

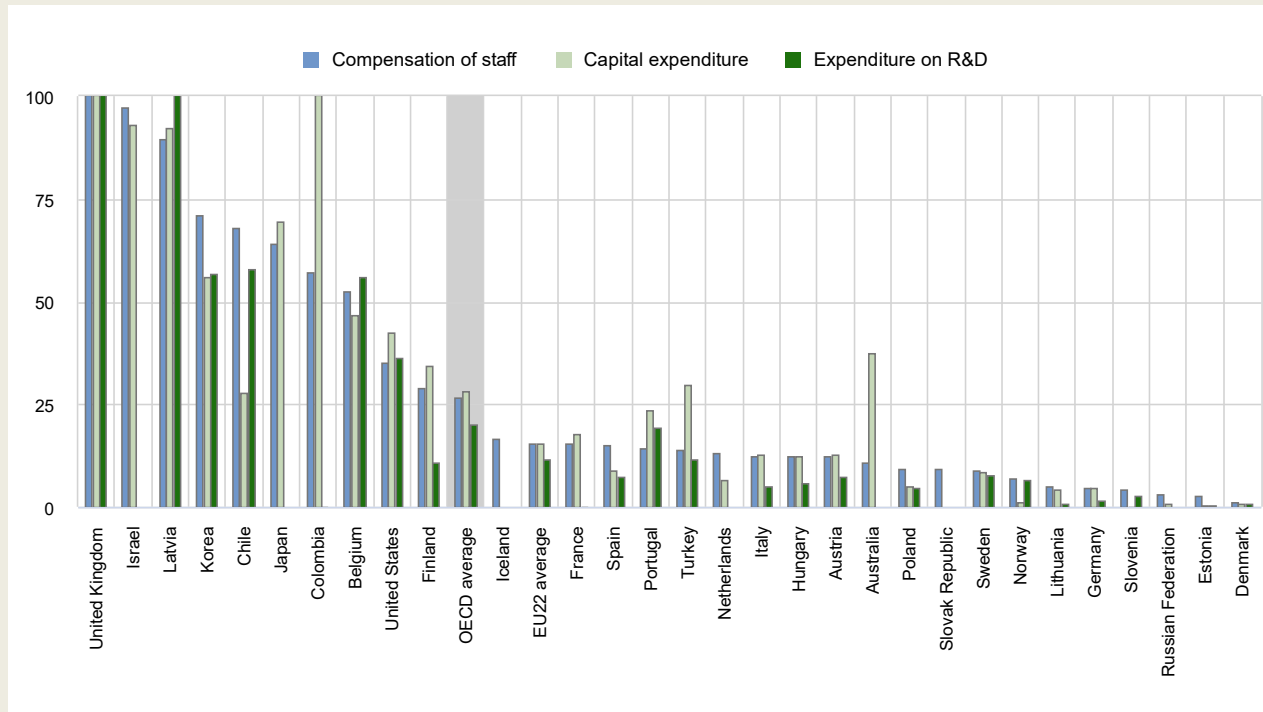
Indicator C6. On what resources and services is education funding spent?

Highlights

- From primary to tertiary level, most of the spending in educational institutions – 91% on average across OECD countries – is devoted to current expenditure.
- On average across OECD countries, staff compensation comprises the largest share of current expenditure at all levels of education (74%), accounting for a larger share in non-tertiary (primary, secondary and post-secondary non-tertiary) education (77%) than in tertiary education (68%). Staff compensation constitutes a higher share of current expenditure in public institutions than in private ones across OECD countries, both at non-tertiary level (78% in public institutions and 71% in private ones) and at tertiary level (68% in public institutions and 64% in private ones).
- Public institutions account for around 80% of expenditure on compensation of personnel and on R&D and 77% of capital expenditure.

Figure C6.1. Share of expenditure on staff compensation, capital expenditure and expenditure on R&D allocated in private educational institutions (2018)


Tertiary education, in per cent



Note: Resources are allocated in both public and private institutions; this figure only displays the share of resources allocated in private institutions.

Countries are ranked in descending order of the share of the compensation of staff allocated in private institutions.

Source: OECD/UIS/Eurostat (2021), Table C6.4, available on line. See *Source* section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

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Context

How education spending is allocated between current and capital expenditure affects the provision of services such as meals, transport, housing and research activities; the level of staff salaries; the material conditions under which instruction takes place (via the expenditure on school buildings and maintenance); and the ability of the education system to adjust to changing demographic and enrolment trends.

Decisions about the resources devoted to educational institutions and their allocation between short-term and long-term goods and services can thus influence the quality of instruction and, by extension, student learning outcomes. Striking a proper balance that reflects their country's educational priorities is a challenge all governments and institutions face, especially in times of crisis and competing priorities. Comparing the amount and distribution of educational expenditure across resource categories, and over time, can shed some light on the various organisational and operational arrangements developed by countries.

The allocation of education spending between public and private educational institutions also has equity implications, inasmuch as enrolment in private educational institutions is driven, among other factors, by family income and is associated with earning advantages.

This indicator describes how money for educational institutions from all funding sources (governments, international sources and the private sector) is spent on educational goods and services, both overall and by type of institution (public or private). It also analyses what share of total resources on compensation of staff, capital, and research and development (R&D) is allocated in public and private institutions, and how spending has varied over time, covering the six-year period from 2012 to 2018.

Other findings

- OECD countries allocate on average 9% of their total education spending to capital expenditure from primary to tertiary level. Overall, the share of capital expenditure is higher at tertiary level (11%) than at non-tertiary level (8%). Large variations in the share of capital expenditure are observed across countries, with higher values in Latvia and Turkey (15% or more).
- In absolute terms, from primary to tertiary level, the average current expenditure per full-time equivalent student in OECD countries was about USD 11 000 in 2018, while the average capital expenditure was about USD 1 050 per student. These amounts vary widely across OECD countries: current expenditure ranges from less than USD 5 000 per student in Greece and Turkey to almost USD 23 000 in Luxembourg, while capital expenditure ranges from less than USD 400 per student in Colombia and Italy to almost USD 2 500 in Luxembourg.
- On average across OECD countries, expenditure on staff compensation per full-time equivalent student is higher at tertiary level (USD 10 600) than at non-tertiary level (USD 7 300).
- Between 2012 and 2018, current expenditure per student on primary to tertiary education in public institutions increased on average across OECD countries, with an average annual growth rate of more than 1% in real terms; it remained relatively stable in private institutions. Over the same period, the amount spent on R&D per full-time equivalent student increased by almost 1% in public institutions, while it slightly decreased in private institutions.

