

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

### INDICATOR B6

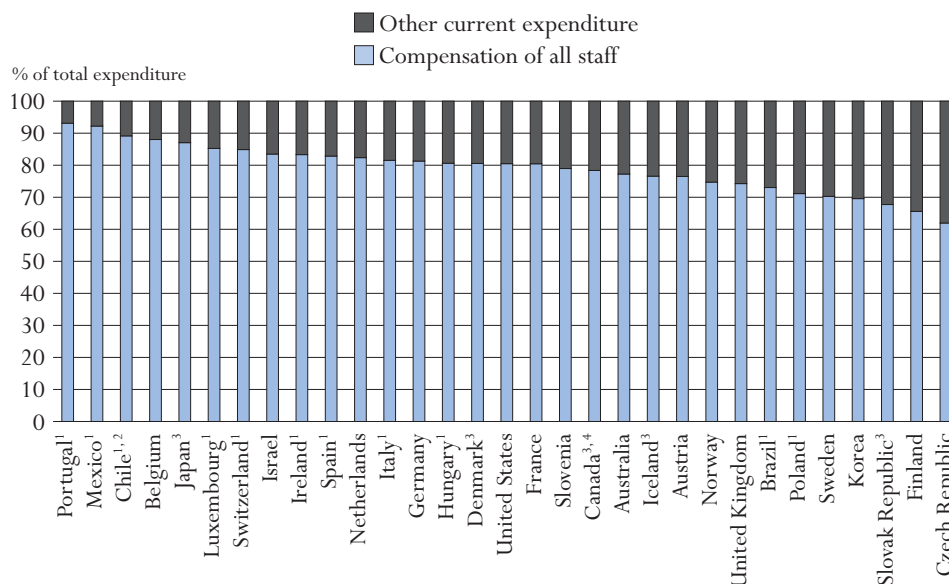
This indicator compares OECD countries with respect to the division of spending between current and capital expenditure and the distribution of current expenditure. It is affected by teachers' salaries (see Indicator D3), pension systems, the age distribution of teachers, the size of the non-teaching staff employed in education (see Indicator D2) and the degree to which expanded enrolments require the construction of new buildings. It also compares how OECD countries' spending is distributed among these different functions of educational institutions.

### Key results

#### Chart B6.1. Distribution of current expenditure by educational institutions for primary, secondary and post-secondary non-tertiary education (2007)

The chart shows the distribution of current spending by educational institutions by resource category. Spending by educational institutions can be broken down into capital and current expenditure. Within current expenditure, one can distinguish between spending on instruction and spending on ancillary and R&D services. The biggest item in current spending – teachers' compensation – is examined further in Indicator D3.

In primary, secondary and post-secondary non-tertiary education, taken together, current expenditure accounts for an average of 92% of total spending in OECD countries. In all but four OECD countries, more than 70% of current expenditure by primary, secondary and post-secondary non-tertiary educational institutions is for staff salaries.



1. Public institutions only.


2. Year of reference 2008.

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

4. Year of reference 2006.

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 B6.2b. See Annex 3 for notes ([www.oecd.org/edu/eqq2010](http://www.oecd.org/edu/eqq2010)).

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### Other highlights of this indicator

- At primary, secondary and post-secondary non-tertiary levels of education, OECD countries spend an average of 21% of current expenditure on purposes other than the compensation of educational personnel.
- The difference between primary and secondary education in terms of the proportion of current expenditure for purposes other than compensation exceeds 5 percentage points only in France, Ireland and Korea.
- Compensation of teaching staff is a smaller share of current and capital spending at the tertiary level than at other levels because of the higher cost of facilities and equipment and the construction of new buildings flowing from an expansion in enrolments. At the tertiary level, OECD countries spend an average of 32% of current expenditure on purposes other than compensation of educational personnel.
- On average, OECD countries spend 0.3% of GDP on ancillary services provided by primary, secondary and post-secondary non-tertiary institutions. This represents 7% of total spending on educational institutions. At the high end, Finland, France, Hungary, Korea, the Slovak Republic, Sweden and the United Kingdom allocate some 10% or more of total expenditure on educational institutions to ancillary services.
- High spending on R&D is a distinctive feature of tertiary institutions and averages over one-quarter of expenditure. The fact that some countries spend much more than others on R&D (Italy, Norway, Sweden, Switzerland and the United Kingdom spend more than 40%) helps explain wide differences in total tertiary spending.

