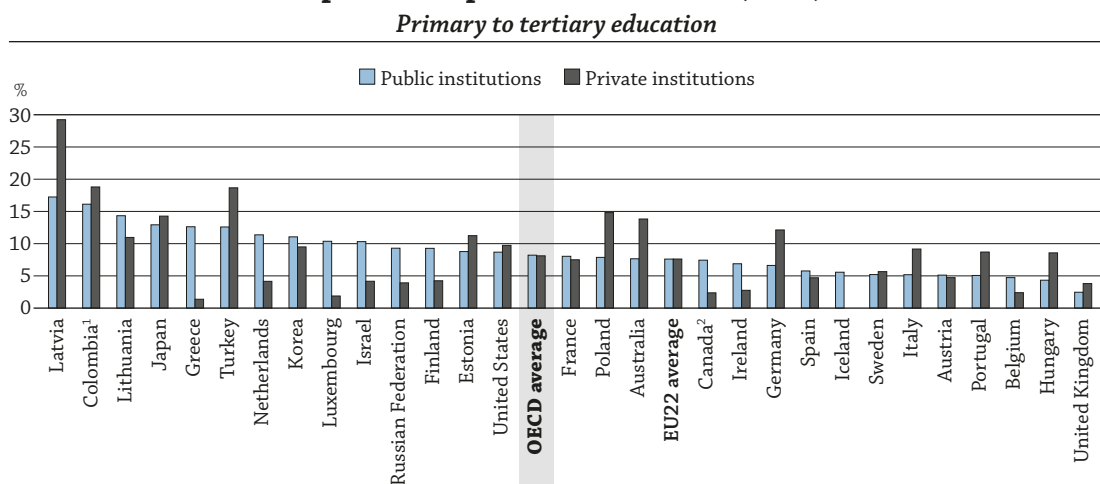


ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- From primary to tertiary education, 92% of the spending of educational institutions is devoted to current expenditure (goods and services consumed within the current year).
- On average across OECD countries, staff compensation comprises the largest share of current expenditure in non-tertiary education (78%) and tertiary education (68%).
- OECD countries allocate on average 8% of their total education spending to capital expenditure. The share is higher in tertiary education (12%) than in non-tertiary education (7%). Shares vary considerably across countries, as well as between public and private educational institutions within the same country.

Figure C6.1. Share of capital expenditure as a percentage of total expenditure in public and private institutions (2015)



1. Year of reference 2016.

2. Primary education includes pre-primary programmes and post-secondary non-tertiary figures are treated as negligible.

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

Source: OECD / UIS / Eurostat (2018), Education at a Glance Database, <http://stats.oecd.org/>. See Source section for more information and Annex 3 for notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

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Context

How spending is allocated between current and capital expenses can affect the quality of instruction (through teachers' salaries, for example), the material conditions under which instruction takes place (such as expenditure on school maintenance) and the ability of the education system to adjust to changing demographic and enrolment trends. Decisions on resource allocation can thus influence the nature of instruction and, by extension, student learning outcomes. Striking a proper balance, given a country's educational priorities, is a challenge facing all governments. Comparing the distribution of educational expenditure across resource categories can shed light on the various organisational and operational structures that different countries have developed.

This indicator describes the resources and services on which money for education from all funding sources (governments, international sources and the private sector) is spent. It shows the difference between current and capital expenditure. Capital expenditure can be driven by rising enrolment, which often requires construction of new buildings. The indicator also presents details on how current expenditure is allocated, looking particularly at staff salaries and other related aspects. Current expenditure is mainly affected by teachers' salaries (see Indicator D3), but also by the age distribution of teachers and the size of the non-teaching staff employed in education. Educational institutions do not only offer instruction. They also provide other services, such as meals, transport, housing and/or research activities. All these expenditures are captured in this indicator.