Analysis

Distribution of educational institutions' current and capital expenditure by education level

Expenditure on education is composed of current and capital expenditure. Current expenditure includes staff compensation and spending on the goods and services needed each year to operate schools and universities, while capital expenditure refers to spending on the acquisition or maintenance of assets which last longer than one year (see *Definitions* section). Differences in current and capital expenditure allocation across countries reflect the degree to which countries have invested in the construction of new buildings – for example as a response to increases in enrolment– or in the restoration of existing school premises, due to obsolescence and ageing of existing structure, or the need to adapt to new educational, societal or safety needs. Unlike current expenditure, capital expenditure can show large fluctuations over time, with peaks in years when investment plans are implemented, followed by years of troughs.

Given the labour-intensive nature of education, current expenditure represents the largest proportion of total expenditure on education in OECD and partner countries. In 2018, current expenditure accounted for 91% of total expenditure on primary to tertiary educational institutions in OECD countries, with the remainder devoted to capital expenditure. On average, the overall share of current expenditure does not differ by more than 3 percentage points across education levels, but there are larger differences across countries. The share of current expenditure on institutions from primary to tertiary level ranges from 83% in Latvia to 98% in Argentina across OECD and partner countries (Table C6.1). Broken down by educational level, the share ranges from 83% in Latvia to 99% in Italy at primary, secondary and post-secondary non-tertiary level, and from 56% in Greece to 99% in Argentina at tertiary level (Table C6.1). Larger differences across educational levels are observed when looking at the investment in current expenditure per student. In 2018, the average current expenditure per student across OECD countries was almost USD 11 000, with higher values at tertiary level (USD 16 400) than at non-tertiary level (USD 9 600). Across all education levels, current expenditure per student varies widely across OECD and partner countries, ranging from about USD 3 400 in Argentina to almost USD 23 000 in Luxembourg (Table C6.1).

Capital expenditure represents 9% of expenditure on primary to tertiary educational institutions on average across OECD countries, but reaches 12% or more in Australia, Estonia, Greece, Korea, Latvia, Norway and Turkey (Table C6.1). The share of capital expenditure is higher at tertiary level (11%) than at non-tertiary level (8%). Greece is by far the country that has invested more in infrastructure at tertiary level: in 2018, capital expenditure on tertiary education reached 44% of total expenditure. At non-tertiary level, Latvia allocates 17% of its education budget to capital expenditure, the highest share across countries with available data (Table C6.1). A similar pattern appears when looking at capital expenditure per student. Capital expenditure per student at tertiary education levels is almost double that at pre-tertiary levels (USD 1 600 and USD 900 respectively). The average capital expenditure from primary to tertiary education level across OECD countries is slightly over USD 1 000 per student. Australia, Korea, Luxembourg, Norway and the United States invested more per student in long-term assets in 2018 (over USD 1 500 per student), while Argentina, Colombia, Italy and Lithuania invested the least (less than USD 500) among OECD and partner countries (Table C6.1).

