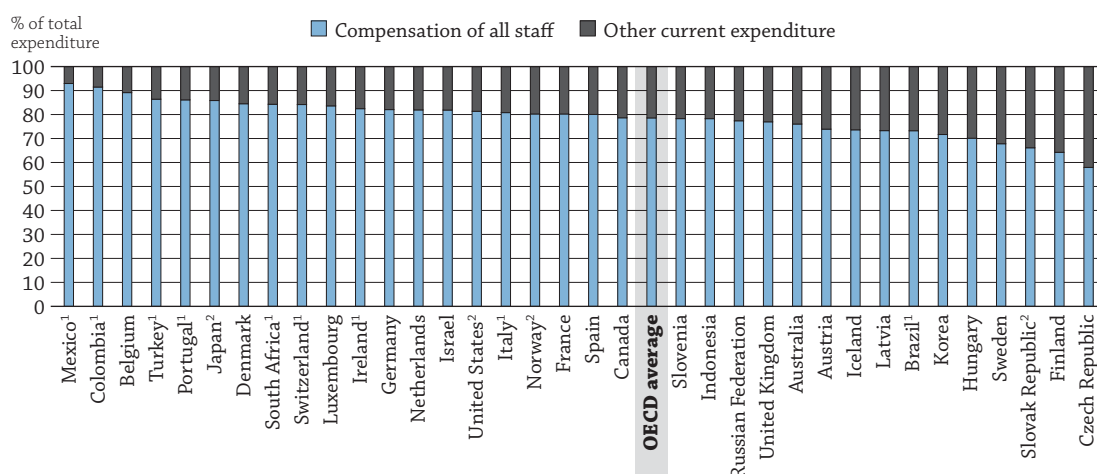


ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- About 90% or more of total expenditure on education is devoted to current expenditure, on average across OECD countries, and in most OECD countries, at both primary, secondary, post-secondary non-tertiary levels combined and at tertiary level.
- In two-thirds (24 of 33) of OECD and partner countries with available data, the share of total expenditure devoted to capital expenditure is larger at the tertiary level than at primary, secondary and post-secondary non-tertiary levels combined. This may be because new buildings have had to be constructed in recent years to accommodate the expansion of tertiary education.
- In OECD and partner countries with available data, most current expenditure goes to compensating education staff (teachers and others).

Chart B6.1. Distribution of current expenditure on educational institutions for primary, secondary and post-secondary non-tertiary education (2012)




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, Table B6.2. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

StatLink  <http://dx.doi.org/10.1787/888933284092>

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. 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 in order to improve the quality of education systems. Deferring expenditures, such as hiring new teachers or salary increases, 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 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.

INDICATOR B6

■ Other findings

- Current expenditure devoted to purposes other than compensating staff is largest at the tertiary level in almost all countries except Brazil and Iceland; and it reaches 33% of all current expenditure, on average across OECD countries. In five OECD and partner countries, 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.
- At the primary, secondary and post-secondary non-tertiary levels of education, OECD countries spend an average of 21% of current expenditure for purposes other than compensating education personnel. In most countries, there is little difference between primary and secondary education in the proportion of current expenditure used for purposes other than compensation. However, the difference exceeds 5 percentage points in the Czech Republic, Denmark, South Africa and Turkey, and 10 percentage points in Indonesia, Ireland and Luxembourg.
- Most current expenditure is related to compensation of staff in nearly all countries except, at the tertiary level, the Czech Republic and Indonesia. Only Brazil and Iceland devote 80% or more of current expenditure to staff compensation at the tertiary level; 19 countries devote similar shares of current expenditure to staff compensation at the primary, secondary and post-secondary non-tertiary levels of education combined.