Other findings

- Staff compensation comprises the largest share of current expenditure at all levels of education. Four-fifths of staff compensation goes to teachers in non-tertiary education with the remainder going to other staff. In tertiary education, about one-third of staff compensation goes to other staff, almost doubling its share in non-tertiary education.
- In non-tertiary education, the share of total expenditure allocated to current expenditures by public institutions (93%) is larger than that of private institutions (91%). Conversely, at tertiary levels, private institutions (92%) spend a larger share of total expenditure on current expenditures than public institutions (87%).
- The share of other staff expenditure varies in non-tertiary institutions, from a high of around 20% or more in Belgium, the Czech Republic, Estonia, France, Iceland, Lithuania and the United States to less than 10% in Austria, Colombia, Greece and Luxembourg.

Analysis

Distribution of educational institutions' current and capital expenditure by level

Expenditure by educational institutions is composed of current and capital expenditure. Current expenditure includes spending on school resources used each year for operation of schools, while capital expenditure refers to spending on the acquisition or maintenance of assets which last longer than one year (see *Definitions* section at the end of this indicator). Given the labour-intensive nature of education, current expenditure, particularly staff compensation, makes up the largest proportion of total education expenditure in OECD countries. In 2015, an average of 92% of total expenditure by educational institutions in OECD countries was on current expenditure, across all education levels from primary to tertiary. Across countries, the share of current expenditure for all levels varies from 79% in Latvia to 97% in Belgium and the United Kingdom (Table C6.1).

The OECD average share of current expenditure is higher in non-tertiary education (93%) than at the tertiary level (88%). At primary and secondary levels, shares vary from 83% in Latvia to 99% in Greece. At the post-secondary non-tertiary level, shares vary from 83% in Latvia to 100% in Luxembourg. At the tertiary level, allocations vary from 52% in Greece to 96% in Finland and Sweden. The share of current expenditure does not differ by more than 5 percentage points, on average, across all education levels. In most countries, the share of current expenditure in non-tertiary education is greater than at tertiary level. The only countries where the share of current expenditure is greater at tertiary level than in non-tertiary education are Finland, Ireland, Israel, Norway and Sweden.

Differences in expenditure allocation across countries reflect how various levels of education are organised and the degree to which countries have invested in the construction of new buildings, which often becomes necessary when enrolments increase (this has been particularly pronounced at the tertiary level). As presented in Table C6.1, the share of capital expenditure is generally higher in tertiary institutions, where the OECD average is 12%, than in non-tertiary institutions, where the OECD average is 7%. Capital expenditure on tertiary education reaches highs of 39% in Colombia, 48% in Greece and 31% in Latvia. In non-tertiary education, Japan, Latvia and Norway allocate the highest shares of education budgets to capital expenditure across countries with available data.

Differences in the relative shares of current and capital expenditure at the tertiary level can be explained in part by the ownership arrangement of university buildings. For instance, in various cases, the buildings and land used for education may be owned by the institution, used free of charge or rented. Therefore the amount of current and capital expenditure reported by countries partially depends on the physical infrastructure arrangement that prevails in a given country (see Box B6.1 in [OECD, 2012_[1]]).

How current expenditure is allocated

Current expenditure by educational institutions can be further subdivided into three broad functional categories: 1) compensation of teachers; 2) compensation of other staff; and 3) other current expenditure (for example, teaching materials and supplies, maintenance of school buildings, providing students' meals and renting school facilities). The relative shares of these categories typically do not change much from year to year. Current and projected changes in enrolments, changes to salaries of education personnel and the costs of maintenance of education facilities can affect not only the amounts allocated, but also the shares allotted to each category.