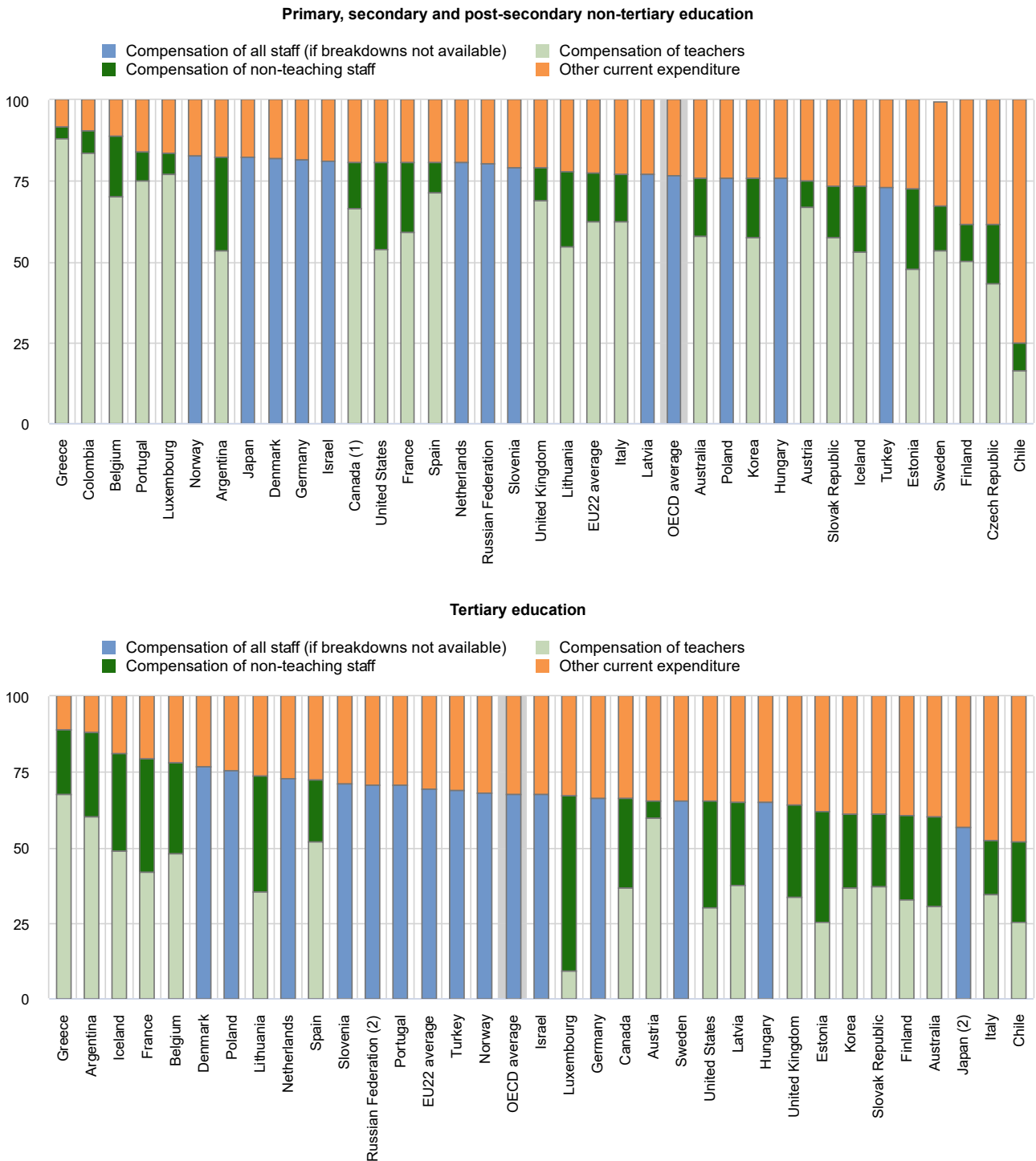
Distribution of current expenditure

Current expenditure in 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 (including teaching materials and supplies, ordinary maintenance of school buildings, provision of meals and dormitories to students, and rental of school facilities). Current and projected changes in enrolment, changes to the salaries of education personnel, and the different costs of maintaining education facilities over time and across education levels can affect not only the amounts, but also the shares, allocated to each category.

In 2018, compensation of teachers and other staff employed in educational institutions comprised the largest share of current expenditure from primary to tertiary education (74% on average across OECD countries), which is stable on average over time but varies significantly across countries and within education levels (Table C6.2 and Figure C6.2). On average across OECD countries, the share of staff compensation on total current expenditure is higher in non-tertiary education (77%) than in tertiary education (68%), due to the higher costs of facilities and equipment in tertiary education. Argentina, Belgium, Denmark, France, Greece, Iceland and Poland report the greatest share of current expenditure allocated to staff compensation at tertiary level (75% or more) among OECD and partner countries. At non-tertiary levels, Belgium, Colombia and Greece devoted 85% or more of educational expenditure to staff compensation, meaning they devoted less to other contracted and purchased services, such as support services (e.g. building maintenance), ancillary services (e.g. meal programmes) and rent for school buildings and other facilities (Table C6.2 and Figure C6.2).

Figure C6.2. Distribution of current expenditure in public and private educational institutions (2018)

In per cent



1. Primary, secondary and post-secondary non-tertiary education include pre-primary programmes.

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

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

Source: OECD/UIS/Eurostat (2021), Table C6.2. See Source section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

The staff compensation measure relative to the number of students shows that remuneration of teachers and other staff is higher at tertiary education levels than at non-tertiary ones. In 2018, OECD countries spent on average about USD 8 100 per full-time equivalent student on staff compensation from primary to tertiary levels, ranging from USD 10 600 per student at tertiary level to USD 7 400 at non-tertiary ones. However, there were substantial variations across OECD and partner countries and levels of education. At primary, secondary and post-secondary non-tertiary level, expenditure per student on staff compensation ranges from less than USD 3 000 in Argentina, Chile, Colombia and Turkey to more than USD 10 000 in Austria, Belgium, Iceland, Luxembourg, Norway and the United States. At tertiary level, spending on staff compensation per student exceeds USD 15 000 in Belgium, Luxembourg, Sweden, the United Kingdom and the United States (Table C6.2).

In countries with available data, compensation of teachers represents a higher share of current expenditure than that of other non-teaching staff, especially in non-tertiary education (Table C6.2 and Figure C6.2). The difference in spending between teaching and non-teaching staff reflects the degree to which educational institutions count non-teaching personnel (such as principals, guidance counsellors, bus drivers, school nurses, janitors and maintenance workers) among their staff members. At tertiary level, compensation of staff involved in R&D may also explain some of the differences between the share of expenditure allocated to teaching and non-teaching staff across countries and different levels of education (see Indicator C1).

Variations in the share of current expenditure for expenses other than staff compensation (such as equipment available to staff, contracted services and rent) reflects the different cost structures of educational institutions across countries. Facilities and equipment costs are generally higher in tertiary education than at other levels. In addition, in some countries, tertiary institutions may be more likely to rent their premises, which can account for a substantial share of current expenditure. Chile and Italy devote the largest share to other current expenditure at tertiary level (48% of total current expenditure), while at non-tertiary level the share reaches 75% in Chile (Table C6.2 and Figure C6.2).

