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Measuring Human Capital

Satellite Account for Education and Training

Prepared by Task Force on Measuring Human Capital

Summary

The paper is an extract from the Guide on Measuring Human Capital. It introduces the proposed Satellite Account for Education and Training as presented in chapter 5 of the Guide. The Bureau of the Conference of European Statisticians reviewed the Guide in February 2016 and decided to send it for electronic consultation. The full text of the Guide is available at:

www.unece.org/index.php?id=40939#/

I. Introduction

1. When considering extensions to the National Accounts such as with human capital, a natural starting point is the compilation of a satellite account. The satellite account approach is described in the System of National Accounts 2008 (2008 SNA). The basic form of a satellite account simply rearranges elements of the standard national accounts and introduces complementary information and detail. However, satellite accounts can also be used to explore estimates that go beyond the framework of the national accounts such as extensions of the scope, expanding the production boundary, alternate concepts and changes in classifications or experimental methodologies such as those explored in chapter 6 of the Guide on Measuring Human Capital (hereafter the Guide).

2. The 2008 SNA (paragraph 1.54) states “*It is often proposed that expenditures on staff training and education should be classified as gross fixed capital formation as a form of investment in human capital.*”, see further discussion in Chapter 2 of the Guide (starting with paragraph 14). The development of a Satellite Account for Education and Training (SAE) focussing on the expenditure on education and training seems therefore a logical first step in developing estimates of human capital, but without changing the asset boundary in the National Accounts. The satellite account for education and training can in itself be an important analytical tool for supporting decision making; however, a complete study of human capital requires in addition the construction of a satellite account for human capital. This second step is described in Chapter 6 and requires considerable extension of the SNA production and asset boundaries, and additional methodological development.

3. In this Chapter the setup of a SAE is discussed. The SAE will largely be based on monetary data already available from the national account, but will provide a more detailed description and assessment of the production activities that contribute to the creation of human capital, and of the financing agents. To broaden the analysis beyond the monetary data, the relatively rich statistics already collected on education in many countries, will be presented in supplementary tables to SAE, see section V.

4. Expenditure on both formal and non-formal education, including in-house training (own account) in enterprises, will be covered in the SAE. The satellite account takes a modest step away from the core concepts in the National Accounts, definitions and classifications, by breaking down and regrouping the various transactions that are related to education, training, etc. UNESCO has developed the International Standard Classification of Education (ISCED) which can provide a consistent basis for breaking down aggregate national accounts information on education and training into more detailed levels that will be useful for the study of human capital¹. The SAE largely respects the current production boundary of the national accounts, although slightly expands it to include the output from enterprise internal expenses on in-house training (own account training). The conceptual development of the SAE, in the absence of specific guidelines by the SNA or ESA 2010, make reference to previous studies carried out at the international level (Quintela, 2007; Di Veroli, Tartamella, 2010; Jeljoul, Dalous, Brière, 2011; Bos, 2011; Baldassarini, Righi, 2012; Tronti, 2012), to the methodological guidelines developed by UNESCO, OECD, Eurostat (hereafter UOE) in UOE Data Collection on Education Systems, Volume 1 Manual Concepts, Definitions and Classifications (UNESCO, OECD, Eurostat, 2013) and, finally, to the experience building other Satellite Accounts - like the SERIEE Environmental Protection Expenditure Accounts - Compilation Guide (Eurostat, 2002) and the A System of Health Accounts (OECD, Eurostat, WHO, 2011). The key variables

¹ European accounts require additional detail based on ISCED since the introduction of ESA 2010.

considered and the products, the producers and the financing agents selected to build the SAE are described in sections II and III.

