



NATIONAL EXPENDITURE ON EDUCATION 1962–2018

PUBLICATION No. 1776
www.cbs.gov.il

Jerusalem, January 2020

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ISSN 0793-9000

PREFACE

This publication presents findings, accompanied by tables and diagrams, on the National Expenditure on Education for the years 1962–2018. It includes tables presenting continuous multi-annual series for the entire period and up-to-date detailed tables for the years 2006 to 2018.

The publication also includes findings from an international comparison carried out by the OECD (Organization for Economic Cooperation and Development).

From the data gathered, it is possible to examine the increase in the expenditure on education over the surveyed years, and to determine which part of it is due to a quantitative change, and which part is due to increases in the prices of services. Also presented are data on the amount of resources allocated to educational services, by type of activity – who financed the expenditure and which sectors supplied the services.

The Central Bureau of Statistics wishes to thank the educational institutions that supplied the necessary data, and all those who assisted in this project, provided many details and gave valuable comments in the course of the project – in the Ministry of Education, in the Planning and Budgeting Committee – Council for Higher Education, and in the CBS units: Education Sector and National Accounts Sector.

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INTRODUCTION

1. GENERAL

This publication presents summaries of the national expenditure on education through 2018.¹ Complete data on the expenditure are presented for the period through 2016 – the last year for which detailed financial reports of actual expenditure were received from the government, local authorities and non-profit institutions. The estimates for 2017–2018 are based on partial data, and therefore indicate only general trends.

Compared with the series that appeared in the previous publication,¹ current revisions have been introduced here for the period from 1995 to 2016, based on detailed financial reports or on additional information. As of 2000, changes were introduced following the incorporation of revised results from Household Expenditure Surveys (see: Section 5, Reliability of the Estimates, Para. 5.2). In addition, as of 1995, the calculation of consumption of fixed capital has been updated in the government, local authorities, and non-profit institutions, at current and constant prices.

More changes were updated in the expenditure of private tutoring in current and constant prices purchased by households in the years 2006–2018. Estimates at constant prices for the years 1970/71 to 2010 were originally computed at different price bases and then were calculated in constant 2015 prices by chaining the changes.

Section A presents tables containing multi-annual series data:

Table 1 presents a series on national expenditure on education from the 1962/63 budget year through 2018, by operating sector. The table also presents data on the expenditure for education and its components, in relation to the Gross Domestic Product, consumption, and capital formation.

Table 2 presents a breakdown of national expenditure by level of education for the period from 1962/63 to 2016.

¹ For previous estimates, see: Central Bureau of Statistics (2018). National Expenditure on Education 1962-2017. Publication 1737. Jerusalem: Author, and Central Bureau of Statistics web site, Annual Data 2018.

Table 3 presents series on the main components of national expenditure on education, at constant prices, for the period from 1970/71 to 2018. As of 1995, the estimates of national expenditure on education at constant prices have been weighted according to the prices in base year 2015.

Table 4 presents expenditure on education, excluding consumption of fixed capital, by financing sector (government and local authorities), for the period from 1966/67 to 2016.

In Section B, Tables 5 and 6 present additional details by financing sector, for the period from 2015–2016.

The tables provide details of funding from government, local authorities, non-profit institutions and households, by level of education or by types of receipts and disbursements.

In Section C, the tables present details by operating sector, for the period from 2015–2016:

Table 7 presents combined data, by type of service and operating sector.

Table 8 presents a breakdown of expenditure by all agencies that do not usually operate on a commercial basis – the government, local authorities and non-profit institutions.

Table 9 presents the expenditure of the government, local authorities, and non-profit tertiary education institutions.

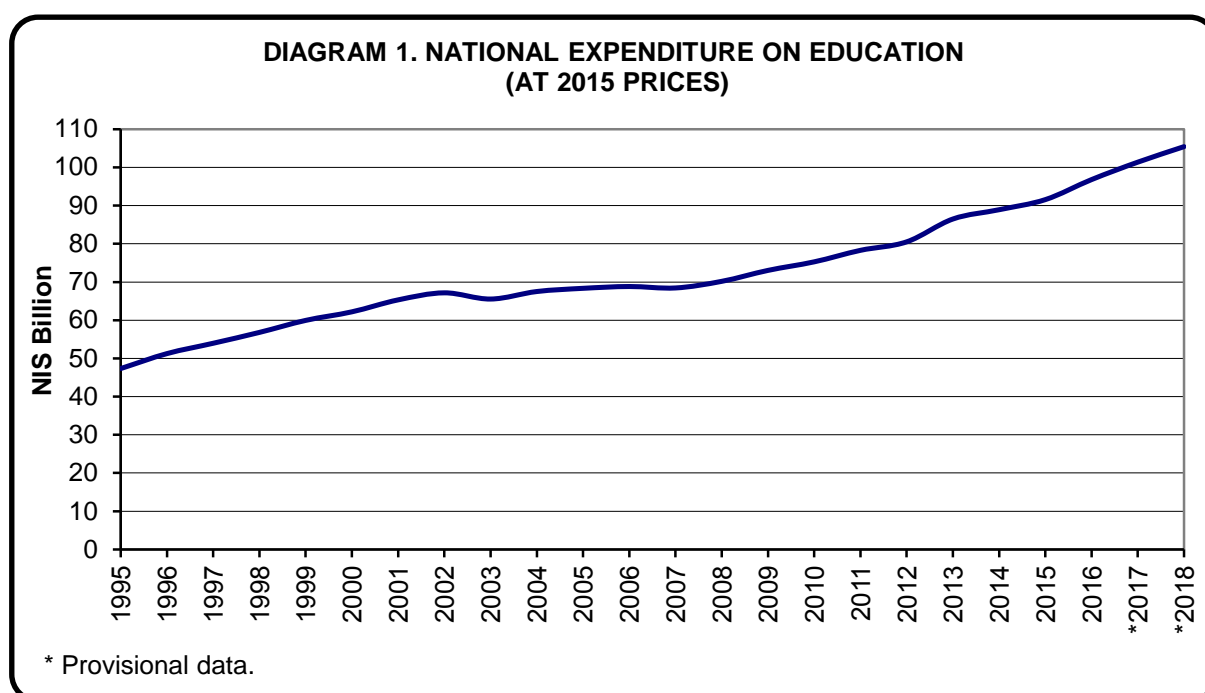
Section D presents appendices to the national expenditure on education:

Table 10 presents the combined account of receipts and disbursements in the universities for the academic years 2006/07 to 2015/16.

Tables 11 and 12 present combined accounts of receipts and disbursements in non-profit educational institutions in the government sector and in non-governmental non-profit educational institutions, for the years 2015–2016.

2. MAIN FINDINGS

Total national expenditure on education in 2018, amounted to NIS 110.3 billion, comprising 8.3% of the Gross Domestic Product. In 2018, the national expenditure on education (at constant prices) increased by 4.0%, following an increase of 4.7% in 2017 (Diagram 1, Table A). National expenditure on education per capita increased in 2018 by 2.0%, following an increase of 2.7% in 2017.



Current national expenditure on education (total expenditure excluding fixed capital formation), at constant prices, increased by 3.5% in 2018, following an increase of 4.4% in 2017.

Fixed capital formation, at constant prices, increased by 11% in 2018, following an increase of 9.2% in 2017, and 3.7% in 2016.

National Expenditure on Education by Operating Sector

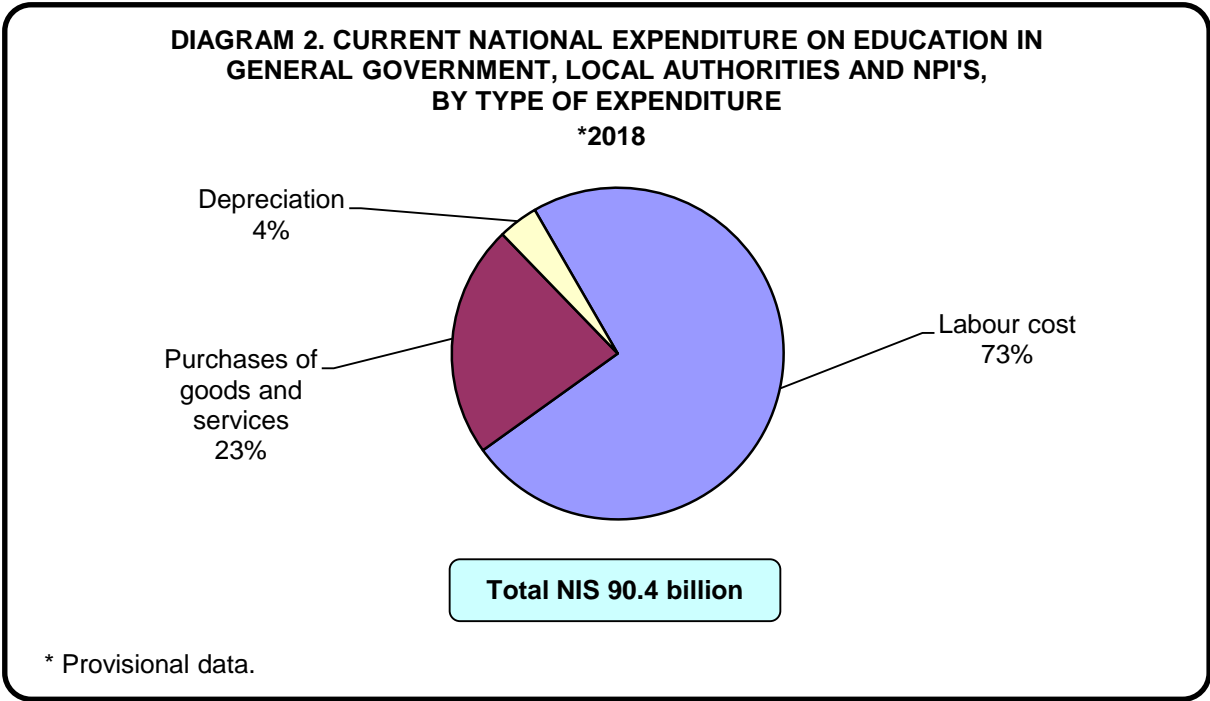
In 2018, most of the education services (80%) were provided to the population by educational institutions of the government, local authorities and non-profit institutions that are mainly financed by the government (e.g. the universities, the ORT and Amal educational organizations, etc.).

The value of services provided by educational non-profit institutions (mainly financed by private sources) in 2018 was 9% of the national expenditure on education.

The share of educational services provided on a commercial basis, e.g.: pre-primary services, private tutoring (including supplementary instruction for school pupils), courses for adults, textbooks, etc., amounted to 11%.

Current Expenditure of General Government and Non-Profit Institutions, by Type of Expenditure

In 2018, approximately 73% of the current expenditure of government, local authorities and non-profit institutions on educational services was for labor costs, approximately 23% for the purchase of goods and services, and approximately 4% were computed expenditures on depreciation.



National Expenditure on Education by Financing Sector

In 2018, the government sector (government, local authorities and non-profit governmental institutions) financed approximately 76.1% of the total national education expenditure – similar to 2017 (77.5%). The rest of the expenditure was covered directly by households (including private non-profit institutions) through payment for purchasing education services; tuition fees; buying

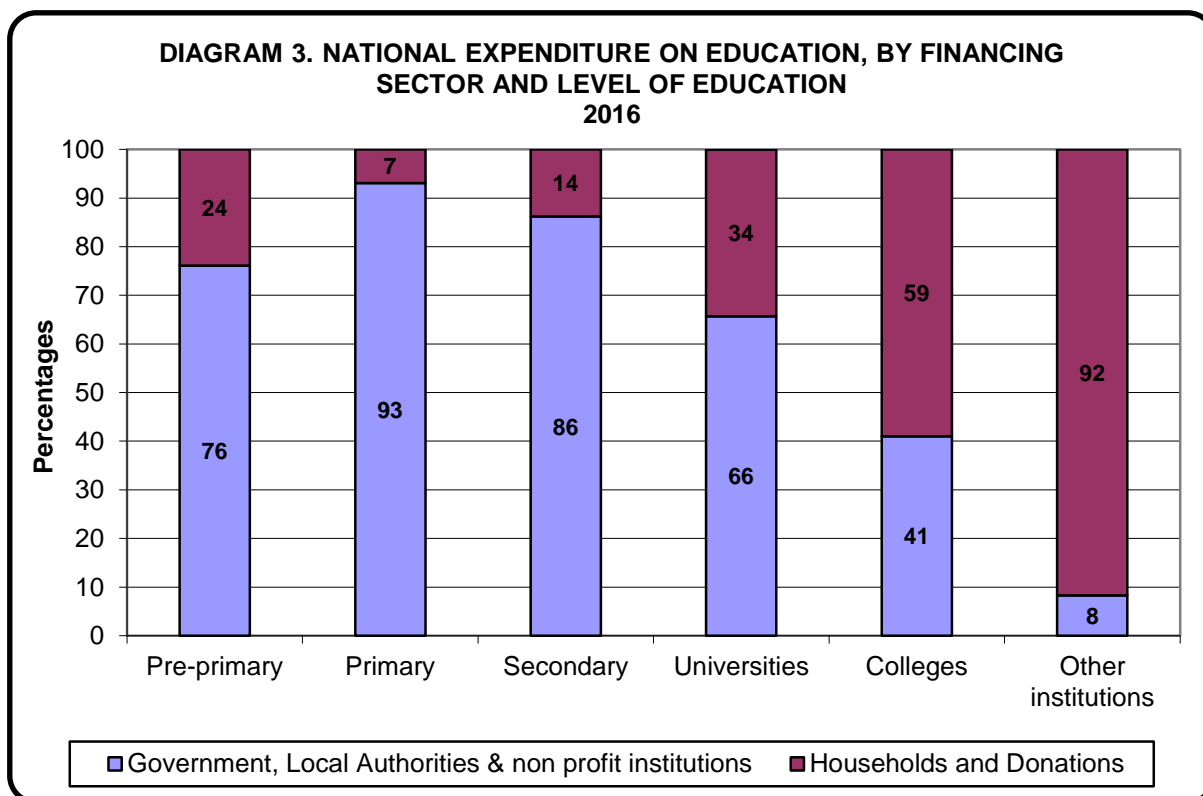
textbooks and stationery from businesses, etc., as well as by donations and grants to educational institutions from domestic sources and from sources abroad (23.9%) (Table A).

Detailed data on the funding of expenditure by financing sector and level of education for 2016 (the last year for which detailed data was available), show that the government sector financed approximately 76.6% of the total expenditure, and that households (including private NPIs) financed approximately 23.4% of the total expenditure.

Data for 2016 on financing by level of education show that the government sector financed 93.3% of the current expenditure at the primary education, and 76.1% – at the pre-primary education institutions. As of 2013, pre-primary education includes education for children aged 0-3, which increased the participation of households' spending. Therefore, when comparing with previous years, the financing of the government sector decreased.

Furthermore, 86.2% of the expenditure of secondary schools was financed by the government sector.