## Policy context

The distribution of spending among categories of expenditure can affect the quality of services (such as teachers' salaries), the condition of educational facilities (such as school maintenance) and the education system's capacity to adjust to changing demographic and enrolment trends (such as construction of new schools). Comparisons of how different OECD countries apportion educational expenditure among the various categories can also provide insight into the organisation and operation of their educational institutions. Decisions on the allocation of budgetary and structural resources at the system level eventually feed through to the classroom and affect the nature of instruction and the conditions under which it is provided.

Educational institutions offer a range of services in addition to instruction, and this indicator also compares how spending is distributed among these various functions. At the primary, secondary and post-secondary non-tertiary levels, they may offer meals and free transport to and from school or boarding facilities. At the tertiary level, they may offer housing. Tertiary educational institutions also often conduct a wide range of research activities.

## Evidence and explanations

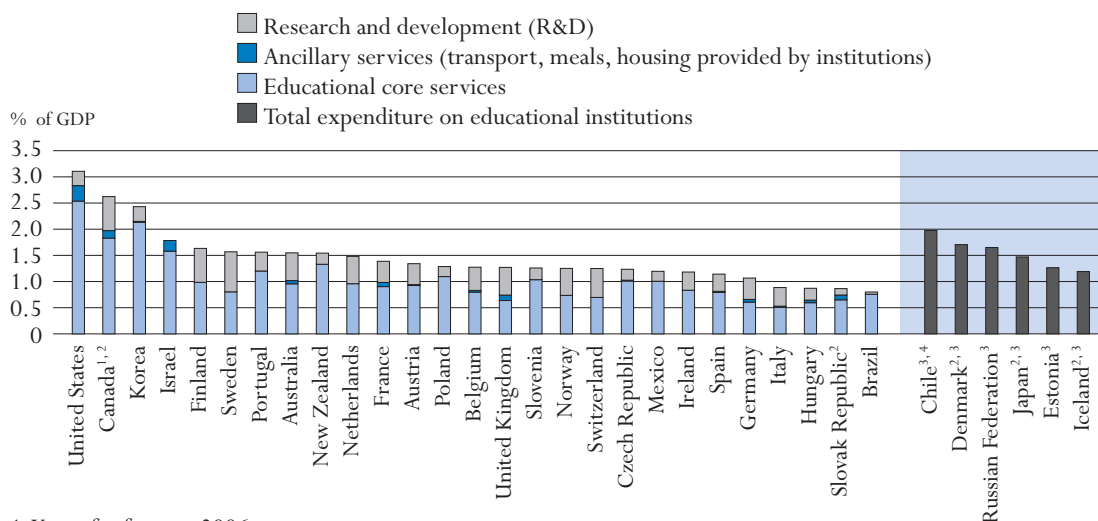
### What this indicator does and does not cover

This indicator breaks down educational expenditure by current and capital expenditure and within the three main functions typically fulfilled by educational institutions. It includes costs directly attributable to instruction, such as teachers' salaries or school materials, and costs indirectly related to the provision of instruction, such as administration, instructional support services, teachers' professional development, student counselling, or the construction and/or provision of school facilities. It also includes spending on ancillary services such as the student welfare services provided by educational institutions. Finally, it includes spending on research and development (R&D) conducted at tertiary institutions, in the form either of separately funded R&D activities or of the proportion of salaries and current expenditure in general education budgets that is attributable to the research activities of staff.

The indicator does not include public and private R&D spending outside educational institutions, such as R&D spending in industry. A review of R&D spending in sectors other than education is provided in the publication *Main Science and Technology Indicators* (OECD, 2009c). Expenditure on student welfare services provided by educational institutions only includes public subsidies for those services; expenditure by students and their families on services that are provided by institutions on a self-funding basis is not included in this indicator.

### Expenditure on instruction, R&D and ancillary services

Below the tertiary level, the majority of educational funding is directed to core services, such as instruction. At the tertiary level, other services – particularly those related to R&D activities – can account for a significant proportion of educational spending. Differences among OECD countries in expenditure on R&D activities therefore explain a significant part of the differences in overall educational expenditure per tertiary-level student (Table B6.1 and Chart B6.2). For example, high levels of R&D spending (between 0.4% and 0.8% of GDP) in tertiary educational institutions in Australia, Austria, Belgium, Canada, Finland, France, Germany, the Netherlands, Norway, Sweden, Switzerland and the United Kingdom imply that spending on educational institutions per student in these countries would be considerably lower if the R&D component were excluded (see Table B1.1a).

**Chart B6.2. Expenditure on educational core services, R&D and ancillary services in tertiary educational institutions, as a percentage of GDP (2007)**

1. Year of reference 2006.

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

3. Total expenditure at tertiary level including expenditure on research and development (R&D).

4. Year of reference 2008.

Countries are ranked in descending order of total expenditure on educational institutions in tertiary institutions.