5. The proposed satellite account includes a set of main tables and supplementary tables, discussed respectively in sections IV and V. The main tables are a table based on the Supply and Use Framework and tables based on the Resources and Uses account which are extended slightly to show detail for the transactions related to education and training outputs. The proposed table layouts constitute the encouraged level of detail for the SAE; nevertheless, depending on country circumstances, one could opt for alternative and/or more detailed breakdowns. The SAE provides information on who is financing and producing education services and on the amount of investment supporting the relevant activities by institutional sector. A summary of this is given in table 2 showing the link between the financing agents and the producers of education services and goods. The Resources and Uses Tables also provide information on the main uses (intermediate consumption, final consumption, export of educational services). They include information on transactions in sufficient detail to distinguish between the expenditures, the production and the financing of education and training.

6. The concepts and methods of the System of National Accounts provide a quantitative description of the economic activity related to education and training in the national economy, and therefore determine its importance and its relationships with other sectors. Consequently, having access to the value of output by type of education product allows the identification of valuable information such as: i) how education/training is used in the national economy; ii) the relative importance of the actual financing agents and education producers; iii) the proportion of education and training financed by individuals, enterprises and government; iv) at what ISCED levels major resources are allocated; v) the relationships with the rest of the world and, possibly, the balance of the benefits for students or domestic producers in the country of origin or abroad. Additionally, the SAE provide the main building blocks for cost-based estimates of the stock of human capital, and information relevant for education and remuneration policies. It thus can provide a valuable dataset for academics to advance research on measuring human capital.

II. Key variables of the Satellite Account for Education and Training

7. The SAE describes the educational system first and foremost from an expenditure perspective. There should be a clear link to available data in the National Accounts. In the National Accounts the current expenditure on education refers to final consumption expenditures, either by households as out of pocket payments, by government, or by non-profit institutions. In addition, direct and indirect expenses in enterprises on education and training should be added. Direct expenses in enterprises consist of purchases of education services which is part of intermediate consumption, and indirect expenses on in-house training. The latter which is also intermediate consumption in the SNA is now recognized as a separate output which slightly expands the production boundary, however without changing GDP. How to estimate own account training in enterprises is discussed in Section 4.2 of Chapter 4 in the Guide, and will mainly consist of personnel costs (salaries).

8. The total current expenditures will be equal to the supply (production and imports) of education goods and services. The supply and use tables from the National Accounts can be used to identify the current expenditures and also which education services are provided by whom (providing units). As such, it introduces breakdowns of the various expenses related to human capital formation by type of product, or the various levels and types of (formal and non-formal) education.

9. Expenditures on gross fixed capital formation in the education system play a crucial role in the provision of education services by maintaining or expanding production capacity. However this must be clearly distinguished from the current expenditures on education, and one should be careful not to add up the two types of expenses. It should also be noted that consumption of fixed capital in education is already included in the current production costs. It is however, of interest to show expenditures on investment in the education industry in the tables, and the Guide recommends that this is included.

10. Expenses related to the following activities are considered:

(a) Core Activities (current expenditure):

- formal education at education institutions (both market and non-market);
- formal vocational training at vocational education institutions;
- other personal and cultural activities (e.g. language schools, driving schools, dance schools);

(b) Other expenditures (current expenditure):

- continuing vocational training (CVT) courses (external or internal) and other forms of CVT²;
- ancillary expenditures (e.g., school transport, textbooks and other expenditures on equipment directly used in education etc.)³;

(c) Other expenditures (capital expenditure):

- research and development (R&D) in education (in National Accounts this is part of gross fixed capital formation)
- expenses on gross fixed capital formation other than R&D

11. It is recommended that activities in both lists A and B above be covered in the SAE as current expenditure on education but, due to data limitations in some countries particularly relating to group B, it may not be possible to include some or all of these. If the latter is the case, it is recommended that NSIs consider expanding data collection in these domains.

