

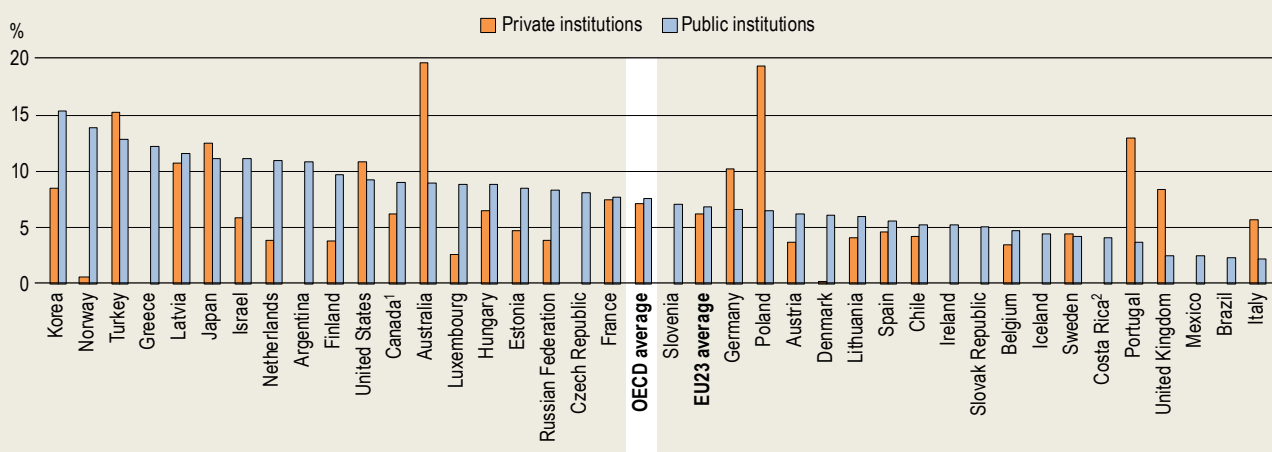
Indicator C6. On what resources and services is education funding spent?

Highlights

- From primary to tertiary level, most of the spending in educational institutions – 92% 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 (67%).
- Staff compensation constitutes a higher share of current expenditure in public institutions than in private ones across OECD countries, both at non-tertiary level (79% in public institutions and 72% in private ones) and at tertiary level (67% in public institutions and 63% in private ones).

Figure C6.1. Share of capital expenditure, by type of institution (2017)

Primary to tertiary education



1. Primary education includes pre-primary programmes.

2. Year of reference 2018.

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

Source: OECD/UIS/Eurostat (2020), Education at a Glance Database, <http://stats.oecd.org/>. See Source section for more information and Annex 3 for notes (<https://doi.org/10.1787/69096873-en>).

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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.

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 how spending has varied over time, covering the five-year period from 2012 to 2017.

Other findings

- OECD countries allocate on average 8% of their total education spending to capital expenditure from primary to tertiary level. Overall, the share of capital expenditure is higher at tertiary level (10%) than at non-tertiary level (7%). Large variations in the share of capital expenditure are observed across countries, with higher values in Korea, Norway and Turkey.
- In absolute terms, from primary to tertiary level the average current expenditure per full-time equivalent student in OECD countries was about USD 10 900 in 2017, while the average capital expenditure was about USD 900 per student. These amounts vary widely across OECD countries, however: current expenditure ranges from about USD 4 600 per student in Turkey to about USD 22 000 in Luxembourg, while capital expenditure ranges from almost USD 250 per student in Italy to around USD 2 200 in Norway.
- On average across OECD countries, expenditure on staff compensation per full-time equivalent student is higher at the tertiary level (USD 10 100) than at the non-tertiary level (USD 7 100).
- Between 2012 and 2017, current expenditure per student on primary to tertiary education in public institutions slightly increased on average across OECD countries, with an average annual growth rate of more than 1% in real terms.

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 rates – 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 lows.

Given the labour-intensive nature of education, current expenditure represents the largest proportion of total expenditure on education in OECD countries. In 2017, current expenditure accounted for 92% 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 87% in Turkey, Norway and Korea to 98% in Italy (Table C6.1). Broken down by educational level, the share ranges from 85% in Korea to 99% in Italy at primary, secondary and post-secondary non-tertiary level, and from 57% in Greece to 98% in Chile and Iceland at the tertiary level (Table C6.1).