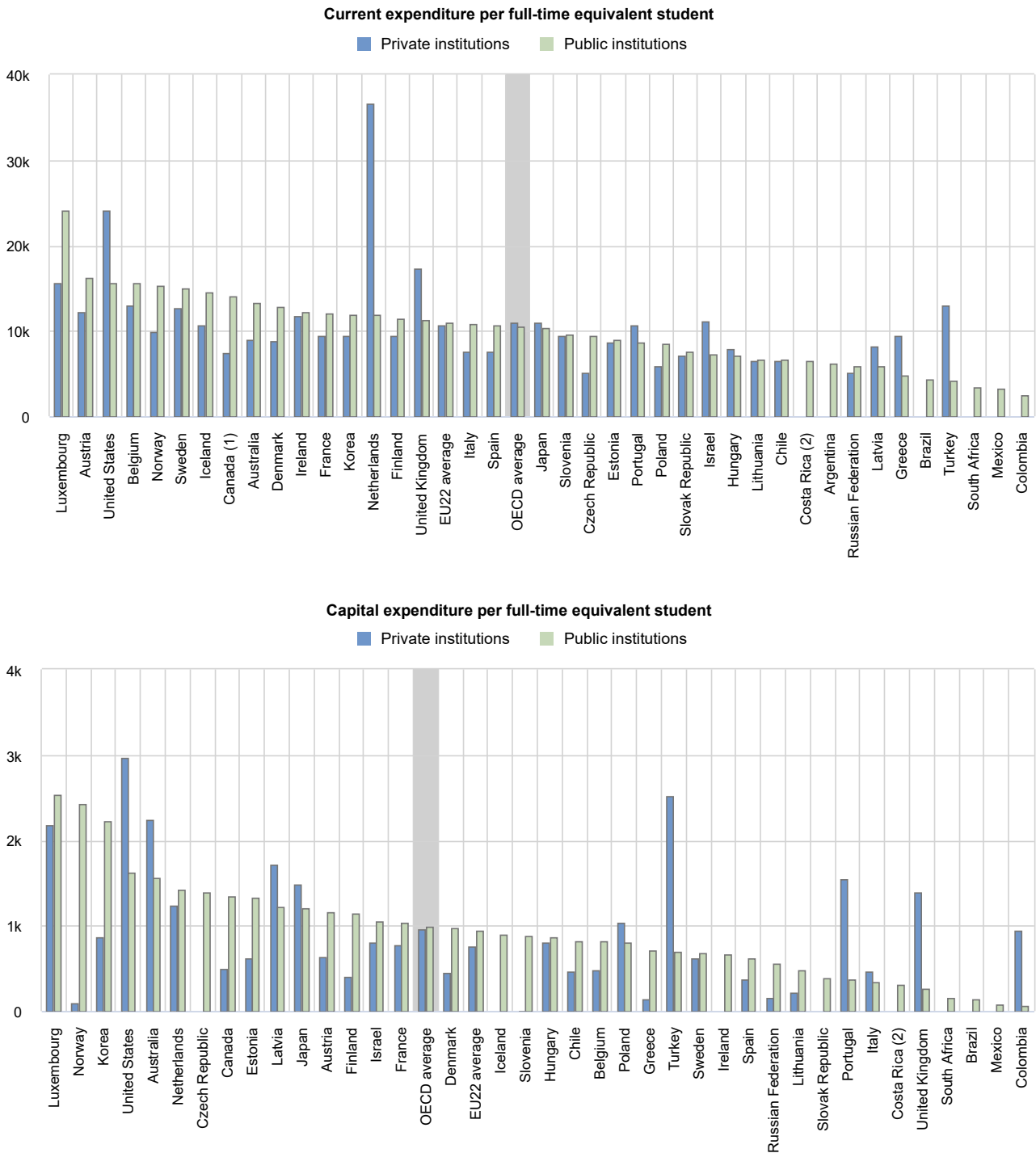
Distribution of current and capital expenditure, by type of educational institution

On average across OECD countries, public and private institutions divide their spending between current and capital expenditure in a similar way. There is wide variation across countries, however. The share of current expenditure is at least 10 percentage points higher in public institutions than in private ones at non-tertiary level in Colombia and Portugal, and at tertiary level in Australia (Table C6.3). Similarly, at non-tertiary level, capital expenditure accounts for more than 15% of total expenditure in public institutions in Korea and Latvia, while the share is over 15% in private institutions in Latvia and Poland. Italy records the lowest share of capital expenditure in public institutions at this level (1%). At tertiary level, public institutions in the Czech Republic, Estonia, Greece, Hungary, Latvia and Turkey have the highest shares of capital expenditure, at over 15%, while the highest shares for private institutions are observed in Australia, Hungary, Latvia and Turkey, also over 15% (Table C6.3).

Slightly bigger differences are observed when looking at investments in capital expenditure per student, which was about USD 1 000 across OECD countries in 2018 (Figure C6.3), with values slightly higher in public than in private educational institutions on average. Capital expenditure per student in public institutions is about twice as high at tertiary level as at non-tertiary level in OECD countries (USD 1 600 and USD 900, respectively). Similarly in private institutions, capital expenditure per student is also much higher at tertiary (USD 1 500) than non-tertiary (USD 700) level. At non-tertiary level, the highest capital expenditure per student is observed in private institutions in Luxembourg (USD 2 200), although in about 60% of countries, capital expenditure per student is higher in public than in private institutions. At tertiary level, the highest capital expenditure per student is observed for private institutions in Australia (USD 6 900), but in about two-thirds of countries, capital expenditure is higher in public institutions. Luxembourg is the country with the highest capital expenditure per student in public institutions at both tertiary and non-tertiary education levels. From primary to tertiary education, the lowest values of capital expenditure per student in public institutions (less than USD 400) are observed in Brazil, Colombia, Costa Rica, Italy, Mexico, Portugal, the Slovak Republic, and the United Kingdom.

Public and private institutions differ in how current expenditure is distributed. Staff compensation accounts for a larger share of current expenditure in public institutions across OECD countries: 78% compared to 71% in private ones at non-tertiary level, and 68% compared to 64% at tertiary level. Private institutions may be more likely to contract services from external providers, or to rent school buildings and other facilities (as opposed to public institutions operating in state-owned properties). They may also be more likely to be at a disadvantage when purchasing teaching materials, as they cannot benefit from the same economies of scale in procurement as the public sector. In a number of countries, however, the share of current expenditure allocated to staff compensation is higher in private institutions, with differences of over 5 percentage points in Chile, the Czech Republic, the Netherlands and Norway at non-tertiary level, and Finland, Israel, Japan, Korea, the Netherlands and the Slovak Republic at tertiary level (Table C6.3).

Figure C6.3. Current and capital expenditure per full-time equivalent student by type of institution, primary to tertiary education (2018)
 In equivalent USD converted using PPPs



1. Primary education includes pre-primary programmes.
 2. Year of reference 2019.
 Countries are ranked in descending order of the current and capital expenditure per full-time equivalent student in public institutions.
Source: OECD/UIS/Eurostat (2021), *Education at a Glance Database*, <https://stats.oecd.org>. See Source section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

Expenditure per student on compensation of teachers in non-tertiary public institutions is generally higher than in private institutions for countries with available data, and amounts to almost USD 6 100 on average across OECD countries. The biggest differences (over USD 3 000) are found in Canada, Italy and Luxembourg. In contrast, Estonia and the United Kingdom are the countries where not only expenditure on staff compensation per student is higher in private institutions, but the difference with the compensation in public institutions also exceeds USD 1 000. At tertiary level, the largest difference between staff compensation per student in public and private institutions among countries with available data is observed in Australia, Austria and Finland (above USD 4 000). However, France, Latvia, the Slovak Republic and the United States spend more on staff compensation per student in private tertiary institutions than in public ones (Table C6.3).

