

Education at a Glance 2014: OECD Indicators

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Indicator B6

On what resources and services is education funding spent?

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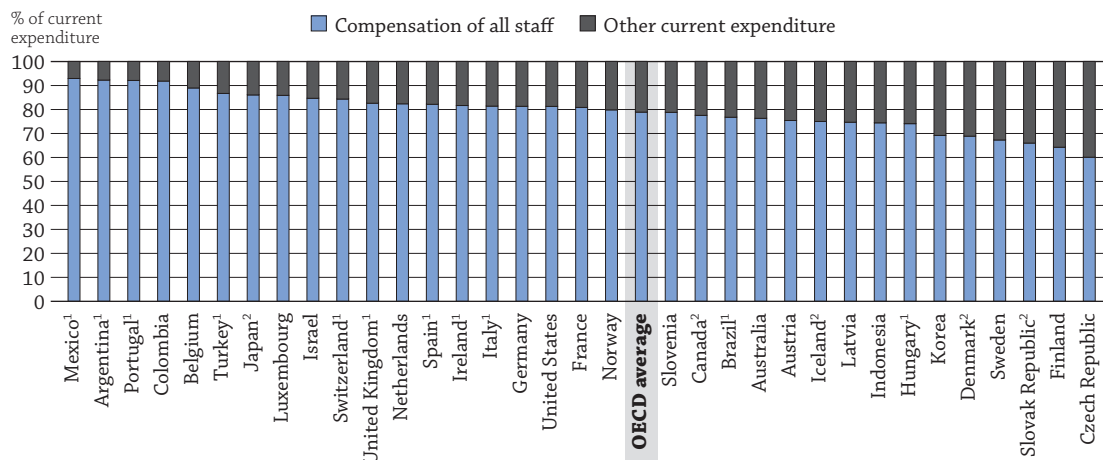
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ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- About 90% or more of total expenditure on education is devoted to current expenditure, on average across OECD countries, and in most OECD countries, at both the primary, secondary, post-secondary non-tertiary levels of education combined and at the tertiary level.
- In 25 of the 33 OECD and partner countries with available data, the share of total expenditure devoted to capital expenditure at the tertiary level is larger than that for primary, secondary and post-secondary non-tertiary education combined. This may be linked to the expansion of tertiary education in recent years, and the consequent need to construct new buildings.
- In OECD and partner countries with available data, most current expenditure goes to compensating education staff (teachers and others).
- Current expenditure devoted to purposes other than the compensation of staff is largest at the tertiary level, where it reaches 33% of all current expenditure, on average across OECD countries. In eight OECD and partner countries, this proportion is 40% or larger. This could be explained by the higher costs of facilities and equipment in tertiary education compared to other levels of education.

Chart B6.1. Distribution of current expenditure by educational institutions for primary, secondary and post-secondary non-tertiary education (2011)




1. Public institutions only.

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

Countries are ranked in descending order of the share of compensation of all staff in primary, secondary and post-secondary non-tertiary education.

Source: OECD. Table B6.2. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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Context

Decisions about how resources are allocated affect the material conditions under which instruction takes place and can also influence the nature of instruction.

While savings can be made by cutting capital expenditure (such as not building new schools) and some current expenditure (not purchasing certain teaching materials), when pressures on education budgets increase, changes in spending on staff have the greatest impact on overall spending. Still, saving money by reducing salaries and benefits or cutting the number of teachers and other staff is unpopular politically and possibly counterproductive, in that it discourages good teachers from wanting to enter or remain in the profession. As a matter of fact, in addition to managing material resources more efficiently, it is essential to improve the management of human resources to raise the quality of education systems. Additionally, deferring expenditures such as hiring new teachers or salary increases are other temporary measures to deal with the pressure on public budget.