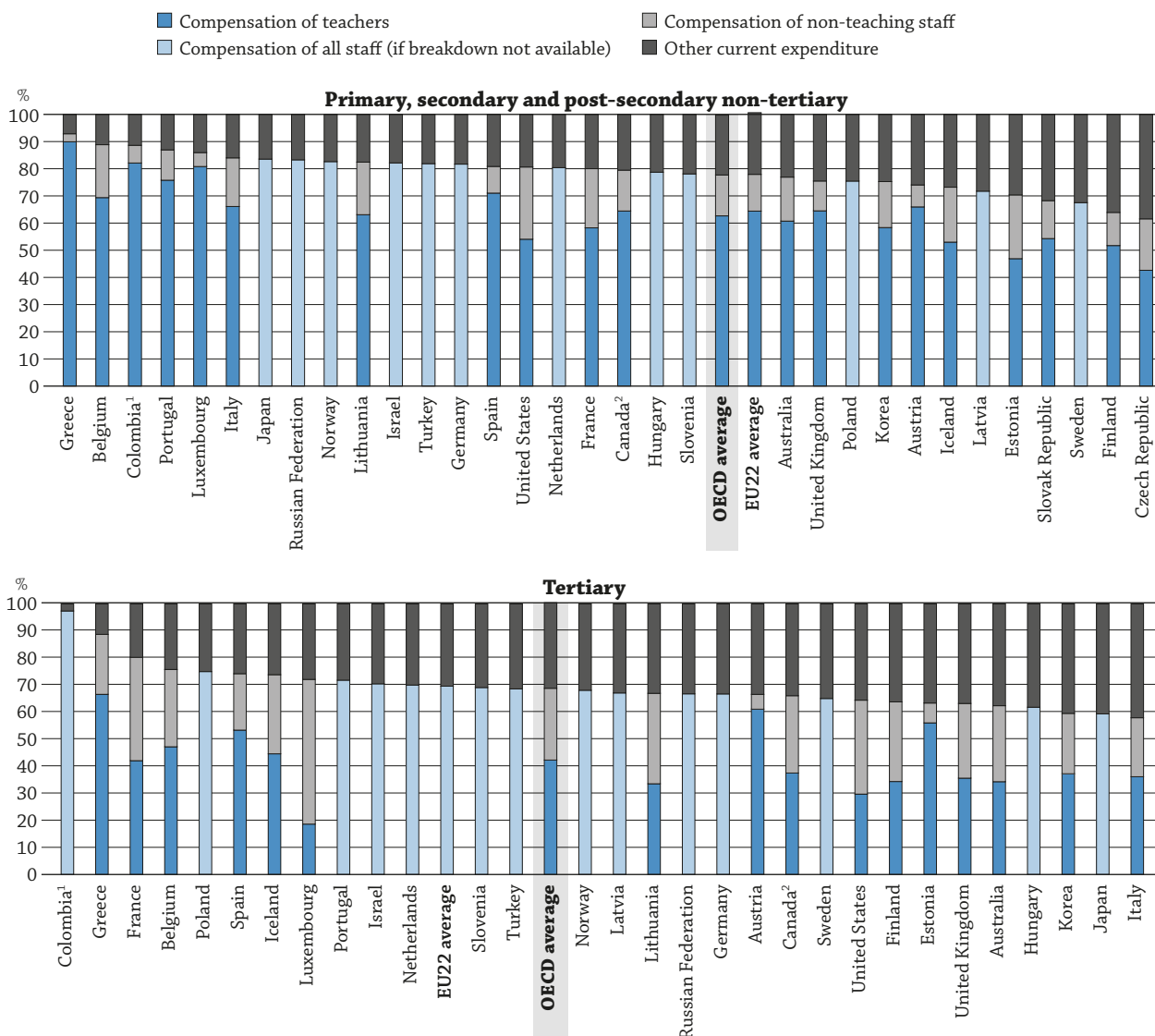
The salaries of teachers and other staff employed in education comprise the largest share of current expenditure in non-tertiary and tertiary education. However, salaries represent a larger share in non-tertiary education (78%) than at the tertiary level (68%), a difference of 10 percentage points. OECD countries spend on average 63% of the total amount of current expenditure on teacher compensation and 15% on paying other staff in non-tertiary education, leaving 22% for other current expenditure. For tertiary education, 42% of current expenditures go to pay teachers, 26% to other staff, devoting 32% to other expenditures (Table C6.2 and Figure C6.2).

There is significant variation within countries in how current expenditure is allocated across levels of education. Colombia and Iceland are the only countries to report a greater share of current expenditure allocated to staff compensation at the tertiary level than at any other level (Table C6.2). Finland, France and Poland allocate equal shares to staff compensation at the tertiary level and in non-tertiary education. For all other countries, tertiary education receives the lowest share of total current spending allocated to staff compensation. In Italy and Japan, the differences between tertiary and non-tertiary categories exceed 20 percentage points. When looking at all education levels together, common patterns are observed in Belgium, Colombia, Greece, Luxembourg and Portugal.