Allocation of staff compensation, capital and R&D expenditure between public and private educational institutions

The debate on the benefits and disadvantages of public and private education systems is long-standing and focuses on two main points: the concept of education as a public common good on the one side (see, for example, Reid and Australian Council of Deans of Education (2003^[1])), and a more innovative and performing educational environment provided by private educational institutions on the other (Alderman, Orazem and Paterno, 2001^[2]), which might lead, however, to social segregation (Courtioux and Maury, 2020^[3]).

Enrolment in private educational institutions, in fact, is driven by many factors, including family income (Curi and Aquino Menezes-Filho, 2007^[4]; Murnane et al., 2018^[5]). At the same time, enrolment in private educational institutions is associated with a significant and positive earning advantage compared to public institutions, even after controlling for school quality, family background and educational achievement (Sandy and Duncan, 1996^[6]). The choice between investing in public or private educational institutions therefore has an important impact in terms of equity and inclusiveness.

Across OECD countries, from primary to tertiary level, around or above 80% of resources devoted to compensation of personnel, capital expenditure and expenditure on R&D are allocated to public educational institutions (Table C6.4, available on line). Such shares are higher at non-tertiary than at tertiary education level, where more than one quarter of total resources devoted to compensation of personnel and capital expenditure are invested in private educational institutions.

In Belgium, Chile, Colombia, Finland, Israel, Japan, Korea, Latvia, the United Kingdom and the United States, the share of staff compensation allocated to private institutions in tertiary education is higher than the OECD average, while the countries with the lowest percentages are Denmark, Estonia and Slovenia (Table C6.4, available on line, and Figure C6.1). As for capital expenditure, the countries where the share of investments in private institutions is greater than 50% are Colombia, Israel, Japan, Korea, Latvia and the United Kingdom at tertiary education level and Chile, Colombia, Portugal and the United Kingdom at non-tertiary level (Table C6.4, available on line). It is to be noted, however, that the allocation of resources between public and private institutions is heavily influenced by the number of students enrolled in the two types of institutions.

At tertiary level, the share of funds allocated to public institutions is largest for expenditure on research and development (R&D) (80%) than for any other expenditure category. In Belgium, Chile, Korea, Latvia and the United Kingdom, however, more than half of the resources devoted to R&D are spent in private educational institutions (Table C6.4, available on line, and Figure C6.1). Expenditure on R&D per student in public tertiary institutions (USD 6 000) is more than twice that in private ones (USD 2 500) on average across OECD countries. In Finland, Luxembourg, Norway, Sweden and Switzerland, expenditure on R&D per student in public educational institutions was above USD 10 000 whereas expenditure per student on R&D in private institutions exceeds USD 9 000 in Denmark and Sweden (Table C6.3).

Trends in current and research expenditure per student

The share of resources devoted to a given category of expenditure highlights how those resources are allocated compared to other costs, but provides no information about whether that funding is sufficient to cover students' educational needs or the teaching requirements of teachers. Although the shares devoted to current and capital expenditure do not show much variation on average over time – with current expenditure at about 90% of total expenditure – the amount of current and capital expenditure per student shows greater variability across countries and over time. These changes are due to the combination of changes in the resources devoted to education and in the student population.

In the six-year period between 2012 and 2018, the average annual growth rate of current expenditure per student in public institutions from primary to tertiary education was slightly higher than 1% across OECD countries. The greatest increase (above 4%) was observed in Hungary, Iceland, the Slovak Republic and Turkey, driven by large increases in teachers'

compensation per student in Iceland and the Slovak Republic. In Finland, Greece, Mexico and Slovenia, on the other hand, current expenditure per student decreased, mostly driven by a reduction in staff compensation per student. In private institutions, current expenditure per student at primary to tertiary level remained generally stable on average between 2012 and 2018 in countries with available data, although it increased by at least 3% per year in Hungary, Iceland and the Slovak Republic, and decreased by more than 6% in Turkey (Table C6.5, available on line).

Teachers' compensation per student in public institutions slightly increased between 2012 and 2018 in most countries with available data, with larger increases at tertiary level than at lower levels of education on average. At tertiary level, teachers' compensation increased the most in the Czech Republic, Iceland and the Slovak Republic (between 7% and 11% on average per year), while the biggest annual decreases were recorded in Luxembourg and Mexico (greater than 4%). At non-tertiary level, Colombia, Iceland, Portugal, the Slovak Republic and Switzerland experienced the largest increases (3% or more per year), while the largest annual decreases were observed in Argentina, Finland and Mexico (Table C6.5, available on line).

The average annual growth rate in expenditure on R&D per student in public tertiary institutions between 2012 and 2018 (below 1%) shows wide variation across countries. Average increases exceeded 5% per year in Brazil, Finland, Luxembourg and Poland. Finland and Luxembourg are also, along with Denmark, Germany, Greece and Sweden, the OECD countries with the highest expenditure on R&D as a share of total tertiary expenditure (see Indicator C1). While in Luxembourg expenditure on R&D increased in parallel with increases in total expenditure on tertiary education, in Finland, total expenditure on tertiary education fell over the same period. In contrast, spending on R&D per student in public institutions fell by more than 1% in Chile, France, Lithuania, Mexico, Portugal and Turkey, with the largest drops observed in Mexico and Portugal. While in most of these countries the negative trend is partly explained by an increase in the number of students without any proportional increase in funds devoted to R&D, in Lithuania and Portugal the number of students in public universities actually decreased over the reference period, meaning that expenditure on R&D fell faster than the number of students (Table C6.5, available on line).

Comparing trends in R&D spending per student in public and private institutions in countries with available data, the picture is somewhat mixed. In Belgium and Finland, both trends are positive, but R&D in public institutions grew faster than in private ones; in the Czech Republic and the United States, both trends are also positive, but R&D in private institutions grew faster; in Germany, Hungary, Slovenia and Sweden, spending on R&D rose in public institutions but fell in private ones. In Italy, Lithuania, Spain and Turkey, spending on R&D fell in both public and private institutions, but more in private institutions while in Chile the reduction was greater in public institutions. In Portugal, spending on R&D fell in public institutions but rose in private ones (Table C6.5, available on line).

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 capital nor current expenditure includes debt servicing.