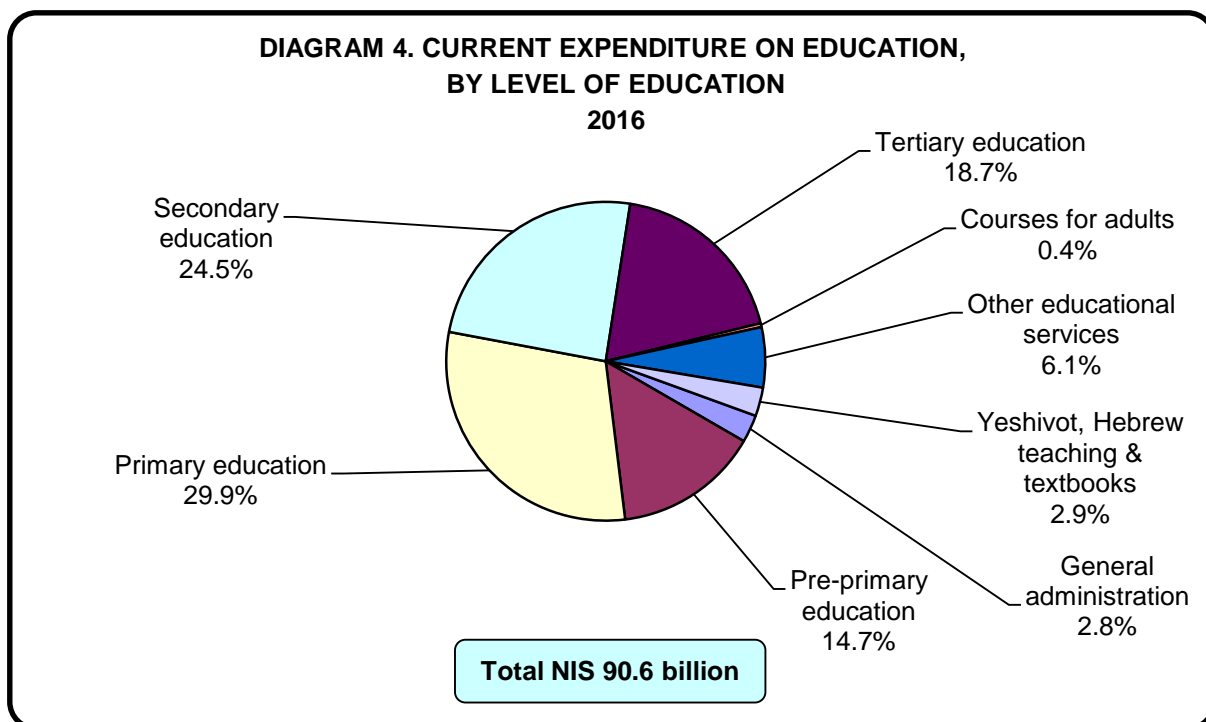
The government sector also financed 65.7% of universities expenditure (excluding separately budgeted research), 41.0% of college's expenditure (academic and non-academic) and 8.3% of the expenditure of other institutions. In 2013, it was decided to separate the colleges (academic and non-academic) from other institutions, which include Hebrew teaching, courses for adults and other educational services. That is the reason why this data is not comparable to previous years at this level of education (Diagram 3).



Current National Expenditure by Level of Education

Current expenditure on pre-primary, primary (including supplementary lessons) and secondary (including private tutoring) in educational institutions in 2016 reached 69% of current national expenditure on education; out of this amount, 15% were directed towards pre-primary education institutions, 30% to primary education and 24% to secondary education. It is important to mention that as of 2013, current expenditure on pre-primary education increased due to the fact that in this year, expenditure on education of children aged 0–3 was added to it as well, in line with OECD recommendation.

The expenditure on tertiary educational institutions reached 19% of the current national expenditure on education (Diagram 4, Table 2).



Combined Account of Universities (See Section 3 – Definitions, Para. 3.2)

The combined account of universities is presented in Table 10. The table covers all their activities, including teaching and associated research, as well as courses and research that are budgeted separately. This combined account facilitates examination of the total resources that were available to the universities, compared with the various expenditures on all their activities. It should be noted that national expenditure on education does not include expenditure on separately budgeted research.

The combined account of the universities was compiled in accordance with their financial reports. The recorded income, deficit, or surplus does not include financial commitments from various entities.

The combined account indicates that in the academic year 2015/16 (from October 2015 to September 2016), 90.7% of the total expenditure of universities was current expenditure for goods and services; approximately 5.2% was for student scholarships, awards, and other forms of support; and 7.6% was capital formation in buildings and equipment. That same year, there was a surplus of finance income to finance expenses (-3.5%).

In the 2015/16 academic year, 68.8% of the current expenditure for goods and services was used for teaching and associated research; 21.9% was used for separately budgeted research.

The government financed approximately 57.7% of the expenditure of universities (by current transfers) in 2015/16. Income from the government included special allocations to cover the universities' cumulative deficit and the enrollment of immigrant students.

International Comparison

The data shown here were taken from the official publication of the OECD: Education at a Glance 2019.

Comparison of countries belonging to the OECD, for 2016, reveals that the levels of expenditure changes significantly from country to country. The share of national expenditure on education out of the Gross Domestic Product in Israel (6.9%)¹ was one of the highest compared to all other countries examined (Diagram 5). This was similar to the percentage in New Zealand (7.0%) and Sweden (6.8%). The OECD countries invest 5.7% of their GDP on average in educational institutions (Table 3).

However, when making comparison of the national expenditure on education, it is important to bear in mind that Israel has a higher percentage of young people in its population than the OECD countries (42.7% compared with an average of 29.7%, respectively). The percentage of Israeli residents who work and can finance expenditures on education is smaller, while the percentage of students is higher. As a result, expenditure on education per student is lower in Israel (see below).

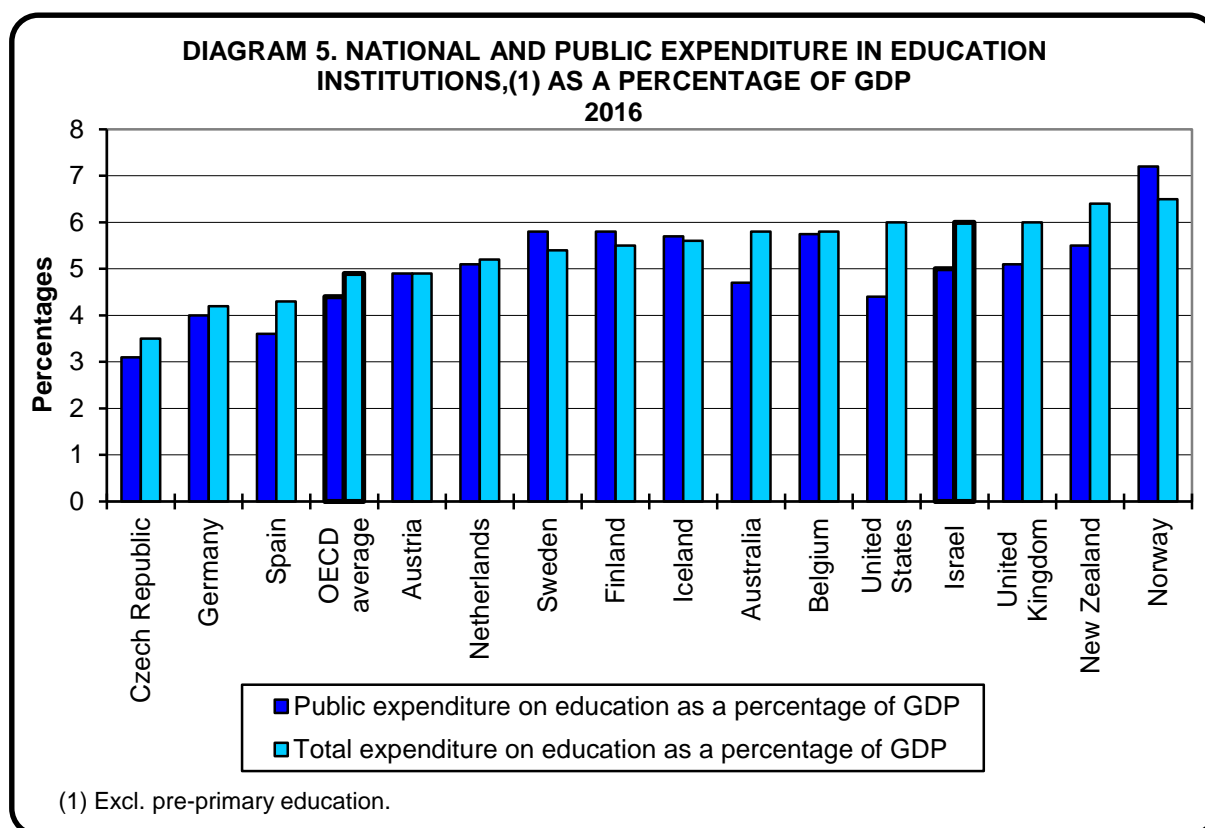
¹ The calculation includes pre-primary education institutions for ages 3 and over.

Population of Age Group 0–24 out of General Population in Israel and Selected OECD Countries

Percentage of Total Population – 2016

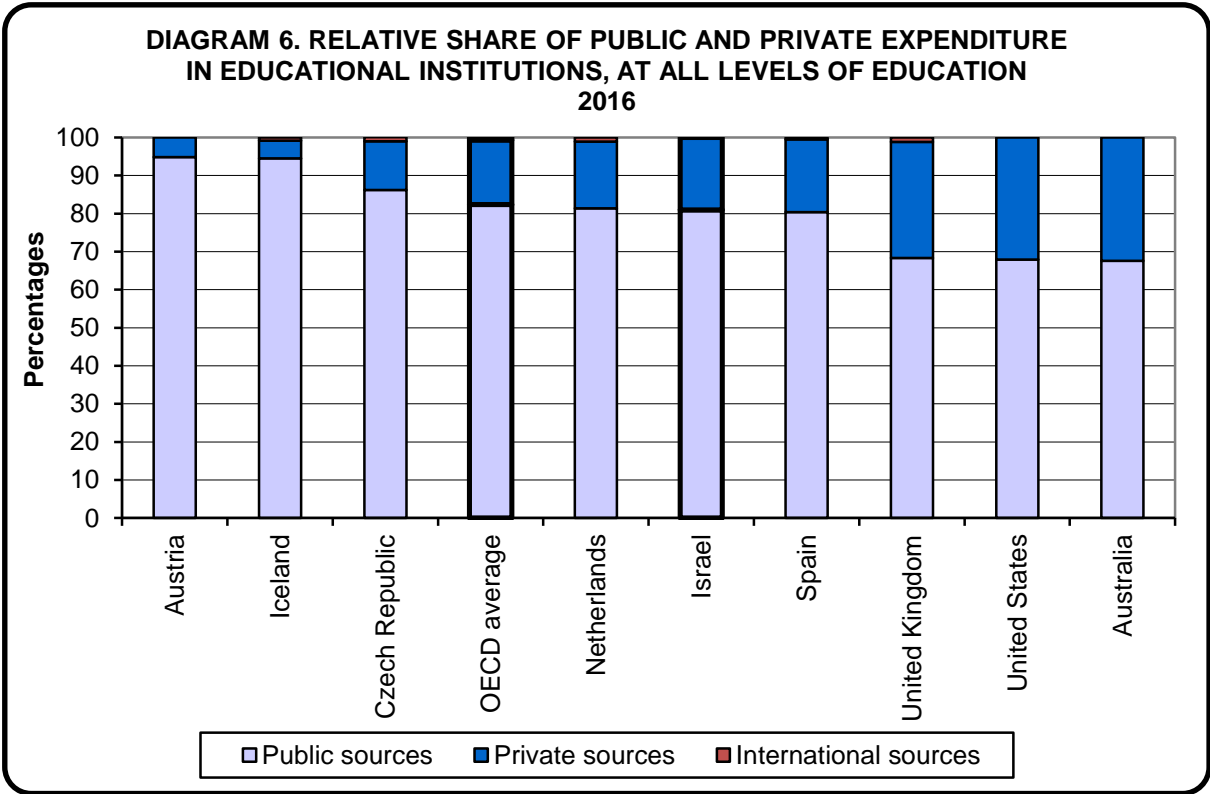
Israel	42.7
Ireland	33.4
United States	32.8
Norway	30.7
France	29.9
Denmark	29.7
United Kingdom	29.7
Sweden	29.3
Netherlands	28.7
Finland	28.0
Spain	24.5
Germany	23.9
Italy	23.3

Source of data: United Nations-Population Division: World population prospects 2019.



Comparison of the expenditure in educational institutions by level of education (Table C) shows that in Israel the expenditure was higher in primary, secondary and post-secondary non-tertiary educational institutions – 4.5% of the GDP, compared with 3.5% in the OECD countries. However, in tertiary education, the expenditure as a percentage of the GDP in Israel was 1.4%, identical to the average of OECD countries.

The public expenditure on education in institutions in Israel (expenditure of government ministries, the National Insurance Institute, national institutions, local authorities and public non-profit institutions), including scholarships to students, reached 5.0% of the GDP in 2016, compared to the OECD average – 4.4%.



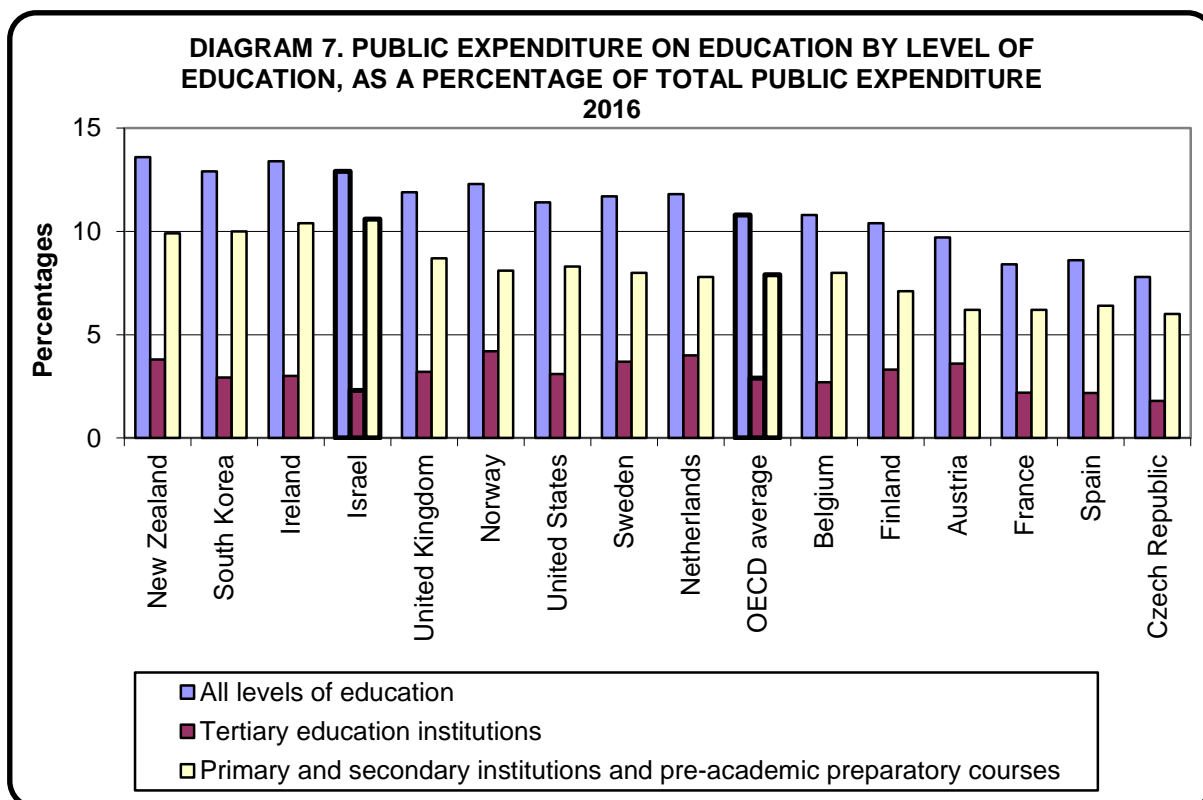
The share of public expenditure out of the total finance of education in Israel in 2016 was 81.0% (Diag. 6, Table F). The share of public expenditure out of the national expenditure on education in OECD countries ranged from 63% (Chile) to 98% (Norway).