They tend to devote a larger share of current educational expenditure to staff compensation (above 82%) and less to other contracted and purchased services, such as support services (e.g. building maintenance), ancillary services (e.g. meal programmes) and rent paid for school buildings and other facilities.

Figure C6.2. Composition of current expenditure in public and private educational institutions (2015)

Primary to tertiary institutions



1. Year of reference 2016.

2. Primary education includes pre-primary programmes.

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

Source: OECD/UIS/Eurostat (2018), Table C6.2. See *Source* section for more information and Annex 3 for notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

StatLink  <https://doi.org/10.1787/888933804869>

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

The differences among countries in the shares allocated to paying non-teaching staff likely reflect the degree to which non-teaching education personnel (such as principals, guidance counsellors, bus drivers, school nurses, janitors and maintenance workers) are included in the category “non-teaching staff”. Compensation of staff involved in research and development at the tertiary level may also explain some of the differences between countries and across levels of education in this category (as in Finland and Sweden, see Indicator C1).

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

Public and private institutions allocate their spending to either current or capital expenditure in a similar way, although differences are more marked in tertiary education than in non-tertiary education. Across OECD countries in non-tertiary education, the average share of current expenditure in private institutions is (91%), 2 percentage points lower than that of public institutions (93%). However, at the tertiary level, the share of current expenditure in private institutions (92%) is 5 percentage points higher than that of public institutions (87%). This difference at the tertiary level is more marked in Colombia, Greece and Lithuania. In Austria, Estonia, Hungary, Ireland, Italy and Japan, the share of current expenditure is higher in public institutions.

Public and private institutions also differ in how current expenditure is distributed (Table C6.3). On average, across OECD countries in non-tertiary education, the share of current expenditure devoted to staff compensation in public institutions (80%) is 8 percentage points higher than that of private institutions (72%). This gap is most pronounced in Greece, Italy, Portugal, the Russian Federation and Turkey, with differences of 20 percentage points or more between the two sectors. The pattern is reversed in the Czech Republic, Finland, the Netherlands, Poland and the Slovak Republic, where private institutions allocate a greater share of their current expenditure to staff compensation than public institutions. At the tertiary level, public institutions also allocate a higher share of their current spending to staff compensation (68% on average across OECD countries) than do private institutions (65%).

The fact that private institutions typically devote a lower share of current expenditure to paying staff can be explained by factors inherent to each country’s educational system. It may be the case that private institutions are more likely to contract services from external providers. They may more often rent school buildings and other facilities (as opposed to functioning in state-owned properties), and they may be at a disadvantage when purchasing teaching materials, as they cannot benefit from the same economies of scale in procurement as the public sector.

Public and private institutions allocate a very similar share of their total expenditure to capital investment (8%). However, the share varies to a large extent by country and between public and private institutions (Figure C6.1). Public institutions in Colombia, Latvia and Lithuania allocate the highest shares of spending to capital, reaching more than 14% of total expenditure from primary to tertiary education. Public institutions spend the lowest share on capital in Austria, Belgium, Hungary, Italy, Portugal, Sweden and the United Kingdom (below 6%). The variation across countries is even higher for private institutions, with private institutions in Colombia, Latvia, and Turkey spending more than 19% of their total expenditure on capital, and Greece and Iceland spending below 2%. The difference between public and private institutions in the share of their allocations to capital expenditure is below 4 percentage points for two-thirds of the countries with data available. Latvia has the largest differences in the share of capital expenditure, and its private institutions spend proportionally more than its public institutions.

Definitions

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

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

Staff compensation (including teachers and non-teaching staff, see below) includes: 1) salaries (i.e. gross salaries of educational personnel, before deduction of taxes, contributions for retirement or healthcare plans, and other contributions or premiums for social insurance or other purposes); 2) expenditure on retirement (actual or imputed

expenditure by employers or third parties to finance retirement benefits for current educational personnel); and 3) expenditure on other non-salary compensation (healthcare or health insurance, disability insurance, unemployment compensation, maternity and childcare benefits and other forms of social insurance). The “**teachers**” category includes only personnel who participate directly in the instruction of students. The “**non-teaching staff**” category includes other pedagogical, administrative and professional personnel as well as support personnel (e.g. head teachers, other administrators of schools, supervisors, counsellors, school psychologists and health personnel, librarians, building operations and maintenance staff).