Current expenditure refers to spending on staff compensation and on "Other current expenditure", i.e. on goods and services consumed within the current year, which require recurrent production in order to sustain educational services (expenditure on support services, ancillary services like preparation of meals for students, rental of school buildings and other facilities, etc.). These services are obtained from outside providers, unlike the services provided by education authorities or by educational institutions using their own personnel.

Research and development includes research performed at universities and other tertiary educational institutions, regardless of whether the research is financed from general institutional funds or through separate grants or contracts from public or private sponsors.

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 health-care 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 (health care 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 school administrators, supervisors, counsellors, school psychologists and health personnel, librarians, and building operations and maintenance staff). At tertiary levels, “teaching staff” includes personnel whose primary assignment is instruction or research. This category excludes student teachers, teachers’ aides and paraprofessionals.

Methodology

The annual average growth rate is calculated using the compound annual growth rate, which is the “common ratio” of a geometric progression over the time period under analysis. A geometric progression, in turn, is a sequence of numbers where each term after the first one is obtained by multiplying the previous one by a fixed, non-zero number (the common ratio). Assuming a linear trend, the compound growth rate hence represents the constant percentage change between one year’s value and the previous years.

Expenditure per student on educational institutions at a particular level of education is calculated by dividing total expenditure on educational institutions at that level by the corresponding full-time equivalent enrolment. Only educational institutions and programmes for which both enrolment and expenditure data are available are taken into account. Expenditure in national currencies is converted into equivalent USD by dividing the national currency figure by the purchasing power parity (PPP) index for gross domestic product. The PPP conversion factor is used because the market exchange rate is affected by many factors (interest rates, trade policies, expectations of economic growth, etc.) that have little to do with current relative domestic purchasing power in different OECD countries (see Annex 2 for further details).

The ranking of OECD countries by annual expenditure on educational services per student is affected by differences in how countries define full-time, part-time and full-time equivalent enrolment. Some OECD countries count every participant at tertiary level as a full-time student while others determine students’ intensity of participation by the credits that they obtain for the successful completion of specific course units during a specified reference period. OECD countries that can accurately account for part-time enrolment have higher apparent expenditure per full-time equivalent student on educational institutions than those that cannot differentiate between the different types of attendance.

For more information, please see the *OECD Handbook for Internationally Comparative Education Statistics 2018* (OECD, 2018^[7]) and Annex 3 for country-specific notes https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf.

Source

Data refer to the financial year 2018 (unless otherwise specified) and are based on the UNESCO, OECD and Eurostat (UOE) data collection on education statistics administered by the OECD in 2020 (for details see Annex 3 at: https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf). Data from Argentina, the People’s Republic of China, India, Indonesia, Saudi Arabia and South Africa are from the UNESCO Institute of Statistics (UIS).

Data on expenditure for 2012 to 2018 were updated based on a survey in 2020-21, and expenditure figures for 2012 to 2018 were adjusted to the methods and definitions used in the current UOE data collection.

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Indicator C6 tables

Tables Indicator C6. On what resources and services is education funding spent?

Table C6.1	Share of current and capital expenditure, by level of education (2018)
Table C6.2	Share of current expenditure, by resource category (2018)
Table C6.3	Share of current expenditure, by resource category and type of institution (2018)
WEB Table C6.4	Allocation of staff compensation, capital and R&D expenditure between public and private educational institutions (2018)
WEB Table C6.5	Average annual growth rate of current and R&D expenditure per full-time equivalent student, by type of institution (2012 to 18)

StatLink  <https://stat.link/7pafi6>

Cut-off date for the data: 17 June 2021. 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 level of education (2018)

Distribution of current and capital expenditure from public and private sources

	Primary		Secondary						Post-secondary non-tertiary		Primary, secondary and post-secondary non-tertiary		Tertiary		Primary to tertiary	
			Lower secondary		Upper secondary		All secondary									
	Current	Capital	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)	(15)	(16)
OECD	Countries															
Australia	89	11	88	12	89	11	88	12	90	10	89	11	83	17	87	13
Austria	92	8	96	4	98	2	97	3	99	1	95	5	90	10	93	7
Belgium	95	5	97	3	97 ^d	3 ^d	97 ^d	3 ^d	x(5, 7)	x(6, 8)	96	4	95	5	96	4
Canada ^{1, 2}	92 ^d	8 ^d	x(1)	x(2)	92	8	92	8	m	m	92 ^d	8 ^d	90	10	91 ^d	9 ^d
Chile	89	11	90	10	88	12	89	11	a	a	89	11	98	2	92	8
Colombia ²	94	6	94	6	94	6	94	6	m	m	94	6	m	m	m	m
Costa Rica ³	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
Czech Republic	90	10	90	10	89	11	89	11	87	11	89	11	m	m	m	m
Denmark	91	9	91	9	96	4	94	6	a	a	92	8	95	5	93	7
Estonia	90	10	90	10	91	9	90	10	94	6	90	10	82	18	87	13
Finland	88	12	88	12	93 ^d	7 ^d	91 ^d	9 ^d	x(5, 7)	x(6, 8)	90	10	97	3	92	8
France	92	8	93	7	92	8	92	8	92	8	92	8	92	8	92	8
Germany	93	7	94	6	90	10	92	8	94	6	92	8	92	8	92	8
Greece ²	97	3	98	2	97	3	98	2	m	m	97	3	56	44	88	12
Hungary	93	7	93	7	92	8	93	7	89	11	93	7	81	19	89	11
Iceland	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Ireland	m	m	94	6	m	m	m	m	m	m	m	m	m	m	m	m
Israel	87	13	x(5)	x(6)	92 ^d	8 ^d	92	8	100	0	89	11	91	9	90	10
Italy	99	1	99	1	98 ^d	2 ^d	99 ^d	1 ^d	x(5, 7)	x(6, 8)	99	1	91	9	97	3
Japan	88	12	88	12	91 ^d	9 ^d	90 ^d	10 ^d	x(5, 7, 13)	x(6, 8, 14)	89	11	89 ^d	11 ^d	89	11
Korea	82	18	85	15	88	12	87	13	a	a	85	15	90	10	87	13
Latvia	83	17	83	17	82	18	82	18	80	20	83	17	83	17	83	17
Lithuania	93	7	94	6	93	7	94	6	93	7	93	7	94	6	93	7
Luxembourg	91	9	89	11	89	11	89	11	100	0	90	10	93	7	90	10
Mexico	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
Netherlands	90	10	89	11	92	8	90	10	a	a	90	10	90	10	90	10
New Zealand	89	11	91	9	94	6	93	7	98	2	92	8	98	2	93	7
Norway	85	15	85	15	89	11	87	13	89	11	86	14	89	11	87	13
Poland	91	9	93	7	91	9	92	8	92	8	92	8	88	12	91	9
Portugal	96	4	94	6	92 ^d	8 ^d	93 ^d	7 ^d	x(5, 7)	x(6, 8)	94	6	95	5	94	6
Slovak Republic	96	4	98	2	94	6	96	4	95	5	96	4	m	m	m	m
Slovenia	91	9	91	9	94	6	92	8	a	a	92	8	92	8	92	8
Spain	97	3	97	3	97 ^d	3 ^d	97 ^d	3 ^d	x(5, 7)	x(6, 8)	97	3	89	11	95	5
Sweden	96	4	96	4	95	5	95	5	94	6	95	5	96	4	96	4
Switzerland	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Turkey	87	13	88	12	87	13	87	13	a	a	87	13	82	18	85	15
United Kingdom	97	3	96	4	97	3	97	3	a	a	97	3	89	11	94	6
United States	90	10	90	10	90	10	90	10	89	11	90	10	90	10	90	10
OECD average	91	9	92	8	92	8	92	8	m	m	92	8	89	9	91	9
EU22 average	92	8	93	7	93	7	93	7	m	m	93	7	89	11	92	8
Partners																
Argentina	97	3	97	3	97	3	97	3	a	a	97	3	99	1	98	2
Brazil	m	m	m	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	m	m	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
Russian Federation	x(5, 7)	x(6, 8)	x(5, 7)	x(6, 8)	92 ^d	8 ^d	92 ^d	8 ^d	x(13)	x(14)	92	8	90 ^d	10 ^d	92	8
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: Data on expenditure per student for primary to tertiary education (Columns 17-22) are available for consultation on line (see StatLink below). The figures for current and capital expenditure reported on line might not correspond to the total expenditure on educational institutions reported in Table C1.1. This is because the institutions have either increased or reduced their fund balances during the period in question and because the figures presented in Indicator C1 cover expenditure inside and outside educational institutions, while figures presented here only cover expenditure on educational institutions. See *Definitions* and *Methodology* sections for more information. Data and more breakdowns available at: <http://stats.oecd.org>, *Education at a Glance Database*.