12. All the (public and private) education costs of educational/vocational training institutions, enterprises and individuals are considered. The transactions associated with these expenditures are accounted for on an accrual basis⁴ in order to be in line with the relevant SNA-principles for the time of recording. The Guide recommends that current expenditures considered include:

13. Final consumption expenditures on education in government and non-profit institutions relate to group 09 of the Classification of the Functions of Government (COFOG) and group 04 of the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), see table 1. This will cover all non-market production except

² Planned periods of training/instruction/practical experience; job rotation; exchanges with other enterprises; Learning or Quality Circles; Self-learning; Instruction at conferences, workshops, seminars etc.

³ There is room for discussion on what expenditure to define relevant for education in the SAE. Others could be also considered, as, for instance, lodging, meals, health services or welfare services for students.

⁴ Differently from the UOE financial data collection, where figures are on cash basis (UNESCO, OECD, Eurostat, 2013).

the expenses paid directly from the households (out of pocket payments). Non-market output is conventionally valued by the total production costs, including consumption of fixed capital, plus net taxes (2008 SNA 6.94). The final consumption expenditure will also cover other social transfers in kind beyond education goods and services, for example free school transport, delivered directly to individual households (2008 SNA 3.83).

14. Direct consumption expenditures by households for goods and services purchased from educational institutions: i) COICOP group 10 covers costs for educational services, ii) goods which are requested for participation in the programmes and which are therefore imposed on the student either directly or indirectly by the educational institutions (school uniforms, books requested for instruction, athletic equipment, materials for arts lessons, etc.; ii) costs for educational goods which are not required by institutions, but which students and households choose to buy in support of their study in the programmes (additional books or computer, learning software to be used at home) (can be found in different COICOP groups, see table 1); iii) costs for outside school tuition to support the participation in educational programmes; iv) costs for non-formal training programs and for private language lessons or other courses⁵, and school passenger transport which the household pay out of own pocket (minor part of COFOG 07).

III. Identification of the products, producers and financial agents

15. The presentation of education services and products (EP) to be considered in the SAE is consistent with the International Standard Industrial Classification of All Economic Activities (ISIC rev.4), the Central Product Classification (CPC version 2.1), and the guidelines adopted by UNESCO, OECD and Eurostat for the collection of financial data on education (UNESCO, OECD, Eurostat, 2013). The output of the sector is characterized by three main products: (i) education, (ii) administrative services, and (iii) other services, all broken down by ISCED 2011 levels (see Table 1 for more detail):

- I. ISCED 0-1 (pre-primary/primary education)⁶;
- II. ISCED 2-3 (secondary education);
- III. ISCED 4-8 (higher education);
- IV. Non ISCED education⁷;
- V. Ancillary expenditures, that is transport textbooks and other books, and other expenditures for equipment (computers, etc.);

16. The expenditures and activities reported in Table 1 present a fairly detailed picture of the education sector, with some exceptions:

- the item “Administrative services” is only distinguished in COFOG and consequently a breakdown of these expenditures by ISCED level can only be made for general government;

several items within ancillary expenditures are only partially related to education (i.e. transport). This is true for both the relevant items in the Central Product Classification (CPC version 2.1) and the Classification of Individual Consumption According to Purpose (COICOP). For the items not entirely related to education, other monetary data

⁵ Differently from the UOE statistics (UNESCO, OECD, Eurostat, 2013).

⁶ Child-care costs provided by the schools of pre-primary and primary education are excluded.

⁷ It includes the vocational training courses giving a degree (after varying years of instruction), educational support, training courses within the business sector, permanent adult education courses, recreational and vocational rehabilitation services for persons with disabilities or the unemployed, the cost of private language lessons or courses for leisure time (this is not the same as in UOE financial accounts).

sources (Household Budget Survey or administrative sources, i.e., Ministry of Education) or non-monetary information (number of students) can help in refining the estimates;

17. In developing this Guide, it has become evident that the international statistical classifications currently used by the SNA often do not identify with sufficient accuracy education products. Future work should include efforts to improve the detail in classifications regarding education costs/products.

