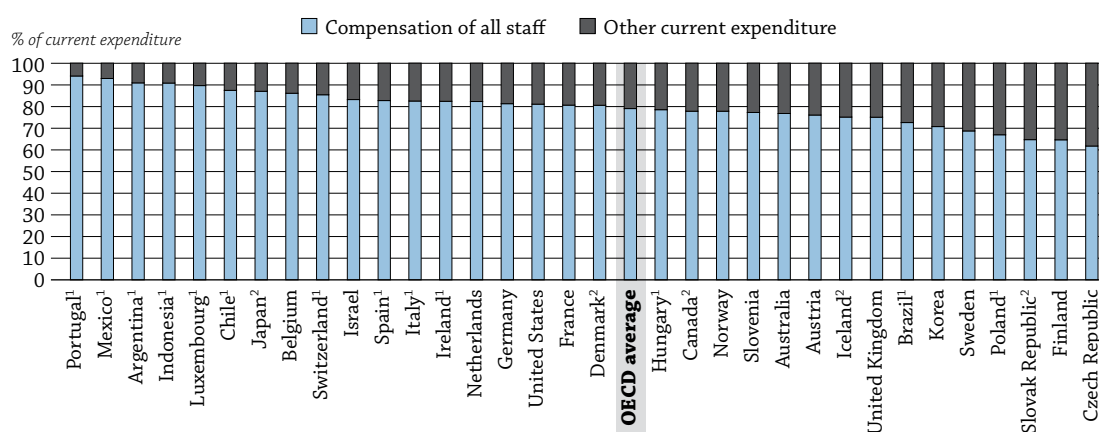


## ON WHAT RESOURCES AND SERVICES IS EDUCATION FUNDING SPENT?

- In primary, secondary and post-secondary non-tertiary education combined, current expenditure accounts for an average of 92% of total spending in OECD countries, and in all but five countries, more than 70% of current expenditure is allocated to staff salaries.
- At the tertiary level, OECD countries spend an average of 32% of current expenditure on purposes other than compensation of educational personnel.
- Other current expenditure and capital expenditure combined represent a bigger share of total expenditure at tertiary than at other levels, mainly because of the higher cost of facilities and equipment and the construction of new buildings in response to growing enrolments.

**Chart B6.1. Distribution of current expenditure by educational institutions for primary, secondary and post-secondary non-tertiary education (2008)**



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, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme), Table B6.2b. See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

**StatLink** <http://dx.doi.org/10.1787/888932461256>

### How to read this chart

The chart shows the distribution of current spending on educational institutions by resource category. This spending can be broken down into capital and current expenditure. Current expenditure comprises compensation of teachers, compensation of other staff and other current expenditures. The biggest item in current spending, teachers' salaries, is examined in greater detail in Indicator D3.

### Context

Decisions taken at the system level about how resources are allocated can affect the nature of instruction and the conditions in which it is provided at the classroom level. Educational institutions offer a range of services in addition to instruction, such as meals and free transport or boarding facilities at the primary, secondary and post-secondary non-tertiary education. At the tertiary level, institutions may offer housing services and often conduct a wide range of research activities.

This indicator compares countries with respect to how they divide spending between current and capital expenditure and how they allocate current expenditure. Expenditure is affected by teachers' salaries (see Indicator D3), pension systems, the age distribution of teachers, the size of the non-teaching staff employed in education, and the degree to which expanded enrolments require the construction of new buildings.