Capital expenditure represents 8% of expenditure on primary to tertiary educational institutions on average across OECD countries, but reaches 10% or more in Australia, Japan, Korea, Latvia, Netherlands, Norway, and Turkey (Table C6.1). The share of capital expenditure is higher at tertiary level (10%) than at non-tertiary – i.e. primary, secondary and post-secondary non-tertiary – level (7%). Some OECD and partner countries have massively invested in infrastructure at the tertiary level: in 2017, capital expenditure on tertiary education reached 20% in Turkey and 43% in Greece. At non-tertiary level, Korea allocates 15% of its education budget to capital expenditure, the highest share across countries with available data (Table C6.1 and Figure C6.1).

In 2017, the average current expenditure per full-time equivalent student across OECD countries was almost USD 11 000, with higher values at tertiary level (USD 16 000) than at non-tertiary level (USD 9 300). Across all education level, current expenditure per student varies widely across OECD countries, ranging from about USD 4 600 in Turkey to about USD 22 000 in Luxembourg. The average capital expenditure is less than USD 1 000 per student; the countries that invested more in long-term assets in 2017 were Korea, Luxembourg, Norway and the United States (over USD 1 500 per student), while Chile, Colombia, Italy, Lithuania and the Russian Federation invested the least (below or around USD 500) (Table C6.1).

