

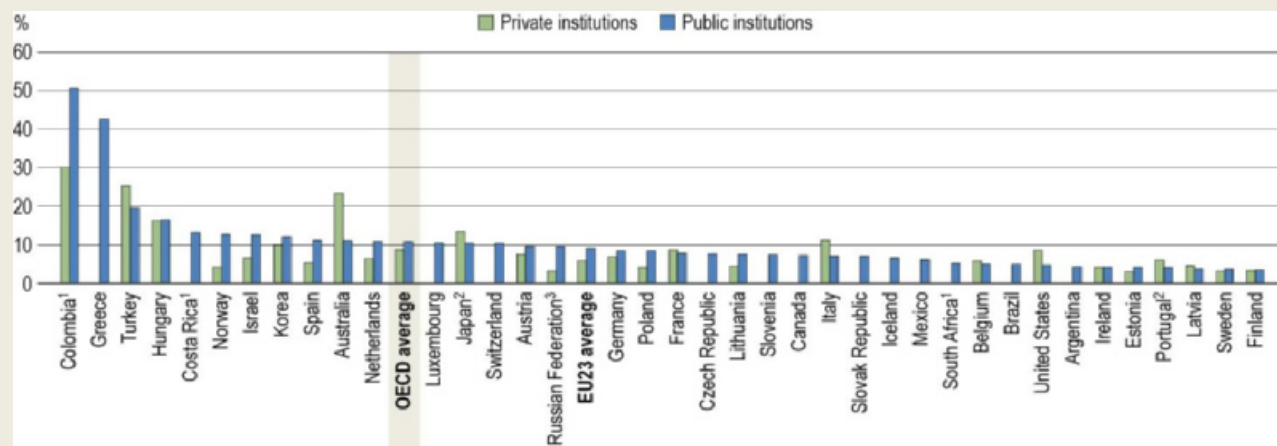
Indicator C6. On what resources and services is education funding spent?

Highlights

- From primary to tertiary level, 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.
- On average across OECD countries, staff compensation comprises the largest share of current expenditure at all levels of education: 78% in non-tertiary education not including pre-primary (primary, secondary and post-secondary non-tertiary education) and 69% in tertiary education.
- OECD countries allocate on average 8% of their total education spending to capital expenditure. The share is higher in tertiary education (10%) than in non-tertiary education (7%) and varies across countries and type of educational institution.

Figure C6.1. Share of capital expenditure by type of institutions (2016)

Tertiary education



1. Year of reference 2017.

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

3. Tertiary education includes upper secondary (vocational).

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

Source: OECD/UIS/Eurostat (2019), 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/f8d7880d-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 and institutions. 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 the construction of new buildings. The indicator also presents details on how current expenditure is allocated, between staff compensation and other services such as meals, transport, housing and/or research activities.

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 not including pre-primary with the remainder going to other staff.
- In non-tertiary education, the share of total expenditure allocated to current expenditures by public institutions (93%) is similar to that of private institutions (94%). Conversely, at tertiary levels, private institutions (92%) spend a larger share of total expenditure on current expenditures than public institutions (89%).
- The share of other staff expenditure varies in non-tertiary institutions, from a high of around 20% or more in Estonia, France, Iceland, Lithuania and the United States to less than 10% in Austria, Colombia 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). 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 2016, 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 81% in Colombia to 96% in Belgium, Iceland, Italy, Portugal 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 (90%). At primary level, the share varies from 80% in Slovenia to 99% in Italy. At secondary level, the share varies from 87% in Slovenia and Turkey to 98% in Austria. At the post-secondary non-tertiary level, the share varies from 87% in Ireland to 100% in Israel and Luxembourg. At the tertiary level, it varies from 57% in Greece to 97% in Estonia and Finland. The overall share of current expenditure does not differ by more than 3 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 Estonia, Finland, Ireland, Israel, Korea, Latvia, Norway, Slovenia, Sweden and the United States.

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. On average across OECD countries, the share of capital expenditure is generally higher in tertiary institutions (10%) than in non-tertiary institutions (7%). Capital expenditure on tertiary education reaches highs of 21% in Turkey, 40% in Colombia and 43% in Greece. In non-tertiary education, Slovenia allocates the highest shares of education budgets to capital expenditure across countries with available data (16%).