**■ Other findings**

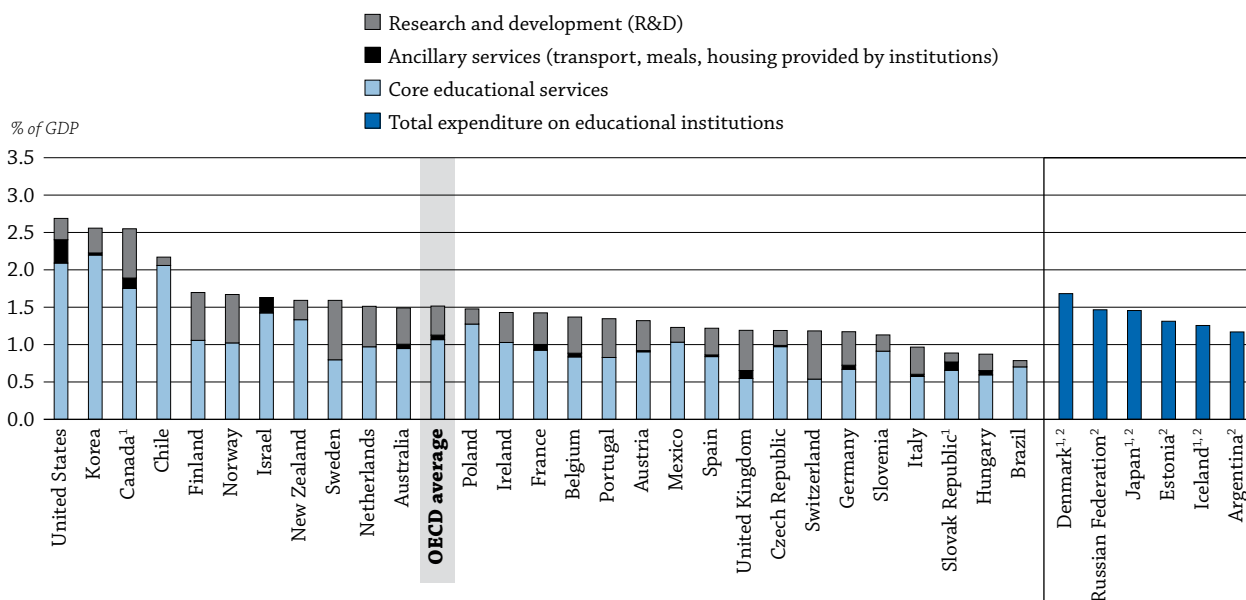
- **At the primary, secondary and post-secondary non-tertiary levels of education, OECD countries spend an average of 21% of current expenditure for purposes other than compensating education personnel.** There is little difference between primary and secondary education in terms of the proportion of current expenditure used for purposes other than compensation. In fact, the difference exceeds seven percentage points only in Ireland, Korea and Luxembourg.
- **On average, OECD countries spend 0.2% of GDP on ancillary services provided by primary, secondary and post-secondary non-tertiary institutions. This proportion exceeds 0.4% of GDP in Finland, France, Korea, Sweden and the United Kingdom.** In these five countries, as well as in Hungary and the Slovak Republic, at least 10% of total expenditure by educational institutions is allocated to ancillary services at these levels of education.
- **An average of 25% of expenditure by tertiary institutions is for research and development** in OECD countries. The fact that some tertiary educational institutions spend much more than others on research and development (the proportion is above 45% in Sweden, Switzerland and the United Kingdom) helps explain large differences in total tertiary spending.

## Analysis

### Expenditure on instruction, research and development, and ancillary services

Below the tertiary level, most educational funding is directed to core services, such as instruction. At the tertiary level, other services – particularly those related to research and development (R&D) – can account for a significant proportion of educational spending. Differences among OECD countries in expenditure on R&D activities therefore explain a significant part of the differences in overall expenditure per tertiary-level student (Table B6.1 and Chart B6.2). For example, high levels of R&D spending (between 0.4% and 0.8% of GDP) in tertiary educational institutions in Australia, Austria, Belgium, Canada, Finland, France, Germany, Ireland, the Netherlands, Norway, Portugal, Sweden, Switzerland and the United Kingdom imply that spending on educational institutions per student in these countries would be considerably lower if the R&D component were excluded (Table B1.1a).

**Chart B6.2. Expenditure on core educational services, R&D and ancillary services in tertiary educational institutions as a percentage of GDP (2008)**



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

2. Total expenditure at tertiary level including expenditure on research and development (R&D).

Countries are ranked in descending order of total expenditure on educational institutions in tertiary institutions.

**Source:** OECD. Argentina: UNESCO Institute for Statistics (World Education Indicators Programme). Table B6.1. See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

**StatLink** <http://dx.doi.org/10.1787/888932461275>

### Student welfare services

Student welfare services and, in some cases, services for the general public are an integral function of schools and universities in many OECD countries. Countries finance these ancillary services with different combinations of public expenditure, public subsidies and fees paid by students and their families.

On average in OECD countries, less than 7% of total spending by primary, secondary and post-secondary non-tertiary institutions goes towards ancillary services, but in Finland, France, Hungary, Korea, the Slovak Republic, Sweden and the United Kingdom this proportion is over 10% (Table B6.1).