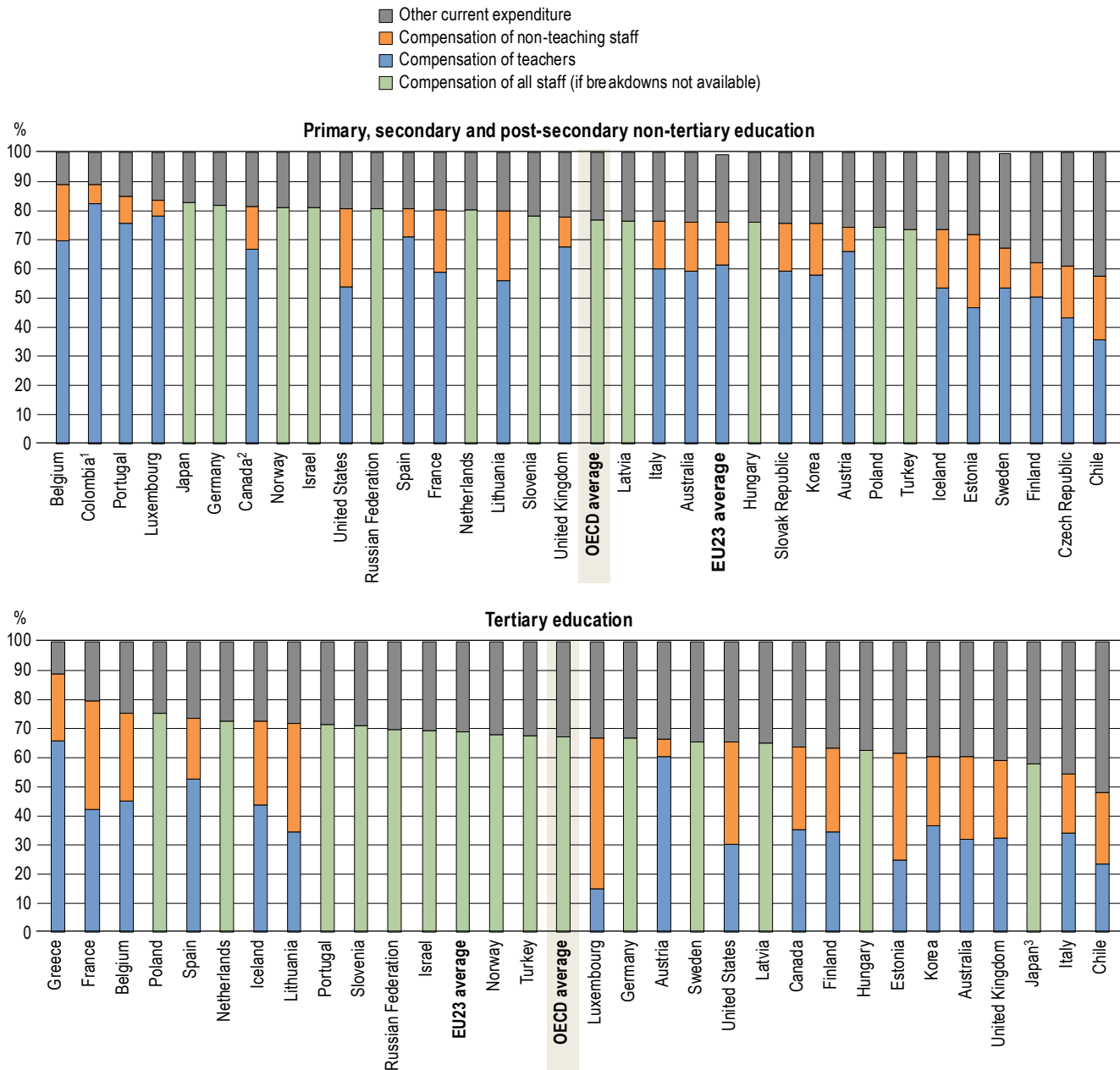
How current expenditure is allocated

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 (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 2017, 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) but this 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 (67%), due to the higher costs of facilities and equipment in tertiary education. Belgium, France, Greece and Poland report the greatest share of current expenditure allocated to staff compensation at tertiary level (above or around 75%). At non-tertiary levels, Belgium, Colombia and Portugal devoted 85% or more of educational expenditure on staff compensation, the highest across OECD and partner countries, 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).

In countries with available data, compensation of teachers represents a higher share of current expenditure than other non-teaching staff, especially in non-tertiary education. 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 research and development 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).

Figure C6.2. Distribution of current expenditure in public and private educational institutions (2017)



1. Year of reference 2018.

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

3. 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 (2020), Table C6.2. See Source section for more information and Annex 3 for notes (<https://doi.org/10.1787/69096873-en>).

StatLink <https://doi.org/10.1787/888934165130>

In 2017, OECD countries spent on average about USD 7 900 per full-time equivalent student on staff compensation from primary to tertiary levels, with higher values at tertiary level (USD 10 100 per student) than at non-tertiary level (USD 7 100). However, there were substantial variations across countries and educational levels. At primary, secondary and post-secondary non-tertiary level, expenditure per student on staff compensation ranges from less than USD 3 000 in Chile, Colombia, Costa Rica and Turkey to more than USD 10 000 in Austria, Belgium, Luxembourg and Norway. At tertiary level, spending on staff compensation per student exceeds USD 15 000 in Canada, Luxembourg, Sweden and the United States (Table C6.2).

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 devotes the largest share to other current expenditure at both tertiary (52% of total current expenditure), and non-tertiary level (43%) (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 Poland, and Portugal, and at tertiary level in Australia. Capital expenditure accounts for 10% among public institutions and 9% among private ones at tertiary level, while at non-tertiary level accounts for 7% among public institutions and 6% among private ones. However, the proportions vary across countries (Table C6.3). At non-tertiary level, capital expenditure accounts for more than 15% of total expenditure in public institutions in Korea, while the share is over 15% in private institutions in Poland. Costa Rica and Italy record the lowest share of capital expenditure in public institutions at this level (1%), while in the Czech Republic, Norway and Slovenia, private institutions recorded no capital expenditure in 2017. At tertiary level, public institutions in Greece, Hungary and Turkey have the highest shares of capital expenditure, at over 15%, while the highest shares for private institutions are observed in Australia, Hungary and Turkey, also over 15% (Table C6.3 and Figure C6.1).

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: 79% compared to 72% in private ones at non-tertiary level, and 67% compared to 63% 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), or 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 the Netherlands and Norway at non-tertiary level, and Finland, Israel, Japan, Korea and the Netherlands at tertiary level (Table C6.3).

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 USD 5 900 on average. The biggest differences (over USD 3 000) are found in Canada, Italy and Luxembourg. In contrast, in Colombia, Estonia, Korea, Lithuania, the Slovak Republic and the United Kingdom, expenditure on staff compensation per student is higher in private institutions. At tertiary level, the largest difference between staff compensation per student in public and private institutions among countries with available data is observed in Austria and Finland (above USD 4 000). However, France, 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).