18. The Financing Agents (FA) of education and training, broken down by institutional sector, are presented in Table 2. cross classified by major groupings of producers and products. In some cases, no transaction may exist or one may not be able to identify the relevant transactions due to data limitations. For example, it may be the case that the Balance of Payments does not provide sufficient detail to allow a breakdown by product for the “rest of the world”.

IV. The main tables of the SAE

19. The first table of the SAE is a supply and use table with additional detail on education and training as shown in Table 3. The top part of Table 3 presents the output of the education industry, broken down by type of producer (market or non-market producers). Output of education and training produced in-house may also be recorded in the columns of the other industries. In the rows, education and training services are broken down into much more detail than is usually the case in a generic supply and use framework. The bottom part of Table 3 shows the various uses (intermediate consumption, final consumption, export) of the education and training services by education product. As compared to the usual use table, it is proposed to have a more detailed breakdown of labour input by level of education, thus showing the demand for the various types of labour and making possible an analysis of developments in the relevant labour market segments and also an analysis of (future) mismatches in demand and supply of labour. It is also crucial information for the enhanced study of multifactor productivity, which could help to integrate an evaluation of both the input and the output of the education process with the calculation of monetary returns to human capital by gender, age and educational attainment cohort. Finally, it is also proposed to include a line for gross fixed capital formation by industry.

20. The second main table of the SAE is the Resources/Uses Table (Table 4) which shows the uses (costs) and the resources (income) of the institutional units producing education and training services. The relevant institutional units are grouped together into the institutional sectors in which they are classified: general government, financial/non-financial corporations, non-profit institutions serving households, households or the rest of the world. The classification of uses and resources by institutional sector is particularly interesting in identifying the different roles of each sector in producing education and training, and the way in which this is financed. Of particular importance is the development of information by level of education (or education product).

21. In the *Resources Table*, both current and capital transfers usually constitute a significant part of income/financing. The estimation of “current transfers” from financing agents requires the attribution of public revenues to specific functions performed by government (education products). “Capital transfers” consist of particular transfers (donations and other forms of occasional transfers) affecting the accumulation of non-financial assets of the receivers. “Income from sales” is a characteristic of market producers, but non-market institutions (General government and NPISHs) can also have significant sales (e.g., for ancillary products or partial payments for education services provided). “Other incomes” relate to, for example, (net) receipts of interest and dividends

on financial investments. In the *Uses Table*, the rows show the various cost elements and the use of and investment in capital related to producing education and training services.

22. A second Resources/Uses Table, providing alternate detail is added (Table 5). It maintains the same row structure as Table 4 but the columns present a breakdown of producers by educational product type. The goal of Table 5 is to arrive at information to assess to which education product the resources from Financing Agents are allocated. Moreover, it is possible to identify the uses of the resources made by the producers of each education product. Ideally, it is possible to think about a classification that includes at the same time institutional sector and type of educational product, but it may prove to be very difficult to split each economic flow in such detail.

23. The compilation of the Tables is a complex task, because of both the difficulty in identifying the most appropriate data sources for the costs incurred by the producers for each education product and the exact allocation of the transfers/payments made by the financing agents as the various sources often use different classifications that have to be made consistent. In this respect, the estimation of current transfers/contributions from government may prove to be quite problematic, as it requires the attribution of public expenditures to specific functions performed by government. In the absence of detailed figures, a common practical solution is to assume that the government's financing of its own produced education is equal to the production of public education itself. It should be noted that, without this assumption, it is almost impossible to arrive at a consistent recording of the various transactions (Di Veroli, Tartamella, 2010).

V. The supplementary tables of the SAE

24. The information provided by the SAE is completed by Supplementary Tables (6-8) covering non-monetary data, as suggested for satellite accounts in 2008 SNA. Table 6, provides information on the resident population, broken down by sex, age group and educational attainment.