Source: OECD, Table B6.1. See Annex 3 for notes ([www.oecd.org/edu/eq2010](http://www.oecd.org/edu/eq2010)).

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### Student welfare services

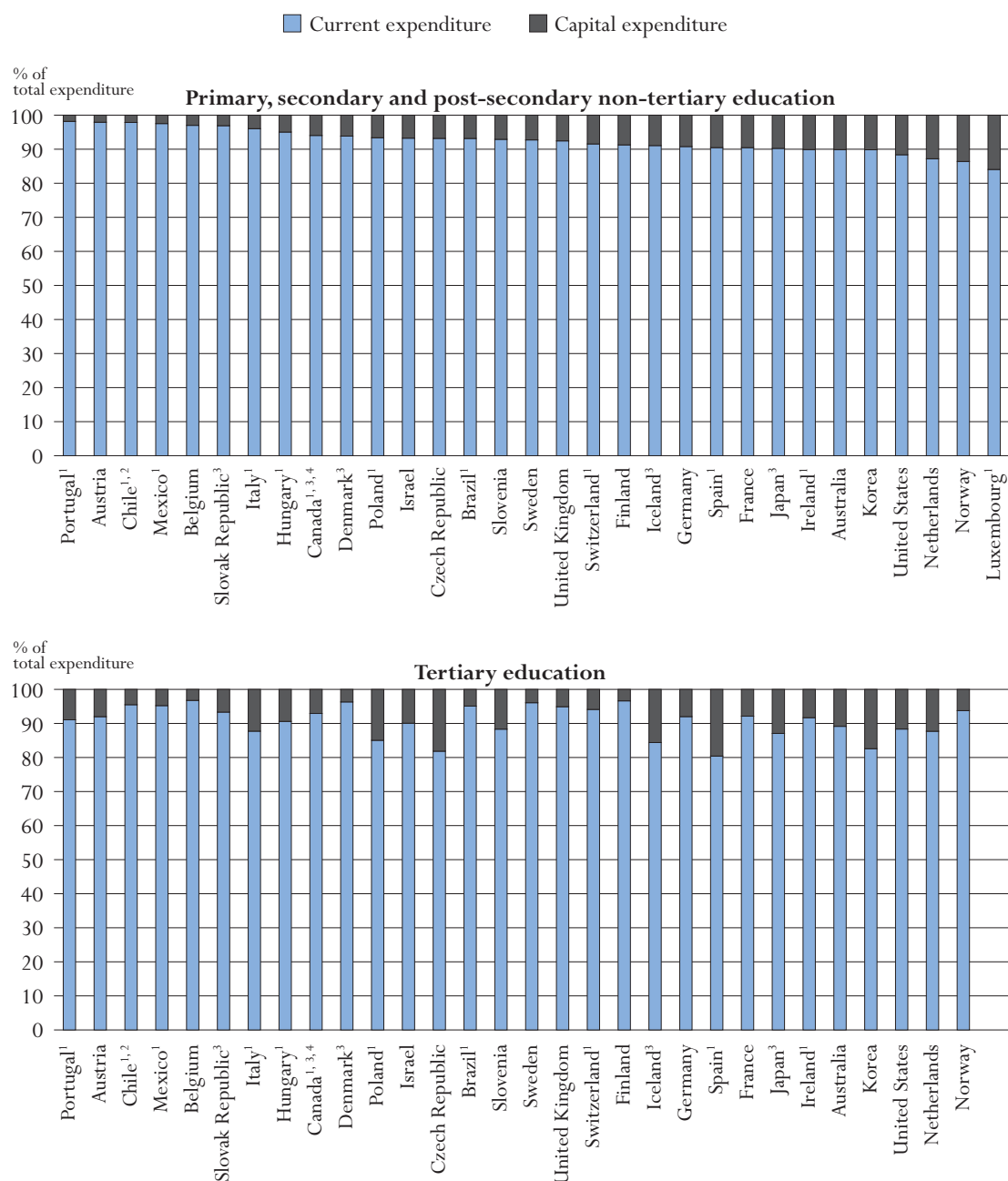
Student welfare services (and in some cases services for the general public) are an integral function of schools and universities in many OECD countries. Countries finance these ancillary services with different combinations of public expenditure, public subsidies and fees paid by students and their families.