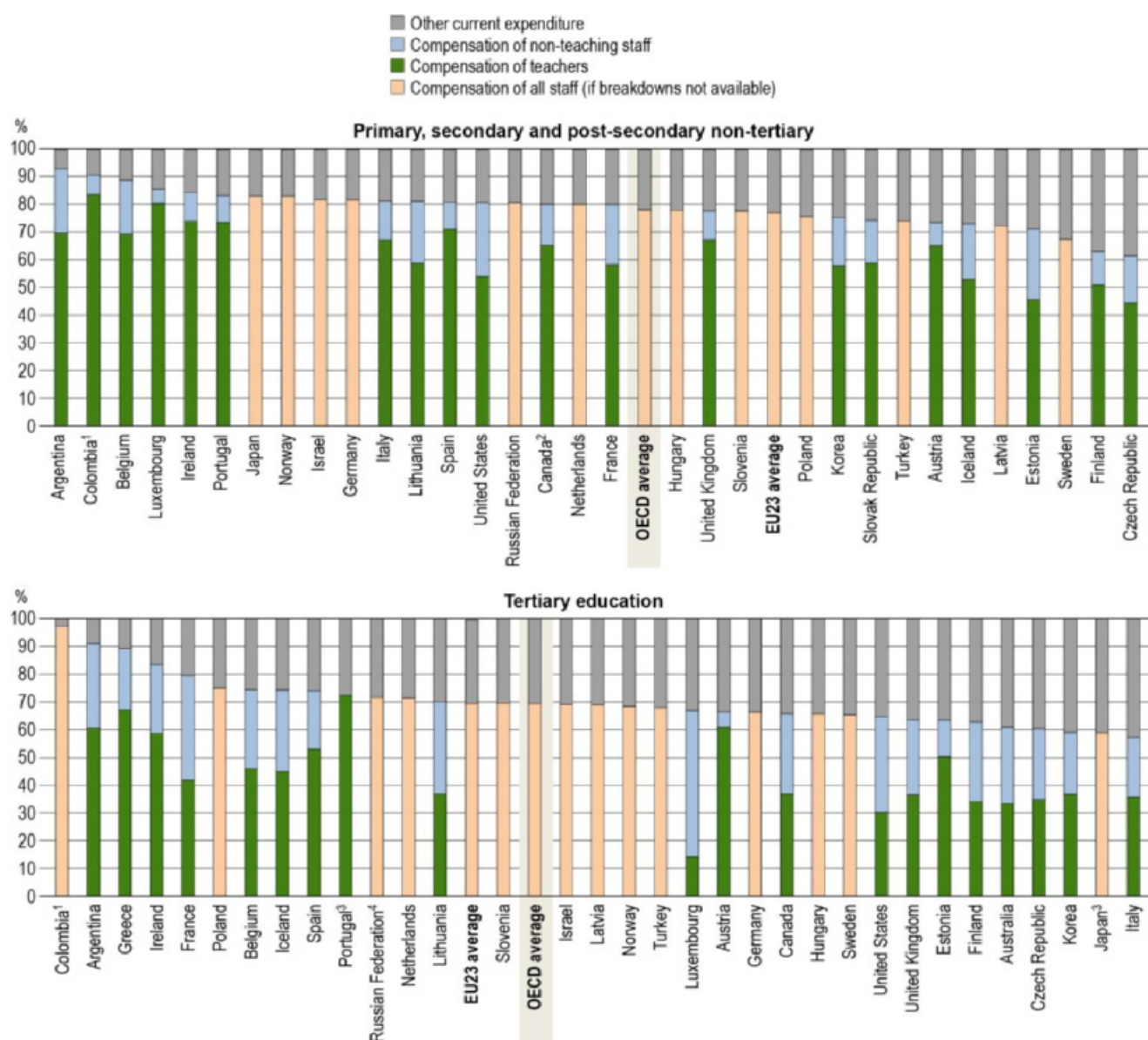
Differences in the relative shares of current and capital expenditure at the tertiary level can be explained in part by the ownership arrangement of university buildings. For instance, in various cases, the buildings and land used for education may be owned by the institution, used free of charge or 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 the salaries of education personnel and the costs of maintaining 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 (69%), a difference of 9 percentage points. OECD countries spend on average 63% of total current expenditure on teacher compensation and 15% on paying other staff in non-tertiary education, leaving 22% for other current expenditure (Table C6.2 and Figure C6.2).