In primary, secondary and post-secondary non-tertiary educational institutions in Israel, the public finance in 2016 reached 88.7%, close to the average of OECD countries in the same year – 89.7% and similar to the public financing in The Netherlands – 88.1%.

In tertiary education, finance from private sources was more common in Israel and reached 44.0%, higher than the average in other OECD countries – 35.2%, and lower than the United Kingdom – 71.1%, the United States – 65.4%, and Australia – 60.5%. However, in Austria and Norway, private financing was particularly low (6.4% and 6.9%, respectively) (Table F).

The share of public expenditure on education out of the total public expenditure in Israel (Diagram 7) was 12.9% – higher than the average in OECD countries – 10.8%. The share of public expenditure on primary, secondary and post-secondary non-tertiary education out of the total public expenditure in Israel was 10.6%, higher than the average in OECD countries – 7.9%.

However, the share of public expenditure on tertiary education out of the total public expenditure in Israel was 2.3%, lower than the average in OECD member countries – 2.9%. (Table D).



National Expenditure on Education, by Type of Expenditure and Level of Education

A comparison of the types of expenditure reveals that in primary, secondary and post-secondary non-tertiary education institutions in Israel, the share of labor costs out of the total current expenditure was 82%, slightly higher than the average in the OECD countries – 78%. The data on total labor costs also include wages of employees who are not teachers, as well as an estimate of the value of the budgetary pension of government employees.

In primary, secondary and post-secondary non-tertiary education institutions, the share of fixed capital formation from the total expenditure in Israel (9%) was higher than the share in the OECD countries (8%).

In tertiary institutions, the share of compensation of employees from the total current expenditure in Israel reached 69%, similar to the average of 70% in OECD countries. The share of fixed capital formation in these institutions in Israel was 7%, lower than the average in OECD countries - 10%. (Table E).

DIAGRAM 8. EXPENDITURE ON EDUCATIONAL INSTITUTIONS IN PRIMARY, SECONDARY AND POST SECONDARY NON TERTIARY EDUCATION, FROM PUBLIC AND PRIVATE SOURCES, BY TYPE OF EXPENDITURE

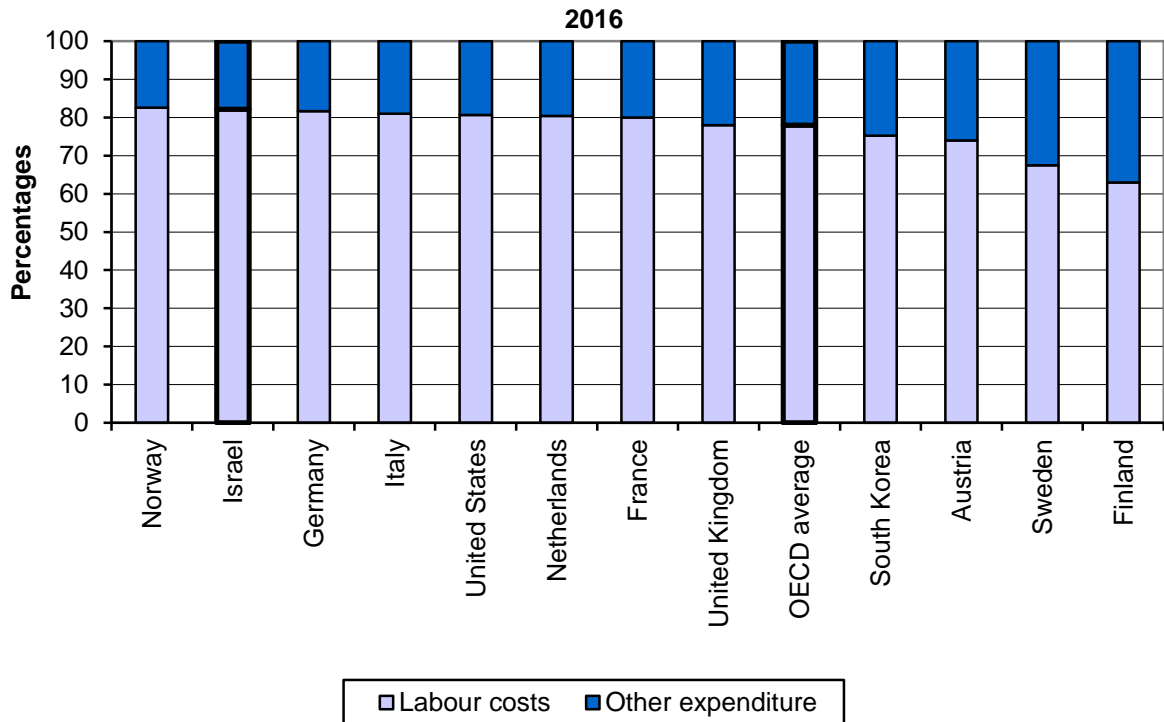
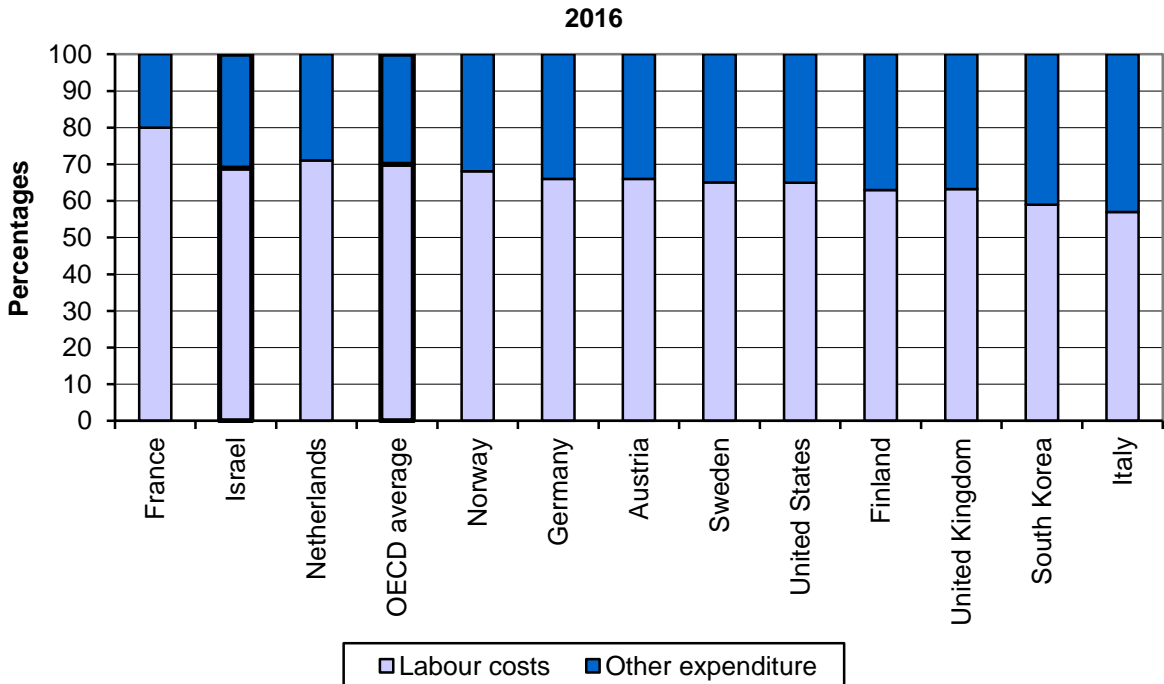


DIAGRAM 8A. EXPENDITURE ON EDUCATIONAL INSTITUTIONS IN TERTIARY EDUCATION, FROM PUBLIC AND PRIVATE SOURCES, BY TYPE OF EXPENDITURE



**TABLE A. NATIONAL EXPENDITURE ON EDUCATION
2014–2018**

Percentages

	2014	2015	2016	2017*	2018*
	Quantity change compared to previous year				
National expenditure on education – total	2.8	3.0	5.7	4.7	4.0
Current expenditure	3.5	2.7	5.9	4.4	3.5
Fixed capital formation	-5.3	7.1	3.7	9.2	11.0
National expenditure on education per capita – total	0.9	0.9	3.7	2.7	2.0
Current expenditure on education per capita	1.5	0.6	3.8	2.4	1.5
	At current prices				
Share of national expenditure on education in gross domestic product	7.9	7.9	8.0	8.2	8.3
Current expenditure on education as a percentage of:					
Private and government consumption	9.4	9.5	9.6	9.9	9.9
Private and civilian government consumption	10.1	10.2	10.3	10.6	10.6
Fixed capital formation in buildings and equipment for education – as a percentage of total fixed capital formation	2.7	2.9	2.7	2.8	2.9
Financing of national expenditure on education by:					
Government, (1) governmental NPI's, and local authorities	75.7	77.5	76.6	76.1	76.1
Tuition fees, households' purchases, donations and transfers in Israel and from abroad	24.3	22.5	23.4	23.9	23.9
Expenditure on education of government and local authorities, as a percentage of:					
Their total expenditure	16.2	16.8	16.8	17.0	16.6
Their expenditure, excluding defence expenditure	18.8	19.7	19.6	19.7	19.0

* Provisional data.

(1) Includes expenditure on services provided by the government, and government participation in financing of educational services provided by local authorities and non-profit institutions.

**TABLE B. NATIONAL EXPENDITURE ON EDUCATIONAL INSTITUTIONS –
INTERNATIONAL COMPARISON
2016**

	Total expenditure on education as percentage of GDP(1)	General government expenditure(2) on education as percentage of GDP
Israel	6.0	5.0
OECD average(3)	4.9	4.4
Thereof:		
Norway	6.5	7.2
New Zealand	6.4	5.5
United Kingdom	6.0	5.1
United States	6.0	4.4
Australia	5.8	4.7
Iceland	5.6	5.7
Belgium	5.8	5.7
Finland	5.5	5.8
Netherlands	5.2	5.1
Sweden	5.4	5.8
Austria	4.9	4.9
Spain	4.3	3.6
Germany	4.2	4.0
Czech Republic	3.5	3.1

(1) In 2016, the calculation of total national expenditure on education as a percentage of GDP in Israel did not include Pre-Primary education.

(2) Including local authorities, direct expenditure and transfers to non-profit institutions (net).

(3) Source: OECD, Education at a Glance, 2019.

**TABLE C. EXPENDITURE ON EDUCATIONAL INSTITUTIONS
FROM PUBLIC AND PRIVATE SOURCES, BY LEVEL OF EDUCATION,
AS A PERCENTAGE OF THE GDP
2016**

	All levels of education(1)	Primary, secondary education and post-secondary non tertiary	Tertiary education
Israel	6.9	4.5	1.4
OECD average(2)	5.7	3.5	1.4
Thereof:			
Austria	5.4	3.1	1.8
Australia	6.2	3.9	1.9
Iceland	6.6	4.3	1.3
Ireland	3.5	2.7	0.8
United States	6.4	3.5	2.5
Belgium	6.5	4.3	1.5
Germany	4.7	3.0	1.2
Netherlands	5.6	3.5	1.7
Hungary	5.1	3.2	1.1
United Kingdom	6.4	4.3	1.7
Norway	7.5	4.6	1.9
New Zealand	7.0	4.7	1.8
Slovakia	4.3	2.7	1.0
Spain	4.8	3.1	1.2
Poland	5.1	3.2	1.2
Finland	6.4	3.9	1.7
Czech Republic	4.0	2.5	0.9
France	5.9	3.7	1.4
Sweden	6.8	3.8	1.6

(1) Includes pre-primary education for children aged 3-5.

(2) Source: OECD, Education at a Glance, 2019.

**TABLE D. GOVERNMENT EXPENDITURE ON EDUCATION,(1) BY LEVEL OF EDUCATION,
AS A PERCENTAGE OF TOTAL GOVERNMENT EXPENDITURE
2016**

	Total direct expenditure plus transfers to non-profit institutions (net) and to households		
	All levels of education	Primary, secondary education and post-secondary non tertiary	Tertiary education
Israel	12.9	10.6	2.3
OECD average(2)	10.8	7.9	2.9
Thereof:			
New Zealand	13.7	9.9	3.8
South Korea	12.9	10.0	2.9
Ireland	13.4	10.4	3.0
United Kingdom	11.9	8.7	3.2
Norway	12.3	8.1	4.2
United States	11.4	8.3	3.1
Sweden	11.7	8.0	3.7
Netherlands	11.8	7.8	4.0
Belgium	10.7	8.0	2.7
Finland	10.4	7.1	3.3
Austria	9.8	6.2	3.6
France	8.4	6.2	2.2
Spain	8.6	6.4	2.2
Czech Republic	7.8	6.0	1.8

(1) Government expenditure on education includes expenditures of local authorities.

Total government expenditure also includes expenditure of local authorities and non-profit institutions, as well as defence expenditure and interest payments.

(2) Source: OECD, Education at a Glance, 2019.

**TABLE E. EXPENDITURE ON EDUCATIONAL INSTITUTIONS FROM PUBLIC AND PRIVATE SOURCES,
BY TYPE OF EXPENDITURE AND LEVEL OF EDUCATION(1)
2016**

	Primary, secondary and post-secondary non-tertiary institutions						Tertiary educational institutions					
	Total expenditure		Thereof:		Total current expenditure		Thereof:		Total expenditure		Thereof:	
			Fixed capital formation		Labour cost	Other expenditures(1)			Fixed capital formation		Labour cost	Other expenditures(1)
Israel	100	91	9	100	82	18	100	93	7	100	69	31
OECD average(2)	100	93	7	100	78	22	100	90	10	100	70	30
Thereof:												
Austria	100	96	4	100	74	26	100	91	9	100	66	34
Italy	100	97	3	100	81	19	100	92	8	100	57	43
United States	100	91	9	100	81	19	100	94	6	100	65	35
Germany	100	93	7	100	82	18	100	92	8	100	66	34
Netherlands	100	90	10	100	80	20	100	90	10	100	71	29
Hungary	100	97	3	100	78	22	100	84	16	100	66	34
United Kingdom	100	97	3	100	78	22	100	95	5	100	63	37
Norway	100	87	13	100	83	17	100	88	12	100	68	32
Finland	100	89	11	100	63	37	100	97	3	100	63	37
France	100	93	7	100	80	20	100	92	8	100	80	20
South Korea	100	87	13	100	75	25	100	89	11	100	59	41
Sweden	100	95	5	100	67	33	100	96	4	100	65	35

(1) Including current purchases.

(2) Source: OECD, Education at a Glance, 2019.