Methodology

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

Please see the *OECD Handbook for Internationally Comparative Education Statistics 2018: Concepts, Standards, Definitions and Classification* (OECD, 2018^[2]) and Annex 3 for country-specific notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

Lithuania was not an OECD member at the time of preparation of this publication. Accordingly, Lithuania does not appear in the list of OECD members and is not included in the zone aggregates.

Sources

Data refer to the financial year 2015 (unless otherwise specified) and are based on the UNESCO, the OECD and Eurostat (UOE) data collection on education statistics administered by the OECD in 2017 (for details see Annex 3 at <http://dx.doi.org/10.1787/eag-2018-36-en>). Data from Argentina, China, Colombia, India, Indonesia, Saudi Arabia and South Africa are from the UNESCO Institute of Statistics (UIS).

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 (2018), *OECD Handbook for Internationally Comparative Education Statistics 2018: Concepts, Standards, Definitions and Classifications*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264304444-en>. [2]

OECD (2012), *Education at a Glance 2012: OECD Indicators*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/eag-2012-en>. [1]

Indicator C6 Tables


StatLink  <https://doi.org/10.1787/888933804774>

Table C6.1 Share of current and capital expenditure, by education level (2015)

Table C6.2 Current expenditure, by resource category (2015)

Table C6.3 Share of current expenditure, by resource category and type of institution (2015)

Cut-off date for the data: 18 July 2018. Any updates on data can be found on line at <http://dx.doi.org/10.1787/eag-data-en>. More breakdowns can also be found at <http://stats.oecd.org/>, Education at a Glance Database.

Table C6.1. **Share of current and capital expenditure, by education level (2015)***Distribution of current and capital expenditure by educational institutions from public and private sources, by level of education*

	Primary		Secondary				Post-secondary non-tertiary		Primary, secondary and post-secondary non-tertiary		Tertiary		Primary to tertiary		
			Lower secondary		Upper secondary										
	Current	Capital	Current	Capital	Current	Capital	Current	Capital	Current	Capital	Current	Capital	Current	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