Figure C6.2. Distribution of current expenditure in public and private educational institutions (2016)



1. Year of reference 2017.

2. Primary education includes pre-primary programmes.

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

4. Tertiary education includes upper secondary (vocational).

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

Source: OECD/UIS/Eurostat (2019), Table C6.2. See Source section for more information and Annex 3 for notes (<https://doi.org/10.1787/f8d7880d-en>).

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There is significant variation within countries in how current expenditure is allocated across levels of education. In most countries, tertiary education has the lowest share of total current spending allocated to staff compensation across all 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), and their differences between tertiary and non-tertiary levels exceeds 1 and 6 percentage points respectively. When looking at all education levels together, Colombia stand out as distinctive. It tends to devote a larger share of

current educational expenditure to staff compensation (92%) and less to other contracted and purchased services, such as support services (e.g. building maintenance), ancillary services (e.g. meal programmes) and the rent paid for school buildings and other facilities.

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 their premises, which can account for a substantial share of current expenditure. The differences among countries in the shares allocated to paying non-teaching staff are likely to 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 of “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 (see Indicator C1).

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

Public and private institutions generally allocate their spending between current and capital expenditure in a similar way, although differences are more marked in tertiary education than in non-tertiary education. Across OECD countries, the average share of current expenditure in private institutions is 94% in non-tertiary education, 1 percentage point higher than in public institutions (93%). At the tertiary level, the share of current expenditure in private institutions (92%) is 3 percentage points higher than in public institutions (89%). This difference at tertiary level is more marked in Colombia (21 percentage-point difference). In Australia, the share of current expenditure is substantially higher in public institutions, with a difference of 12 percentage points (Table C6.3).

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 in private institutions (72%). This gap is most pronounced in Italy, Portugal and Turkey, where the differences between the two sectors are greater than 20 percentage points. The pattern is reversed in Norway, 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 (69% on average across OECD countries) than do private institutions (63%). However, the share of current spending devoted to staff compensation is lower at tertiary level than at lower levels of education suggesting the existence of non-staff related services at tertiary level that affects both public and private institutions.

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. For instance private institutions may be more likely to contract services from external providers. They may be more likely to rent school buildings and other facilities (as opposed to public institutions operating 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 in tertiary education on average across OECD countries (11% and 9%). However, the share of capital expenditure in public and private institutions varies to a large extent by country (Figure C6.1). Public institutions in Colombia, Greece and Turkey allocate the highest share of capital spending in tertiary education, reaching more than 20% of total expenditure. Some explanations for this might be related to the lower tertiary attainment rate in Colombia and Turkey (see Indicator A1) and the fact that most students in Colombia are enrolled in private institutions (see Indicator B1). Public institutions spend the lowest share on capital in Argentina, Estonia, Finland, Ireland, Latvia, Portugal and Sweden (below 5%). The variation across countries is also high for private institutions, with private institutions in Colombia and Turkey spending more than 25% of their total expenditure on capital, and those in

Estonia, Finland, the Russian Federation and Sweden spending below 4%. The difference between public and private institutions in the share of their allocations to capital expenditure is less than 3 percentage points for two-thirds of the countries with data available. Colombia has the largest differences in the share of capital expenditure, with its public institutions spending proportionally 20 percentage points more than its private 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 school administrators, supervisors, counsellors, school psychologists and health personnel, librarians, and 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 (<https://doi.org/10.1787/f8d7880d-en>).

Sources

Data refer to the financial year 2016 (unless otherwise specified) and are based on the UNESCO, the OECD and Eurostat (UOE) data collection on education statistics administered by the OECD in 2018 (for details see Annex 3 at <https://doi.org/10.1787/f8d7880d-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).

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, [2]
<https://doi.org/10.1787/9789264304444-en>.
- OECD (2012), *Education at a Glance 2012: OECD Indicators*, OECD Publishing, Paris, [1]
<http://dx.doi.org/10.1787/eag-2012-en>.

Indicator C6 Tables

- Table C6.1** Share of current and capital expenditure, by education level (2016)
- Table C6.2** Current expenditure, by resource category (2016)
- Table C6.3** Share of current expenditure, by resource category and type of institution (2016)

Cut-off date for the data: 19 July 2019. Any updates on data can be found on line at <http://dx.doi.org/10.1787/eag-data-en>. More breakdowns can be found at <http://stats.oecd.org/>, Education at a Glance Database.