TABLE F. RELATIVE PROPORTION OF PUBLIC AND PRIVATE EXPENDITURE IN EDUCATIONAL INSTITUTIONS, BY LEVEL OF EDUCATION
2016

	Percentages											
	All levels of education											
	Public sources	Total (3)	Private sources Household expenditure	Expenditure of other private entities								
	post-secondary non-tertiary education											
	Public sources	Total (3)	Private sources Household expenditure	Expenditure of other private entities								
	Public sources	Total (3)	Private sources Household expenditure	Expenditure of other private entities								
	Tertiary education											
	Public sources	Total (3)	Private sources Household expenditure	Expenditure of other private entities								
	Public sources	Total (3)	Private sources Household expenditure	Expenditure of other private entities								
Israel	81.0	19.0	12.4	6.6	88.7	11.3	7.6	3.7	55.9	44.0	28.0	16.0
OECD average(1)(2)	82.4	17.6	12.6	4.1	89.7	10.3	7.9	2.0	64.8	35.2	24.6	9.0
Thereof:												
Austria	94.8	5.2	3.3	2.0	95.4	4.6	3.4	1.2	93.6	6.4	3.1	3.3
Australia	67.6	32.4	18.4	5.2	81.3	18.7	4.3	1.4	39.5	60.5	47.4	13.0
Iceland	94.5	5.5	4.4	0.4	96.2	3.8	3.5	0.3	88.6	11.4	7.4	0.6
United States	67.9	32.1	24.2	8.0	91.1	8.9	8.8	0.1	34.6	65.4	46.2	19.3
Netherlands	81.4	18.6	8.3	9.2	88.1	11.9	4.5	7.4	67.5	32.5	16.4	13.0
United Kingdom	68.3	31.7	22.3	8.2	83.9	16.1	12.2	3.9	28.9	71.1	47.9	19.1
Norway	97.6	2.4	1.4	0.7	99.5	0.5	0.5	0.0	93.1	6.9	3.5	2.4
Spain	80.4	19.6	17.4	1.8	86.4	13.6	12.6	1.0	65.6	34.4	29.2	3.7
Czech Republic	86.2	13.8	7.5	5.3	91.3	8.7	6.7	2.0	72.5	27.5	9.6	14.0
France	86.9	13.1	8.8	3.9	90.7	9.3	7.8	1.5	77.1	22.9	11.2	10.1

(1) Source: OECD, Education at a Glance, 2019.

(2) The OECD average is calculated as the unweighted mean of the data values of all OECD countries for which data are available or can be estimated. It is also important to mention that the OECD average can be significantly affected by missing data.

(3) This year, total private sources includes also International sources.

3. TERMS, DEFINITIONS AND EXPLANATIONS

3.1 Types of National Expenditure on Education

National Expenditure on Education distinguishes between (1) current expenditure and (2) fixed capital formation.

- 1) **Current expenditure** includes the expenditure on educational services in various educational institutions, and additional expenses of households for textbooks and stationery purchased from business entities. These expenses are presented under one heading, and are not classified according to the industrial branches in which the goods were manufactured.
- 2) **Fixed capital formation** includes expenditure on construction of buildings and purchase of equipment for institutions that provide educational services.

3.2 Educational Services and their Classification

The services classified as educational (generally, according to the Standard Industrial Classification¹) include: general administration, pre-primary educational institutions, primary educational institutions, secondary schools, tertiary education institutions, yeshivot, Hebrew language instruction and other educational services. Educational services provided by the Israel Defence Forces are not included.

Expenditure on education includes expenditures for boarding schools attached to educational institutions, and for university dormitories.

Maintenance scholarships for students are not included.

Expenditure on education does not include the expenditure for nursing schools, which are usually attached to the hospitals in which they operate.

The following are some clarifications of various educational services items:

¹ Central Bureau of Statistics (2012). *Standard Industrial Classification of All Economic Activities, 2011*. Technical Publication no. 80. Jerusalem: Author.

Pre-primary educational institutions include kindergartens and day care centres, for children aged 3 years and over. As of 2013, ages 0–3 in pre-primary education were also included.

Primary educational institutions also include Jewish religious primary schools (talmud torahs), missionary and special education schools.

Secondary schools – also include general, vocational, nautical and academic schools, as well as **intermediate schools**, because the expenditures for these types of institutions are not differentiated in the financial reports. Secondary educational institutions also include secondary school yeshivot.

Yeshivot and Jewish religious schools include "lower" yeshivot (for students up to age 18) and "higher" yeshivot (for students aged 18 and over) – excluding those who study in kollelim (for married students) attached to higher yeshivot.

In some tables, the data for **secondary schools** include cumulative data for the following sub-branches: general secondary schools, vocational, nautical and agricultural schools, yeshivot and Jewish religious schools, Hebrew language instruction and adult education, and other educational services (Table 5 – current expenditure, Tables 2 and 7 – fixed capital formation).

Non-academic tertiary education institutions include technological colleges, regional colleges, kindergarten and teacher training colleges etc.; institutions that received recognition as institutions of higher education are excluded.

Pre-academic preparatory courses were included in the past in kindergarten and teacher training colleges, tertiary education institutions, and higher education institutions. As of 1996, data related to the income and expenditures of pre-academic preparatory courses have been presented in the table on expenditure of tertiary education institutions

(Table 9) and in the tables on the receipts and disbursements, excluding consumption of fixed capital of non-profit institutions (Tables 11, 12).

Institutions of higher education include institutions that have received recognition and authorization from the Council for Higher Education to award academic degrees.

1) Universities:

The Hebrew University, the Technion – Israel Institute of Technology (excluding the Technion Research and Development Foundation Ltd.), Tel Aviv University, Bar-Ilan University, Haifa University, Ben Gurion University of the Negev, Ariel University and the Feinberg Graduate School (in the Weizmann Institute).

Expenditures of medical schools at the universities (including medical research) are included in the national expenditure on education.

2) Academic colleges and colleges of education:

Examples of academic colleges which were included: The Open University; Rubin Academy of Music and Dance, Jerusalem; Jerusalem College of Technology; the Ruppin Academic Center and 17 colleges of education.

In Tables 5 and 7, “Other Institutions” include academic colleges, academic colleges of education, and non-academic tertiary education institutions and teacher training institutions.

Other educational services. Until 1983/84, this category included private teachers' services, courses, and supplementary courses. As of 1984/85, this item included, primarily, courses for adults and tertiary education courses provided by the business sector. As of 1995, the item includes, primarily, courses for adults. Driving schools are not included.

National expenditure on education does not include activities of community centres, other than activities connected with Hebrew

language ulpanim. Expenditure on other activities of community centres is included within the national expenditure on culture.

3.3 The Value of Educational Services

In measuring the value of educational services, two types of services are distinguished: (1) educational services provided by the government (including national institutions), local authorities, and non-profit institutions (over 90%); (2) purchases by households from business entities.

1) The government, local authorities, and non-profit institutions generally provide educational services at reduced prices or free of charge. Because these services have no market price, their value is estimated according to the cost of production: (1) labour cost – wages and salaries paid directly to workers, employers' contributions to funds and schemes for employees (pension funds, National Insurance payments including "parallel tax," etc.), and taxes on labour such as payroll tax or employers' tax; (2) current purchases of goods and other services (excluding interest payments); (3) a calculated estimate of the expenditure on consumption of fixed capital for buildings and equipment; (4) an imputed government expenditure representing the government's obligation to pay budgeted pensions to its employees after retirement. The last two components were not included in the estimated values of educational services before 1984/85.

In order to enable comparison with previous years, Tables 1, 2, and 4 present estimates for 1984/85 that were also prepared in accordance with the previous method. The cost of production does not include payment of interest. According to this approach, the value of services provided to the public remains the same – regardless of whether the expenditure was financed through collection of taxes or the receipt of grants, or whether it was financed through loans on which interest was paid.

- 2) Purchases by households from business entities include the following educational services: kindergartens and day care centres, private teachers' services for primary and secondary schools students, tertiary education institutions, professional courses for adults, and textbooks and stationery.

3.4 Classification of Expenditure by Sector

3.4.1 The national expenditure on education is classified according to the following sectors:

- 1) Government and national institutions (including expenditure of the Jewish Agency).
- 2) Local authorities – municipalities, local and regional councils.
- 3) Governmental non-profit institutions that are financed primarily (more than 50% of their total expenditures) by the government, the Jewish Agency, or local authorities.
- 4) Other non-profit institutions.
- 5) Other – business enterprises and households.

Educational services are classified by operating sector and by financing sector:

In the classification by **operating sector**, direct expenditure by the sector on labour and on goods and other services was recorded, regardless of the financing sector. For example: (1) all expenditure of non-profit institutions (such as the Hebrew University) on labour and on purchases of goods and other services was recorded as the expenditure of the institutions themselves, and not of other entities within the economy who may have financed the expenditure; (2) in pre-primary and primary education institutions, where the service is provided jointly by the government and the local authorities, expenditure on school teachers' and kindergarten teachers' salaries was recorded as government expenditure, whereas the current expenditure on

maintenance of these institutions and the calculated estimate of the expenditure on consumption of fixed capital for buildings and equipment were recorded as a local authorities expenditure.

In the classification by **financing sector**, financing by each sector is defined as the total direct expenditure on goods and services as well as the expenditure on subsidies, grants and other net transfers and payments to other sectors (excluding the provision of loans).

In calculating the share of each sector in the financing of the expenditure on education, calculated estimates of expenditure on consumption of fixed capital are not included within the various sectors' expenditure or in the total national expenditure on education (Tables 4 and 5), because the national expenditure on education includes only current expenditure and expenditure on fixed capital formation.

Government financing does not include the subsidy component of government loans to other sectors in the education system, which is provided at low interest rates or are not linked.

Transfers between sectors are determined according to the period in which they were recorded in government reports. The other sectors' reports may record the transfer in a different period.

3.4.2 Units or items included in each sector

Government expenditure on education includes the following items:

- 1) Expenditures of the Ministry of Education in the ordinary and development budgets, except the following budgetary items: nutrition, the Society and Youth Administration, pre-military army training (Gadna), science, culture and art, museums, religious culture, the Sports and Physical Education Authority, and the Israel Antiquities Authority.
- 2) Expenditures of other ministries for education included the following items: yeshivot and Jewish religious schools (financed by the Ministry

of Religious Affairs – until 2003, and as of 2004 – by the Prime Minister's Office), the Institute for Training of Social Workers, the College for Training of Educational-Social Workers, the Department of Vocational Training and Human Resources Development (financed until 2003 by the Ministry of Labour and Social Affairs; as of 2004, by the Ministry of Industry, Trade and Labour); nautical training (financed by the Ministry of Transport); secondary and tertiary education institutions of government corporations, such as the School of Tourism.

- 3) Expenditure of units of the Jewish Agency that are classified as being for education: Hebrew language schools (ulpanim), seminaries for youth leaders, maintenance of children and youth in institutions, youth centres, allocations to educational institutions, the Education Fund and educational activities in the framework of Project Renewal.

Expenditure on education by local authorities includes the following items:

- 1) Expenditure of the Education Departments, within the ordinary and the extraordinary budgets, excluding the following expenditures: medical supervision and dental treatment in primary schools, day camps, child nutrition and supplementary education;
- 2) Expenditure of the Culture Departments on Hebrew language study.

Expenditure on education by non-profit institutions includes the expenditure of educational institutions which are not owned by the government, by the national institutions or by any local authority, and which do not operate on a commercial basis.

Non-profit institutions are divided, as noted, into two categories: (1) non-profit institutions that are financed primarily by the government, including: the universities and the Technion, most secondary schools, "independent education" institutions, most kindergartens belonging to women's organizations, some tertiary education institutions and some

yeshivot; (2) non-governmental non-profit institutions, where the main source of funding is not the government, including: most day care centres belonging to women's organizations, some tertiary education institutions, and some yeshivot.

Expenditure on education by the "other" sector includes household expenditures on purchases of educational goods and services from business entities, such as expenditure on private teachers (including supplementary lessons for primary school students and private lessons for secondary school students), tuition fees for private schools and kindergartens, and purchases of textbooks and writing supplies.

3.4.3 Specification of financing items of the government, the local authorities and non-profit institutions

Table 6 presents estimates of the financing of educational services by the government (including national institutions), local authorities, and non-profit institutions during the period from 2006 to 2016.

The flow of receipts and disbursements between the government and local authorities has been adjusted to match the government accounts, whereas the flows of receipts and disbursements between the government, local authorities, and non-profit institutions have been adjusted to match the government and local authority accounts.

In addition, Table 6 includes a calculated estimate of the expenditure on consumption of fixed capital for buildings and equipment for all sectors. An imputed expenditure reflecting the government's obligation to pay pensions to its employees after retirement was also included in labour costs.

The income side includes revenue from the sale of educational services in institutions belonging to all sectors. Such services are sold primarily to households, at prices that cover only part of the cost, and the revenues are those received from tuition, registration fees, examination fees, and payments for boarding schools.

Other revenue includes donations from Israel and from abroad, for current maintenance (current transfers) and for construction (capital transfers).

Also included are current and capital transfers between the sectors.

On the expenditures side, the expenditures of each sector are specified as follows:

- 1) Expenditures on provision of educational services to the public, such as the operation of pre-primary and primary education institutions, secondary schools, tertiary education institutions, and administrative expenses of the government and of local authorities;
- 2) Transfers between sectors, according to the following specifications:
 - (a) Allocations by the government and local authorities to non-profit institutions in the government sector, such as appropriations to the universities and the Technion, allocations to teacher and kindergarten teacher training institutions, payment of graduated tuition fees for kindergarten children, or payment of tuition fees for secondary school students;
 - (b) Allocations by the government and local authorities to non-governmental non-profit institutions, such as disbursements for children in day care centres or transfers to tertiary education institutions;
 - (c) Participations and refunds between sectors;
 - (d) Scholarships, assistance, and awards to students;
- 3) Investment in construction of educational institutions and in the equipping thereof;
- 4) Government capital transfers to local authorities for construction;
- 5) Capital transfers by the government and local authorities to governmental non-profit institutions, for construction.

3.4.4 Combined accounts of universities and non-profit institutions

Table 10 presents the combined account of the universities' income and expenditures – see the specification of the included universities in Para. 3.2. The account was prepared for the academic years from 2006/07 (October 2006 – September 2007) to 2015/16 (October 2015 – September 2016). This is a summation of the categories of expenditure and income items included in the financial reports of the institutions. These categories include expenditures and income within the framework of all types of budgets; ordinary budgets, special budgets, designated and non-designated budgets, development budgets, and special research budgets.

The "Donations in Israel and Abroad" item – with respect to donations received through endowment funds – includes only income transferred by those funds to the universities; the funds' own income from donations and interest, as well as their administrative expenditures, is not included.

The combined account includes teaching and associated research, courses, and “separately budgeted research” - i.e., commissioned research that receives special financing, and research conducted by the universities using their own internal funding sources.

Financing expenditure includes payments by the universities, less their income. Whenever possible, linkage and revaluation differentials were deducted.

Tables 11 and 12 present combined accounts, which include receipts and disbursements of the governmental non-profit institutions and of the non-governmental non-profit institutions, respectively, for the years 2006 to 2016.

The institutions are classified by level of education: pre-primary and primary educational institutions, secondary education (general, vocational, nautical and agricultural schools), non-academic tertiary

education institutions and higher education institutions, yeshivot and Jewish religious schools, adult teaching and other educational services.

Receipts are divided into current and capital receipts.

Current receipts include: receipts from sales of services to households (e.g., tuition, registration fees, and dormitory fees received from students), as well as allocations, assistance, and participation in dormitory maintenance fees by the government, the Jewish Agency and local authorities, and donations received from Israel and from abroad.

The current account also includes income from interest.

The capital account provides details of capital transfers from the government and the Jewish Agency and from local authorities for construction and for purchases of equipment, as well as grants received from Israel and from abroad for those purposes.

The disbursements are classified as either current or capital payments.

Current payments include: expenditure on provision of educational services by non-profit institutions, e.g., operation of educational institutions, including the cost of labour (wages and salaries, other labour costs, and taxes on wages) and current purchases of goods and other services; transfers to households (e.g., scholarships and awards to students), other donations, and interest payments.

The capital account includes details of expenditure on construction and acquisition of equipment by non-profit institutions, as well as details of capital transfers to the local authorities.

Tables 10, 11, and 12 do not include a calculated estimate of the expenditure for consumption of fixed capital of buildings and equipment.

Tables 10, 11, and 12 present receipts from the government, the Jewish Agency, and local authorities in the current and capital accounts, and disbursements to these sectors, without full adjustment to the parallel flows in the accounts of these sectors. Consequently, these figures are

not the same as the data in other tables, where adjustments were made to match the government accounts.