Analysis

Current and capital expenditure by educational institutions

B6

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 2012, about 90% or more of total expenditure was devoted to current expenditure at the primary, secondary and post-secondary non-tertiary levels of education combined and at the tertiary level, on average among OECD countries. Current expenditure amounts to more than 78% of total expenditure at each level of education in every OECD and partner country. The share varies from 86% (Indonesia) to nearly 98% (Austria) in primary education; from nearly 86% (Portugal) to more than 98% (Austria and South Africa) in secondary education; and from 78% (Turkey) to 97% (Belgium) in tertiary education (Tables B6.1 and B6.2 and Chart B6.2).

The OECD average share of current expenditure differs by three percentage points between primary, secondary and post-secondary non-tertiary education combined (93.0%) and tertiary education (90.0%). Nevertheless, differences among countries between the share of current expenditure on primary, secondary and post-secondary non-tertiary education combined and on tertiary education can be relatively large. In most countries, the share of current expenditure on the former levels of education is larger than on the latter level. The main exceptions are Finland, Israel, the Netherlands, Norway, Portugal and Sweden where the share of current expenditure on tertiary education exceeds the share in primary, secondary and post-secondary non-tertiary education combined by more than one to four percentage points. In contrast, the share of current expenditure at primary, secondary and post-secondary non-tertiary education combined exceeds the share in tertiary education by five percentage points or more in Australia, Hungary, Indonesia, Italy, Latvia, Poland, the Slovak Republic, Spain and Turkey.

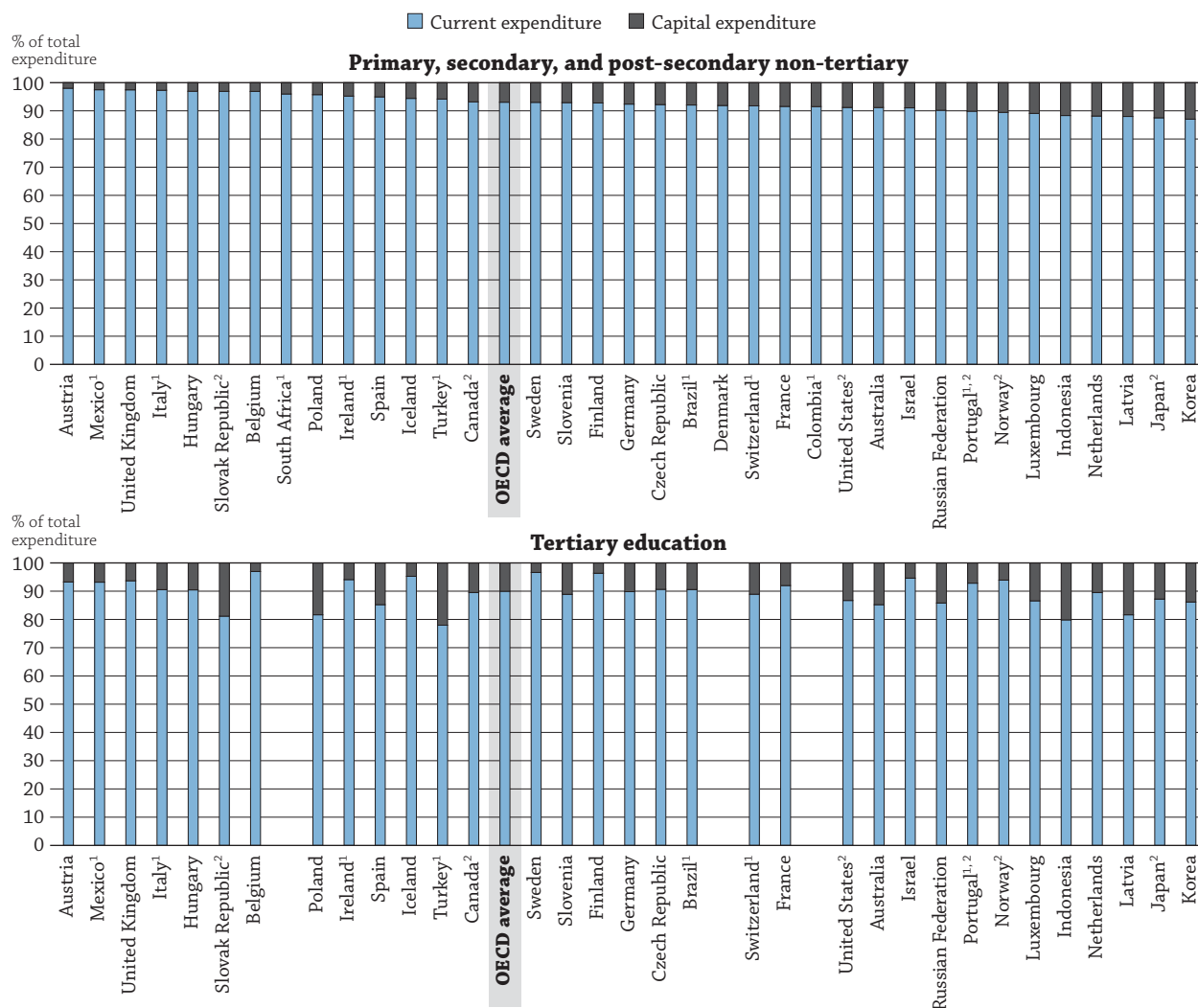
The differences among countries are likely to reflect how the different levels of education are organised in each country, as well as the degree to which the expansion in enrolments requires the construction of new buildings, especially at the tertiary level. Capital expenditure on tertiary education exceeds 15% in Indonesia (20.2%), Latvia (18.4%), Poland (18.4%), the Slovak Republic (18.8%) and Turkey (22.0%). 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 *Education at a Glance 2012* [OECD, 2012]).