OECD	Australia	93	7	91	9	91	9	96	4	92	8	89	11	91	9
	Austria	94	6	97	3	98	2	99	1	97	3	92	8	95	5
	Belgium	96	4	98	2	98 ^d	2 ^d	x(5)	x(6)	97	3	95	5	97	3
	Canada ¹	93 ^d	7 ^d	x(1)	x(2)	93	7	m	m	93 ^d	7 ^d	93	7	93 ^d	7 ^d
	Chile	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Czech Republic	88	12	88	12	92	8	m	m	m	m	m	m	m	m
	Denmark	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Estonia	94	6	93	7	86	14	89	11	92	8	88	12	90	10
	Finland	88	12	88	12	92 ^d	8 ^d	x(5)	x(6)	89	11	96	4	91	9
	France	93	7	92	8	92	8	91	9	92	8	91	9	92	8
	Germany	94	6	95	5	90	10	93	7	93	7	91	9	92	8
	Greece	99	1	99	1	99	1	m	m	m	m	52	48	m	m
	Hungary	96	4	96	4	97	3	98	2	96	4	89	11	95	5
	Iceland	94	6	95	5	97	3	96	4	95	5	95	5	95	5
	Ireland	93	7	93	7	94	6	m	m	93	7	94	6	93	7
	Israel	89	11	x(5)	x(6)	93 ^d	7 ^d	96	4	91	9	95	5	92	8
	Italy	96	4	96	4	97	3	85	15	96	4	90	10	95	5
	Japan	86	14	85	15	89 ^d	11 ^d	x(5, 11)	x(6, 12)	87	13	87 ^d	13 ^d	87	13
	Korea	89	11	91	9	91	9	a	a	90	10	88	12	89	11
	Latvia	83	17	83	17	83	17	83	17	83	17	69	31	79	21
	Luxembourg	94	6	93	7	93	7	100	0	93	7	75	25	90	10
	Mexico	m	m	m	m	m	m	a	a	m	m	m	m	m	m
	Netherlands	89	11	89	11	91	9	94	6	90	10	89	11	89	11
	New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Norway	86	14	86	14	89	11	89	11	87	13	91	9	88	12
	Poland	94	6	97	3	96	4	95	5	95	5	84	16	92	8
	Portugal	97	3	97	3	89 ^d	11 ^d	x(5, 11)	x(6, 12)	95	5	93 ^d	7 ^d	94	6
	Slovak Republic	96	4	97	3	95	5	97	3	96	4	m	m	m	m
	Slovenia	92	8	92	8	94	6	a	a	93	7	90	10	92	8
	Spain	97	3	97	3	97 ^d	3 ^d	x(5)	x(6)	97	3	88	12	94	6
	Sweden	94	6	94	6	93	7	94	6	94	6	96	4	95	5
	Switzerland	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Turkey	91	9	91	9	89	11	a	a	90	10	78	22	86	14	
United Kingdom	97	3	98	2	98	2	a	a	98	2	94	6	97	3	
United States	92	8	92	8	92	8	90	10	92	8	90	10	91	9	
OECD average	93	7	93	7	93	7	m	m	93	7	88	12	92	8	
EU22 average	94	6	94	6	93	7	m	m	94	6	87	13	92	8	
Partners	Argentina	m	m	m	m	m	m	m	m	m	m	m	m	m	
	Brazil	m	m	m	m	m	m	m	m	m	m	m	m	m	
	China	m	m	m	m	m	m	m	m	m	m	m	m	m	
	Colombia ²	91	9	94	6	94 ^d	6 ^d	x(5)	x(6)	93	7	61	39	83	17
	Costa Rica	m	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	m	
	Indonesia	m	m	m	m	m	m	m	m	m	m	m	m	m	
	Lithuania	94	6	94	6	93 ^d	7	92	8	94	6	73	27	86	14
	Russian Federation	x(5)	x(6)	x(5)	x(6)	93 ^d	7 ^d	x(5)	x(6)	93	7	88	12	91	9
	Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	
South Africa	m	m	m	m	m	m	m	m	m	m	m	m	m		
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	