Trends in current and research expenditure per student

The share of resources devoted to a given category of expenditure highlights how they 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 full-time equivalent 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 five-year period between 2012 and 2017, the average annual growth rate of current expenditure per student in public institutions from primary to tertiary education has been higher than 1% across OECD countries. The greatest increase (over 4%) has been observed in Hungary, Iceland, the Slovak Republic and Turkey, with Iceland and the Slovak Republic also experiencing the biggest increases in staff compensation per student. In Finland, Greece, Mexico and Slovenia, on the other hand, current expenditure per student decreased, driven by a reduction in staff compensation per student. Among private institutions, current expenditure per student at primary to tertiary level remained generally stable between 2012 and 2017 in countries with available data, although there were increases of over 1% per year in Hungary, Iceland, Norway, Sweden and the United States (Table C6.4, available on line).

Teachers' compensation per student in public institutions slightly increased between 2012 and 2017 in countries with available data, with larger increases at tertiary level than at lower levels of education. At tertiary level it 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 have been recorded in Greece and Mexico (around or greater than 5%). At non-tertiary level, Colombia, Iceland, Portugal and the Slovak Republic experienced the biggest increases (greater than 4%), while the biggest fall was observed in Finland (2%) (Table C6.4, available on line).

The average annual growth rate in expenditure on research and development (R&D) per student in public tertiary institutions between 2012 and 2017 shows wide variation across countries. Average increases exceeded 5% per year in Brazil, Finland and Luxembourg. The latter two are also, along with Denmark, Germany, Norway and Sweden, the OECD countries with the highest expenditure on R&D as a share of total tertiary expenditure (see Table C1.2). While in Luxembourg and Norway the expenditure on R&D increased in parallel with increases in total expenditure on tertiary education, in Finland total expenditure on tertiary education was falling over the same period. In contrast, spending on R&D per student in public institutions fell by more than 1% in France, Greece, Lithuania, Mexico, Portugal and Turkey, with the largest fall observed in Portugal and Turkey. 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 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 C6.4, 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, both trends are positive, but R&D in public institutions grew faster than in private ones; in Chile, Hungary, Norway and the United States both trends are also positive, but R&D in private institutions grew faster, while in Finland, and Sweden spending on R&D rose in public institutions but fell in private institutions. In Italy, Lithuania, Spain and Turkey, spending on R&D fell in both public and private institutions, but more in private institutions. Finally, in the Czech Republic and Portugal, spending on R&D decreased in public institutions while it increased in private institutions (Table C6.4, 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 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 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 year’s.

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 GDP. 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 the 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^[1]) and Annex 3 for country-specific notes (<https://doi.org/10.1787/69096873-en>).

Source

Data refer to the financial year 2017 (unless otherwise specified) and are based on the UNESCO, the OECD and Eurostat (UOE) data collection on education statistics administered by the OECD in 2019 (for details see Annex 3 at <https://doi.org/10.1787/69096873-en>). Data from Argentina, the People’s Republic of China, India, Indonesia, Saudi Arabia and South Africa are from the UNESCO Institute of Statistics (UIS).

The data on expenditure for 2012 to 2017 were updated based on a survey in 2019-20, and expenditure figures for 2012 to 2017 were adjusted to the methods and definitions used in the current UOE data collection.

References

- OECD (2019), *Education at a Glance 2019: OECD indicators*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/eag-2019-en>. [2]
- 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> (accessed on 16 April 2020). [1]

Indicator C6 Tables

Table C6.1	Share of current and capital expenditure, by education level (2017)
Table C6.2	Current expenditure, by resource category (2017)
Table C6.3	Share of current expenditure, by resource category and type of institution (2017)
WEB Table C6.4	<i>Average annual growth rate of current and R&D expenditure per full-time equivalent student, by type of institution (2012-17)</i>

Cut-off date for the data: 19 July 2020. 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.