StatLink: <https://doi.org/10.1787/888933981153>

Table C6.1. Share of current and capital expenditure, by education level (2016)
Distribution of current and capital expenditure by educational institutions from public and private sources

	Primary		Secondary						Post-secondary non-tertiary		Primary, secondary and post-secondary non-tertiary		Tertiary		Primary to tertiary	
	Current	Capital	Lower secondary		Upper secondary		All secondary		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	93	7	m	m	m	m	m	m	m	m	m	m	88	12	m	m
Austria	93	7	97	3	98	2	98	2	99	1	96	4	91	9	94	6
Belgium	95	5	97	3	97 ^d	3 ^a	97 ^d	3 ^d	x(5, 7)	x(6, 8)	96	4	95	5	96	4
Canada ¹	93 ^d	7 ^d	x(1)	x(2)	93	7	93	7	m	m	93 ^d	7 ^d	93	7	93 ^d	7 ^d
Chile ²	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
Colombia ²	90	10	93	7	92 ^d	8 ^a	92 ^d	8 ^d	x(5, 7)	x(6, 8)	92	8	60	40	81	19
Czech Republic	91	9	91	9	95	5	93	7	94	6	93	7	93	7	93	7
Denmark	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	92	8	93	7	94	6	94	6	98	2	93	7	97	3	94	6
Finland	88	12	88	12	92 ^d	8 ^a	90 ^d	10 ^d	x(5, 7)	x(6, 8)	89	11	97	3	91	9
France	94	6	93	7	91	9	92	8	92	8	93	7	92	8	93	7
Germany	94	6	95	5	90	10	92	8	93	7	93	7	92	8	92	8
Greece	97	3	98	2	96	4	97	3	m	m	m	m	57	43	m	m
Hungary	98	2	97	3	97	3	97	3	97	3	97	3	84	16	94	6
Iceland	95	5	95	5	98	2	97	3	97	3	96	4	94	6	96	4
Ireland	93	7	91	9	91	9	91	9	87	13	92	8	96	4	93	7
Israel	89	11	x(5, 7)	x(6, 8)	93 ^d	7 ^a	93	7	100	0	91	9	93	7	91	9
Italy	99	1	99	1	93 ^d	7 ^a	96 ^d	4 ^d	x(5, 7)	x(6, 8)	97	3	92	8	96	4
Japan	87	13	87	13	90 ^d	10 ^a	89 ^d	11 ^d	x(5, 7, 13)	x(6, 8, 14)	88	12	88 ^d	12 ^d	88	12
Korea	86	14	87	13	89	11	89	11	a	a	87	13	89	11	88	12
Latvia	89	11	89	11	92	8	91	9	96	4	90	10	96	4	91	9
Lithuania	93	7	93	7	92	8	93	7	92	8	93	7	93	7	93	7
Luxembourg	98	2	90	10	90	10	90	10	100	0	93	7	90	10	92	8
Mexico	m	m	m	m	m	m	m	m	a	a	m	m	m	m	m	m
Netherlands	89	11	89	11	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	87	13	87	13	88	12	88	12	88	12	87	13	88	12	87	13
Poland	94	6	97	3	95	5	96	4	95	5	95	5	92	8	94	6
Portugal	97	3	97	3	94 ^d	6 ^a	95 ^d	5 ^d	x(5, 7, 13)	x(6, 8, 14)	96	4	96 ^d	4 ^d	96	4
Slovak Republic	96	4	98	2	95	5	96	4	95	5	96	4	m	m	m	m
Slovenia	80	20	80	20	95	5	87	13	a	a	84	16	93	7	86	14
Spain	97	3	98	2	97 ^d	3 ^a	97 ^d	3 ^d	x(5, 7)	x(6, 8)	97	3	90	10	95	5
Sweden	95	5	95	5	93	7	94	6	94	6	95	5	96	4	95	5
Switzerland	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Turkey	89	11	90	10	86	14	87	13	a	a	88	12	79	21	85	15
United Kingdom	97	3	96	4	97	3	96	4	a	a	97	3	95	5	96	4
United States	91	9	91	9	91	9	91	9	92	8	91	9	94	6	92	8
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	93	7	91	9	93	7
Partners																
Argentina	m	m	m	m	m	m	m	m	a	a	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
Costa Rica ²	m	m	m	m	m	m	m	m	a	a	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	x(11)	x(12)	x(11)	x(12)	x(13)	x(14)	x(11)	x(12)	x(11)	x(12)	93	7	91	9	92	8
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa ²	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: 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. Post-secondary non-tertiary figures are treated as negligible.