1. Primary education includes pre-primary programmes.

2. Post-secondary non-tertiary figures are treated as negligible.

3. Year of reference 2019.

Source: OECD/UIS/Eurostat (2021). See *Source* section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

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

StatLink  <https://stat.link/uo2dmf>

Table C6.2. Share of current expenditure, by resource category (2018)

Distribution of current expenditure 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 Countries												
Australia	58	18	76	24	31	30	60	40	49	22	71	29
Austria	67	8	75	25	60	6	66	34	64	7	72	28
Belgium	70	19	89	11	48	30	78	22	64	22	86	14
Canada ¹	67 ^d	14 ^d	81 ^d	19 ^d	37	30	66	34	55 ^d	20 ^d	75 ^d	25 ^d
Chile	17	8	25	75	25	27	52	48	20	16	35	65
Colombia	84	7	91	9	m	m	m	m	m	m	m	m
Costa Rica ²	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	x(3)	x(3)	82	18	x(7)	x(7)	77	23	x(11)	x(11)	80	20
Estonia	48	25	73	27	25	37	62	38	40	29	69	31
Finland	50	12	62	38	33	28	61	39	45	17	61	39
France	59	22	81	19	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	88	4	92	8	68	21	89	11	85	6	91	9
Hungary	x(3)	x(3)	76	24	x(7)	x(7)	65	35	x(11)	x(11)	73	27
Iceland	53 ^d	20 ^d	73 ^d	27 ^d	49 ^d	32 ^d	81 ^d	19 ^d	52 ^d	23 ^d	75 ^d	25 ^d
Ireland	m	m	m	m	m	m	m	m	m	m	m	m
Israel	x(3)	x(3)	81	19	x(7)	x(7)	68	32	x(11)	x(11)	78	22
Italy	62	15	77	23	35	18	52	48	56	16	72	28
Japan	x(3)	x(3)	82	18	x(7)	x(7)	57 ^d	43 ^d	x(11)	x(11)	74	26
Korea	58	18	76	24	36	25	61	39	51	20	71	29
Latvia	x(3)	x(3)	77	23	38	28	65	35	x(11)	x(11)	74	26
Lithuania	55	23	78	22	35	38	74	26	49	28	77	23
Luxembourg	77	6	84	16	9	58	67	33	68	13	81	19
Mexico	m	m	m	m	m	m	m	m	m	m	m	m
Netherlands	x(3)	x(3)	81	19	x(7)	x(7)	73	27	x(11)	x(11)	78	22
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)	78	22
Poland	x(3)	x(3)	76	24	x(7)	x(7)	75	25	x(11)	x(11)	76	24
Portugal	75	9	84	16	x(7)	x(7)	71	29	x(11)	x(11)	81	19
Slovak Republic	58	16	73	27	37	24	61	39	53	18	70	30
Slovenia	x(3)	x(3)	79	21	x(7)	x(7)	71	29	x(11)	x(11)	77	23
Spain	71	10	81	19	52	21	73	27	66	13	78	22
Sweden	53	14	68	32	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)	73	27	x(7)	x(7)	69	31	x(11)	x(11)	72	28
United Kingdom	69	10	79	21	34	30	64	36	57	17	74	26
United States	54	27	81	19	30	35	65	35	44	30	74	26
OECD average	m	m	77	23	m	m	68	32	m	m	74	26
EU22 average	63	15	78	22	m	m	70	30	m	m	76	24
Partners												
Argentina	53	29	83	17	60	28	88	12	55	29	84	16
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
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
Russian Federation	x(3)	x(3)	80	20	x(7)	x(7)	71 ^d	29 ^d	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" in Table C6.1 for details. Data on expenditure on staff compensation per student for primary to tertiary education (Columns 13-15) are available for consultation on line (see StatLink below). "Tertiary staff" and "Total staff" at tertiary level include personnel employed whose primary assignment is instruction or research (Column 14, available on line). See *Definitions* and *Methodology* sections for more information. Data and more breakdowns available at: <http://stats.oecd.org>, *Education at a Glance Database*.