StatLink: <https://doi.org/10.1787/888934165035>

Table C6.1. Share of current and capital expenditure, by education level (2017)

Distribution of current and capital expenditure from public and private sources

		Secondary								Post-secondary non-tertiary		Primary, secondary and post-secondary non-tertiary		Tertiary		Primary to tertiary	
		Primary		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	91	9	90	10	90	10	90	10	91	9	90	10	84	16	88	12
	Austria	92	8	96	4	98	2	97	3	99	1	95	5	92	8	94	6
	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	94	6	94	6	93	7	93	7	a	a	94	6	98	2	95	5
	Colombia ^{2,3}	94	6	95	5	93	7	95	5	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	95	5	93	7	95	5	92	8	m	m	m	m
	Denmark	m	m	m	m	98	2	m	m	a	a	m	m	97	3	m	m
	Estonia	90	10	91	9	95	5	93	7	98	2	92	8	91	9	92	8
	Finland	88	12	88	12	91 ^d	9 ^d	90 ^d	10 ^d	x(5, 7)	x(6, 8)	89	11	95	5	91	9
	France	93	7	93	7	92	8	92	8	92	8	93	7	92	8	92	8
	Germany	94	6	94	6	91	9	93	7	94	6	93	7	92	8	93	7
	Greece	98	2	99	1	97	3	98	2	m	m	m	m	57	43	m	m
	Hungary	97	3	97	3	95	5	96	4	90	10	95	5	81	19	92	8
	Iceland ⁴	94	6	94	6	99	1	97	3	98	2	95	5	98	2	96	4
	Ireland	m	m	95	5	m	m	m	m	m	m	m	m	m	m	m	m
	Israel	88	12	x(5)	x(6)	93 ^d	7 ^d	93	7	100	0	90	10	93	7	91	9
	Italy	99	1	99	1	99 ^d	1 ^d	99 ^d	1 ^d	x(5, 7)	x(6, 8)	99	1	93	7	98	2
	Japan	87	13	88	12	91 ^d	9 ^d	89 ^d	11 ^d	x(5, 7, 13)	x(6, 8, 14)	89	11	88 ^d	12 ^d	88	12
	Korea	83	17	86	14	89	11	88	12	a	a	85	15	90	10	87	13
	Latvia	88	12	88	12	89	11	89	11	92	8	88	12	90	10	89	11
	Lithuania	95	5	95	5	95	5	95	5	95	5	95	5	93	7	94	6
	Luxembourg	91	9	91	9	92	8	92	8	100	0	91	9	93	7	92	8
	Mexico	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
	Netherlands	89	11	90	10	91	9	90	10	a	a	90	10	90	10	90	10
	New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Norway	86	14	86	14	87	13	87	13	87	13	86	14	89	11	87	13
	Poland	93	7	94	6	92	8	93	7	91	9	93	7	91	9	92	8
	Portugal	97	3	97	3	89 ^d	11 ^d	93 ^d	7 ^d	x(5, 7)	x(6, 8)	95	5	95	5	95	5
	Slovak Republic	96	4	98	2	94	6	96	4	95	5	96	4	m	m	m	m
	Slovenia	94	6	94	6	92	8	93	7	a	a	93	7	93	7	93	7
	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	96	4	96	4	96	4
	Switzerland	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Turkey	91	9	91	9	88	12	89	11	a	a	90	10	80	20	87	13
	United Kingdom	97	3	96	4	96	4	96	4	a	a	96	4	87	13	93	7
	United States	91	9	91	9	91	9	91	9	89	11	91	9	90	10	90	10
	OECD average	93	7	93	7	93	7	93	7	m	m	93	7	90	10	92	8
	EU23 average	94	6	94	6	94	6	94	6	m	m	94	6	90	10	93	7
Partners	Argentina	m	m	m	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	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 ³	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
	Russian Federation	x(5, 7)	x(6, 8)	x(5, 7)	x(6, 8)	93 ^d	7 ^d	93 ^d	7 ^d	x(5, 7)	x(6, 8)	93	7	90	10	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 to 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. 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 2018.

4. Total current expenditure includes capital expenditure in private institutions. Capital expenditure only includes expenditure in public institutions.

Source: OECD/UIS/Eurostat (2020). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/69096873-en>).