3.5 Period

The data on national expenditure on education and its components are presented from 2006 on a calendar year basis (January to December), whereas for preceding years they are presented on a financial year basis (April to March).

The financial reports of some non-profit institutions, e.g., universities and a number of secondary schools refer to academic years (October to September or September to August). The data from these reports are adjusted to calendar years using the appropriate ratios for the various monthly indicators such as wages, number of employees and price indices.

4. SOURCES AND METHODS

4.1 Sources

Estimates at current prices were based on a detailed analysis of expenditure items in the government's financial reports (compiled by the Accountant General) and in those of national institutions and local authorities.

The expenditure of non-profit institutions was derived until 2009 from an annual survey conducted by the Central Bureau of Statistics, which examined the components of the expenditure of these institutions based on an analysis of their financial reports. Since 2009 there has been a change in the sample – a new distinction made between public and private non-profit institution.

According to the definition of the National Accounts, a non-profit institution is defined as a public institution when the public financing is more than 50% of its total expenditures.

Estimates were also based on data from the Household Expenditure Surveys,¹ as well as on processing of contractors' reports to local authorities, and direct reports from the Ministry of Construction and Housing on the stages of construction of educational institutions.

4.2 Estimates at Constant Prices

The annual changes in the national expenditure on education and its main components, at constant prices, were calculated separately for each sector (government, local authorities, non-profit institutions and the business sector), for each type of expenditure (wages, current purchases, consumption of fixed capital, construction and equipment) and for each level of education (pre-primary, primary, secondary, tertiary education, etc.).

- 1) Government, local authorities and non-profit institutions: the changes in expenditure on labour cost (about 75% of current expenditure), at constant prices, were estimated according to the changes in work-units. Possible

¹ Central Bureau of Statistics (2018). *Household income and expenditure data from the 2016 Household Expenditure Survey– General Summary*. Publication 1719. Jerusalem: Author.

changes in the quality and composition of labour force were not taken into account. Likewise, no allowance was made for qualitative changes resulting from fluctuations in class sizes. For example, the arrival of new immigrants at the beginning of the 1990's led to crowding in classrooms, which may have affected the quality of teaching and thereby reduced the value of expenditure on education at constant prices.

Current expenditure on the purchase of goods and other services was estimated by deflating the estimate at current prices by a price index that takes into account the special structure of the expenditure of these institutions.

In the absence of available data on the distribution of annual expenditure by month, a monthly or quarterly deflation of prices was not possible.

- 2) In the business sector, estimates are calculated at constant prices by means of quantitative indicators, such as the number of children in private kindergartens.
- 3) Capital formation in buildings, at constant prices, was calculated using the Price Index of Input in Residential Building. The estimate of capital formation in equipment was calculated using price changes in the industries that manufacture such equipment, and price changes in imported equipment.

The estimates of national expenditure on education at constant prices were weighted by base year prices as follows:

Base year for prices	Used for weighting estimates in the years
2015	1995–2018
1990	1990–1995
1986/87	1986/87–1990/91
1980/81	1980/81–1986/87
1975/76	1975/76–1980/81
1970/71	1970/71–1975/76

5. RELIABILITY OF THE ESTIMATES

5.1 The preliminary estimates for 2017–2018 are less reliable than those for the period up to 2016, which are based on analysis of detailed financial reports of the educational institutions. Nonetheless, those estimates provide a basis for examination of the general trends during these years. The preliminary estimates were prepared using data on the Ministry of Education's expenditures, as well as data obtained from the National Insurance Institute on wages and on the number of employees in non-profit institutions, and on global estimates of expenditures of local authorities, and data on the development of educational services in private institutions.

5.2 Estimates of household purchases from business entities, which constitute approximately 15% of total national expenditure on education, have a low level of reliability. These estimates are mostly based on data obtained from the Household Expenditure Surveys.¹ For years in which no survey was conducted, estimates were made by extrapolation, using the changes in similar items of private consumption for which data were available.

In the estimates of national expenditure on education, some of the expenditure in the "other educational services" item, such as the expenditure on professional courses, is not fully covered. The estimate for expenditure on these services is based on the Household Expenditure Surveys, which record household expenditure only. Employers' participation in financing, e.g., financing of professional courses for employees, was not included in this item due to lack of data.

5.3 In analysing the findings, it is important to bear in mind that the estimates for a particular year are affected by the varying times at which expenditure and income were recorded by each sector. In addition, because financial reports of the different sectors do not relate to the same period, there may

¹ Central Bureau of Statistics (2018). *Household income and expenditure data from the 2016 Household Expenditure Survey– General Summary*. Publication 1719. Jerusalem: Author.

be random fluctuations. (Although most reports are from January to December, there are also reports from October to September or from September to August). Therefore, it is preferable to consider each sector's share in the financing or provision of educational services as an average derived over a number of years.

6. REVISIONS OF DEFINITIONS AND CLASSIFICATIONS

The following revisions in the definitions and classifications have been introduced over the years:

- 6.1** As of 1974/75, improvements have been introduced into the estimates for national expenditure on education. To enable comparison with the estimates of previous years, Tables 1, 2 and 4 present estimates for 1974/75 that were prepared according to the previous method as well.
- 6.2** As of 1984/85, national expenditure on education and its components includes imputed expenditure for budgetary pensions, which reflects the government's obligation to pay retirement pensions to its employees. National expenditure on education also includes a calculated estimate of the expenditure on consumption of fixed capital for buildings and equipment in public educational institutions. Comparisons of the data for 1984/85 with data for earlier years in this series should take into account the fact that these additions increased national expenditure on education from 1984/85 and onward by approximately 15%.

Another difference relates to the distinction between two groups of non-profit institutions: (1) non-profit institutions financed mainly by the government; and (2) other non-profit institutions. The expenditures of institutions in the first group comprise 90% to 95% of the total expenditure of non-profit institutions.

Since 1984/85, expenditure on private lessons for students has been included within the "primary educational institutions", "secondary general schools" and "vocational, nautical and agricultural schools". As a result, the item "other educational services", in which this expenditure was previously included, has – since 1984/85 – included mainly courses for adults and tertiary education provided by the business sector.

By way of comparison, Tables 1, 2 and 4 present estimates for 1984/85 that were prepared according to the previous method as well.

- 6.3** Following clarifications in the Ministry of Education, as of 1990, all teachers and kindergarten teachers training institutions have been defined as non-profit institutions and not as government institutions. Accordingly, revisions were made in the classification of national expenditure on education by sector, which increased the expenditure of non-profit institutions by about 3% and reduced the government sector expenditure by about 4%. It should be noted that the labour cost of teachers in these institutions, who are civil servants, is included, as before, in the government sector expenditure.
- 6.4** In 1995, expenditure on tertiary education provided by the business sector was separated from the “Other educational services” item and included in the “Other tertiary education institutions” item instead. From 1995 on, the item “Other educational services” has included primarily courses for adults.
- 6.5** Since 1996, all government payments (including payments by the Ministry of Education, the Planning and Budgeting Committee, and money channelled for educational purposes in accordance with the Discharged Soldiers Law), which are intended to cover students’ expenditures on tuition in educational institutions (universities, other tertiary education institutions, teachers’ training colleges and post-secondary non-tertiary courses), were classified in accordance with international directives as transfers to households and not as transfers to the non-profit institutions themselves, as some of them had been classified in previous years. As a result, since 1996, all income of non-profit institutions from tuition is defined in Tables 10, 11 and 12 as income from households and not as income for the government.

- 6.6** As of 1996, a separate estimate has been calculated for post-secondary non-tertiary courses, which in previous years had been included within the various teachers' and kindergarten teachers' training colleges and tertiary education institutions.
- 6.7** When comparing the data over a period of time, changes in definitions and coverage implemented as of the year 2013 should be taken into account. As of 2013, education of children aged 0–3 is also included in the calculation, in accordance with the OECD guidelines.

TABLES

(PRESENTED IN HEBREW ORDER – FROM RIGHT TO LEFT)

EXPLANATORY NOTES

Special symbols

- = no cases
- .. = unknown or not for publication
- 0** = a value smaller than half the unit by which data are presented in the table
- * = provisional data
- R** = revised or corrected data
- ()** = estimates of low reliability

Rounding

Percentages in the tables were calculated from unrounded figures.

א. סדרות רב-שנתיות

A. MULTI-ANNUAL SERIES

לוח 1. הוצאה לאומית לחינוך, לפי מגזר מבצע

במחירים שוטפים

אחר	מוסדות ללא כוונת רווח (לא-ממשלתיים(1))	המגזר הממשלתי General government sector			סך הכל Total	
		מוסדות ללא כוונת רווח(1) Non-profit institutions(1)	רשויות מקומיות Local authorities	משרדי ממשלה, מוסדות לאומיים וביטוח לאומי Government, national institutions and national security		
						סדרה ישנה
					אחוזים	אלפי ש"ח NIS thousand
9	36	21	34	100		38 1962/63
8	39	22	31	100		47 1963/64
7	39	24	30	100		57 1964/65
6	39	23	32	100		78 1965/66
6	39	22	33	100		89 1966/67
7	40	22	31	100		90 1967/68
6	42	22	30	100		103 1968/69
6	43	22	29	100		122 1969/70
6	45	20	29	100		143 1970/71
5	45	20	30	100		191 1971/72
5	46	21	28	100		234 1972/73
4	42	24	30	100		324 1973/74
5	40	25	30	100		469 1974/75
6	42	23	29	100		507 (2)1974/75
6	39	24	31	100		651 1975/76
6	38	24	32	100		887 1976/77
6	39	22	33	100		1,391 1977/78
6	39	22	33	100		2,389 1978/79
6	40	22	32	100		4,575 1979/80
5	40	22	33	100		10,624 1980/81
6	40	21	33	100		24,540 1981/82
6	41	21	32	100		59,128 1982/83
7	40	21	32	100		159,718 1983/84
6	39	22	33	100		860,805 1984/85
						סדרה חדשה(2)
					אחוזים	מיליוני ש"ח NIS million
5	2	36	33	100		981 1984/85
7	2	37	31	100		2,694 1985/86
8	3	36	29	100		3,868 1986/87
9	3	34	29	100		4,965 1987/88
10	3	33	29	100		6,183 1988/89
10	3	33	29	100		7,484 1989/90
9	3	34	29	100		8,806 1990
10	3	34	28	100		11,388 1991
9	3	33	29	100		13,756 1992
9	3	33	28	100		16,543 1993
8	3	34	29	100		20,932 1994
8	3	34	30	100		25,401 1995
7	3	34	31	100		30,446 1996
8	3	35	30	100		34,112 1997
8	3	36	29	100		37,462 1998
8	3	37	28	100		40,482 1999
8	3	37	28	100		43,141 2000
8	3	37	29	100		46,620 2001
9	3	36	28	100		48,639 2002
9	3	36	28	100		45,730 2003
9	3	37	28	100		47,349 2004
10	3	37	28	100		48,103 2005
10	4	36	29	100		50,775 R2006
10	4	36	29	100		54,497 R2007
10	4	37	28	100		58,124 R2008
10	7	30	31	100		59,359 R2009
10	7	30	31	100		64,262 R2010
10	7	29	32	100		68,901 R2011
9	7	30	32	100		75,140 R2012
9	7	29	32	100		81,358 R2013
10	9	29	30	100		83,883 (3)R2013
10	9	28	30	100		87,170 2014
10	9	28	30	100		91,564 2015
10	9	27	30	100		97,404 2016
11	9	26	30	100		104,593 *2017
11	9	26	29	100		110,310 *2018

(1) בין שנת 2008 ל-2009 שונתה שיטת הסיווג של מל"ר ציבורי ופרטי, ראו מבוא (סעיף 4.1).
 (2) בהשוואת הנתונים לאורך זמן יש להביא בחשבון שינויים בהגדרות ובכיסוי בשנים 1974/75, 1984/85 ו-2013.
 (3) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3, בהתאם להנחיות ה-OECD.

TABLE 1. NATIONAL EXPENDITURE ON EDUCATION, BY OPERATING SECTOR

At current prices

	השקעה כאחוז מההשקעה המקומית בנכסים קבועים Capital formation as a percentage of fixed domestic capital formation	הוצאה שוטפת כאחוז מהצריכה הפרטית והציבורית האזרחית Current expenditure as a percentage of private and civilian general government consumption	הוצאה שוטפת כאחוז מהצריכה הפרטית והציבורית Current expenditure as a percentage of private and general government consumption	סך הכל - הוצאה לאומית כאחוז מהתוצר המקומי הגולמי Total - national expenditure as a percentage of gross domestic product (GDP)
Old series				
Percentages				
1962/63	3.6	6.0	5.3	
1963/64	4.9	5.9	5.2	
1964/65	4.7	6.4	5.7	
1965/66	5.8	7.4	6.6	
1966/67	6.7	7.9	7.0	
1967/68	7.3	8.0	6.6	
1968/69	5.6	7.8	6.3	
1969/70	5.9	7.7	6.0	
1970/71	4.9	8.4	6.1	
1971/72	5.2	9.1	6.8	
1972/73	4.9	8.6	6.7	
1973/74	5.2	9.1	6.0	
1974/75	5.1	8.6	5.9	
1974/75(2)	6.3	9.0	6.2	
1975/76	5.7	8.8	6.1	
1976/77	5.6	9.2	6.7	
1977/78	5.7	9.9	7.4	
1978/79	5.0	10.0	7.7	
1979/80	4.4	9.8	7.7	
1980/81	3.6	9.9	7.4	
1981/82	3.6	9.8	7.4	
1982/83	3.5	9.7	7.7	
1983/84	3.5	9.4	7.5	
1984/85	3.8	10.0	7.6	
New series(2)				
Percentages				
1984/85	3.8	11.2	8.5	
1985/86	3.4	9.7	7.8	
1986/87	3.4	9.5	7.9	
1987/88	3.4	9.4	7.7	
1988/89	3.7	9.8	8.2	
1989/90	3.5	9.8	8.4	
1990	3.3	9.8	8.4	7.9
1991	2.8	10.0	8.6	7.9
1992	3.0	10.1	8.8	7.9
1993	3.6	10.2	8.8	8.2
1994	3.5	10.4	9.3	8.6
1995	3.1	10.7	9.3	8.4
1996	3.2	11.1	9.7	8.7
1997	3.2	11.4	9.8	8.6
1998	3.3	11.2	9.8	8.5
1999	2.8	11.2	9.8	8.4
2000	2.9	10.9	9.6	8.0
2001	3.0	11.2	9.8	8.5
2002	2.9	11.1	9.6	8.2
2003	2.8	10.9	9.1	7.9
2004	2.6	10.8	9.1	7.8
2005	2.4	10.1	8.9	7.5
2006R	2.3	9.6	8.8	7.4
2007R	2.2	9.6	8.8	7.4
2008R	2.5	9.5	8.7	7.5
2009R	2.6	9.3	8.6	7.3
2010R	2.6	9.4	8.6	7.3
2011R	2.4	9.4	8.7	7.4
2012R	2.4	9.7	9.0	7.6
2013R	2.9	9.8	9.1	7.7
2013R(3)	2.9	10.1	9.4	7.9
2014	2.7	10.1	9.4	7.9
2015	2.9	10.2	9.5	7.9
2016	2.7	10.3	9.6	8.0
2017*	2.8	10.6	9.9	8.2
2018*	2.9	10.6	9.9	8.3

(1) Between 2008 and 2009, the method of classification of public and private non-profit institutions has been changed. See Introduction (Para. 4.1).

(2) When comparing the data over a period of time, changes in definitions and coverage in the years 1974/75, 1984/85 and 2013 should be taken into account.