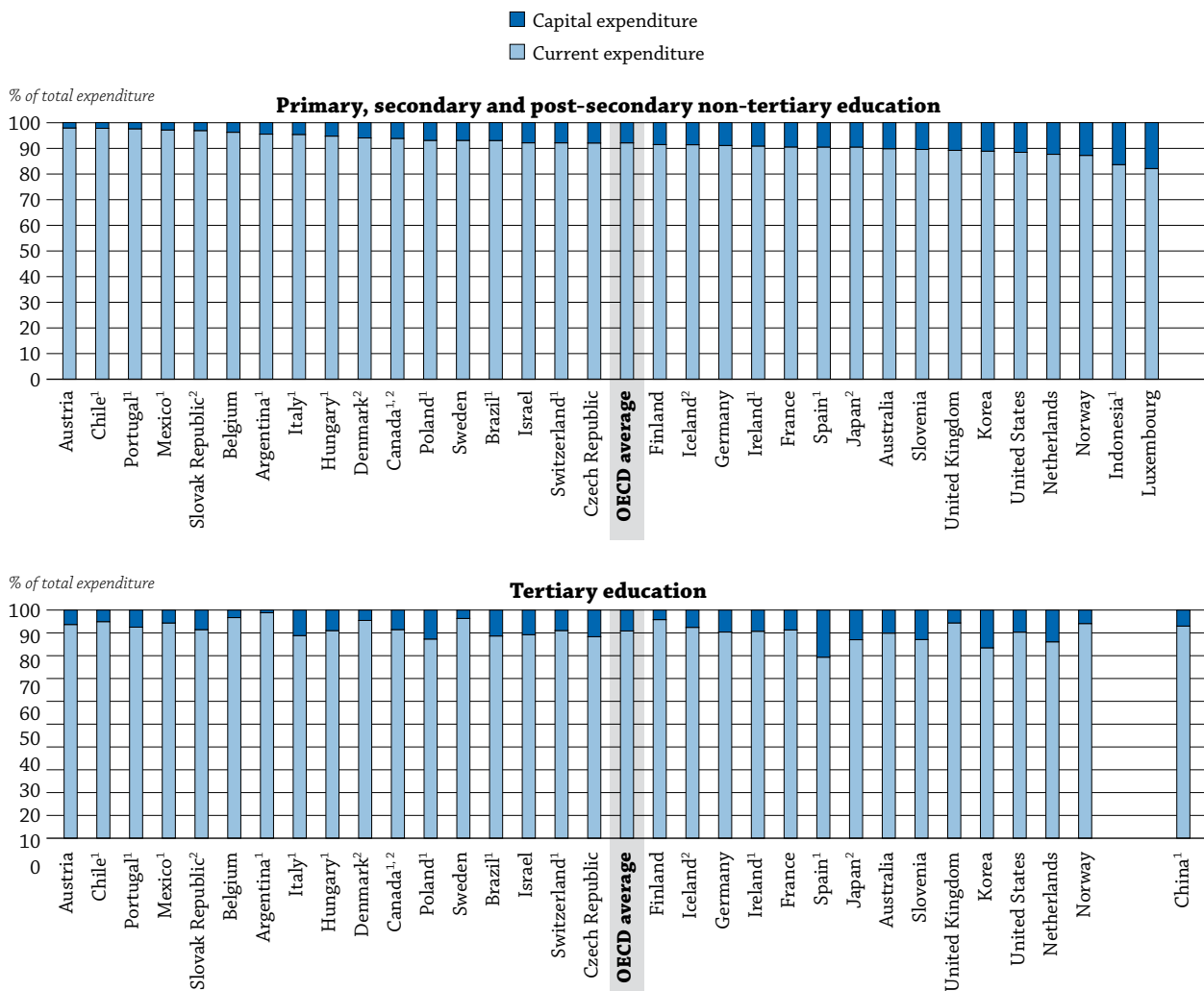
Ancillary services are financed by users more often at the tertiary level than at the primary or secondary levels. On average in OECD countries, expenditure on subsidies for ancillary services at the tertiary level amounts to less than 0.10% of GDP but represents 0.14% in Canada, 0.21% in Israel, and up to 0.31% in the United States (Table B6.1).

### Current and capital expenditure and the distribution of current expenditure

Educational expenditure includes both current and capital expenditure. Capital expenditure by educational institutions refers to spending on assets that last longer than one year and includes spending on the construction, renovation and major repair of buildings. Current expenditure by educational institutions includes spending on school resources used each year to operate schools.

The labour-intensive nature of instruction explains the large proportion of current spending in total educational expenditure. In primary, secondary and post-secondary non-tertiary education combined, current expenditure accounts for an average of 92% of total spending in OECD countries, and the proportion of current expenditure ranges from 82% in Luxembourg to 97% or more in Austria, Chile, Mexico and Portugal (Table B6.2b and Chart B6.3).