On average, OECD countries spend 0.3% of GDP on ancillary services provided by primary, secondary and post-secondary non-tertiary institutions. This represents 7% of total spending on these institutions. At the high end, Finland, France, Hungary, Korea, the Slovak Republic, Sweden and the United Kingdom dedicate some 10% or more of their total spending on educational institutions to ancillary services (Table B6.1).

Ancillary services are financed by users more often at the tertiary level than at the primary or secondary levels. On average, expenditure on subsidies for ancillary services at the tertiary level amounts to less than 0.1% of GDP but represents 0.14% in Canada, 0.20% in the partner country Israel and up to 0.30% in the United States (Table B6.1).

### Current and capital expenditure and the distribution of current expenditure

Educational expenditure includes both current and capital expenditure. Capital expenditure by educational institutions refers to spending on assets that last longer than one year and includes spending on the construction, renovation and major repair of buildings. Current expenditure by educational institutions comprises spending on school resources used each year for the operation of schools.

**Chart B6.3. Distribution of current and capital expenditure by educational institutions (2007)**
*By resource category and level of education*


1. Public institutions only (for Canada, at tertiary level only).


2. Year of reference 2008.

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

4. Year of reference 2006.

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

Source: OECD, Table B6.2b. See Annex 3 for notes ([www.oecd.org/edu/eag2010](http://www.oecd.org/edu/eag2010)).

StatLink  <http://dx.doi.org/10.1787/888932310377>

The labour-intensive nature of the instruction explains the large proportion of current spending in total educational expenditure. In primary, secondary and post-secondary non-tertiary education, taken together, current expenditure accounts on average for 92% of total spending across all OECD countries. There is significant variation among OECD countries in the proportions of current and capital expenditure. At the primary, secondary and post-secondary non-tertiary levels, taken together, the proportion of current expenditure ranges from 84% in Luxembourg to 97% or more in Austria, Belgium, Chile, Mexico and Portugal (Table B6.2b and Chart B6.3).

### **Proportion of current expenditure by educational institutions allocated to compensation of teachers and other staff**

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 (teaching materials and supplies, maintenance of school buildings, preparation of students' meals, and rental of school facilities). The amount allocated to each of these functional 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.

The salaries of teachers and other staff employed in education account for the largest proportion of current expenditure in all OECD countries. Expenditure on compensation of educational personnel accounts on average for 79% of current expenditure at the primary, secondary and post-secondary non-tertiary levels of education, taken together. In all countries except the Czech Republic, Finland, Korea and the Slovak Republic, 70% or more of current expenditure at these levels is spent on staff salaries. The proportion devoted to the compensation of educational personnel is 90% or more in Mexico and Portugal (Table B6.2b).

There is very little difference in the average proportion of expenditure on compensation of personnel between the primary and secondary levels of education. The exceptions are France, Ireland and Korea where the difference exceeds 5 percentage points (Table B6.2a). This is mainly due to significant differences in teachers' salaries, class sizes, sizes of non-teaching staff, instruction hours received by students and teaching time provided by teachers between the two levels (see Indicators B7, D1, D2, D3 and D4).

OECD countries with relatively small education budgets, such as Mexico, Portugal and Turkey, tend to direct a larger proportion of current educational expenditure to compensation of personnel and a smaller proportion to sub-contracts for services such as support services (*e.g.* maintenance of school buildings), ancillary services (*e.g.* preparation of students' meals), and rental of school buildings and other facilities.

In Denmark, France, the United Kingdom, the United States and the partner country Slovenia, more than 20% of current expenditure in primary, secondary and post-secondary non-tertiary education, taken together, goes towards compensation of non-teaching staff, while in Austria, Ireland, Korea and Spain the figure is 10% or less. These differences are likely to reflect the degree to which educational personnel such as principals, guidance counsellors, bus drivers, school nurses, janitors and maintenance workers are included in this category (Table B6.2b).

OECD countries spend, on average, 32% of current expenditure at the tertiary level on purposes other than the compensation of educational personnel. This is due to the higher cost of facilities and equipment in higher education (Table B6.2b).

### Proportions of capital expenditure

At the tertiary level, the proportion of total expenditure for capital outlays is larger than at the primary, secondary and post-secondary non-tertiary levels (9.3% versus 7.6%), generally because of the greater differentiation and sophistication of teaching facilities. In 11 out of the 30 OECD and partner countries for which data are available, the proportion directed to capital expenditure at the tertiary level is 10% or more. In the Czech Republic, Iceland, Korea, Poland and Spain it is at least 15% (Chart B6.3). Differences are likely to reflect how tertiary education is organised in each country as well as the degree to which the expansion in enrolments requires the construction of new buildings.