Note: Some levels of education are included with others. Refer to "x" code for details.

1. Primary education includes pre-primary programmes. And post-secondary non-tertiary figures are treated as negligible.

2. Year of reference 2016.

Source: OECD / UIS / Eurostat (2018). See Source section for more information and Annex 3 for notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

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


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Table C6.2. Current expenditure, by resource category (2015)
 Distribution of current expenditure by educational institutions from public and private sources as a percentage of total current expenditure

	Primary, secondary and post-secondary non-tertiary				Tertiary				Primary to tertiary			
	Staff compensation			Other current expenditure	Staff compensation			Other current expenditure	Staff compensation			Other current expenditure
	Teachers	Other staff	Total		Teachers	Other staff	Total		Teachers	Other staff	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
OECD												
Australia	61	16	77	23	34	28	62	38	52	20	72	28
Austria	66	8	74	26	61	5	67	33	64	7	71	29
Belgium	69	19	89	11	47	29	76	24	64	22	86	14
Canada ¹	64 ^d	15 ^d	79 ^d	21 ^d	38	29	66	34	53 ^d	21 ^d	74 ^d	26 ^d
Chile	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	43	19	62	38	m	m	m	m	m	m	m	m
Denmark	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	47	23	70	30	56	7	63	37	50	18	68	32
Finland	52	12	64	36	34	29	64	36	46	18	64	36
France	58	22	80	20	42	38	80	20	54	26	80	20
Germany	x(3)	x(3)	82	18	x(7)	x(7)	67	33	x(11)	x(11)	77	23
Greece	90	3	93	7	67	22	89	11	87	6	92	8
Hungary	x(3)	x(3)	79	21	x(7)	x(7)	62	38	x(11)	x(11)	75	25
Iceland	53	20	73	27	45	29	74	26	51	22	73	27
Ireland	m	m	m	m	m	m	m	m	m	m	m	m
Israel	x(3)	x(3)	82	18	x(7)	x(7)	70	30	x(11)	x(11)	79	21
Italy	66	18	84	16	36	22	58	42	59	19	78	22
Japan	x(3)	x(3)	84	16	x(7)	x(7)	59 ^d	41 ^d	x(11)	x(11)	76	24
Korea	58	17	75	25	37	22	60	40	51	19	70	30
Latvia	x(3)	x(3)	72	28	x(7)	x(7)	67	33	x(11)	x(11)	70	30
Luxembourg	81	5	86	14	19	53	72	28	73	11	84	16
Mexico	m	m	m	m	m	m	m	m	m	m	m	m
Netherlands	x(3)	x(3)	80	20	x(7)	x(7)	70	30	x(11)	x(11)	77	23
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	x(3)	x(3)	83	17	x(7)	x(7)	68	32	x(11)	x(11)	79	21
Poland	x(3)	x(3)	75	25	x(7)	x(7)	75	25	x(11)	x(11)	75	25
Portugal	76	11	87	13	x(7)	x(7)	72 ^d	28 ^d	x(11)	x(11)	83	17
Slovak Republic	54	14	68	32	m	m	m	m	m	m	m	m
Slovenia	x(3)	x(3)	78	22	x(7)	x(7)	69	31	x(11)	x(11)	76	24
Spain	71	10	81	19	53	21	74	26	66	13	79	21
Sweden	x(3)	x(3)	67	33	x(7)	x(7)	65	35	x(11)	x(11)	67	33
Switzerland	m	m	m	m	m	m	m	m	m	m	m	m
Turkey	x(3)	x(3)	82	18	x(7)	x(7)	69	31	x(11)	x(11)	78	22
United Kingdom	64	11	75	25	36	28	63	37	56	16	72	28
United States	54	27	81	19	30	35	64	36	44	30	74	26
OECD average	63	15	78	22	42	26	68	32	58	18	76	24
EU22 average	64	14	77	23	m	m	70	30	m	m	76	24
Partners												
Argentina	m	m	m	m	m	m	m	m	m	m	m	m
Brazil	m	m	m	m	m	m	m	m	m	m	m	m
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ²	82	7	89	11	x(7)	x(7)	97	3	x(11)	x(11)	91	9
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	m	m	m	m	m	m	m	m	m	m	m	m
Lithuania	63	19	82	18	34	33	67	33	53	24	77	23
Russian Federation	x(3)	x(3)	83	17	x(7)	x(7)	67	33	x(11)	x(11)	77	23
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m

Note: Some levels of education are included with others. Refer to "x" code in Table C6.1 for details.

1. Primary education includes pre-primary programmes.

2. Year of reference 2016.

Source: OECD / UIS / Eurostat (2018). See Source section for more information and Annex 3 for notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

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


StatLink  <https://doi.org/10.1787/888933804812>

Table C6.3. **Share of current expenditure, by resource category and type of institution (2015)***Distribution of current expenditure by educational institutions*