**Chart B6.3. Distribution of current and capital expenditure on educational institutions (2008)**  
By resource category and level of education



1. Public institutions only (for Canada, at the tertiary level 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 current expenditure by primary, secondary and post-secondary non-tertiary education.

**Source:** OECD. Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. Table B6.2b. See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

**StatLink** <http://dx.doi.org/10.1787/888932461294>

### *Proportion of current expenditure allocated to compensation of teachers and other staff, by educational institutions*

Current expenditure by educational institutions can be further subdivided into three broad functional categories: compensation of teachers, compensation of other staff and other current expenditures, such as teaching materials and supplies, maintenance of school buildings, preparation of 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 salaries of educational personnel, and on the costs of maintenance and construction of educational facilities.

The salaries of teachers and other education staff account for the largest proportion of current expenditure in all countries. In OECD countries, expenditure on compensation accounts for an average of 79% of current expenditure on primary, secondary and post-secondary non-tertiary education combined. In all countries except the Czech Republic, Finland, Poland, the Slovak Republic and Sweden, 70% or more of current expenditure at these levels is spent on staff salaries. The proportion devoted to staff compensation is over 90% in Argentina, Indonesia, Mexico and Portugal (Chart B6.1 and Table B6.2b).

Differences in the average proportion of expenditure on staff compensation between the primary and secondary levels of education exceed seven percentage points in Ireland, Korea and Luxembourg (Table B6.2a). This is mainly due to significant differences in teachers' salaries, class sizes, sizes of non-teaching staff, instruction hours received by students and teaching time of teachers between the two levels (see Indicators B7, D1, D2, D3 and D4).

OECD countries with relatively small education budgets, such as Mexico and Portugal, tend to allocate a larger proportion of current educational expenditure to staff compensation and a smaller proportion to subcontracts for services such as support services (e.g. maintenance of school buildings), ancillary services (e.g. preparation of students' meals), and rental of school buildings and other facilities.

In Argentina, Denmark, France, the United Kingdom and the United States, more than 20% of current expenditure in primary, secondary and post-secondary non-tertiary education, goes towards compensating non-teaching staff, while in Austria, Korea and Spain the figure is less than 10%. These differences are likely to reflect the degree to which education personnel, such as principals, guidance counsellors, bus drivers, school nurses, janitors and maintenance workers, are included in this category (Table B6.2b). At the tertiary level, OECD countries spend an average of 32% of current expenditure for purposes other than compensating personnel. This is due to the higher cost of facilities and equipment in higher education (Table B6.2b).

### *Proportion of capital expenditure*

At the tertiary level, the proportion of total expenditure for capital outlays is larger than for primary, secondary and post-secondary non-tertiary education (9.1% vs. 7.9% on average in OECD countries), generally because of the greater differentiation and sophistication of teaching facilities. In 10 of the 30 OECD countries for which data are available at the tertiary level, at least 10% of expenditure is directed to capital expenditure; in Korea and Spain, it is at least 16% (Chart B6.3). Differences are likely to reflect how tertiary education is organised in each country and the degree to which the expansion in enrolments requires the construction of new buildings.

## Definitions

The distinction between current and capital expenditure by educational institutions is taken from the standard definition used in national income accounting.

**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.

**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**.

**Core educational services** include all expenditure that is directly related to instruction in educational institutions. This should cover all expenditure on teachers, school buildings, teaching materials, books, and administration of schools.

**Expenditure on R&D** includes all expenditure on 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. The classification of expenditure is based on data collected from the institutions carrying out R&D rather than on the sources of funds.

**Ancillary services** are defined as services provided by educational institutions that are peripheral to the main educational mission. The main component of ancillary services is student welfare services. In primary, secondary and post-secondary non-tertiary education, student welfare services include such things as meals, school health services, and transportation to and from school. At the tertiary level, they include halls of residence (dormitories), dining halls, and health care.

## Methodology

Data refer to the financial year 2008 and are based on the UOE data collection on education statistics administered by the OECD in 2010 (for details see Annex 3 at [www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

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

Educational core services are estimated as the residual of all expenditure, that is, total expenditure on educational institutions net of expenditure on R&D and ancillary services.

The indicator does not include public and private R&D spending outside educational institutions, such as R&D spending in industry. A review of R&D spending in sectors other than education is provided in the publication *Main Science and Technology Indicators* (OECD, 2010g).

Expenditure on student welfare services provided by educational institutions only includes public subsidies for those services; expenditure by students and their families on services that are provided by institutions on a self-funding basis is not included in this indicator.

The statistical data for Israel are supplied by and 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 (2010g), *Main Science and Technology Indicators*, Volume 2010, Issue 1, OECD, Paris.