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

StatLink  <https://doi.org/10.1787/888934165054>

Table C6.2. Current expenditure, by resource category (2017)

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)		(5)	(6)	(7)		(9)	(10)	(11)	
OECD Countries												
Australia	59	17	76	24	32	29	60	40	50	21	71	29
Austria	66	8	74	26	61	6	66	34	64	7	72	28
Belgium	70	19	89	11	45	30	75	25	63	22	86	14
Canada ¹	67 ^d	15 ^d	82 ^d	18 ^d	35	29	64	36	54 ^d	20 ^d	74 ^d	26 ^d
Chile	36	22	57	43	23	25	48	52	30	23	53	47
Colombia ²	82	7	89	11	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	18	61	39	m	m	m	m	m	m	m	m
Denmark	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	47	25	72	28	25	37	62	38	39	29	69	31
Finland	50	12	62	38	34	29	63	37	45	17	63	37
France	59	22	80	20	42	37	80	20	54	26	80	20
Germany	x(3)	x(3)	82	18	x(7)	x(7)	67	33	x(11)	x(11)	78	22
Greece	m	m	m	m	66	23	89	11	m	m	m	m
Hungary	x(3)	x(3)	76	24	x(7)	x(7)	62	38	x(11)	x(11)	73	27
Iceland ³	53	20	74	26	44	29	73	27	51	22	73	27
Ireland	m	m	m	m	m	m	m	m	m	m	m	m
Israel	x(3)	x(3)	81	19	x(7)	x(7)	69	31	x(11)	x(11)	78	22
Italy	60	16	76	24	34	21	55	45	54	17	72	28
Japan	x(3)	x(3)	83	17	x(7)	x(7)	58 ^d	42 ^d	x(11)	x(11)	75	25
Korea	58	17	76	24	37	24	61	39	51	20	71	29
Latvia	x(3)	x(3)	77	23	x(7)	x(7)	65	35	x(11)	x(11)	74	26
Lithuania	56	24	80	20	34	37	72	28	50	28	78	22
Luxembourg	78	6	84	16	15	52	67	33	69	12	81	19
Mexico	m	m	m	m	m	m	m	m	m	m	m	m
Netherlands	x(3)	x(3)	80	20	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)	81	19	x(7)	x(7)	68	32	x(11)	x(11)	78	22
Poland	x(3)	x(3)	74	26	x(7)	x(7)	75	25	x(11)	x(11)	75	25
Portugal	76	9	85	15	x(7)	x(7)	72	28	x(11)	x(11)	82	18
Slovak Republic	60	16	76	24	m	m	m	m	m	m	m	m
Slovenia	x(3)	x(3)	78	22	x(7)	x(7)	71	29	x(11)	x(11)	76	24
Spain	71	10	81	19	53	21	74	26	66	13	79	21
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)	74	26	x(7)	x(7)	68	32	x(11)	x(11)	72	28
United Kingdom	68	10	78	22	32	27	59	41	57	15	72	28
United States	54	27	81	19	30	35	65	35	44	30	74	26
OECD average	m	m	77	23	m	m	67	33	m	m	74	26
EU23 average	61	15	77	23	m	m	69	31	m	m	75	25
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
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ²	m	m	m	m	m	m	m	m	m	m	m	m
Russian Federation	x(3)	x(3)	81	19	x(7)	x(7)	70	30	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 to 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 2018.

3. Total current expenditure includes capital expenditure in private institutions.

4. At Tertiary level of education, "Teaching Staff" and "Total Staff" include personnel employed whose primary assignment is instruction or research.

Source: OECD/UIS/Eurostat (2020). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/69096873-en>).

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

StatLink  <https://doi.org/10.1787/888934165073>

Table C6.3. Share of current expenditure, by resource category and type of institution (2017)