	Primary, secondary and post-secondary non-tertiary								Tertiary							
	Share of current expenditure in total expenditure		Compensation of staff as a percentage of current expenditure						Share of current expenditure in total expenditure		Compensation of staff as a percentage of current expenditure					
			Compensation of teachers		Compensation of other staff		Total compensation				Compensation of teachers		Compensation of other staff		Total compensation	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
OECD																
Australia	95	86	62	58	15	19	77	77	89	90	34	42	28	39	62	81
Austria	97	98	66	67	8	4	74	71	92	91	61	60	6	3	67	63
Belgium	95	98	68	71	21	18	89	89	95	95	49	46	28	29	77	75
Canada ¹	93 ^d	94 ^d	65 ^d	52 ^d	15 ^d	20 ^d	80 ^d	71 ^d	92	100	37	38	29	24	67	62
Chile	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	89	25	43	50	16	27	59	77	90	m	32	m	21	m	53	m
Denmark	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	91	96	47	51	24	14	71	65	89	88	45	59	8	7	53	66
Finland	89	95	52	48	12	18	64	66	96	97	32	43	31	26	62	69
France	92	93	59	53	22	20	81	73	91	91	40	53	41	22	81	75
Germany	95	88	x(7)	x(8)	x(7)	x(8)	83	76	91	92	x(15)	x(16)	x(15)	x(16)	67	62
Greece	99	99	92	50	2	23	94	73	52	100	67	a	22	a	89	a
Hungary	98	92	x(7)	x(8)	x(7)	x(8)	79	77	90	87	x(15)	x(16)	x(15)	x(16)	61	69
Iceland	95	100	53	53	20	17	73	70	94	100	45	45	29	29	74	74
Ireland	93	100	74	m	10	m	84	m	94	92	60	m	25	m	85	m
Israel	90	97	x(7)	x(8)	x(7)	x(8)	85 ^d	73 ^d	86	95	x(15)	x(16)	x(15)	x(16)	64	71
Italy	96	93	67	42	18	7	86	49	90	88	37	32	22	18	59	51
Japan	87	86	x(7)	x(8)	x(7)	x(8)	85	73	89 ^d	86 ^d	x(15)	x(16)	x(15)	x(16)	55 ^d	62 ^d
Korea	89	94	58	59	18	13	76	72	87	89	29	41	26	20	55	62
Latvia	83	84	x(7)	x(8)	x(7)	x(8)	72	72	67	69	x(15)	x(16)	x(15)	x(16)	68	67
Luxembourg	92	98	82	69	4	14	86	83	75	a	19	a	53	a	72	a
Mexico	98	m	80	m	12	m	92	m	93	m	57	m	14	m	72	m
Netherlands	89	97	x(7)	x(8)	x(7)	x(8)	80	86	89	93	x(15)	x(16)	x(15)	x(16)	69	77
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway	86	m	x(7)	x(8)	x(7)	x(8)	81	m	90	98	x(15)	x(16)	x(15)	x(16)	68	66
Poland	96	80	x(7)	x(8)	x(7)	x(8)	75	76	83	93	x(15)	x(16)	x(15)	x(16)	75	71
Portugal	96	89	82	46	11	12	93	58	92 ^d	96 ^d	x(15)	x(16)	x(15)	x(16)	75	62
Slovak Republic	95	100	53	63	14	14	67	77	65	m	28	m	20	m	49	m
Slovenia	93	m	x(7)	x(8)	x(7)	x(8)	78	61	90	m	x(15)	x(16)	x(15)	x(16)	71	42
Spain	98	95	73	64	9	11	83	75	87	95	57	35	21	20	78	55
Sweden	94	94	39	33	12	8	68	66	96	97	x(15)	x(16)	x(15)	x(16)	65	62
Switzerland	90	m	72	m	14	m	86	m	90	m	50	m	26	m	76	m
Turkey	92	83	x(7)	x(8)	x(7)	x(8)	86	58	77	79	x(15)	x(16)	x(15)	x(16)	75	53
United Kingdom	98	98	67	62	10	12	76	74	a	94	a	36	a	28	a	63
United States	92	92	54	52	27	26	81	78	90	90	31	28	35	34	66	62
OECD average	93	91	64	m	14	m	80	72	87	92	m	m	m	m	68	65
EU22 average	94	91	64	55	13	14	78	72	86	92	m	m	m	m	69	64
Partners																
Argentina	87	m	51	m	17	m	67	m	96	m	58	m	29	m	88	m
Brazil	97	m	x(7)	m	x(7)	m	78	m	96	m	x(15)	m	x(15)	m	81	m
China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ²	96	88	85	78	8	4	93	81	51	70	x(15)	x(16)	x(15)	x(16)	93	100
Costa Rica	100	m	75	m	4	m	78	m	100	m	x(15)	m	x(15)	m	100	m
India	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Lithuania	94	86	63	60	19	17	83	77	72	92	34	28	34	28	68	56
Russian Federation	93	96	x(7)	x(8)	x(7)	x(8)	84 ^d	62	88	96	x(15)	x(16)	x(15)	x(16)	67	59
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m


Note: Some levels of education are included with others. Refer to "x" code in Table C6.1 for details.

1. Primary education includes pre-primary programmes.

2. Year of reference 2016.

Source: OECD / UIS / Eurostat (2018). See Source section for more information and Annex 3 for notes (<http://dx.doi.org/10.1787/eag-2018-36-en>).

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

StatLink  <https://doi.org/10.1787/888933804831>



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