This indicator describes the resources and services on which money for education is spent. It shows the difference between current and capital expenditure. Capital expenditure can be affected by expanding enrolments, which often require the construction of new buildings. This indicator also presents details on where current expenditure is spent, either on compensation of education staff or elsewhere. Current expenditure is mainly affected by teachers' salaries (see Indicator D3), but also by pension systems, the age distribution of teachers, and the size of the non-teaching staff employed in education. In addition, educational institutions offer not only instruction but other services, such as meals, transport, housing services and/or research activities. All these expenditures are addressed in this indicator.

■ Other findings

- **At the primary, secondary and post-secondary non-tertiary levels of education, OECD countries spend an average of 21% of current expenditure for purposes other than compensating education personnel.** There is little difference between primary and secondary education in terms of the proportion of current expenditure used for purposes other than compensation. The difference exceeds 5 percentage points only in Brazil, France, Indonesia, Ireland, Luxembourg and reaches 20 percentage points in Denmark.
- **In nearly all countries** except, at the tertiary level, the Czech Republic and Indonesia, **most current expenditure is related to compensation of staff.** At the tertiary level, only Brazil, Colombia and Iceland devote more than 80% of current expenditure to staff compensation; at the primary, secondary and post-secondary non-tertiary levels of education combined, 18 countries do.
- **The share of current expenditure devoted to purposes other than compensation of staff is larger at the tertiary level than at the primary, secondary and post-secondary non-tertiary levels combined** in almost all countries except Brazil, Colombia, Denmark and Iceland.

Analysis

Current and capital expenditure by educational institutions

B6

Education expenditure includes both current and capital expenditure. Current expenditure by educational institutions takes account of the spending on school resources used each year to operate schools. It includes, for instance, the compensation of teachers and other staff, maintenance of school buildings, students' meals or the rental of school buildings and other facilities. Capital expenditure by educational institutions refers to spending on assets that last longer than one year. It includes, for instance, spending on the construction, renovation and major repair of school buildings.

The largest share of expenditure is current expenditure, given the labour-intensive nature of instruction. In 2011, about 90% or more of total expenditure was devoted to current expenditure at the primary, secondary and post-secondary non-tertiary levels of education combined (92.6%) and at the tertiary level (89.5%), on average across OECD countries. Current expenditure amounts to more than 79% of total expenditure at each level of education in every OECD country, and in partner countries except for tertiary education in Colombia and Indonesia. The share varies from 81% (Australia) to nearly 99% (Portugal) in primary education; from 86% (Korea) to nearly 99% (Portugal) in secondary education; and from 50% (Colombia) to 98% (Denmark) in tertiary education. The OECD average presents similar values for primary and secondary levels of education, and a difference of three percentage points between primary, secondary and post-secondary non-tertiary education combined (92.6%) and tertiary education (89.5%) (Tables B6.1 and B6.2, and Chart B6.2).

Nevertheless, differences between current expenditure in primary, secondary and post-secondary non-tertiary education combined and tertiary education can be relatively large. In most countries, the share of current expenditure on the former levels of education is larger than on the latter level. The three main exceptions are Denmark, Finland and Norway, where the share of current expenditure on tertiary education exceeds the share on primary, secondary and post-secondary non-tertiary education combined by more than four to six percentage points. In contrast, the share of current expenditure on primary, secondary and post-secondary non-tertiary education combined exceeds the share of expenditure on tertiary education by ten percentage points or more in Colombia, the Czech Republic, Indonesia, Poland, the Slovak Republic, Spain and Turkey.

The differences among countries are likely to reflect how the different levels of education are organised in each country, as well as the degree to which the expansion in enrolments requires the construction of new buildings, especially at the tertiary level. Capital expenditure on tertiary education exceeds 15% in Colombia (49.6%), the Czech Republic (19.4%), Indonesia (28.1%), Latvia (17.0%), Poland (20.2%), the Slovak Republic (19.4%), Spain (17.6%) and Turkey (19.7%). The ways countries report expenditure related to university buildings may also explain differences in the share of current and capital expenditure at the tertiary level. For example, the buildings and lands used for education can be either owned, used free of charge or rented by the institutions and the amount of current and capital expenditure partly depends on the type of real estate management used in the country (see Box B6.1 in *Education at a Glance 2012* [OECD, 2012]).