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 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 these shares.

At the primary, secondary and post-secondary non-tertiary levels, more than 62% of current expenditure is devoted to compensating teachers, more than 15% to compensating other staff, and more than 21% to expenditure other than compensation, on average across OECD countries. For tertiary education, nearly 40% of current expenditure is devoted to the compensation of teachers, on average across OECD countries, as larger shares are devoted to compensating other staff (more than 26%) and other current expenditure (about 33%).

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 levels of education than at the tertiary level.

Chart B6.2. Distribution of current and capital expenditure on educational institutions (2012)*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, Table B6.2. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

StatLink <http://dx.doi.org/10.1787/888933284103>

The share of other current expenditure is more than 30% in primary, secondary and post-secondary non-tertiary education combined in only four countries, namely the Czech Republic (42.0%), Finland (35.7%), the Slovak Republic (33.9%) and Sweden (32.2%). In contrast, at the tertiary level, this share is more than 30% in more than half of OECD countries with available data and less than 20% in only two countries: Brazil (18.9%) and Iceland (17.4%).

The variation in current expenditure not devoted to compensation of staff between levels of education reflects differences 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 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).

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/10.1787/888933285627>

Table B6.1 Expenditure by primary and secondary educational institutions, by resource category (2012)

Table B6.2 Expenditure by educational institutions, by resource category and level of 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 B6.1. **Expenditure by primary and secondary educational institutions, by resource category (2012)***Distribution of total and current expenditure by educational institutions from public and private sources*