### Definitions and methodologies

Data refer to the financial year 2007 and are based on the UOE data collection on education statistics administered by the OECD in 2009 (for details see Annex 1 at [www.oecd.org/edu/eqq2010](http://www.oecd.org/edu/eqq2010)).

The distinction between current and capital expenditure by educational institutions is taken from the standard definition used in national income accounting. Current expenditure refers to spending on goods and services consumed within the current year and requiring recurrent production in order to sustain the provision of educational services. Capital expenditure refers to spending on assets which 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.

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

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.

Expenditure on R&D includes all expenditure on research performed at universities and other tertiary education institutions, regardless of whether the research is financed from general institutional funds or through separate grants or contracts from public or private sponsors. The classification of expenditure is based on data collected from the institutions carrying out R&D rather than on the sources of funds.

Ancillary services are services provided by educational institutions that are peripheral to the main educational mission. The two main components of ancillary services are student welfare services and services for the general public. At primary, secondary and post-secondary non-tertiary levels, student welfare services include meals, school health services and transport to and from school. At the tertiary level, they include residence halls (dormitories), dining halls and health care. Services for the general public include museums, radio and television broadcasting, sports and recreational and cultural programmes. Expenditure on ancillary services, including fees paid by students or households, is excluded.

Educational core services are estimated as the residual of all expenditure, that is, total expenditure on educational institutions net of expenditure on R&D and ancillary services.

Table B6.1.

**Expenditure on educational institutions, by service category, as a percentage of GDP (2007)**

Expenditure on instruction, R&amp;D and ancillary services in educational institutions and private expenditure on educational goods purchased outside educational institutions

	Primary, secondary and post-secondary non-tertiary education				Tertiary education					
	Expenditure on educational institutions			Private payments on instructional services/goods outside educational institutions	Expenditure on educational institutions				Private payments on instructional services/goods outside educational institutions	
	Core educational services	Ancillary services (transport, meals, housing provided by institutions)	Total		Core educational services	Ancillary services (transport, meals, housing provided by institutions)	Research and development at tertiary institutions	Total		
				(1)					(2)	(3)
OECD countries	Australia	3.43	0.08	3.51	0.08	0.96	0.06	0.53	1.55	0.10
	Austria	3.40	0.16	3.56	m	0.93	0.01	0.40	1.34	m
	Belgium	3.97	0.12	4.10	0.11	0.80	0.03	0.44	1.27	0.16
	Canada <sup>1, 2</sup>	3.28	0.19	3.47	m	1.83	0.14	0.65	2.62	0.10
	Chile <sup>3</sup>	3.60	0.25	3.85	m	x(8)	x(8)	x(8)	1.98	n
	Czech Republic	2.54	0.22	2.76	0.05	1.01	0.01	0.21	1.23	0.04
	Denmark <sup>2</sup>	x(3)	x(3)	4.26	0.49	x(8)	a	x(8)	1.71	0.64
	Finland	3.24	0.40	3.64	m	0.98	a	0.65	1.63	m
	France	3.38	0.52	3.90	0.16	0.90	0.08	0.40	1.39	0.07
	Germany	2.95	0.07	3.02	0.13	0.61	0.05	0.41	1.07	0.08
	Greece	m	m	m	m	m	m	m	m	m
	Hungary <sup>4</sup>	2.76	0.41	3.17	m	0.61	0.05	0.21	0.87	m
	Iceland <sup>2</sup>	x(3)	x(3)	5.09	m	x(8)	x(8)	x(8)	1.19	m
	Ireland	3.39	0.09	3.48	m	0.83	x(8)	0.35	1.18	m
	Italy	2.97	0.12	3.09	0.37	0.50	0.02	0.36	0.88	0.13
	Japan <sup>2</sup>	x(3)	x(3)	2.80	0.76	x(8)	x(8)	x(8)	1.47	0.04
	Korea	3.54	0.43	3.97	m	2.14	0.01	0.28	2.43	m
	Luxembourg <sup>4</sup>	x(3)	x(3)	3.08	m	m	m	m	m	m
	Mexico	3.75	m	3.75	0.19	1.01	m	0.19	1.20	0.04
	Netherlands	3.69	n	3.69	0.19	0.96	n	0.52	1.48	0.07
	New Zealand	x(3)	x(3)	4.05	n	1.33	x(8)	0.21	1.54	n
	Norway	x(3)	x(3)	3.69	m	0.74	n	0.52	1.25	m
	Poland <sup>4</sup>	3.40	0.02	3.42	0.15	1.09	n	0.19	1.29	0.05
	Portugal <sup>4</sup>	3.44	0.07	3.51	0.06	1.20	x(8)	0.36	1.56	m
	Slovak Republic <sup>2</sup>	2.19	0.36	2.55	0.35	0.65	0.09	0.12	0.87	0.23
	Spain	2.79	0.13	2.93	m	0.79	0.02	0.33	1.15	m
Sweden	3.66	0.42	4.07	m	0.80	n	0.77	1.57	m	
Switzerland <sup>4</sup>	x(3)	x(3)	3.98	m	0.70	x(8)	0.55	1.25	m	
Turkey	m	m	m	m	m	m	m	m	m	
United Kingdom	3.46	0.78	4.25	m	0.64	0.10	0.53	1.27	0.15	
United States	3.74	0.30	4.04	a	2.54	0.30	0.27	3.11	a	
<i>OECD average</i>	3.30	0.25	3.61	0.21	1.02	0.05	0.39	1.48	0.11	
Partner countries	Brazil <sup>4</sup>	x(3)	x(3)	4.00	m	0.76	x(5)	0.04	0.80	m
	Estonia	x(3)	x(3)	3.32	m	x(8)	x(8)	n	1.26	m
	Israel	3.92	0.22	4.14	0.27	1.58	0.20	m	1.78	n
	Russian Federation <sup>4</sup>	x(3)	x(3)	3.52	m	x(8)	x(8)	x(8)	1.65	m
	Slovenia	3.47	0.16	3.63	m	1.04	n	0.22	1.26	m