25. Supplementary tables 7 and 8 show, respectively, the number of students (broken down by sex and by level of education) and the number of adults in continuing vocational training, in permanent education or in other types of non-formal education (broken down by sex, age group). These data may provide the possibility to estimate the yearly per capita cost of a typical student and the total costs needed to achieve a certain level of qualification. Data on the number of teachers is also included.

VI. Conclusion

26. The Guide recommends countries, as a first step, develop a satellite account for education and training. The objective of such a satellite account is to distinguish and provide breakdowns of the various expenditures on training and education, including showing the financing arrangements for these expenditures. The proposal introduces a slight extension of the production boundary as it recommends recognizing the output from the internal expenditures on education and training by employers. There are still challenges requiring further work. In developing this Guide, it has for example become evident that the international statistical classifications currently used by the SNA often do not identify with sufficient accuracy education products. Future work should include efforts to improve the detail in classifications regarding education costs/products.

Annex: Tables

Table 1

ISCED Products considered in the SAE and correspondence with CPC ver.2.1, ISIC rev.4, COFOG, COPNI, COICOP

		CPC ver.2.1	ISIC rev.4	COFOG	COPNI	COICOP
Education, administrative and other services	ISCED 0 -1 (EP1)	921 Pre-primary education services	851 Pre-primary and primary education	09.1 Pre-primary and primary education	04.1 Pre-primary and primary education	10.1.0 Pre-primary and primary education
		922 Primary education services				
	ISCED 2-3 (EP2)	923 Secondary education services	852 Secondary education	09.2 Secondary education	04.2 Secondary education	10.2.0 Secondary education
	ISCED 4-8 (EP3)	924 Post-secondary non-tertiary education services	8530 Higher education	09.3 Post-secondary non-tertiary education	04.3 Post-secondary non-tertiary education	10.3.0 Post-secondary non-tertiary education
		925 Tertiary education services		09.4 Tertiary education	04.4 Tertiary education	10.4.0 Tertiary education
	<i>Admin. services according ISCED level</i>	91121 Public administrative services related to education	8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security	09.6 Subsidiary services to education		
	Non ISCED Education (EP4)	9291 Other education and training services	854 Other education	09.5 Education not definable by level	04.5 Education not definable by level	10.5.0 Education not definable by level
		92919 Other education and training services, n.e.c.	854 Other education	09.8 Education n.e.c. (CS)	04.7 Other educational services	
		92919 Other education and training services, n.e.c.	8549 Other education n.e.c.			07.2.4 Driving lessons
		92912 Sports and recreation education services	8541 Sports and recreation education		03.1.0 Recreational and sporting services	09.4.1 Recreational and sporting services
		92911 Cultural education services	8542 Cultural education		03.2.0 Cultural services	09.4.2 Cultural services
		9292 Educational support services	855 Educational support activities			
		93411 Vocational rehabilitation services for persons with disabilities	881 Social work activities without accommodation for the elderly and disabled		05.1.0 Social protection services	12.4.0 Social protection
		93412 Vocational rehabilitation services for unemployed persons	889 Other social work activities without accommodation			