B6

	Primary						Secondary					
	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	91.3	8.7	62.9	15.3	78.2	21.8	90.8	9.2	x(11)	x(11)	75.0	25.0
Austria	97.8	2.2	62.0	13.3	75.3	24.7	98.1	1.9	66.9	6.9	73.8	26.2
Belgium ¹	95.2	4.8	67.5	21.6	89.1	10.9	97.8	2.2	71.3	17.9	89.2	10.8
Canada ^{1, 2}	93.2	6.8	63.7	15.0	78.6	21.4	93.2	6.8	63.7	15.0	78.6	21.4
Chile	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	90.1	9.9	43.8	18.8	62.6	37.4	93.0	7.0	43.5	12.7	56.2	43.8
Denmark	90.1	9.9	68.3	19.2	87.4	12.6	93.4	6.6	65.1	16.9	82.0	18.0
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland ¹	93.1	6.9	54.5	10.4	64.8	35.2	92.6	7.4	50.6	13.4	64.0	36.0
France	91.6	8.4	56.3	21.3	77.6	22.4	91.5	8.5	57.9	23.6	81.5	18.5
Germany	93.7	6.3	x(5)	x(5)	82.2	17.8	92.0	8.0	x(11)	x(11)	82.7	17.3
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary	96.9	3.1	x(5)	x(5)	70.5	29.5	97.0	3.0	x(11)	x(11)	70.4	29.6
Iceland	94.9	5.1	x(5)	x(5)	74.1	25.9	93.8	6.2	x(11)	x(11)	73.2	26.8
Ireland ³	94.6	5.4	71.6	18.5	90.1	9.9	95.6	4.4	63.9	15.1	79.1	20.9
Israel	90.0	10.0	x(5)	x(5)	83.7	16.3	92.5	7.5	x(11)	x(11)	79.4	20.6
Italy ³	96.4	3.6	62.0	21.0	83.0	17.0	97.9	2.1	61.9	19.8	81.7	18.3
Japan ¹	86.9	13.1	x(5)	x(5)	85.8	14.2	88.0	12.0	x(11)	x(11)	85.9	14.1
Korea	87.1	12.9	56.3	15.2	71.5	28.5	87.0	13.0	56.0	15.8	71.8	28.2
Luxembourg	86.5	13.5	71.8	5.6	77.4	22.6	91.0	9.0	77.1	11.1	88.2	11.8
Mexico ³	97.5	2.5	86.4	8.2	94.6	5.4	97.4	2.6	75.3	15.7	91.1	8.9
Netherlands	88.3	11.7	x(5)	x(5)	82.5	17.5	88.0	12.0	x(11)	x(11)	81.6	18.4
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway ¹	90.3	9.7	x(5)	x(5)	80.6	19.4	88.7	11.3	x(11)	x(11)	80.0	20.0
Poland	94.7	5.3	x(1)	x(1)	x(1)	x(1)	96.6	3.4	x(7)	x(7)	x(7)	x(7)
Portugal ^{1, 3}	96.1	3.9	x(5)	x(5)	87.3	12.7	85.7	14.3	x(11)	x(11)	85.2	14.8
Slovak Republic ¹	96.3	3.7	49.7	13.3	63.0	37.0	97.2	2.8	54.1	13.5	67.5	32.5
Slovenia ¹	93.1	6.9	x(5)	x(5)	80.4	19.6	92.8	7.2	x(11)	x(11)	76.4	23.6
Spain ¹	95.0	5.0	67.6	10.4	78.0	22.0	94.9	5.1	72.6	9.0	81.6	18.4
Sweden	93.4	6.6	52.9	16.6	69.5	30.5	92.7	7.3	51.1	15.3	66.4	33.6
Switzerland ^{1, 3}	90.3	9.7	66.0	17.0	82.9	17.1	92.9	7.1	73.0	12.1	85.1	14.9
Turkey ³	95.4	4.6	x(5)	x(5)	90.3	9.7	93.5	6.5	x(11)	x(11)	84.4	15.6
United Kingdom	97.2	2.8	68.8	9.5	78.4	21.6	97.6	2.4	65.1	10.8	75.9	24.1
United States	91.2	8.8	54.6	26.8	81.4	18.6	91.2	8.8	54.6	26.7	81.4	18.6
OECD average	92.9	7.1	62.5	15.6	79.3	20.7	93.2	6.8	62.4	15.1	78.2	21.8
EU21 average	93.7	6.3	61.3	15.3	77.7	22.3	94.0	6.0	61.6	14.3	76.9	23.1
Partners												
Argentina	m	m	m	m	m	m	m	m	m	m	m	m
Brazil ²	91.4	8.6	x(5)	x(5)	72.9	27.1	92.5	7.5	x(11)	x(11)	73.5	26.5
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ^{3, 4}	91.5	8.5	81.7	9.7	91.5	8.5	91.5	8.5	81.7	9.7	91.5	8.5
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ⁴	86.0	14.0	x(5)	x(5)	84.6	15.4	92.1	7.9	x(11)	x(11)	68.6	31.4
Latvia	87.9	12.1	x(5)	x(5)	74.8	25.2	88.1	11.9	x(11)	x(11)	72.2	27.8
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	94.1	5.9	77.4	4.6	82.0	18.0	98.6	1.4	82.6	4.6	87.2	12.8
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 2011.