**Table B6.1. Expenditure on educational institutions by service category as a percentage of GDP (2008)**

*Expenditure on instruction, R&D and ancillary services in educational institutions and private expenditure on educational goods purchased outside educational institutions*

	Primary, secondary and post-secondary non-tertiary education				Tertiary education					
	Expenditure on educational institutions			Private payments on instructional services/goods outside educational institutions	Expenditure on educational institutions				Private payments on instructional services/goods outside educational institutions	
	Core educational services	Ancillary services (transport, meals, housing provided by institutions)	Total		Core educational services	Ancillary services (transport, meals, housing provided by institutions)	Research & development at tertiary institutions	Total		
										(1)
<b>OECD</b>										
Australia	3.49	0.08	<b>3.57</b>	0.07	0.95	0.06	0.48	<b>1.49</b>	0.09	
Austria	3.42	0.17	<b>3.59</b>	m	0.91	0.01	0.40	<b>1.32</b>	m	
Belgium	4.31	0.13	<b>4.43</b>	0.11	0.83	0.05	0.48	<b>1.37</b>	0.17	
Canada <sup>1, 2, 3</sup>	3.30	0.19	<b>3.49</b>	m	1.75	0.14	0.66	<b>2.55</b>	0.10	
Chile <sup>4</sup>	3.86	0.31	<b>4.17</b>	m	2.06	x(5)	0.11	<b>2.17</b>	n	
Czech Republic	2.53	0.22	<b>2.75</b>	0.04	0.98	0.01	0.20	<b>1.19</b>	0.03	
Denmark <sup>2</sup>	x(3)	x(3)	<b>4.28</b>	0.48	x(8)	m	x(8)	<b>1.68</b>	0.62	
Estonia	x(3)	x(3)	<b>3.89</b>	m	x(8)	x(8)	n	<b>1.31</b>	m	
Finland	3.37	0.41	<b>3.78</b>	m	1.06	a	0.64	<b>1.70</b>	m	
France	3.41	0.48	<b>3.89</b>	0.16	0.92	0.08	0.42	<b>1.42</b>	0.07	
Germany	2.91	0.08	<b>2.99</b>	0.15	0.67	0.05	0.45	<b>1.17</b>	0.08	
Greece	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
Hungary <sup>3</sup>	2.64	0.33	<b>2.97</b>	m	0.59	0.06	0.22	<b>0.87</b>	m	
Iceland	x(3)	x(3)	<b>5.07</b>	m	x(8)	x(8)	x(8)	<b>1.25</b>	m	
Ireland <sup>3</sup>	4.13	m	<b>4.13</b>	0.04	1.03	m	0.40	<b>1.43</b>	m	
Israel	3.97	0.23	<b>4.20</b>	0.26	1.42	0.21	m	<b>1.63</b>	n	
Italy <sup>3</sup>	3.21	0.12	<b>3.33</b>	0.37	0.57	0.03	0.36	<b>0.97</b>	0.13	
Japan <sup>2</sup>	x(3)	x(3)	<b>2.78</b>	0.75	x(8)	x(8)	x(8)	<b>1.45</b>	0.04	
Korea	3.59	0.56	<b>4.15</b>	m	2.20	0.03	0.33	<b>2.56</b>	m	
Luxembourg	2.77	0.14	<b>2.90</b>	0.05	m	m	m	<b>m</b>	m	
Mexico	3.70	m	<b>3.70</b>	0.18	1.03	m	0.20	<b>1.23</b>	0.04	
Netherlands	3.70	n	<b>3.70</b>	0.18	0.97	n	0.54	<b>1.51</b>	0.06	
New Zealand	x(3)	x(3)	<b>4.49</b>	n	1.33	x(8)	0.26	<b>1.59</b>	n	
Norway	x(3)	x(3)	<b>4.95</b>	m	1.02	n	0.65	<b>1.67</b>	m	
Poland <sup>3</sup>	3.60	0.01	<b>3.61</b>	0.26	1.27	n	0.20	<b>1.48</b>	0.05	
Portugal <sup>3</sup>	3.33	0.07	<b>3.40</b>	0.07	0.83	x(8)	0.52	<b>1.34</b>	m	
Slovak Republic <sup>2</sup>	2.23	0.37	<b>2.60</b>	0.31	0.65	0.11	0.12	<b>0.89</b>	0.21	
Slovenia	3.50	0.18	<b>3.68</b>	m	0.91	n	0.22	<b>1.13</b>	m	
Spain	2.92	0.15	<b>3.07</b>	m	0.84	0.02	0.36	<b>1.22</b>	m	
Sweden	3.63	0.42	<b>4.04</b>	m	0.80	n	0.79	<b>1.59</b>	m	
Switzerland <sup>3</sup>	x(3)	x(3)	<b>4.28</b>	m	0.54	x(8)	0.64	<b>1.18</b>	m	
Turkey	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
United Kingdom	3.45	0.79	<b>4.24</b>	m	0.55	0.11	0.54	<b>1.19</b>	0.09	
United States	3.83	0.32	<b>4.15</b>	m	2.09	0.31	0.28	<b>2.69</b>	a	
<b>OECD average</b>	<b>3.39</b>	<b>0.25</b>	<b>3.76</b>	<b>0.21</b>	<b>1.07</b>	<b>0.06</b>	<b>0.39</b>	<b>1.49</b>	<b>0.10</b>	
<b>Other G20</b>										
Argentina	x(3)	x(3)	<b>4.31</b>	m	x(8)	x(8)	x(8)	<b>1.17</b>	m	
Brazil <sup>3</sup>	x(3)	x(3)	<b>4.10</b>	m	0.70	x(5)	0.08	<b>0.79</b>	m	
China	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
India	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
Indonesia	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
Russian Federation <sup>3</sup>	x(3)	x(3)	<b>2.05</b>	m	x(8)	x(8)	x(8)	<b>1.46</b>	m	
Saudi Arabia	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	
South Africa	m	m	<b>m</b>	m	m	m	m	<b>m</b>	m	