1. Year of reference 2006.

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

3. Year of reference 2008.

4. Public institutions only.

Source: OECD. See Annex 3 for notes ([www.oecd.org/edu/eag2010](http://www.oecd.org/edu/eag2010)).

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


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Table B6.2a.

## Expenditure by educational institutions, by resource category, in primary and secondary education (2007)

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)
<b>OECD countries</b>												
Australia	90.3	9.7	65.1	14.1	79.2	20.8	89.5	10.5	60.0	15.9	75.9	24.1
Austria	97.5	2.5	67.4	7.2	74.6	25.4	98.1	1.9	73.3	4.4	77.7	22.4
Belgium	96.5	3.5	69.7	18.9	88.6	11.4	97.3	2.7	71.3	16.4	87.7	12.3
Canada	m	m	m	m	m	m	m	m	m	m	m	m
Chile <sup>1, 2</sup>	97.9	2.1	x(5)	x(5)	89.6	10.4	97.8	2.2	x(11)	x(11)	88.7	11.3
Czech Republic	91.5	8.5	52.7	13.3	65.9	34.1	93.6	6.4	46.1	14.9	60.9	39.1
Denmark <sup>3</sup>	93.2	6.8	52.0	28.0	80.0	20.0	94.4	5.6	54.8	26.2	80.9	19.1
Finland	91.8	8.2	57.7	9.3	67.0	33.0	91.0	9.0	52.6	12.3	64.9	35.1
France	93.0	7.0	52.8	23.2	75.9	24.1	89.3	10.7	59.7	22.9	82.6	17.4
Germany	92.0	8.0	x(5)	x(5)	81.6	18.4	90.5	9.5	x(11)	x(11)	81.8	18.2
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary <sup>2</sup>	96.5	3.5	x(5)	x(5)	81.9	18.1	94.6	5.4	x(11)	x(11)	80.2	19.8
Iceland <sup>3</sup>	88.1	11.9	x(5)	x(5)	77.2	22.8	94.1	5.9	x(11)	x(11)	76.0	24.0
Ireland <sup>2</sup>	87.6	12.4	78.1	12.5	90.6	9.4	92.0	8.0	72.2	4.9	77.1	22.9
Italy <sup>2</sup>	95.2	4.8	66.0	16.1	82.1	17.9	96.6	3.4	67.2	15.2	82.4	17.6
Japan <sup>3</sup>	90.1	9.9	x(5)	x(5)	87.5	12.5	90.4	9.6	x(11)	x(11)	86.7	13.3
Korea	89.4	10.6	62.7	10.7	73.4	26.6	90.1	9.9	61.2	5.8	67.0	33.0
Luxembourg <sup>2</sup>	81.6	18.4	75.2	8.2	83.4	16.6	86.8	13.2	74.9	12.3	87.2	12.8
Mexico <sup>2</sup>	98.1	1.9	85.4	8.6	94.0	6.0	96.8	3.2	73.6	16.3	89.9	10.1
Netherlands	88.6	11.4	x(5)	x(5)	85.3	14.7	86.4	13.6	x(11)	x(11)	80.8	19.2
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	88.0	12.0	x(5)	x(5)	76.9	23.1	85.0	15.0	x(11)	x(11)	72.8	27.2
Poland <sup>2</sup>	92.7	7.3	x(5)	x(5)	71.8	28.2	94.0	6.0	x(11)	x(11)	71.1	28.9
Portugal <sup>2</sup>	99.3	0.7	80.7	11.5	92.2	7.8	97.3	2.7	82.2	11.7	93.8	6.2
Slovak Republic <sup>3</sup>	97.0	3.0	54.3	14.1	68.4	31.6	96.9	3.1	52.5	14.9	67.5	32.5
Spain <sup>2</sup>	91.6	8.4	70.5	10.7	81.2	18.8	89.8	10.2	75.0	8.9	84.0	16.0
Sweden	93.0	7.0	53.0	19.0	72.1	27.9	92.5	7.5	50.2	18.8	69.0	31.0
Switzerland <sup>2</sup>	90.5	9.5	70.9	13.4	84.3	15.7	92.4	7.6	72.4	13.0	85.4	14.6
Turkey	m	m	m	m	m	m	m	m	m	m	m	m
United Kingdom	90.5	9.5	45.2	28.0	73.3	26.7	93.8	6.2	57.9	17.0	75.0	25.0
United States	88.4	11.6	54.8	25.7	80.5	19.5	88.4	11.6	54.8	25.7	80.5	19.5
<b>OECD average</b>	<b>92.2</b>	<b>7.8</b>	<b>63.9</b>	<b>15.4</b>	<b>80.0</b>	<b>20.0</b>	<b>92.6</b>	<b>7.4</b>	<b>63.8</b>	<b>14.6</b>	<b>78.8</b>	<b>21.2</b>
<b>Partner countries</b>												
Brazil <sup>2</sup>	93.0	7.0	x(5)	x(5)	71.8	28.2	93.3	6.7	x(11)	x(11)	73.9	26.1
China	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	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>2</sup>	85.0	15.0	80.8	10.7	91.5	8.5	73.3	22.7	77.6	9.7	87.3	12.7
Israel	92.8	7.2	x(5)	x(5)	82.5	17.5	93.7	6.3	x(11)	x(11)	84.7	15.3
Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
Slovenia	x(7)	x(8)	x(9)	x(10)	x(11)	x(12)	92.9	7.1	46.8	32.2	79.0	21.0