3. Public institutions only.

4. 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).

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


StatLink  <http://dx.doi.org/10.1787/888933285635>

Table B6.2. **Expenditure by educational institutions, by resource category and level of education (2012)**
Distribution of total and current expenditure by educational institutions from public and private sources

		Primary, secondary and post-secondary non-tertiary						Tertiary					
		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	91.2	8.8	x(5)	x(5)	76.0	24.0	85.2	14.8	x(11)	x(11)	62.4	37.6
	Austria	98.0	2.0	65.2	8.7	73.9	26.1	93.3	6.7	59.8	5.0	64.9	35.1
	Belgium	96.9	3.1	69.9	19.2	89.1	10.9	97.0	3.0	49.0	28.4	77.4	22.6
	Canada ^{1, 2}	93.2	6.8	63.7	15.0	78.6	21.4	89.5	10.5	38.2	28.3	66.5	33.5
	Chile	m	m	m	m	m	m	m	m	m	m	m	m
	Czech Republic	92.2	7.8	43.6	14.4	58.0	42.0	90.6	9.4	25.2	15.4	40.6	59.4
	Denmark	91.9	8.1	66.6	17.9	84.5	15.5	m	m	m	m	m	m
	Estonia	m	m	m	m	m	m	m	m	m	m	m	m
	Finland	92.8	7.2	51.9	12.4	64.3	35.7	96.4	3.6	33.8	28.9	62.7	37.3
	France	91.6	8.4	57.3	22.9	80.2	19.8	92.0	8.0	39.7	38.6	78.4	21.6
	Germany	92.4	7.6	x(5)	x(5)	82.1	17.9	89.8	10.2	x(11)	x(11)	66.7	33.3
	Greece	m	m	m	m	m	m	m	m	m	m	m	m
	Hungary	96.9	3.1	x(5)	x(5)	70.1	29.9	90.5	9.5	x(11)	x(11)	60.5	39.5
	Iceland	94.4	5.6	x(5)	x(5)	73.6	26.4	95.3	4.7	x(11)	x(11)	82.6	17.4
	Ireland ³	95.2	4.8	65.8	16.6	82.4	17.6	94.1	5.9	43.2	28.6	71.9	28.1
	Israel	91.0	9.0	x(5)	x(5)	81.9	18.1	94.6	5.4	x(11)	x(11)	70.9	29.1
	Italy ^{3, 4}	97.3	2.7	60.5	20.4	80.8	19.2	90.5	9.5	33.3	29.5	62.9	37.1
	Japan ²	87.5	12.5	x(5)	x(5)	85.8	14.2	87.2	12.8	x(11)	x(11)	59.6	40.4
	Korea	87.0	13.0	56.1	15.6	71.7	28.3	86.2	13.8	34.9	19.5	54.4	45.6
	Luxembourg ³	89.1	10.9	74.8	8.8	83.6	16.4	86.6	13.4	16.5	50.0	66.4	33.6
	Mexico ³	97.5	2.5	81.1	11.8	92.9	7.1	93.2	6.8	61.7	15.3	77.0	23.0
	Netherlands	88.1	11.9	x(5)	x(5)	81.9	18.1	89.5	10.5	x(11)	x(11)	70.3	29.7
	New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