1. Year of reference 2007.

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

3. Public institutions only (for Canada, in tertiary education only; for Italy, except in tertiary education).

4. Year of reference 2009.

Source: OECD, Argentina: UNESCO Institute for Statistics (World Education Indicators Programme). See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)). Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888932464087>

Table B6.2a. **Expenditure by educational institutions, by resource category in primary and secondary education (2008)**

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
<b>OECD</b>												
Australia	90.5	9.5	63.7	14.2	77.8	22.2	89.2	10.8	60.0	16.2	76.2	23.8
Austria	97.7	2.3	61.5	12.4	74.0	26.0	98.0	2.0	72.2	5.1	77.3	22.7
Belgium <sup>1</sup>	95.0	5.0	66.1	20.2	86.3	13.7	97.0	3.1	69.7	16.3	86.0	14.0
Canada <sup>1,2</sup>	93.9	6.1	62.4	15.5	77.8	22.2	93.9	6.1	62.4	15.5	77.8	22.2
Chile <sup>3,4</sup>	97.9	2.1	x(5)	x(5)	88.2	11.8	97.7	2.3	x(11)	x(11)	86.6	13.4
Czech Republic	90.4	9.6	47.0	18.6	65.6	34.4	92.5	7.5	43.7	17.0	60.7	39.3
Denmark <sup>1</sup>	91.9	8.1	52.0	28.0	80.0	20.0	95.7	4.3	54.8	26.2	80.9	19.1
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland <sup>1</sup>	91.2	8.8	57.1	9.0	66.1	33.9	91.6	8.4	51.7	12.2	63.9	36.1
France	93.1	6.9	54.3	23.1	77.3	22.7	89.4	10.6	59.2	23.0	82.2	17.8
Germany	92.4	7.6	x(5)	x(5)	83.0	17.0	90.7	9.3	x(11)	x(11)	81.2	18.8
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary <sup>3</sup>	96.4	3.6	x(5)	x(5)	79.2	20.8	94.3	5.7	x(11)	x(11)	78.5	21.5
Iceland <sup>1</sup>	89.5	10.5	x(5)	x(5)	76.5	23.5	93.3	6.7	x(11)	x(11)	73.8	26.2
Ireland <sup>3</sup>	86.3	13.7	76.3	13.2	89.4	10.6	95.4	4.6	67.0	9.0	76.1	23.9
Israel	91.2	8.8	x(5)	x(5)	81.8	18.2	93.1	6.9	x(11)	x(11)	84.9	15.1
Italy <sup>3</sup>	94.9	5.1	66.4	16.9	83.3	16.7	95.8	4.2	67.5	16.0	83.5	16.5
Japan <sup>1</sup>	90.6	9.4	x(5)	x(5)	87.3	12.7	90.4	9.6	x(11)	x(11)	86.8	13.2
Korea	87.5	12.5	64.1	11.8	75.9	24.1	89.7	10.3	59.0	8.5	67.6	32.4
Luxembourg	81.9	18.1	87.7	6.4	94.1	5.9	82.2	17.8	73.6	13.3	86.9	13.1