Distribution of current expenditure

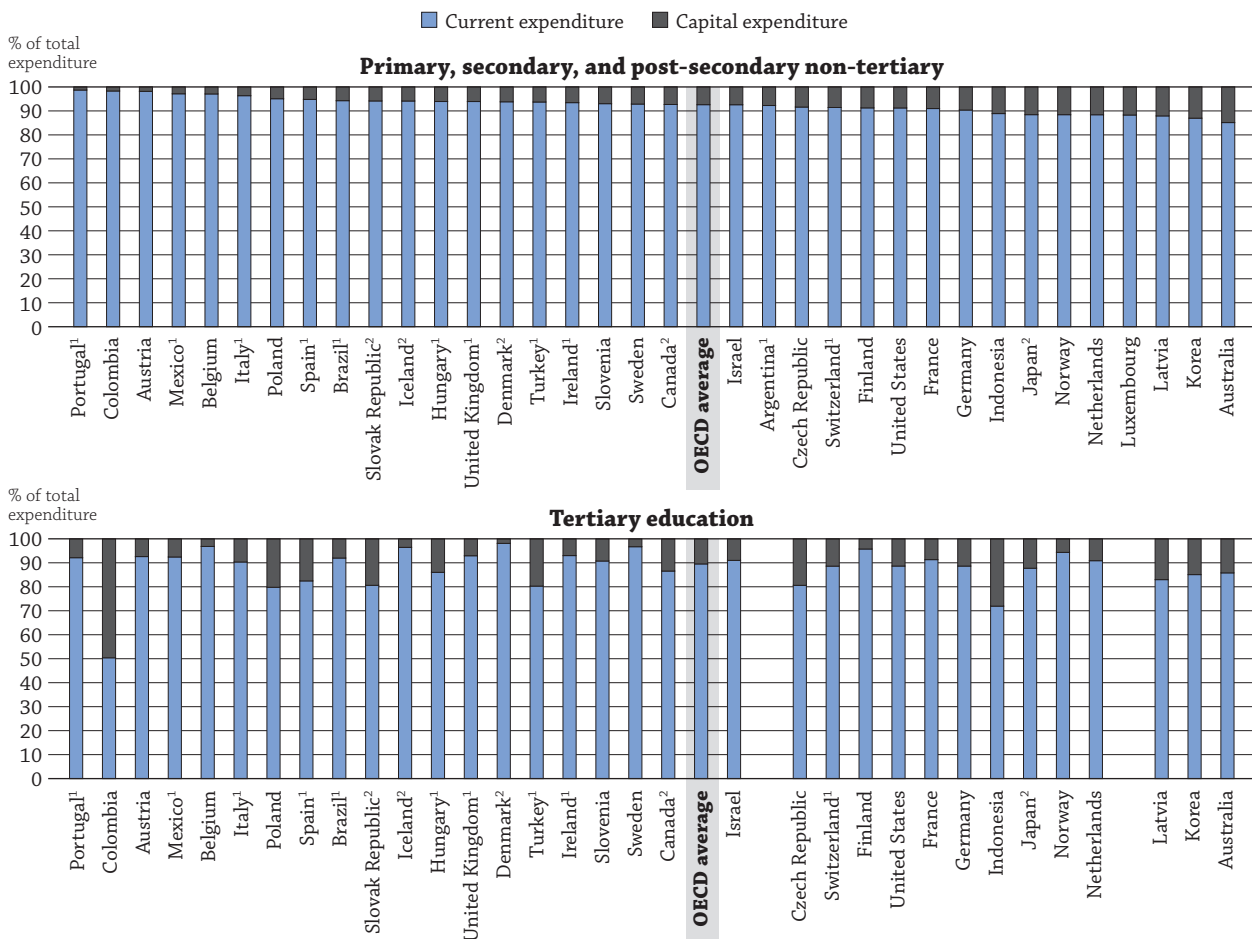
Current expenditure by educational institutions can be subdivided further into three broad functional categories: compensation of teachers, compensation of other staff, and other current expenditures. Other current expenditures include, for instance, teaching materials and supplies, maintenance of school buildings, students' meals and rental of school facilities. The amount allocated to each of these categories depends partly on current and projected changes in enrolments, on the salaries of education personnel, and on the costs of maintenance and construction of educational facilities. Despite the fact that the shares of these categories do not undergo large changes every year, countries' decisions might affect not only the amounts but also these shares.