1. Year of reference 2008.

2. Public institutions only.

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

Source: OECD. China, India, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). See Annex 3 for notes ([www.oecd.org/edu/eqg2010](http://www.oecd.org/edu/eqg2010)).

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


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Table B6.2b.  
**Expenditure by educational institutions, by resource category and level of education (2007)**  
*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 countries	Australia	89.9	10.1	62.0	15.3	77.2	22.8	89.2	10.8	33.1	27.7	60.8	39.2
	Austria	97.9	2.1	71.1	5.4	76.5	23.5	92.0	8.0	47.6	15.3	62.9	37.1
	Belgium	97.0	3.0	70.7	17.3	88.0	12.0	96.8	3.2	53.1	24.2	77.2	22.8
	Canada <sup>1, 2, 3</sup>	94.0	6.0	62.6	15.8	78.4	21.6	92.9	7.1	36.8	27.1	63.9	36.1
	Chile <sup>3, 4</sup>	97.9	2.1	x(5)	x(5)	89.2	10.8	95.5	4.5	x(11)	x(11)	65.0	35.0
	Czech Republic	93.2	6.8	47.4	14.5	62.0	38.0	81.8	18.2	33.3	19.0	52.3	47.7
	Denmark <sup>2</sup>	93.8	6.2	53.6	27.0	80.5	19.5	96.3	3.7	55.1	26.6	81.7	18.3
	Finland	91.3	8.7	54.3	11.3	65.6	34.4	96.6	3.4	34.2	28.3	62.5	37.5
	France	90.5	9.5	57.5	23.0	80.5	19.5	92.1	7.9	49.8	29.3	79.1	20.9
	Germany	90.8	9.2	x(5)	x(5)	81.3	18.7	92.0	8.0	x(11)	x(11)	66.5	33.5
	Greece	m	m	x(5)	x(5)	m	m	m	m	x(11)	x(11)	m	m
	Hungary <sup>3</sup>	95.0	5.0	x(5)	x(5)	80.6	19.4	90.6	9.4	x(11)	x(11)	65.5	34.5
	Iceland <sup>2</sup>	91.1	8.9	x(5)	x(5)	76.6	23.4	84.4	15.6	x(11)	x(11)	92.1	7.9
	Ireland <sup>3</sup>	89.9	10.1	74.8	8.5	83.3	16.7	91.7	8.3	49.4	24.6	74.0	26.0
	Italy <sup>3</sup>	96.0	4.0	66.2	15.4	81.5	18.5	87.7	12.3	36.0	31.2	67.3	32.7
	Japan <sup>2</sup>	90.2	9.8	x(5)	x(5)	87.0	13.0	87.1	12.9	x(11)	x(11)	60.6	39.4
	Korea	89.8	10.2	61.8	7.8	69.6	30.4	82.6	17.4	36.3	17.4	53.7	46.3
	Luxembourg <sup>3</sup>	84.1	16.0	75.1	10.2	85.3	14.7	m	m	m	m	m	m
	Mexico <sup>3</sup>	97.5	2.5	80.3	11.9	92.2	7.8	95.2	4.8	55.5	14.9	70.4	29.6
	Netherlands	87.2	12.8	x(5)	x(5)	82.4	17.6	87.7	12.3	x(11)	x(11)	68.9	31.1
	New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
	Norway	86.4	13.6	x(5)	x(5)	74.7	25.3	93.8	6.2	x(11)	x(11)	64.6	35.4
	Poland <sup>3</sup>	93.4	6.6	x(5)	x(5)	71.1	28.9	85.0	15.0	x(11)	x(11)	70.1	29.9