1. Primary, secondary and post-secondary non-tertiary education includes pre-primary programmes.

2. Year of reference 2019.

Source: OECD/UIS/Eurostat (2021). See *Source* section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

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

StatLink  <https://stat.link/k4wta0>

Table C6.3. Share of current expenditure, by resource category and type of institution (2018)

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 Countries																
Australia	91	85	59	57	17	19	76	76	88	58	31	24	28	39	60	63
Austria	95	99	67	67	9	3	76	71	90	91	60	57	6	3	66	60
Belgium	95	97	68	72	20	17	88	90	95	96	50	46	30	31	81	76
Canada ¹	92 ^d	94 ^d	67 ^d	52 ^d	14 ^d	19 ^d	82 ^d	71 ^d	90	a	37	a	30	a	66	a
Chile	87	89	7	22	5	11	12	33	93	99	31	23	37	23	69	47
Colombia	97	87	87	74	9	4	96	78	100	m	x(15)	m	x(15)	m	75	m
Costa Rica ²	97	m	70	m	6	m	75	m	90	m	x(15)	m	x(15)	m	74	m
Czech Republic	89	100	43	47	18	21	61	68	83	m	42	m	17	m	59	m
Denmark	92	95	x(7)	x(8)	x(7)	x(8)	83	78	95	97	x(15)	x(16)	x(15)	x(16)	77	68
Estonia	90	93	47	52	26	14	73	66	82	96	25	26	37	33	62	59
Finland	89	97	51	46	11	15	62	61	97	95	30	43	29	26	58	68
France	92	93	60	53	22	21	82	73	92	91	40	53	41	22	81	74
Germany	93	88	x(7)	x(8)	x(7)	x(8)	83	76	92	92	x(15)	x(16)	x(15)	x(16)	67	62
Greece	97	99	91	51	2	22	93	73	56	a	68	a	21	a	89	a
Hungary	92	93	x(7)	x(8)	x(7)	x(8)	76	76	81	81	x(15)	x(16)	x(15)	x(16)	65	65
Iceland	m	m	53	54	20	17	73	72	m	m	49	49	32	32	81	81
Ireland	93	m	58	m	10	m	67	m	98	m	36	m	1	m	37	m
Israel	87	96	x(7)	x(8)	x(7)	x(8)	84	73	86	91	x(15)	x(16)	x(15)	x(16)	43	69
Italy	99	98	63	46	16	0	79	46	91	91	35	32	17	19	52	51
Japan	89	89	x(7)	x(8)	x(7)	x(8)	83	72	92 ^d	88 ^d	x(15)	x(16)	x(15)	x(16)	50 ^d	61 ^d
Korea	84	91	58	59	19	15	76	74	87	92	29	40	27	24	56	64
Latvia	83	83	27	x(8)	11	x(8)	77	77	84	83	35	38	46	26	81	64
Lithuania	93	97	55	54	24	18	78	72	94	95	36	24	39	37	74	62
Luxembourg	90	88	78	69	5	14	84	83	93	a	9	a	58	a	67	a
Mexico	98	m	79	m	12	m	91	m	97	m	57	m	15	m	72	m
Netherlands	89	98	x(7)	x(8)	x(7)	x(8)	80	87	89	94	x(15)	x(16)	x(15)	x(16)	72	80
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway	85	100	x(7)	x(8)	x(7)	x(8)	82	100	88	98	x(15)	x(16)	x(15)	x(16)	68	65
Poland	93	83	x(7)	x(8)	x(7)	x(8)	76	74	88	94	x(15)	x(16)	x(15)	x(16)	76	68
Portugal	96	85	81	47	8	12	90	59	95	93	x(15)	x(16)	x(15)	x(16)	74	54
Slovak Republic	95	100	57	62	16	15	73	77	94	m	34	89	25	10	59	99
Slovenia	92	100	x(7)	x(8)	x(7)	x(8)	79	64	92	100	x(15)	x(16)	x(15)	x(16)	73	40
Spain	97	96	74	64	9	12	82	76	88	95	56	35	21	21	77	56
Sweden	95	95	53	54	14	12	68	67	96	97	x(15)	x(16)	x(15)	x(16)	65	64
Switzerland	90	m	71	m	14	m	85	m	m	m	m	m	m	m	m	m
Turkey	87	88	x(7)	x(8)	x(7)	x(8)	85	35	84	75	x(15)	x(16)	x(15)	x(16)	73	50
United Kingdom	98	96	67	71	12	8	79	79	a	89	a	34	a	30	a	64
United States	90	90	54	52	27	26	81	78	91	89	31	28	36	34	67	62
OECD average	92	93	61	m	14	m	78	71	90	91	m	m	m	m	68	64
EU22 average	93	94	61	56	14	14	78	72	89	93	40	m	28	m	69	65
Partners																
Argentina	97	m	53	m	29	m	83	m	99	m	60	m	28	m	88	m
Brazil	97	m	m	m	m	m	78	m	97	m	m	m	m	m	69	m
China	m	m	m	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	m	m	m
Indonesia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Russian Federation	92	96	m	m	m	m	81	61	90 ^d	97 ^d	x(15)	x(16)	x(15)	x(16)	71 ^d	60 ^d
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	95	m	77	m	7	m	84	m	95	m	26	m	34	m	60	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" in Table C6.1 for details. Data on expenditure on compensation of teachers per student for primary to tertiary education (Columns 25-30), on capital expenditure per student (Columns 31-36) and on Research and Development (Columns 37-38) are available for consultation on line (see StatLink below). See Definitions and Methodology sections for more information.. Data and more breakdowns available at: <http://stats.oecd.org>, *Education at a Glance Database*.

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

2. Year of reference 2019.

Source: OECD/UIS/Eurostat (2021). See Source section for more information and Annex 3 for notes (https://www.oecd.org/education/education-at-a-glance/EAG2021_Annex3_ChapterC.pdf).

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

StatLink  <https://stat.link/j1cpl>



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