At the primary, secondary and post-secondary non-tertiary levels, over 62% of current expenditure is devoted to compensating teachers, 15% to compensating other staff, and 21% to expenditure other than compensation, on average across OECD countries. For tertiary education, 42% of current expenditure is devoted to the compensation of teachers, on average across OECD countries, as larger shares are devoted to compensating other staff (nearly 25%) and other current expenditure (about 33%).

There are relatively large differences in how current expenditure is allocated between the primary, secondary, and post-secondary non-tertiary levels combined and tertiary education. For instance, in all countries, the share devoted to compensation of teachers is larger at the combined primary, secondary and post-secondary non-tertiary

levels of education than at the tertiary level. The only exception is Colombia, where the share at the tertiary level exceeds the share at the combined lower levels by more than nine percentage points. The share for other current expenditure is more than 30% in primary, secondary and post-secondary non-tertiary education combined in only six countries, namely the Czech Republic (39.9%), Denmark (31.2%), Finland (35.8%), Korea (30.9%), the Slovak Republic (34.0%) and Sweden (32.8%). In contrast, at the tertiary level, this share is more than 30% in nearly half of OECD countries and less than 20% in only three countries: Brazil (16.1%), Colombia (7.5%) and Iceland (12.9%).

Chart B6.2. Distribution of current and capital expenditure on educational institutions (2011)
By resource category and level of education



1. Public institutions only (for Italy and the United Kingdom, except in tertiary education).
 2. Some levels of education are included with others. Refer to “x” code in Table B1.1a for details.
 Countries are ranked in descending order of the share of current expenditure on primary, secondary and post-secondary non-tertiary education.
Source: OECD, Table B6.2. See Annex 3 for notes (www.oecd.org/edu/eag.htm).
StatLink <http://dx.doi.org/10.1787/888933117934>

The variation in current expenditure not devoted to compensation of staff between levels of education illustrates the difference in the size of administrative systems (for instance, the number of employees or the equipment available to administrative staff) across these levels. The cost of facilities and equipment is expected to be higher in tertiary education than in other levels of education. Meanwhile, the differences among countries in compensation of other staff likely reflect the degree to which education personnel, such as principals, guidance, counsellors, bus drivers, school nurses, janitors and maintenance workers, are included in the category “non-teaching staff” (see Indicator D2). Compensation of staff involved in research and development at the tertiary level may also explain part of the differences, between countries and between levels of education, in the share of current expenditure devoted to compensation of other staff.

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 – that is, the amount of capital formation – regardless of whether the capital expenditure was financed from current revenue or through borrowing. Neither current nor capital expenditure includes debt servicing.

Current expenditure refers to spending on goods and services consumed within the current year and requiring recurrent production in order to sustain educational services. Current expenditure by educational institutions other than on compensation of personnel includes expenditure on sub-contracted services such as support services (e.g. maintenance of school buildings), ancillary services (e.g. preparation of meals for students) and rental of school buildings and other facilities. These services are obtained from outside providers, unlike the services provided by the education authorities or by the educational institutions using their own personnel.

Methodology

Data refer to the financial year 2011 and are based on the UOE data collection on education statistics administered by the OECD in 2013 (for details see Annex 3 at www.oecd.org/edu/eag.htm).

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

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.