Mexico <sup>3</sup>	98.1	1.9	85.5	8.6	94.0	6.0	95.9	4.1	74.3	17.2	91.5	8.5
Netherlands	87.7	12.3	x(5)	x(5)	84.1	15.9	87.6	12.4	x(11)	x(11)	81.3	18.7
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway <sup>1</sup>	87.1	12.9	x(5)	x(5)	78.3	21.7	87.3	12.7	x(11)	x(11)	77.4	22.6
Poland <sup>3</sup>	92.3	7.7	x(5)	x(5)	68.9	31.1	93.8	6.2	x(11)	x(11)	65.5	34.5
Portugal <sup>3</sup>	98.6	1.4	81.5	13.6	95.2	4.8	96.8	3.2	82.8	10.5	93.3	6.7
Slovak Republic <sup>1</sup>	97.0	3.0	50.3	14.2	64.5	35.5	96.9	3.1	50.7	14.1	64.8	35.2
Slovenia <sup>1</sup>	x(7)	x(8)	x(9)	x(10)	x(11)	x(12)	89.6	10.4	x(11)	x(11)	77.2	22.8
Spain <sup>3</sup>	91.3	8.7	70.8	10.9	81.7	18.3	89.9	10.1	74.9	8.5	83.5	16.5
Sweden	93.5	6.5	52.9	17.7	70.6	29.4	92.8	7.2	50.2	17.2	67.4	32.6
Switzerland <sup>1,3</sup>	90.3	9.7	68.6	14.8	83.4	16.6	93.2	6.8	69.7	16.8	86.6	13.4
Turkey	m	m	m	m	m	m	m	m	m	m	m	m
United Kingdom <sup>1</sup>	88.1	11.9	45.7	31.0	76.7	23.3	90.0	10.0	58.2	15.7	73.9	26.1
United States	88.4	11.6	55.0	26.1	81.1	18.9	88.4	11.6	55.0	26.1	81.1	18.9
<b>OECD average</b>	<b>91.9</b>	<b>8.1</b>	63.4	16.3	80.1	19.9	<b>92.4</b>	<b>7.6</b>	62.8	15.2	78.5	21.5
<b>Other G20</b>												
Argentina <sup>3</sup>	94.9	5.1	68.8	22.0	90.7	9.3	96.0	4.0	67.4	23.6	91.0	9.0
Brazil <sup>3</sup>	93.2	6.8	x(5)	x(5)	72.0	28.0	92.9	7.1	x(11)	x(11)	73.0	27.0
China <sup>3</sup>	98.8	1.2	m	m	m	m	97.2	2.8	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia <sup>2,3</sup>	85.0	15.0	80.8	10.7	91.5	8.5	77.3	22.7	77.6	9.7	87.3	12.7
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
<b>G20 average</b>	<b>92.1</b>	<b>7.9</b>	m	m	m	m	<b>91.2</b>	<b>8.8</b>	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 2007.

3. Public institutions only.

4. Year of reference 2009.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

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


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Table B6.2b. **Expenditure by educational institutions, by resource category and level of education (2008)**