2. Year of reference 2017.

Source: OECD/UIS/Eurostat (2019). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/f8d7880d-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 (2016)

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 Countries												
Australia	m	m	m	m	33	28	61	39	m	m	m	m
Austria	65	8	74	26	61	6	66	34	64	7	71	29
Belgium	69	19	89	11	46	28	74	26	63	22	85	15
Canada ¹	65 ^d	15 ^d	80 ^d	20 ^d	37	29	66	34	54 ^d	20 ^d	75 ^d	25 ^d
Chile ²	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ²	84	7	91	9	x(7)	x(7)	97	3	x(11)	x(11)	92	8
Czech Republic	44	17	62	38	35	26	60	40	42	19	61	39
Denmark	m	m	m	m	m	m	m	m	m	m	m	m
Estonia	46	25	71	29	50	13	64	36	47	21	68	32
Finland	51	12	63	37	34	29	63	37	46	17	63	37
France	58	22	80	20	42	38	80	20	54	26	80	20
Germany	x(3)	x(3)	82	18	x(7)	x(7)	66	34	x(11)	x(11)	77	23
Greece	m	m	m	m	67	22	89	11	m	m	m	m
Hungary	m	m	78	22	x(7)	x(7)	66	34	m	m	75	25
Iceland	53	20	73	27	45	29	74	26	51	22	73	27
Ireland	74	10	84	16	59	25	84	16	70	14	84	16
Israel	x(3)	x(3)	82	18	x(7)	x(7)	69	31	x(11)	x(11)	78	22
Italy	67	14	81	19	36	21	57	43	60	16	76	24
Japan	x(3)	x(3)	83	17	x(7)	x(7)	59 ^d	41 ^d	x(11)	x(11)	75	25
Korea	58	17	75	25	37	22	59	41	51	19	70	30
Latvia	x(3)	x(3)	72	28	x(7)	x(7)	69	31	x(11)	x(11)	71	29
Lithuania	59	22	81	19	37	33	70	30	52	26	78	22
Luxembourg	80	5	86	14	14	53	67	33	70	12	83	17
Mexico	m	m	m	m	m	m	m	m	m	m	m	m
Netherlands	x(3)	x(3)	80	20	x(7)	x(7)	71	29	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)	76	24	x(7)	x(7)	75	25	x(11)	x(11)	76	24
Portugal	74	10	83	17	72	0	72 ^d	28 ^d	73	7	81	19
Slovak Republic	59	16	74	26	m	m	m	m	m	m	m	m
Slovenia	x(3)	x(3)	78	22	x(7)	x(7)	70	30	x(11)	x(11)	76	24
Spain	71	10	81	19	53	21	74	26	66	13	79	21
Sweden	54	13	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)	74	26	x(7)	x(7)	68	32	x(11)	x(11)	72	28
United Kingdom	67	10	78	22	37	27	64	36	59	15	74	26
United States	54	27	81	19	30	34	65	35	44	30	74	26
OECD average	63	15	78	22	m	m	69	31	m	m	76	24
EU23 average	63	15	77	23	m	m	70	30	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
Costa Rica ²	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)	72	28	x(11)	x(11)	77	23
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
South Africa ²	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. 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. Year of reference 2017.

Source: OECD/UIS/Eurostat (2019). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/f8d7880d-en>).