Reference

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

Tables of Indicator B6

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Table B6.1 Expenditure by primary and secondary educational institutions, by resource category (2011)

Table B6.2 Expenditure by educational institutions, by resource category and level of education (2011)

Table B6.1. **Expenditure by primary and secondary educational institutions, by resource category (2011)**

Distribution of total and current expenditure by educational institutions from public and private sources

	Primary education						Secondary education					
	Percentage of total expenditure		Percentage of current expenditure				Percentage of total expenditure		Percentage of current expenditure			
	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD												
Australia	81.3	18.7	62.9	15.1	78.0	22.0	88.3	11.7	59.2	16.2	75.4	24.6
Austria	98.1	1.9	60.7	12.6	73.3	26.7	98.2	1.8	68.0	8.6	76.5	23.5
Belgium ¹	96.2	3.8	69.7	19.3	89.0	11.0	97.5	2.5	72.4	16.5	88.9	11.1
Canada ^{1, 2}	92.6	7.4	62.6	15.0	77.5	22.5	92.6	7.4	62.6	15.0	77.5	22.5
Chile	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	90.1	9.9	46.1	16.5	62.6	37.4	92.1	7.9	46.8	12.4	59.2	40.8
Denmark ¹	94.7	5.3	63.4	17.0	80.5	19.5	93.0	7.0	39.0	20.7	59.8	40.2
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland ¹	91.7	8.3	55.6	9.5	65.1	34.9	91.0	9.0	51.1	12.7	63.8	36.2
France	91.6	8.4	56.8	20.4	77.2	22.8	90.6	9.4	58.4	24.0	82.5	17.5
Germany	90.8	9.2	x(5)	x(5)	82.1	17.9	90.2	9.8	x(11)	x(11)	81.5	18.5
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary ³	94.1	5.9	x(5)	x(5)	72.8	27.2	93.8	6.2	x(11)	x(11)	74.7	25.3
Iceland ¹	93.0	7.0	x(5)	x(5)	74.5	25.5	95.2	4.8	x(11)	x(11)	75.4	24.6
Ireland ³	92.0	8.0	76.5	12.4	89.0	11.0	94.5	5.5	70.2	8.9	79.1	20.9
Israel	91.5	8.5	x(5)	x(5)	85.2	14.8	94.0	6.1	x(11)	x(11)	83.9	16.1
Italy ³	96.6	3.4	62.4	19.0	81.3	18.7	97.2	2.8	64.7	18.7	83.4	16.6
Japan ¹	88.1	11.9	x(5)	x(5)	85.8	14.2	88.6	11.4	x(11)	x(11)	86.2	13.8
Korea	87.4	12.6	54.6	14.9	69.4	30.6	86.6	13.4	56.5	12.5	68.9	31.1
Luxembourg	85.8	14.2	78.4	3.7	82.1	17.9	91.1	8.9	77.0	12.9	89.9	10.1
Mexico ³	97.4	2.6	86.4	8.2	94.6	5.4	96.8	3.2	78.8	12.0	90.8	9.2
Netherlands	88.0	12.0	x(5)	x(5)	83.6	16.4	88.6	11.4	x(11)	x(11)	81.6	18.4
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway ¹	89.3	10.7	x(5)	x(5)	79.8	20.2	87.6	12.4	x(11)	x(11)	79.8	20.2
Poland	94.1	5.9	x(1)	x(1)	x(1)	x(1)	95.9	4.1	x(7)	x(7)	x(7)	x(7)
Portugal ³	98.7	1.3	80.0	13.9	93.9	6.1	98.7	1.3	80.7	10.2	90.9	9.1
Slovak Republic ¹	92.6	7.4	51.1	13.8	64.9	35.1	94.8	5.2	52.4	14.0	66.4	33.6
Slovenia ¹	92.4	7.6	x(5)	x(5)	81.2	18.8	93.5	6.5	x(11)	x(11)	76.8	23.2
Spain ³	94.9	5.1	71.0	9.7	80.7	19.3	94.7	5.3	74.9	8.3	83.1	16.9
Sweden	93.5	6.5	52.7	16.7	69.4	30.6	92.3	7.7	50.7	14.9	65.6	34.4
Switzerland ^{1, 3}	90.5	9.5	66.6	16.6	83.2	16.8	92.0	8.0	73.0	12.2	85.2	14.8
Turkey ³	96.3	3.7	x(5)	x(5)	89.3	10.7	91.9	8.1	x(11)	x(11)	84.8	15.2
United Kingdom ³	93.7	6.3	54.4	29.0	83.4	16.6	94.0	6.0	59.8	22.0	81.8	18.2
United States	91.2	8.8	54.6	26.6	81.3	18.7	91.2	8.8	54.6	26.6	81.2	18.8
OECD average	92.3	7.7	63.3	15.5	79.7	20.3	92.9	7.1	62.5	15.0	78.4	21.6
EU21 average	93.1	6.9	62.8	15.3	78.5	21.5	93.8	6.2	61.9	14.6	77.0	23.0
Partners												
Argentina ³	94.7	5.3	70.7	20.6	91.3	8.7	90.2	9.8	68.2	24.7	92.9	7.1
Brazil ²	94.3	5.7	x(5)	x(5)	72.0	28.0	94.2	5.8	x(11)	x(11)	79.8	20.2
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ⁴	98.3	1.7	82.8	9.0	91.8	8.2	98.3	1.7	82.8	9.0	91.8	8.2
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ⁴	86.5	13.5	x(5)	x(5)	81.2	18.8	92.6	7.4	x(11)	x(11)	64.2	35.8
Latvia	87.7	12.3	x(5)	x(5)	75.4	24.6	88.0	12.0	x(11)	x(11)	74.2	25.8
Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
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