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
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OECD	Countries																
	Australia	93	85	61	57	15	19	76	76	89	57	33	23	27	40	60	63
	Austria	95	99	66	68	9	4	75	71	91	93	61	58	6	3	67	62
	Belgium	95	97	68	72	21	18	89	89	95	95	48	43	29	31	77	74
	Canada ¹	92 ^d	94 ^d	68 ^d	52 ^d	14 ^d	19 ^d	82 ^d	71 ^d	90	a	35	a	29	a	64	a
	Chile	94	93	37	35	26	19	63	53	96	98	27	22	32	22	59	45
	Colombia ²	97	88	85	77	8	4	93	81	m	m	m	m	m	m	m	m
	Costa Rica ²	99	m	70	m	3	m	73	m	89	m	x(15)	m	x(15)	m	75	m
	Czech Republic	91	100	43	45	18	20	61	65	93	m	46	m	18	m	64	m
	Denmark	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Estonia	92	95	46	52	26	14	72	66	91	95	25	29	37	30	62	59
	Finland	89	95	51	47	11	17	62	64	94	97	31	43	30	26	61	69
	France	92	93	60	53	22	20	82	73	92	91	40	52	40	22	81	74
	Germany	94	89	x(7)	x(8)	x(7)	x(8)	84	76	91	94	x(15)	x(16)	x(15)	x(16)	67	61
	Greece	98	m	92	m	2	m	94	m	57	a	66	a	23	a	89	a
	Hungary	95	96	x(7)	x(8)	x(7)	x(8)	76	76	81	81	x(15)	x(16)	x(15)	x(16)	62	62
	Iceland ³	95	100	53	55	20	18	74	72	98	100	44	44	29	29	73	73
	Ireland	93	m	58	m	10	m	67	m	98	m	34	m	1	m	35	m
	Israel	89	95	x(7)	x(8)	x(7)	x(8)	84	72	87	93	x(15)	x(16)	x(15)	x(16)	46	70
	Italy	99	98	61	47	17	0	78	47	94	91	34	33	21	19	55	53
	Japan	89	88	x(7)	x(8)	x(7)	x(8)	84	73	90 ^d	87 ^d	x(15)	x(16)	x(15)	x(16)	52 ^d	62 ^d
	Korea	84	92	58	59	18	14	76	73	87	91	29	40	26	23	55	63
	Latvia	88	87	x(7)	x(8)	x(7)	x(8)	77	78	94	89	x(15)	x(16)	x(15)	x(16)	80	63
	Lithuania	95	96	56	55	24	19	80	74	93	95	35	27	37	39	72	66
	Luxembourg	91	97	79	71	5	14	84	84	93	a	15	a	52	a	67	a
	Mexico	98	m	79	m	12	m	91	m	96	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	79
	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)	80	100	88	98	x(15)	x(16)	x(15)	x(16)	68	64
	Poland	94	73	x(7)	x(8)	x(7)	x(8)	74	75	91	95	x(15)	x(16)	x(15)	x(16)	76	69
	Portugal	97	85	81	49	9	12	90	61	95	93	x(15)	x(16)	x(15)	x(16)	75	56
	Slovak Republic	96	100	59	61	16	14	76	75	93	m	34	m	24	m	58	m
	Slovenia	93	100	x(7)	x(8)	x(7)	x(8)	78	65	93	100	x(15)	x(16)	x(15)	x(16)	73	40
	Spain	97	96	73	64	9	11	82	75	88	95	57	35	21	21	78	56
	Sweden	96	95	53	54	14	12	68	67	96	97	x(15)	x(16)	x(15)	x(16)	66	64
Switzerland	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	
Turkey	90	89	x(7)	x(8)	x(7)	x(8)	86	35	82	74	x(15)	x(16)	x(15)	x(16)	69	61	
United Kingdom	97	95	67	68	12	8	79	77	a	87	a	32	a	27	a	59	
United States	91	91	54	53	27	26	81	78	90	89	32	28	36	33	68	61	
	OECD average	93	94	63	m	15	m	79	72	90	91	m	m	m	m	67	63
	EU23 average	94	94	63	57	14	13	78	72	91	93	m	m	m	m	68	63
Partners	Argentina	87	m	70	m	23	m	93	m	95	m	60	m	30	m	90	m
	Brazil	98	m	x(7)	m	x(7)	m	78	m	97	m	x(15)	m	x(15)	m	71	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 ²	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	Russian Federation	93	96	x(7)	x(8)	x(7)	x(8)	81	61	90	96	x(15)	x(16)	x(15)	x(16)	70	63
	Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	South Africa	m	m	77	m	7	m	83	m	m	m	56	m	0	m	56	m
		G20 average	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 17 to 20) are available for consultation on line (see StatLink below). "Tertiary staff" at tertiary level include personnel employed whose primary assignment is instruction or research (columns 19 and 20, 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. Post-secondary non-tertiary figures are treated as negligible.

2. Year of reference 2018.

3. Total current expenditure includes capital expenditure in private institutions.

Source: OECD/IIS/Eurostat (2020). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/69096873-en>).

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