	Portugal <sup>3</sup>	98.2	1.8	81.5	11.6	93.1	6.9	91.1	8.9	x(11)	x(11)	71.3	28.7
	Slovak Republic <sup>2</sup>	96.9	3.1	53.1	14.7	67.7	32.3	93.3	6.7	30.0	21.9	51.9	48.1
	Spain <sup>3</sup>	90.5	9.5	73.2	9.6	82.9	17.1	80.4	19.6	55.8	21.1	76.9	23.1
Sweden	92.7	7.3	51.4	18.9	70.3	29.7	96.1	3.9	x(11)	x(11)	63.0	37.0	
Switzerland <sup>3</sup>	91.6	8.4	71.7	13.2	84.9	15.1	94.1	5.9	55.8	21.8	77.6	22.4	
Turkey <sup>3</sup>	m	m	x(5)	x(5)	m	m	m	m	x(11)	x(11)	m	m	
United Kingdom	92.4	7.6	52.7	21.5	74.3	25.7	94.9	5.1	40.5	34.6	75.2	24.8	
United States	88.4	11.6	54.8	25.7	80.5	19.5	88.4	11.6	27.4	36.5	64.0	36.0	
<i>OECD average</i>	<i>92.4</i>	<i>7.6</i>	<i>63.8</i>	<i>14.9</i>	<i>79.2</i>	<i>20.8</i>	<i>90.7</i>	<i>9.3</i>	<i>42.9</i>	<i>24.8</i>	<i>68.1</i>	<i>31.9</i>	
Partner countries	Brazil <sup>3</sup>	93.2	6.8	x(5)	x(5)	73.0	27.0	95.1	4.9	x(11)	x(11)	78.1	21.9
	China	m	m	m	m	m	m	m	m	m	m	m	m
	Estonia	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>3</sup>	83.6	16.4	80.3	10.6	90.8	9.2	m	m	13.1	1.0	14.1	85.9
	Israel	93.2	6.8	x(5)	x(5)	83.5	16.5	90.1	9.9	x(11)	x(11)	83.3	16.7
	Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
Slovenia	92.9	7.1	46.8	32.2	79.0	21.0	88.3	11.7	40.9	26.4	67.2	32.8	

1. Year of reference 2006.


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

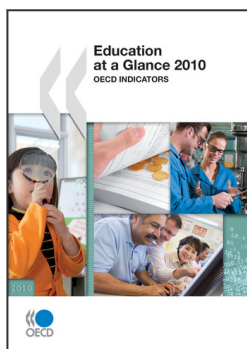
3. Public institutions only (for Canada, at tertiary level only; for Italy, except in tertiary education).

4. Year of reference 2008.

Source: OECD. China, India, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). See Annex 3 for notes ([www.oecd.org/edu/eag2010](http://www.oecd.org/edu/eag2010)).

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StatLink  <http://dx.doi.org/10.1787/888932310377>



**From:**  
**Education at a Glance 2010**  
OECD Indicators

**Access the complete publication at:**  
<https://doi.org/10.1787/eag-2010-en>

**Please cite this chapter as:**

OECD (2010), "On what resources and services is education funding spent?", in *Education at a Glance 2010: OECD Indicators*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/eag-2010-20-en>

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