Table 1 - continued

	CPC ver.2.1	ISIC rev.4	COFOG	COPNI	COICOP
Ancillary expenditures (EP5)	88520 Plastic product manufacturing services	2220 Manufacture of plastics products			
	452 Computing machinery and parts and accessories thereof	2620 Manufacture of computers and peripheral equipment			09.1.3 Information processing equipment
	35120 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like / 3891 Pens, pencils, stamps, typewriter or similar ribbons, ink-pads and similar articles / 38961 Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary	2022 Manufacture of paints, varnishes and similar coatings, printing ink and mastics / 3290 Other manufacturing n.e.c.			09.5.4 Stationery and drawing materials
	61284 Wholesale trade services on a fee or contract basis, of computers and packaged software / 61285 Wholesale trade services on a fee or contract basis, of electronic and telecommunications equipment and parts	4651 Wholesale of computers, computer peripheral equipment and software			
	62551 Retail trade services on a fee or contract basis, of books, newspapers, magazines and stationery	4741 Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores			
	32210 Educational textbooks, in print / 32291 Professional, technical and scholarly books	5811 Book publishing			09.5.1 Books
	47821 General business productivity and home use applications, packaged/published software used in the home for entertainment, reference or educational purposes - word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference and home education software, etc) / 47811 Operating systems, packaged	5820 Software publishing			
	64119 Other land transportation services of passengers, n.e.c./ 64114 Local special-purpose scheduled road transport services of passengers (transportation services of pupils by school bus between their homes and school and between schools)	4922 Other passenger land transport			07.3.1 Passenger transport by railway / 07.3.2 Passenger transport by road
R&D services in education (EP6)	81 Research and development services	72 Scientific research and development	09.7 R&D Education	04.6 R&D Education	

Table 2
Transactions between Financing Agents and Producers of education and training

FINANCING AGENT		PRODUCER										
		General Government					Corporations and NPISH					Rest of the world
		PRODUCT										
		Formal education /training (EP1)	Formal education /training (EP2)	Formal education /training (EP3)	Non formal education/trai ning (including training of employees by their employers) (EP4)	Ancilla ry goods and service s (EP5)	Formal education /training (EP1)	Formal education/tr aining (EP2)	Formal education /training (EP3)	Non formal education/trai ning (including training of employees by their employers) (EP4)	Ancilla ry goods and service s (EP5)	Total (EP1- EP5)
Central/State Governme nt (FA1)	S.1311 – S.1312	X	X	X	X	-	X	X	X	X	X (*)	X
Local Governme nt (FA2)	S.1313	X	X	X	X	-	X	X	X	X	X (*)	X (*)
Financial/ Non-financial corporatio ns (FA3)	S.11-S.12	X	X	X	X (*)	-	-	-	X	X	X (*)	X (*)
NPISH (FA4)	S.15	X	X	X	X (*)	-	X	X	X	X	X (*)	-
Household s (FA5)	S.14	X	X	X	X	-	X	X	X	X	X	X
Rest of the world (FA6)	S.2	X (*)	X (*)	X	X (*)	-	X (*)	X (*)	X	X (*)	-	-

* Cells likely to have small or non-identified flows

Table 3
Supply and Use Table

SUPPLY															
		Output by Industry (ISIC rev.4)						Total output (at base prices)	Imports (f.o.b.)	Taxes less subsidies on products	Total supply at purchaser's prices				
		Agriculture forestry and fishery	Education services			...								
				Total	Market producers	Non- market producers									
Agriculture, forestry and fishery															
.....															
Education services	Total														
	Formal Education/training - Total (EP1-EP3)														
	ISCED 0 -1 (EP1)														
	ISCED 2 -3 (EP2)														
	ISCED 4-8 (EP3)														
	Non formal education/training (including training of employees by their employers) (EP4)														
Ancillary services (EP5)															
....															
Total output															
Market output															
Non-market output															
USE															
		Inputs by Industry (ISIC rev.4)						Total intermediate consumption	Final consumption				Export of goods and services	Gross capital formation	Total use at purchase r's prices
		Agriculture forestry and fishery	Education services				Government			NPISH			
Total	Market producers			Non- market producers	Households	Collective		Individual							
Agriculture, forestry and fishery															
.....															
Education services	Total														
	Formal Education/training - Total (EP1-EP3)														
	ISCED 0 -1 (EP1)														
	ISCED 2 -3 (EP2)														
	ISCED 4-8 (EP3)														
	Non formal education/training (including training of employees by their employers) (EP4)														
Ancillary services (EP5)															
....															
Total (intermediate and final) use															
Gross value added															
Compensation of employees															
Other net taxes on production															
Gross operating surplus /Gross mixed															
Net operating surplus/Net mixed															
Consumption of fixed capital															
Total output															
Supplementary information															
Gross fixed capital formation															
Labour input by level of education -															
- ISCED 0-1															
- ISCED 2-3															
- ISCED 4-8															