(3) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.

לוח 2. הוצאה לאומית לחינוך, לפי סוג הוצאה ודרג חינוך

במחירים שוטפים

מוסדות חינוך על-יסודי(2) Secondary educational institutions(2)		מוסדות חינוך יסודי	מוסדות חינוך קדם-יסודי(1)	מינהל כללי	סך הכל	Grand total		סך הכל	סך כולל	
מקצועיים, ימיים וחקלאיים Vocational, nautical and agricultural	עיוניים General	Primary educational institutions	Pre-primary educational institutions(1)	General administration	Total	השקעה בנכסים קבועים Fixed capital formation	הוצאה שוטפת Current expenditure	Total		
										סדרה ישנה
										אלפי ש"ח NIS thousand
										אחוזים
13	12	38	6	5	100	19	81	100	38	1962/63
14	12	37	6	4	100	23	77	100	47	1963/64
14	12	36	7	4	100	23	77	100	57	1964/65
14	12	37	6	4	100	22	78	100	78	1965/66
15	12	37	7	3	100	19	81	100	89	1966/67
16	12	35	7	3	100	16	84	100	90	1967/68
15	13	33	7	4	100	17	83	100	103	1968/69
15	12	32	7	4	100	21	79	100	122	1969/70
15	12	32	6	3	100	19	81	100	143	1970/71
14	13	32	6	3	100	20	80	100	191	1971/72
14	14	30	7	3	100	21	79	100	234	1972/73
14	14	31	7	3	100	21	79	100	324	1973/74
13	14	31	7	3	100	22	78	100	469	1974/75
12	11	30	8	3	100	25	75	100	507	(3)1974/75
13	11	30	8	3	100	21	79	100	651	1975/76
14	12	30	8	3	100	17	83	100	887	1976/77
14	11	30	8	4	100	15	85	100	1,391	1977/78
14	11	30	9	4	100	14	86	100	2,389	1978/79
14	12	30	9	3	100	13	87	100	4,575	1979/80
14	12	30	9	3	100	10	90	100	10,624	1980/81
14	13	29	9	3	100	11	89	100	24,540	1981/82
13	12	29	9	3	100	10	90	100	59,128	1982/83
13	13	27	9	3	100	11	89	100	159,718	1983/84
13	14	27	9	3	100	10	90	100	860,805	1984/85
										סדרה חדשה(3)
										מיליוני ש"ח NIS million
										אחוזים
13	15	29	9	3	100	8	92	100	981	1984/85
13	15	28	9	4	100	8	92	100	2,694	1985/86
14	15	27	9	4	100	8	92	100	3,868	1986/87
14	15	27	9	4	100	8	92	100	4,965	1987/88
14	15	27	10	4	100	8	92	100	6,183	1988/89
13	15	27	10	4	100	7	93	100	7,484	1989/90
13	15	28	9	4	100	8	92	100	8,806	1990
13	15	28	9	4	100	8	92	100	11,388	1991
13	15	29	10	4	100	8	92	100	13,756	1992
13	16	28	10	4	100	9	91	100	16,543	1993
12	16	29	10	4	100	9	91	100	20,932	1994
12	16	29	9	4	100	9	91	100	25,401	1995
11	16	29	10	4	100	9	91	100	30,446	1996
11	16	29	10	4	100	9	91	100	34,112	1997
11	17	29	10	4	100	9	91	100	37,462	1998
11	16	29	10	4	100	8	92	100	40,482	1999
11	17	29	9	4	100	8	92	100	43,141	2000
11	17	29	9	4	100	7	93	100	46,620	2001
11	17	28	10	4	100	7	93	100	48,639	2002
11	16	29	10	4	100	7	93	100	45,730	2003
11	16	29	10	4	100	6	94	100	47,349	2004
11	16	30	10	4	100	6	94	100	48,103	2005
11	16	30	10	3	100	6	94	100	50,775	R2006
11	16	30	10	3	100	6	94	100	54,497	R2007
10	16	31	10	3	100	7	93	100	58,124	R2008
9	13	32	10	3	100	7	93	100	59,359	R2009
10	15	31	9	3	100	7	93	100	64,262	R2010
9	17	32	9	3	100	7	93	100	68,901	R2011
9	17	31	9	3	100	7	93	100	75,140	R2012
9	17	31	11	3	100	8	92	100	81,358	R2013
8	16	30	14	3	100	8	92	100	83,883	(1)R2013
8	17	29	15	3	100	7	93	100	87,170	2014
8	16	30	14	3	100	7	93	100	91,564	2015
8	16	30	15	3	100	7	93	100	97,404	2016

(1) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3, בהתאם להנחיות ה-OECD.

(2) החל ב-1969/70, כולל חטיבות ביניים.

(3) בהשוואת נתונים לאורך זמן יש להביא בחשבון שינויים בהגדרות ובכיסוי בשנים 1974/75, 1984/85 ו-2013.

TABLE 2. NATIONAL EXPENDITURE ON EDUCATION, BY TYPE OF EXPENDITURE AND LEVEL OF EDUCATION

At current prices

	Fixed capital formation				השקעה בנכסים קבועים	Current expenditure				
	מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה Tertiary educational institutions	מוסדות חינוך על-יסודי(2) Post-primary educational institutions(2)	מוסדות חינוך יסודי Primary educational institutions	מוסדות חינוך קדם-יסודי(1) Pre-primary educational institutions(1)	סך הכל Total	ספרי לימוד וצרכי כתיבה שנקנו על ידי משקי בית Textbooks and stationery bought by households	שירותי חינוך אחרים Other educational services	לימודי מבוגרים וקורסים Adult education and courses	ישיבות ובתי ספר תורניים Yeshivot and Jewish religious schools	מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה Tertiary educational institutions
Old series										
Percentages										
1962/63	(19)		(81)		100	(5)	(4)	1	3	13
1963/64	(27)	(25)	(44)	(4)	100	(5)	(4)	1	3	14
1964/65	(34)	(23)	(38)	(5)	100	(4)	(4)	1	3	15
1965/66	(31)	(26)	(36)	(7)	100	(3)	(3)	1	3	17
1966/67	(35)	(23)	(36)	(6)	100	(3)	(2)	1	2	18
1967/68	(29)	(32)	(30)	(9)	100	(3)	(2)	1	2	19
1968/69	(37)	(34)	(24)	(5)	100	(3)	(2)	1	2	20
1969/70	(41)	(33)	(21)	(5)	100	(3)	(2)	1	2	22
1970/71	(44)	(33)	(18)	(5)	100	(3)	(2)	1	2	24
1971/72	(45)	(31)	(17)	(7)	100	(3)	(2)	1	2	24
1972/73	(43)	(28)	(19)	(10)	100	(2)	(2)	1	2	25
1973/74	(31)	(31)	(25)	(13)	100	(2)	(2)	1	2	24
1974/75	(31)	(27)	(29)	(13)	100	(3)	(2)	1	2	24
1974/75(3)	(31)	(29)	(26)	(14)	100	(3)	(5)	1	2	25
1975/76	(30)	(27)	(29)	(14)	100	(3)	(5)	1	2	24
1976/77	(29)	(27)	(28)	(16)	100	(2)	(5)	1	2	23
1977/78	(29)	(25)	(31)	(15)	100	(3)	(4)	1	2	23
1978/79	(28)	(26)	(31)	(15)	100	(2)	(4)	1	2	23
1979/80	(28)	(28)	(33)	(11)	100	(2)	(4)	1	2	23
1980/81	(33)	(24)	(34)	(9)	100	(2)	(4)	1	2	23
1981/82	(33)	(20)	(34)	(13)	100	(2)	(4)	1	2	23
1982/83	(30)	(24)	(32)	(14)	100	(3)	(3)	1	2	25
1983/84	(28)	(24)	(35)	(13)	100	(3)	(4)	1	2	25
1984/85	(30)	(24)	(35)	(11)	100	(3)	(4)	1	2	24
New series(3)										
Percentages										
1984/85	(30)	(24)	(35)	(11)	100	2	3	1	2	23
1985/86	(38)	(22)	(31)	(9)	100	2	3	0	2	24
1986/87	(29)	(27)	(35)	(9)	100	3	3	0	2	23
1987/88	(24)	(27)	(37)	(12)	100	3	4	0	2	22
1988/89	(21)	(30)	(38)	(11)	100	3	4	0	2	21
1989/90	(23)	(32)	(36)	(11)	100	3	4	1	2	21
1990	(25)	(31)	(36)	(8)	100	3	4	1	2	21
1991	(23)	(29)	(40)	(8)	100	2	5	1	2	21
1992	(23)	(27)	(42)	(8)	100	2	4	1	2	20
1993	(20)	(29)	(43)	(7)	100	3	4	1	1	20
1994	(21)	(29)	(43)	(7)	100	2	4	1	1	21
1995	(22)	(30)	(42)	(6)	100	2	4	1	2	21
1996	(23)	(28)	(43)	(6)	100	2	3	1	2	22
1997	(25)	(28)	(41)	(6)	100	2	3	1	2	22
1998	(25)	(28)	(41)	(6)	100	2	3	1	2	21
1999	(39)	(27)	(37)	(6)	100	2	3	0	2	23
2000	(29)	(28)	(37)	(6)	100	2	3	1	2	22
2001	(30)	(28)	(37)	(5)	100	2	3	1	2	22
2002	(32)	(27)	(36)	(5)	100	2	4	1	2	21
2003	(31)	(26)	(37)	(6)	100	2	4	0	1	23
2004	(34)	(26)	(34)	(6)	100	2	4	0	1	23
2005	(37)	(26)	(32)	(5)	100	2	4	0	1	22
2006R	(37)	(26)	(32)	(5)	100	2	4	0	1	23
2007R	(36)	(27)	(32)	(5)	100	2	4	0	1	23
2008R	(35)	(24)	(35)	(6)	100	2	4	0	2	22
2009R	(33)	(23)	(37)	(7)	100	2	6	1	2	22
2010R	(29)	(24)	(40)	(7)	100	2	6	0	2	22
2011R	(28)	(24)	(41)	(7)	100	1	6	1	1	21
2012R	(22)	(26)	(45)	(7)	100	1	6	0	2	22
2013R	(27)	(24)	(42)	(7)	100	1	6	1	1	20
2013R(1)	(26)	(23)	(42)	(9)	100	1	6	1	1	20
2014	(23)	(24)	(44)	(9)	100	1	6	1	1	19
2015	(23)	(25)	(44)	(8)	100	1	6	0	2	20
2016	(20)	(26)	(45)	(9)	100	1	6	0	2	19

(1) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.

(2) As of 1969/70, including intermediate schools.

(3) When comparing the data over a period of time, changes in definitions and coverage in the years 1974/75, 1984/85 and 2013 should be taken into account.

TABLE 3. NATIONAL EXPENDITURE ON EDUCATION,
BY TYPE OF EXPENDITURE

לוח 3. הוצאה לאומית לחינוך,
לפי סוג הוצאה

At constant prices

במחירים קבועים

	הוצאה לאומית לחינוך לנפש	השקעה בנכסים קבועים	Current expenditure					הוצאה שוטפת סך הכל	סך כולל	
			מזה: דרגי חינוך עיקריים							
			Thereof: Main levels of education							
			מוסדות חינוך על-תיכון ומוסדות להשכלה גבוהה	מוסדות חינוך יסודי	מוסדות חינוך קדם-יסודי (1)	Secondary schools - general, vocational, nautical and agricultural(2)	Primary educational institutions				Pre-primary educational institutions(1)
Thereof: Universities	סך הכל	מוסדות חינוך יסודי	מוסדות חינוך קדם-יסודי (1)	מוסדות חינוך יסודי	מוסדות חינוך קדם-יסודי (1)					
At 2015 prices										
	NIS	NIS million								
1995	7,584	5,232	4,654	12,371	14,170	16,267	5,426	43,405	47,351	
1996	8,005	5,949	5,039	13,394	15,341	17,612	5,875	46,993	51,266	
1997	8,217	5,956	5,306	14,102	16,152	18,543	6,186	49,478	53,976	
1998	8,440	6,033	5,585	14,845	17,003	19,519	6,511	52,082	56,817	
1999	8,679	5,802	5,894	15,666	17,943	20,599	6,872	54,964	59,961	
2000	8,765	5,779	6,114	16,252	18,614	21,370	7,129	57,019	62,203	
2001	8,987	5,839	6,422	17,069	19,550	22,444	7,487	59,885	65,330	
2002	9,053	5,896	6,603	17,551	20,103	23,078	7,699	61,578	67,177	
2003	8,672	5,951	6,443	17,126	19,616	22,520	7,512	60,087	65,550	
2004	8,773	6,007	6,637	17,641	20,206	23,197	7,738	61,895	67,522	
2005	8,722	6,072	6,719	17,859	20,456	23,484	7,834	62,659	68,357	
2006	9,711	6,132	6,766	17,984	20,599	23,647	7,888	63,097	68,833	
2007	9,484	6,329	7,230	19,170	20,784	22,199	7,633	62,598	68,458	
2008	9,548	6,483	7,471	19,791	21,240	22,706	7,883	64,184	70,188	
2009	9,763	6,551	7,803	20,654	22,377	23,513	8,138	66,939	73,051	
2010	9,877	6,406	8,127	21,529	23,187	24,164	8,388	69,227	75,273	
2011	10,084	6,471	8,547	22,675	24,232	24,976	8,655	72,143	78,284	
2012	10,181	5,187	9,131	24,121	25,306	25,961	8,855	75,343	80,505	
2013	10,412	6,248	9,697	25,582	25,882	26,580	8,941	77,618	83,876	
2013(1)	10,735	6,375	9,697	25,582	25,882	26,580	11,439	80,095	86,479	
2014	10,828	6,039	9,969	26,242	26,822	27,430	12,053	82,882	88,917	
2015	10,930	6,468	10,055	26,628	27,550	28,317	12,317	85,096	91,564	
2016	11,331	6,711	10,654	28,164	29,109	29,698	13,421	90,094	96,804	
2017*	11,639	7,325	10,973	29,084	30,331	31,007	14,218	94,042	101,369	
2018*	11,871	8,133	10,932	29,028	31,203	32,656	14,952	97,300	105,428	
Quantity change on previous year, percentages										
1972/73	4.0	9.0	0.0	4.0	11.0	3.0	10.0	6.0	7.0	
1973/74	4.0	4.0	0.0	9.0	11.0	4.0	11.0	8.0	7.0	
1974/75	2.0	6.0	0.0	3.0	2.0	4.0	8.0	5.0	5.0	
1975/76	-1.0	-12.0	0.0	4.0	3.0	8.0	7.0	5.0	1.0	
1976/77	-4.0	-16.0	0.0	-1.0	8.0	1.0	2.0	2.0	-2.0	
1977/78	1.0	-6.0	0.0	2.0	6.0	4.0	7.0	5.0	3.0	
1978/79	2.0	-1.0	0.0	4.0	7.0	3.0	8.0	5.0	4.0	
1979/80	-1.0	-9.0	0.0	3.0	5.0	3.0	3.0	3.0	1.0	
1980/81	-4.0	-22.0	0.0	0.0	1.0	5.0	2.0	2.0	-2.0	
1981/82	1.0	7.0	0.0	3.0	2.0	2.0	0.0	2.0	3.0	
1982/83	0.0	-1.0	0.0	2.0	4.0	1.0	1.0	3.0	2.0	
1983/84	0.0	10.0	0.0	0.0	4.0	1.0	0.0	1.0	2.0	
1984/85	-2.0	-6.0	0.0	-1.0	5.0	0.0	1.0	1.0	0.0	
1985/86	-3.0	-8.0	0.0	1.0	3.0	-5.0	0.0	0.0	-1.0	
1986/87	2.0	2.0	0.0	0.0	3.0	2.0	7.0	3.0	3.0	
1987/88	2.0	11.0	-2.0	-1.0	3.0	3.0	4.0	3.0	3.0	
1988/89	1.0	5.0	0.0	1.0	3.0	2.0	5.0	2.0	3.0	
1989/90	-1.0	-7.0	0.0	0.0	1.0	3.0	3.0	2.0	1.0	
1990/91	1.0	12.0	0.0	2.0	4.0	4.0	2.0	5.0	5.0	
1991	1.0	14.0	3.0	5.0	6.0	5.0	4.0	7.0	7.0	
1992	3.0	15.0	4.0	5.0	7.0	6.0	5.0	6.0	7.0	
1993	4.0	23.0	4.0	4.0	6.0	6.0	5.0	5.0	7.0	
1993	4.0	11.0	2.0	4.0	5.0	9.0	4.0	6.0	6.0	
1993	2.0	16.0	2.0	3.0	3.0	6.0	5.0	4.0	5.0	
1993	5.6	13.7	8.3	8.3	8.3	8.3	8.3	8.3	8.3	
1993	2.6	0.1	5.3	5.3	5.3	5.3	5.3	5.3	5.3	
1993	2.7	1.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	
1993	2.8	-3.8	5.5	5.5	5.5	5.5	5.5	5.5	5.5	
1993	1.0	-0.4	3.7	3.7	3.7	3.7	3.7	3.7	3.7	
1993	2.5	1.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	
1993	0.7	1.0	2.8	2.8	2.8	2.8	2.8	2.8	2.8	
1993	-4.2	0.9	-2.4	-2.4	-2.4	-2.4	-2.4	-2.4	-2.4	
2004	1.2	1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	
2005	-0.6	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
2006	11.3	1.0	0.7	0.7	0.7	0.7	0.7	0.7	0.7	
2007	-2.3	3.2	6.9	6.6	0.9	-6.1	-3.2	-0.8	-0.5	
2008	0.7	2.4	3.3	3.2	2.2	2.3	3.3	2.5	2.5	
2009	2.3	1.1	4.4	4.4	5.3	3.6	3.2	4.3	4.1	
2010	1.2	-2.2	4.2	4.2	3.6	2.8	3.1	3.4	3.0	
2011	2.1	1.0	5.2	5.3	4.5	3.4	3.2	4.2	4.0	
2012	1.0	-19.8	6.8	6.4	4.4	3.9	2.3	4.4	2.8	
2013	2.3	20.4	6.2	6.1	2.3	2.4	1.0	3.0	4.2	
2014(1)	0.9	-5.3	2.8	2.6	3.6	3.2	5.4	3.5	2.8	
2015	0.9	7.1	0.9	1.5	2.7	3.2	2.2	2.7	3.0	
2016	3.7	3.7	6.0	5.8	5.7	4.9	9.0	5.9	5.7	
2017*	2.7	9.2	..	..	..	..	..	4.4	4.7
2018*	2.0	11.0	..	..	..	..	..	3.5	4.0