	Norway ²	89.4	10.6	x(5)	x(5)	80.2	19.8	93.9	6.1	x(11)	x(11)	68.1	31.9
	Poland	95.7	4.3	x(1)	x(1)	x(1)	x(1)	81.6	18.4	x(11)	x(11)	75.7	24.3
	Portugal ^{2, 3}	89.8	10.2	x(5)	x(5)	86.1	13.9	92.8	7.2	x(11)	x(11)	70.8	29.2
	Slovak Republic ²	96.9	3.1	52.7	13.4	66.1	33.9	81.2	18.8	31.5	22.2	53.7	46.3
	Slovenia	92.9	7.1	x(5)	x(5)	78.3	21.7	88.9	11.1	x(11)	x(11)	72.9	27.1
	Spain	94.9	5.1	70.5	9.6	80.0	20.0	85.2	14.8	54.1	21.4	75.5	24.5
	Sweden	93.0	7.0	52.0	15.8	67.8	32.2	96.6	3.4	x(11)	x(11)	64.3	35.7
	Switzerland ³	91.8	8.2	69.9	14.2	84.2	15.8	88.9	11.1	49.4	27.3	76.7	23.3
	Turkey ³	94.2	5.8	x(5)	x(5)	86.4	13.6	78.0	22.0	x(11)	x(11)	62.4	37.6
	United Kingdom	97.4	2.6	66.7	10.3	77.0	23.0	93.7	6.3	35.6	28.1	63.6	36.4
	United States ²	91.2	8.8	54.6	26.7	81.4	18.6	86.7	13.3	29.4	35.4	64.8	35.2
	OECD average	93.0	7.0	62.4	15.2	78.6	21.4	90.0	10.0	39.7	26.4	67.1	32.9
	EU21 average	93.8	6.2	61.4	14.6	77.0	23.0	90.6	9.4	38.3	26.9	66.6	33.4
Partners	Argentina	m	m	m	m	m	m	m	m	m	m	m	m
	Brazil ³	92.1	7.9	x(5)	x(5)	73.2	26.8	90.6	9.4	x(11)	x(11)	81.1	18.9
	China	m	m	m	m	m	m	m	m	m	m	m	m
	Colombia ^{3, 5}	91.5	8.5	81.7	9.7	91.5	8.5	m	m	m	m	m	m
	India	m	m	m	m	m	m	m	m	m	m	m	m
	Indonesia ⁵	88.3	11.7	x(5)	x(5)	78.3	21.7	79.8	20.2	x(11)	x(11)	31.2	68.8
	Latvia	88.0	12.0	x(5)	x(5)	73.3	26.7	81.6	18.4	x(11)	x(11)	64.7	35.3
	Russian Federation	90.2	9.8	x(5)	x(5)	77.4	22.6	85.8	14.2	x(11)	x(11)	62.9	37.1
	Saudi Arabia ^{3, 5}	m	m	m	m	m	m	m	m	m	m	m	m
	South Africa ³	96.0	4.0	79.7	4.6	84.3	15.7	m	m	m	m	m	m
G20 average		m	m	m	m	m	m	m	m	m	m	m	m

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. Public institutions only (For Italy and the United Kingdom, except in tertiary education. For Luxembourg, in tertiary education only).

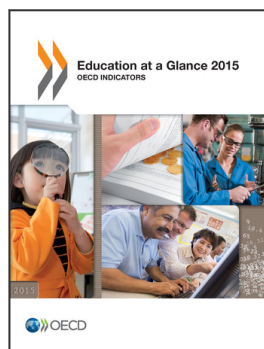
4. Excludes short-cycle tertiary programmes.

5. 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).

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

StatLink  <http://dx.doi.org/10.1787/888933285646>



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