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

StatLink  <https://doi.org/10.1787/888933979386>

Table C6.3. Share of current expenditure, by resource category and type of institution (2016)
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															
	95	m	62	m	15	m	78	m	89	77	33	34	28	21	61	56
	96	99	65	66	9	4	74	70	90	92	61	59	6	3	67	62
	95	97	68	71	22	18	90	88	95	94	46	46	28	29	74	75
	93 ^d	94 ^d	66 ^d	52 ^d	15 ^d	20 ^d	81 ^d	71 ^d	93	a	37	a	29	a	66	a
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	95	87	87	78	9	4	96	82	49	70	m	99	m	1	93	100
	92	100	45	43	17	18	62	61	92	100	36	6	27	3	63	9
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	93	97	46	51	26	14	72	65	96	97	17	59	37	7	54	66
	89	95	52	47	11	19	63	66	97	97	31	43	30	26	61	69
	93	93	59	52	22	20	81	73	92	91	40	53	41	22	81	74
	94	88	x(7)	x(8)	x(7)	x(8)	83	76	92	93	x(15)	x(16)	x(15)	x(16)	67	60
	97	m	92	m	2	m	93	m	57	a	67	a	22	a	89	a
	97	97	m	m	m	m	78	77	83	84	m	m	m	m	66	66
	96	100	53	55	20	18	73	73	93	100	45	45	29	29	74	74
	92	100	74	a	11	a	85	a	96	96	59	a	25	a	84	a
	89	96	x(7)	x(8)	x(7)	x(8)	85 ^d	72 ^d	87	93	x(15)	x(16)	x(15)	x(16)	55	70
	97	97	68	50	15	0	83	50	93	89	36	34	22	20	58	54
	88	85	x(7)	x(8)	x(7)	x(8)	84	73	90 ^d	87 ^d	x(15)	x(16)	x(15)	x(16)	54 ^d	62 ^d
	86	93	58	59	18	14	76	73	88	90	28	41	25	21	53	62
	90	89	x(7)	x(8)	x(7)	x(8)	72	73	96	95	x(15)	x(16)	x(15)	x(16)	64	69
	93	94	59	58	23	18	81	76	92	96	38	24	33	31	71	55
	93	93	82	70	4	14	86	84	90	a	14	a	53	a	67	a
	97	m	77	m	14	m	91	m	94	m	54	m	15	m	69	m
	89	97	x(7)	x(8)	x(7)	x(8)	80	86	89	94	x(15)	x(16)	x(15)	x(16)	70	78
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	87	100	x(7)	x(8)	x(7)	x(8)	82	100	87	96	x(15)	x(16)	x(15)	x(16)	69	65
	96	80	x(7)	x(8)	x(7)	x(8)	76	77	92	96	x(15)	x(16)	x(15)	x(16)	76	70
	98	89	79	48	9	12	89	60	96 ^d	94 ^d	75 ^d	59 ^d	0 ^d	0 ^d	75 ^d	59 ^d
	96	100	59	61	16	13	74	74	93	m	32	m	23	m	55	m
	83	100	x(7)	x(8)	x(7)	x(8)	78	63	93	100	x(15)	x(16)	x(15)	x(16)	71	43
	98	96	73	64	9	11	83	75	89	95	57	35	21	21	78	56
	95	94	54	53	14	11	68	66	96	97	x(15)	x(16)	x(15)	x(16)	65	65
	90	m	72	m	14	m	86	m	90	m	50	m	27	m	77	m
	88	88	x(7)	x(8)	x(7)	x(8)	85	38	80	75	x(15)	x(16)	x(15)	x(16)	68	67
	98	96	67	67	12	9	79	76	a	95	a	37	a	27	a	64
	91	91	54	53	27	26	81	78	95	91	31	28	36	33	67	61
	93	94	65	m	15	m	80	72	89	92	m	m	m	m	69	63
	94	95	65	m	14	m	79	72	91	94	m	m	m	m	69	61
Partners	87	m	70	m	23	m	93	m	96	m	61	m	30	m	91	m
	97	m	x(7)	m	x(7)	m	78	m	95	m	x(15)	m	x(15)	m	80	m
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	93	m	79	m	4	m	83	m	87	m	m	m	m	m	77	m
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	93	95	x(7)	x(8)	x(7)	x(8)	81	62	90 ^d	97 ^d	x(15)	x(16)	x(15)	x(16)	72 ^d	61 ^d
	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
	95	m	77	m	7	m	83	m	95	m	56	m	0	m	56	m
	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

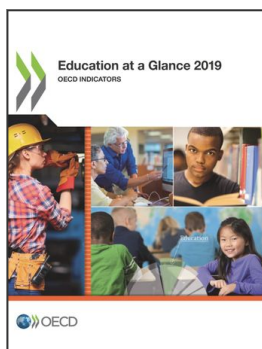
Note: Some levels of education are included with others. Refer to "x" in Table C6.1 for details. Total data for expenditure on primary to tertiary education (i.e. Columns 17 to 24) are available for consultation on line (see StatLink below). See *Definitions* and *Methodology* sections for more information. Data and more breakdowns available at <http://stats.oecd.org/>, Education at a Glance Database.

1. Primary education includes pre-primary programmes.

2. Year of reference 2017. Source: OECD/UIS/Eurostat (2019). See *Source* section for more information and Annex 3 for notes (<https://doi.org/10.1787/f8d7880d-en>).

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