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

2. Year of reference 2010.

3. Public institutions only.

4. Year of reference 2012.

Sources: OECD, Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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


StatLink  <http://dx.doi.org/10.1787/888933117877>

Table B6.2. **Expenditure by educational institutions, by resource category and level of education (2011)**

Distribution of total and current expenditure by educational institutions from public and private sources

	Primary, secondary and post-secondary non-tertiary education						Tertiary education					
	Percentage of total expenditure		Percentage of current expenditure				Percentage of total expenditure		Percentage of current expenditure			
	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure	Current	Capital	Compensation of teachers	Compensation of other staff	Compensation of all staff	Other current expenditure
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD												
Australia	85.1	14.9	60.4	15.9	76.3	23.7	85.8	14.2	33.6	28.6	62.2	37.8
Austria	98.1	1.9	65.7	9.7	75.4	24.6	92.6	7.4	57.2	6.0	63.2	36.9
Belgium	97.0	3.0	71.5	17.5	88.9	11.1	96.8	3.2	50.7	28.4	79.1	20.9
Canada ^{1, 2}	92.6	7.4	62.6	15.0	77.5	22.5	86.6	13.4	37.7	27.5	65.2	34.8
Chile	m	m	m	m	m	m	m	m	m	m	m	m
Czech Republic	91.6	8.4	46.6	13.5	60.1	39.9	80.6	19.4	30.1	18.5	48.6	51.4
Denmark ²	93.8	6.2	49.7	19.1	68.8	31.2	98.1	1.9	45.6	32.4	78.0	22.0
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland	91.2	8.8	52.6	11.6	64.2	35.8	95.7	4.3	34.6	29.6	64.2	35.8
France	90.9	9.1	57.9	22.9	80.8	19.2	91.3	8.7	48.9	30.3	79.2	20.8
Germany	90.3	9.7	x(5)	x(5)	81.3	18.7	88.6	11.4	x(11)	x(11)	66.7	33.3
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary ³	93.9	6.1	x(5)	x(5)	74.1	25.9	86.0	14.0	x(11)	x(11)	56.1	43.9
Iceland ²	94.1	5.9	x(5)	x(5)	75.0	25.0	96.4	3.6	x(11)	x(11)	87.1	12.9
Ireland ³	93.4	6.6	70.9	10.7	81.6	18.4	93.0	7.0	43.5	27.0	70.5	29.5
Israel	92.5	7.5	x(5)	x(5)	84.6	15.4	91.0	9.0	x(11)	x(11)	77.4	22.6
Italy ³	96.3	3.7	62.4	18.9	81.4	18.6	90.3	9.7	33.9	28.9	62.8	37.2
Japan ²	88.4	11.6	x(5)	x(5)	86.0	14.0	87.7	12.3	x(11)	x(11)	59.9	40.1