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)
<b>OECD</b>												
Australia	89.8	10.2	61.3	15.5	76.8	23.2	89.9	10.1	32.9	27.8	60.7	39.3
Austria	97.9	2.1	68.9	7.2	76.1	23.9	93.7	6.3	60.1	2.6	62.6	37.4
Belgium	96.2	3.8	68.4	17.7	86.1	13.9	96.7	3.3	49.4	29.2	78.6	21.4
Canada <sup>1, 2, 3</sup>	93.9	6.1	62.4	15.5	77.8	22.2	91.5	8.5	37.5	26.8	64.2	35.8
Chile <sup>3, 4</sup>	97.8	2.2	x(5)	x(5)	87.4	12.6	94.9	5.1	x(11)	x(11)	65.2	34.8
Czech Republic	92.1	7.9	44.5	17.3	61.8	38.2	88.3	11.7	32.6	18.8	51.4	48.6
Denmark <sup>2</sup>	94.0	6.0	53.6	27.0	80.6	19.4	95.5	4.5	55.1	26.6	81.7	18.3
Estonia	m	m	m	m	m	m	m	m	m	m	m	m
Finland	91.5	8.5	53.5	11.1	64.6	35.4	95.8	4.2	34.8	28.7	63.5	36.5
France	90.5	9.5	57.6	23.0	80.6	19.4	91.3	8.7	49.0	29.3	78.2	21.8
Germany	91.1	8.9	x(5)	x(5)	81.3	18.7	90.4	9.6	x(11)	x(11)	65.7	34.3
Greece	m	m	m	m	m	m	m	m	m	m	m	m
Hungary <sup>3</sup>	94.7	5.3	x(5)	x(5)	78.5	21.5	91.0	9.0	x(11)	x(11)	64.7	35.3
Iceland	91.4	8.6	x(5)	x(5)	75.1	24.9	92.4	7.6	x(11)	x(11)	82.6	17.4
Ireland <sup>3</sup>	90.9	9.1	71.5	10.9	82.4	17.6	90.7	9.3	45.0	28.8	73.8	26.2
Israel	92.1	7.9	x(5)	x(5)	83.2	16.8	89.2	10.8	x(11)	x(11)	82.6	17.4
Italy <sup>3</sup>	95.4	4.6	66.2	16.3	82.5	17.5	88.8	11.2	35.5	30.5	66.1	33.9
Japan <sup>2</sup>	90.5	9.5	x(5)	x(5)	87.0	13.0	87.0	13.0	x(11)	x(11)	60.1	39.9
Korea	88.9	11.1	61.0	9.8	70.7	29.3	83.5	16.5	35.4	18.1	53.5	46.5
Luxembourg	82.1	17.9	78.9	10.7	89.7	10.4	m	m	m	m	m	m
Mexico <sup>3</sup>	97.1	2.9	80.7	12.3	92.9	7.1	94.4	5.6	53.3	13.6	66.8	33.2
Netherlands	87.7	12.3	x(5)	x(5)	82.3	17.7	86.1	13.9	x(11)	x(11)	69.9	30.1
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m
Norway	87.2	12.8	x(5)	x(5)	77.8	22.2	94.1	5.9	x(11)	x(11)	66.7	33.3
Poland <sup>3</sup>	93.1	6.9	x(5)	x(5)	67.0	33.0	87.3	12.7	x(11)	x(11)	76.7	23.3
Portugal <sup>3</sup>	97.6	2.4	82.3	11.8	94.1	5.9	92.5	7.5	x(11)	x(11)	71.6	28.4
Slovak Republic <sup>2</sup>	96.9	3.1	50.6	14.1	64.7	35.3	91.4	8.6	29.6	21.6	51.2	48.8
Slovenia	89.6	10.5	x(5)	x(5)	77.2	22.8	87.1	12.9	x(11)	x(11)	67.7	32.4
Spain <sup>3</sup>	90.5	9.5	73.3	9.5	82.7	17.3	79.4	20.6	55.9	21.4	77.3	22.7
Sweden	93.1	6.9	51.3	17.4	68.7	31.3	96.3	3.7	x(11)	x(11)	63.0	37.0
Switzerland <sup>3</sup>	92.1	7.9	69.3	16.1	85.4	14.6	91.1	8.9	47.0	27.8	74.9	25.1
Turkey	m	m	m	m	m	m	m	m	m	m	m	m
United Kingdom	89.2	10.8	53.0	22.0	75.1	24.9	94.4	5.6	44.7	38.2	82.9	17.1
United States	88.4	11.6	55.0	26.1	81.1	18.9	90.3	9.7	26.0	36.2	62.2	37.8
<b>OECD average</b>	<b>92.1</b>	<b>7.9</b>	<b>63.2</b>	<b>15.6</b>	<b>79.0</b>	<b>21.0</b>	<b>90.9</b>	<b>9.1</b>	<b>42.6</b>	<b>25.1</b>	<b>68.5</b>	<b>31.5</b>
<b>Other G20</b>												
Argentina <sup>3</sup>	95.5	4.5	68.1	22.8	90.9	9.1	98.8	1.2	56.0	34.7	90.7	9.3
Brazil <sup>3</sup>	93.0	7.0	x(5)	x(5)	72.6	27.4	88.7	11.3	x(11)	x(11)	77.9	22.1
China <sup>3</sup>	m	m	m	m	m	m	93.0	7.0	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia <sup>1, 3</sup>	83.6	16.4	80.3	10.6	90.8	9.2	m	m	13.1	1.0	14.1	85.9
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
<b>G20 average</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>90.9</b>	<b>9.1</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>

1. Year of reference 2007.


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

3. Public institutions only (for Canada, at the tertiary level only; for Italy, except in tertiary education).

4. Year of reference 2009.

 Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. See Annex 3 for notes ([www.oecd.org/edu/eag2011](http://www.oecd.org/edu/eag2011)).

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