Table 4

Resources/Uses Table of the Sector by institution producing education

	Central/State Government (S.1311)	Local Government (S.1313)	Financial/Non- financial corporations (S.11/S.12)	NPISHs (S.15)	TOTAL (EP1-EP5)
RESOURCES					
Current transfer from financing agents (FA)					
- <i>Central/State Government (S.1311)</i>					
- <i>Local Government (S.1313)</i>					
- <i>Financial/Non-financial corporations (S.11/S.12)</i>					
- <i>NPISHs (S.15)</i>					
- <i>Households (S.16)</i>					
- <i>Rest of the world</i>					
Income from sales					
Capital transfers from financing agents (FA)					
- <i>Central/State Government (S.1311)</i>					
- <i>Local Government (S.1313)</i>					
- <i>Financial/Non-financial corporations (S.11/S.12)</i>					
- <i>NPISHs (S.15)</i>					
- <i>Households (S.16)</i>					
- <i>Rest of the world</i>					
Other incomes (from capital, insurance, rents)					
USES					
Intermediate consumption					
Compensation of employees					
Wages and salaries					
Employers' social contributions					
Taxes on production and imports					
Less Subsidies					
Consumption of fixed capital					
Total current expenditure/output					
Gross fixed capital formation					

Table 5
Resources/Uses Table of the Sector by product

	Formal Education/training - Total (EP1-EP3)				Non formal education/trainin g (including training of employees by their employers) (EP4)	Ancillary services (EP5)	TOTAL (EP1-EP5)
	ISCED 0 -1 (EP1)	ISCED 2 -3 (EP2)	ISCED 4-8 (EP3)	Total (EP1-EP3)			
RESOURCES							
Current transfer from financing agents (FA)							
- Central/State Government (S.1311)							
- Local Government (S.1313)							
- Financial/Non-financial corporations (S.11/S.12)							
- NPISHs (S.15)							
- Households (S.16)							
- Rest of the world							
Income from sales							
Capital transfers from financing agents (FA)							
- Central/State Government (S.1311)							
- Local Government (S.1313)							
- Financial/Non-financial corporations (S.11/S.12)							
- NPISHs (S.15)							
- Households (S.16)							
- Rest of the world							
Other incomes (from capital, insurance, rents)							
USES							
Intermediate consumption							
Compensation of employees							
Wages and salaries							
Employers' social contributions							
Taxes on production and imports							
Less Subsidies							
Consumption of fixed capital							
Total current expenditure/output							
Gross fixed capital formation							

Table 6
Supplementary information on population

	Education Attainment				
	Age group	ISCED 0-1	ISCED 2-3	ISCED 4-8	Total
Resident population	Total				
<i>Male</i>	<i>Total</i>				
	<i>0-14</i>				
	<i>15-34</i>				
	<i>35-64</i>				
	<i>65 and over</i>				
<i>Female</i>	<i>Total</i>				
	<i>0-14</i>				
	<i>15-34</i>				
	<i>35-64</i>				
	<i>65 and over</i>				

Table 7
Supplementary information on students and teachers

	Level of education				Total
	ISCED 0-1	ISCED 2-3	ISCED 4-8	NON ISCED	
Number of students					
<i>Male</i>					
<i>Female</i>					
Average costs and fees (per pupil/student)					
Number of teachers					

Table 8
Supplementary information on adults in continuing vocational training and on permanent education

	Age group		
	15-34	35-64	Total
Number of people in on-the-job training			
<i>Male</i>			
<i>Female</i>			
Costs and fees per person			
Number of adult in permanent education			
<i>Males</i>			
<i>Females</i>			
Average costs and fees (per person)			
Number of teachers			