Korea	86.9	13.1	55.7	13.4	69.1	30.9	85.1	14.9	33.4	18.6	52.0	48.0
Luxembourg	88.3	11.7	77.8	8.1	85.8	14.2	m	m	m	m	m	m
Mexico ³	97.1	2.9	82.9	10.0	92.9	7.1	92.4	7.6	61.7	15.3	77.0	23.0
Netherlands	88.4	11.6	x(5)	x(5)	82.3	17.7	90.9	9.1	x(11)	x(11)	71.6	28.4
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	88.4	11.6	x(5)	x(5)	79.8	20.2	94.3	5.7	x(11)	x(11)	67.1	32.9
Poland	95.0	5.0	x(1)	x(1)	x(1)	x(1)	79.8	20.2	x(11)	x(11)	74.7	25.3
Portugal ³	98.7	1.3	80.4	11.7	92.1	7.9	92.1	7.9	x(11)	x(11)	74.4	25.6
Slovak Republic ²	94.1	5.9	52.0	13.9	66.0	34.0	80.6	19.4	33.7	23.4	57.1	42.9
Slovenia	93.0	7.0	x(5)	x(5)	78.8	21.2	90.7	9.3	x(11)	x(11)	67.2	32.8
Spain ³	94.8	5.2	73.3	8.8	82.1	17.9	82.4	17.6	56.3	20.8	77.2	22.8
Sweden	92.8	7.2	51.2	15.6	67.2	32.8	96.7	3.3	x(11)	x(11)	64.0	36.0
Switzerland ³	91.4	8.6	70.2	14.1	84.3	15.7	88.6	11.4	48.5	27.2	75.8	24.2
Turkey ³	93.7	6.3	x(5)	x(5)	86.7	13.3	80.3	19.7	x(11)	x(11)	52.9	47.1
United Kingdom ³	93.9	6.1	57.2	25.4	82.6	17.4	92.9	7.1	35.0	25.4	60.4	39.6
United States	91.2	8.8	54.6	26.6	81.3	18.7	88.6	11.4	29.6	35.5	65.1	34.9
OECD average	92.6	7.4	62.8	15.1	78.9	21.1	89.5	10.5	42.0	24.9	67.5	32.5
EU21 average	93.4	6.6	62.1	14.8	77.4	22.6	90.0	10.0	42.7	24.6	67.5	32.5
Partners												
Argentina ³	92.2	7.8	69.4	22.9	92.2	7.8	m	m	m	m	m	m
Brazil ³	94.2	5.8	x(5)	x(5)	76.7	23.3	92.0	8.0	x(11)	x(11)	83.9	16.1
China	m	m	m	m	m	m	m	m	m	m	m	m
Colombia ⁴	98.3	1.7	82.8	9.0	91.8	8.2	50.4	49.6	92.5	m	92.5	7.5
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia ⁴	88.8	11.2	x(5)	x(5)	74.4	25.6	71.9	28.1	x(11)	x(11)	31.5	68.5
Latvia	87.9	12.1	x(5)	x(5)	74.7	25.3	83.0	17.0	x(11)	x(11)	59.7	40.3
Russian Federation	m	m	m	m	m	m	m	m	m	m	m	m
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

1. Year of reference 2010.


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

3. Public institutions only (for Italy and the United Kingdom, except in tertiary education).

4. Year of reference 2012.

 Sources: OECD, Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes (www.oecd.org/edu/eag.htm).

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

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