(1) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.

(1) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3, בהתאם להנחיות ה-OECD.

(2) Including intermediate schools.

(2) כולל חטיבות ביניים.

TABLE 4. EDUCATION EXPENDITURE, EXCLUDING CONSUMPTION
OF FIXED CAPITAL, BY FINANCING SECTOR

לוח 4. הוצאות לחינוך, ללא בלאי,
לפי מגזר מממן

At current prices

במחירים שוטפים

	Thereof:						מזה:	סך כולל	Grand total
	רשויות מקומיות			משרדי ממשלה, מוסדות לאומיים וביטוח לאומי(1)					
	תשלומים נטו למגזרים אחרים Net payments to other sectors	ייצור שירותים והשקעות Production of services and capital formation	מימון - סך הכל Financing - total	תשלומים נטו למגזרים אחרים Net payments to other sectors	ייצור שירותים והשקעות Production of services and capital formation	מימון - סך הכל Financing - total			
Old series									
Percentages							סדרה ישנה		
						אחוזים	אלפי ש"ח NIS thousand		
1966/67	-6	22	16	22	33	55	100	89	1966/67
1967/68	-7	22	15	27	31	58	100	90	1967/68
1968/69	-7	22	15	28	30	58	100	103	1968/69
1969/70	-8	22	14	31	29	60	100	122	1969/70
1970/71	-9	20	11	34	29	63	100	143	1970/71
1971/72	-8	20	12	34	30	64	100	191	1971/72
1972/73	-7	21	14	40	28	68	100	234	1972/73
1973/74	-11	24	13	41	30	71	100	324	1973/74
1974/75	-12	25	13	41	30	71	100	469	1974/75
1974/75(2)	-11	23	12	38	29	67	100	507	(2)1974/75
1975/76	-10	24	14	41	31	72	100	651	1975/76
1976/77	-10	24	14	36	32	68	100	887	1976/77
1977/78	-10	22	12	39	33	72	100	1,391	1977/78
1978/79	-10	22	12	37	33	70	100	2,389	1978/79
1979/80	-11	22	11	43	32	75	100	4,575	1979/80
1980/81	-13	22	9	42	33	75	100	10,624	1980/81
1981/82	-12	21	9	39	33	72	100	24,540	1981/82
1982/83	-13	21	8	43	32	75	100	59,128	1982/83
1983/84	-12	21	9	37	32	69	100	159,718	1983/84
1984/85	-12	22	10	34	33	67	100	860,805	1984/85
New series(2)									
Percentages							סדרה חדשה(2)		
						אחוזים	מיליוני ש"ח NIS million		
1984/85	-11	21	10	34	35	69	100	895	1984/85
1985/86	-12	20	8	35	33	68	100	2,420	1985/86
1986/87	-11	21	10	32	32	64	100	3,476	1986/87
1987/88	-12	22	10	35	31	66	100	4,473	1987/88
1988/89	-12	22	10	35	31	66	100	5,605	1988/89
1989/90	-13	22	9	36	31	67	100	6,782	1989/90
1990	-13	22	9	37	31	68	100	8,003	1990
1991	-14	23	9	38	30	68	100	10,396	1991
1992	-14	23	9	40	31	71	100	12,617	1992
1993	-16	24	8	41	30	71	100	15,263	1993
1994	-16	24	8	42	31	73	100	19,493	1994
1995	-13	23	10	38	32	70	100	23,824	1995
1996	-15	22	7	42	32	74	100	28,637	1996
1997	-15	23	7	42	31	73	100	32,066	1997
1998	-15	23	8	40	31	71	100	35,159	1998
1999	-15	21	6	42	30	72	100	37,881	1999
2000	-15	21	7	42	30	72	100	40,404	2000
2001	-15	21	6	42	30	72	100	43,751	2001
2002	-14	21	7	39	30	69	100	45,473	2002
2003	-14	22	7	43	29	72	100	43,996	2003
2004	-13	20	7	40	29	69	100	45,496	2004
2005	-12	19	7	39	29	68	100	46,125	2005
2006R	-12	18	7	35	30	65	100	48,757	R2006
2007R	-11	18	7	36	30	66	100	52,391	R2007
2008R	-11	19	8	35	29	64	100	55,957	R2008
2009R	-12	19	7	37	32	69	100	57,130	R2009
2010R	-13	20	6	36	33	69	100	61,961	R2010
2011R	-13	20	7	36	33	70	100	66,441	R2011
2012R	-11	20	9	36	33	69	100	72,497	R2012
2013(3)	-11	21	9	36	31	67	100	81,093	(3)2013
2014	-11	21	10	34	32	65	100	84,246	2014
2015	-12	21	9	36	32	68	100	88,513	2015
2016	-12	22	10	36	31	67	100	94,249	2016

(1) See Introduction (Para. 3.4.1).

(2) When comparing the data over a period of time, changes in definitions and coverage in the years 1974/75, 1984/85 and 2013 should be taken into account.

(3) Since 2013, education of children aged 0-3 is also included in the calculation, in accordance with the OECD guidelines.

(1) ראו מבוא (סעיף 3.4.1).

(2) בהשוואת הנתונים לאורך זמן יש להביא בחשבון שינויים בהגדרות ובכיסוי בשנים 1974/75, 1984/85 ו-2013.

(3) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3 וזאת בהתאם להנחיות ה-OECD.

**ב. נתונים מפורטים על מימון ההוצאה הלאומית
לחינוך**

**B. DETAILED DATA ON THE FINANCING OF
NATIONAL EXPENDITURE ON EDUCATION**

2016-2015

**TABLE 5. FINANCING OF EDUCATION EXPENDITURE, EXCLUDING CONSUMPTION OF FIXED CAPITAL,
BY FINANCING SECTOR, TYPE OF EXPENDITURE AND LEVEL OF EDUCATION**

**לוח 5. מימון הוצאות החינוך, ללא בלאי,
לפי מגזר ממן, סוג הוצאה ודרגת חינוך**

	2016						סך כולל	סך כולל	השקעות והעברות חוץ
	רשויות מקומיות Local authorities			משטרת ממשלה, מוסדות לאומיים ביטוח לאומי(1) Government, national institutions and national security(1)					
	מכירות לתשקי בית Sales to households	העברות ממגזרים אחרים(2) Transfers from other sectors(2)	העברות למגזרים אחרים Transfers to other sectors(2)	ייצור שירותים והשקעות Production of services and capital formation	מכירות לתשקי בית Sales to households	העברות ממגזרים אחרים(2) Transfers from other sectors(2)				העברות למגזרים אחרים Transfers to other sectors(2)	ייצור שירותים והשקעות Production of services and capital formation	סך הכל Total	סך הכל Total
GRAND TOTAL	-983	-13,587	3,053	20,474	8,957	8,957	94,249	94,249	סך כולל
Current expenditure - total	-983	-11,908	3,053	15,845	6,007	6,007	87,462	87,462	הוצאה שוטפת - סך הכל
General administration	-	-	-	846	846	846	2,489	2,489	מינהל כללי
Pre-primary educational institutions(5)	-467	-3,004	1,373	4,572	2,474	2,474	12,908	12,908	מוסדות חינוך קדם-סודי(5)
Primary educational institutions	-356	-3,882	562	6,054	2,378	2,378	25,704	25,704	מוסדות חינוך יסודי
Secondary educational institutions(6)	-148	-4,970	975	4,291	148	148	22,970	22,970	מוסדות חינוך על-יסודיים(6)
Tertiary educational institutions:									מוסדות חינוך על-תיכון
Universities	-	-	-	-	-	-	8	8	מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה
Colleges(6)	-3	-1	21	52	69	69	2,269	2,269	אוניברסיטאות
Other institutions	-9	-51	122	30	92	92	6,267	6,267	מכללות(6)
Textbooks and stationery bought by households	-	-	-	-	-	-	5,780	5,780	מוסדות אחרים
Capital formation and capital transfers	-	-1,679	-	4,629	2,950	2,950	941	941	ספרי לימוד וצורה כתיבה שקנה על-ידי משקי בית
							6,787	6,787	השקעות והעברות חוץ

TABLE 5. FINANCING OF EDUCATION EXPENDITURE, EXCLUDING CONSUMPTION OF FIXED CAPITAL, BY FINANCING SECTOR, TYPE OF EXPENDITURE AND LEVEL OF EDUCATION (Cont.)

לוח 5. מימון הוצאות החינוך, ללא בלאי, לפי מגזר מממן, סוג הוצאה ודרג חינוך (המשך)

At current prices - NIS million

2016

במיליוני ש"ח

Current expenditure - Total	משיק בית- Households				מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions				מוסדות ללא כוונת רווח במגזר הממשלתי Non-profit institutions in general government sector				השקעות והעברות הון		
	העברות למשליות לרשויות מקומיות ולמוסדות ללא כוונת רווח (נטו(4)	קניות Purchases מהמגזר הממשלתי, ממשלתי מקומיות וממוסדות ללא כוונת רווח		מכירות למשק בית	העברות ממגזרים אחרים (2)	העברות למגזרים אחרים (2)	ייצור שירותים והשקעות	סך הכל	מכירות למשק בית	העברות ממגזרים אחרים (2)	העברות למגזרים אחרים (2)	ייצור שירותים והשקעות		סך הכל	
		From general government and non-profit institutions	From the business sector												Total
GRAND TOTAL	-309	12,114	10,092	21,897	-5,661	-3,166	502	8,527	202	-5,331	-21,157	756	25,870	138	סך כולל
Current expenditure - Total	-337	12,114	10,058	21,835	-5,661	-3,166	502	7,995	-330	-5,331	-20,796	756	24,342	-1,029	סך הכל
General administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	הוצאה שוטפת - סך הכל
Pre-primary educational institutions(5)	-312	2,152	1,314	3,154	-1,553	-652	9	2,122	-74	-132	-828	9	916	-35	מינהל כללי, מוסדות חינוך קדם-סוד(5)
Primary educational institutions	-1,609	1,029	2,341	1,761	-336	-253	11	569	-9	-285	-662	7	909	-31	מוסדות חינוך יסודי
Secondary educational institutions(6)	-	-	-	-	-	-	310	2,398	-106	-1,030	-6,510	70	7,305	-165	מוסדות חינוך על-סוד(6)
Tertiary educational institutions:	-3,029	2,752	3,551	3,274	-1,499	-1,315									מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה: אוניברסיטאות
Universities	1,305	2,261	-	3,566	-	-	-	-	-	-2,261	-9,125	559	10,395	-432	אוניברסיטאות
Colleges(6)	475	3,243	78	3,796	-1,667	-528	154	1,943	-98	-1,572	-2,848	110	3,964	-346	מכללות(6)
Other institutions	2,832	678	1,834	5,344	-606	-418	18	963	-43	-51	-823	1	853	-20	מוסדות אחרים
Textbooks and stationery bought by households	-	-	941	941	-	-	-	-	-	-	-	-	-	-	ספרי לימוד וצורכי כתיבה שקנו על-ידי משקי בית
Capital formation and capital transfers	28	-	34	62	-	-	-	532	532	-	-361	-	1,528	1,167	השקעות והעברות הון

**TABLE 5. FINANCING OF EDUCATION EXPENDITURE, EXCLUDING CONSUMPTION OF FIXED CAPITAL,
BY FINANCING SECTOR, TYPE OF EXPENDITURE AND LEVEL OF EDUCATION (Cont.)**

**לוח 5. מימון הוצאות החינוך, ללא בילאי,
לפי מגזר ממומן, סוג הוצאה ודרג חינוך (המשך)**

	רשויות מקומיות					משרדי ממשלה, מוסדות לאומיים וביטוח לאומי(1)					סך כולל	העברות חוץ	
	מכירות למשקי בית Sales to households	העברות ממגזרים אחרים(2) Transfers from other sectors(2)	העברות למגזרים אחרים(2) Transfers to other sectors(2)	ייצור שירותים ותשקעות Production of services and capital formation	סך הכל Total	מכירות למשקי בית Sales to households	העברות ממגזרים אחרים(2) Transfers from other sectors(2)	העברות למגזרים אחרים(2) Transfers to other sectors(2)	ייצור שירותים ותשקעות Production of services and capital formation	סך הכל Total			
GRAND TOTAL	-961	-12,511	3,019	18,638	8,185	-147	-2,102	34,407	28,096	60,254	88,513	סך כולל	
Current expenditure - total	-961	-11,059	3,019	14,324	5,323	-147	-2,098	32,711	28,053	58,519	82,046	הוצאה שוטפת - סך הכל	
General administration	-	-	-	785	785	-	-	-	1,468	1,468	2,253	מינהל כללי	
Pre-primary educational institutions(5)	-467	-3,071	1,516	3,891	1,869	-	-1,255	4,524	3,876	7,145	11,880	מוסדות חינוך קדם-יסודי(5)	
Primary educational institutions	-312	-3,461	519	5,481	2,227	-63	-185	5,630	15,220	20,602	24,154	מוסדות חינוך יסודי	
Secondary educational institutions(6)	-173	-4,472	852	4,098	305	-73	-658	12,374	6,950	18,593	21,713	מוסדות חינוך על-יסודי(6)	
Tertiary educational institutions:													
Universities	-	-	-	-	-	-	-	7,380	5	7,385	9,887	מוסדות חינוך על-תכנון ומוסדות לחינוך גבוה: אוניברסיטאות	
Colleges(6)	-1	-	18	46	63	-	-	2,641	283	2,924	6,081	מוסדות אחרים	
Other institutions	-8	-55	114	23	74	-11	-	162	251	402	5,204	ספרי לימוד וצורכי כתיבה שנקנו על-ידי משקי בית	
Textbooks and stationery bought by households	-	-	-	-	-	-	-	-	-	-	874		
Capital formation and capital transfers	-	-1,452	-	4,314	2,862	-	-4	1,696	43	1,735	6,467	השקעות והעברות חוץ	

At current prices - NIS million

2015

במחירים ששטפים - מיליוני ש"ח

TABLE 5. FINANCING OF EDUCATION EXPENDITURE, EXCLUDING CONSUMPTION OF FIXED CAPITAL, BY FINANCING SECTOR, TYPE OF EXPENDITURE AND LEVEL OF EDUCATION (Cont.)

לוח 5. מימון הוצאות החינוך, ללא בלאי, לפי מגזר ממומן, סוג הוצאה ודרג חינוך (המשך)

At current prices - NIS million

2015

במחירים שוטפים - מיליוני ש"ח

	משקי בית Households				מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions				מוסדות ללא כוונת רווח במגזר הממשלתי Non-profit institutions in general government sector				סך הכל	
	העברות לממשלה, לרשויות מקומיות ולמוסדות ללא כוונת רווח (נטו(4))	קניות Purchases מהממשלה, מרשויות מקומיות וממוסדות ללא כוונת רווח	מהמגזר המסרבי	סך הכל	מכירות למשקי בית	העברות ממגזרים אחרים (2)	העברות למגזרים אחרים (2)	ייצור שירותים והשקעות	סך הכל	מכירות למשקי בית	העברות ממגזרים אחרים (2)	העברות למגזרים אחרים (2)		ייצור שירותים והשקעות	סך הכל
GRAND TOTAL	-1,152	11,734	9,165	19,747	-5,405	-2,872	450	7,991	164	-5,220	-20,046	809	24,620	163
Current expenditure - total	-1,215	11,734	9,132	19,651	-5,405	-2,872	450	7,543	-284	-5,220	-19,743	809	22,991	-1,163
General administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pre-primary educational institutions(5)	-356	2,074	1,258	2,976	-1,479	-559	5	1,993	-40	-128	-811	6	863	-70
Primary educational institutions	-1,720	958	2,100	1,338	-320	-201	8	530	17	-263	-596	6	823	-30
Secondary educational institutions(6)	-2,702	2,606	3,185	3,089	-1,405	-1,237	274	2,244	-124	-955	-6,133	58	6,880	-150
Tertiary educational institutions:														
Universities	735	2,301	-	3,036	-	-	-	-	-	-2,301	(3)-8,749	634	9,882	-534
Colleges(6)	322	3,146	70	3,538	-1,617	-496	145	1,895	-73	-1,528	(3)-2,734	105	3,786	-371
Other institutions	2,506	649	1,645	4,800	-584	-379	18	881	-64	-45	-720	-	757	-8
Textbooks and stationery bought by households	-	-	874	874	-	-	-	-	-	-	-	-	-	-
Capital formation and capital transfers	63	-	33	96	-	-	-	448	448	-	-303	-	1,629	1,326

(1) ראו מבוא (טעיף 1, 3.4).
(2) פירוט העברות ראו בלוח 6.
(3) כולל תלגות לסטודנטים גם לצורכי קיום, אם לא הוצגו בנפרד ברווחות המוסדות.
(4) כולל תרומות בארץ ובח"ל.
(5) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילאי 3-0.
(6) בהתאם להחיות ה-OECD.
(7) ראו מבוא (טעיף 3.2).

TABLE 6. RECEIPTS AND DISBURSEMENTS IN EDUCATIONAL SERVICES PROVIDED BY THE GOVERNMENT, LOCAL AUTHORITIES AND NON-PROFIT INSTITUTIONS(1)

לוח 6. תקבולים ותשלומים בשירותי החינוך של הממשלה, הרשויות המקומיות והמוסדות ללא כוונת רווח(1)

2016					במחירים שוטפים - מיליוני ש"ח
Receipts	מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions	המגזר הממשלתי General government sector			תקבולים
		מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרדי ממשלה מוסדות לאומיים וביטוח לאומי Government, national institutions and national security	
TOTAL	9,271	26,980	25,990	65,242	סך הכל
Financing from general budget and deficit of non-profit institutions	444	493	11,420	62,997	מימון מהתקציב הכללי וגירעון של המוסדות ללא כוונת רווח
Earmarked receipts - total	8,827	26,487	14,570	2,245	תקבולים מיועדים - סך הכל
Sale of services	5,661	5,330	983	140	מכירת שירותים
Current transfers from:					העברות שוטפות:
1. Government	1,590	16,696	11,836	-	1. מהממשלה
2. Local authorities	117	861	-	1,851	2. מהרשויות המקומיות
3. Non-profit institutions in the general government sector	-	-	-	252	3. ממוסדות ללא כוונת רווח במגזר הממשלתי
4. Non-governmental non-profit institutions	-	-	-	-	4. ממוסדות ללא כוונת רווח לא-ממשלתיים
5. Donations in Israel and abroad	1,459	3,238	72	-	5. תרומות בארץ ובחו"ל
Capital transfers from:					העברות הון:
1. Government	-	227	1,633	-	1. מהממשלה
2. Local authorities	-	-	-	-	2. מהרשויות המקומיות
3. Non-profit institutions in the general government sector	-	-	-	-	3. ממוסדות ללא כוונת רווח במגזר הממשלתי
4. Donations in Israel and abroad	-	135	46	2	4. תרומות בארץ ובחו"ל

TABLE 6. RECEIPTS AND DISBURSEMENTS IN EDUCATIONAL SERVICES PROVIDED BY THE GOVERNMENT, LOCAL AUTHORITIES AND NON-PROFIT INSTITUTIONS(1) (Cont.)

לוח 6. תקבולים ותשלומים בשירותי החינוך של הממשלה, הרשויות המקומיות והמוסדות ללא כוונת רווח(1) (המשך)

At current prices - NIS million

2016

Disbursements	מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions	המגזר הממשלתי General government sector			תשלומים
		מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרד ממשלה מוסדות לאומיים וביטוח לאומי Government, national institutions and national security	
TOTAL	9,271	26,980	25,990	65,242	סך הכל
Current expenditure on goods and services for services produced by the sector	8,237	24,696	18,310	29,316	הוצאה שוטפת על סחורות ושירותים לשירותים שיוצרו על ידי המגזר
Thereof: Labour cost	5,346	17,338	9,715	27,242	מזה: עלות העבודה
Current transfers to:					העברות שוטפות:
1. Government	-	-	1,851	-	1. לממשלה
2. Local authorities	-	-	-	11,836	2. לרשויות מקומיות
3. Non-profit institutions in the general government sector	-	-	861	18,846	3. למוסדות ללא כוונת רווח במגזר הממשלתי
4. Non-governmental non-profit institutions	-	-	117	1,793	4. למוסדות ללא כוונת רווח לא-ממשלתיים
5. Households	502	756	222	1,526	5. למשקי בית
Fixed capital formation	532	1,528	4,629	64	השקעה בנכסים קבועים
Capital transfers to:					העברות הון:
1. Local authorities	-	-	-	1,633	1. לרשויות מקומיות
2. Non-profit institutions in the general government sector	-	-	-	227	2. למוסדות ללא כוונת רווח במגזר הממשלתי
3. Non-profit institutions in the non-governmental sector	-	-	-	1	3. למוסדות ללא כוונת רווח במגזר לא-ממשלתי

TABLE 6. RECEIPTS AND DISBURSEMENTS IN EDUCATIONAL SERVICES PROVIDED BY THE GOVERNMENT, LOCAL AUTHORITIES AND NON-PROFIT INSTITUTIONS(1) (Cont.)

לוח 6. תקבולים ותשלומים בשירותי החינוך של הממשלה, הרשויות המקומיות והמוסדות ללא כוונת רווח(1) (המשך)

Receipts	2015				תקבולים
	מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions	המגזר הממשלתי General government sector			
		מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרד: ממשלה מוסדות לאומיים וביטוח לאומי Government, national institutions and national security	
TOTAL	8,677	25,776	24,029	62,478	סך הכל
Financing from general budget and deficit of non-profit institutions	400	511	10,556	60,228	מימון מהתקציב הכללי וגירעון של המוסדות ללא כוונת רווח
Earmarked receipts - total	8,277	25,265	13,473	2,250	תקבולים מיועדים - סך הכל
Sale of services	5,405	5,219	962	148	מכירת שירותים
Current transfers from:					העברות שוטפות:
1. Government	1,385	15,804	11,003	-	1. מהממשלה
2. Local authorities	102	805	-	1,857	2. מהרשויות המקומיות
3. Non-profit institutions in the general government sector	-	-	-	241	3. ממוסדות ללא כוונת רווח במגזר הממשלתי
4. Non-governmental non-profit institutions	-	-	-	-	4. ממוסדות ללא כוונת רווח לא-ממשלתיים
5. Donations in Israel and abroad	1,385	3,134	56	-	5. תרומות בארץ ובחו"ל
Capital transfers from:					העברות הון:
1. Government	-	102	1,404	-	1. מהממשלה
2. Local authorities	-	-	-	-	2. מהרשויות המקומיות
3. Non-profit institutions in the general government sector	-	-	-	-	3. ממוסדות ללא כוונת רווח במגזר הממשלתי
4. Donations in Israel and abroad	-	201	48	4	4. תרומות בארץ ובחו"ל

TABLE 6. RECEIPTS AND DISBURSEMENTS IN EDUCATIONAL SERVICES PROVIDED BY THE GOVERNMENT, LOCAL AUTHORITIES AND NON-PROFIT INSTITUTIONS(1) (cont.)

לוח 6. תקבולים ותשלומים בשירותי החינוך של הממשלה, הרשויות המקומיות והמוסדות ללא כוונת רווח(1) (המשך)

Disbursements	2015				תשלומים
	מוסדות ללא כוונת רווח לא-ממשלתיים Non-governmental non-profit institutions	המגזר הממשלתי General government sector			
		מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרד' ממשלה מוסדות לאומיים וביטוח לאומי Government, national institutions and national security	
TOTAL	8,677	25,776	24,029	62,478	סך הכל
Current expenditure on goods and services for services produced by the sector	7,779	23,338	16,698	28,149	הוצאה שוטפת על סחורות ושירותים לשירותים שיוצרו על ידי המגזר
Thereof: Labour cost	5,057	16,519	8,732	26,301	מזה: עלות העבודה
Current transfers to:					העברות שוטפות:
1. Government	-	-	1,856	-	1. לממשלה
2. Local authorities	-	-	-	11,003	2. לרשויות מקומיות
3. Non-profit institutions in the general government sector	-	-	804	18,867	3. למוסדות ללא כוונת רווח במגזר הממשלתי
4. Non-governmental non-profit institutions	-	-	102	1,477	4. למוסדות ללא כוונת רווח לא-ממשלתיים
5. Households	450	809	255	1,365	5. למשקי בית
Fixed capital formation	448	1,629	4,314	43	השקעה בנכסים קבועים
Capital transfers to:					העברות הון:
1. Local authorities	-	-	-	1,404	1. לרשויות מקומיות
2. Non-profit institutions in the general government sector	-	-	-	169	2. למוסדות ללא כוונת רווח במגזר הממשלתי
3. Non-profit institutions in the non-governmental sector	-	-	-	1	3. למוסדות ללא כוונת רווח במגזר לא-ממשלתי

(1) See Introduction (Para. 3.4.1, 3.4.3).

(1) ראו מבוא (סעיפים 3.4.1, 3.4.3).

**ג. נתונים מפורטים על ההוצאה הלאומית
לחינוך לפי מגזר מבצע**

**C. DETAILED DATA ON THE NATIONAL
EXPENDITURE ON EDUCATION
BY OPERATING SECTOR**

2016-2015

TABLE 7. NATIONAL EXPENDITURE ON EDUCATION,
BY OPERATING SECTOR, TYPE OF
EXPENDITURE AND LEVEL OF EDUCATION

לוח 7. הוצאה לאומית לחינוך,
לפי מגזר מבצע,
סוג הוצאה ודרג חינוך

At current prices - NIS million

2016

במחירים שוטפים - מיליוני ש"ח

	אחר Other	מוסדות ללא כוונת רווח לא- ממשלתיים Non- govern- mental non-profit institutions	המגזר הממשלתי General government sector			סך הכל Total	
			מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרדי ממשלה מוסדות לאומיים וביטוח לאומי(1) Government, national institutions and national security(1)		
GRAND TOTAL	10,092	8,767	26,225	22,940	29,380	97,404	סך כולל
Current expenditure - total	10,058	8,235	24,697	18,310	29,316	90,615	הוצאה שוטפת - סך הכל
General administration	0	0	0	896	1,681	2,577	מינהל כללי
Pre-primary educational institutions(2)	1,314	2,197	923	4,941	3,983	13,358	מוסדות חינוך קדם-יסודי(2)
Primary educational institutions	2,341	577	930	7,383	15,833	27,064	מוסדות חינוך יסודי
Secondary educational institutions(3):							מוסדות חינוך על-יסודיים(3):
General	858	514	4,082	3,482	5,973	14,909	עיוניים
Vocational, nautical and agricultural	858	1,054	2,582	1,523	1,309	7,326	מקצועיים, ימיים וחקלאיים
Tertiary educational institutions:							מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה:
Universities	0	0	10,573	0	8	10,580	אוניברסיטאות
Other institutions(4)	78	2,034	3,992	55	251	6,410	מוסדות אחרים(4)
Yeshivot and Jewish religious schools	0	896	762	0	0	1,658	ישיבות ובתי ספר תורניים
Adult education	0	238	31	30	87	386	לימודי מבוגרים וקורסים
Other educational services	3,668	725	822	0	191	5,406	שירותי חינוך אחרים
Textbooks and stationery bought by households	941	0	0	0	0	941	ספרי לימוד וצרכי כתיבה שנקנו על-ידי משקי בית
Fixed capital formation - total	34	532	1,528	4,630	64	6,788	השקעה בנכסים קבועים - סך הכל
Pre-primary educational institutions(2)	34	127	47	393	0	601	מוסדות חינוך קדם-יסודי(2)
Primary educational institutions	0	28	28	2,941	55	3,052	מוסדות חינוך יסודי
Secondary educational institutions(3)	0	219	317	1,214	9	1,759	מוסדות חינוך על-יסודיים(3)
Tertiary educational institutions	0	158	1,136	82	0	1,376	מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה

(1) See Introduction (Para. 3.4.1).

(2) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.

(3) Including intermediate schools.

(4) See Introduction (Para. 3.2).

(1) ראו מבוא (סעיף 3.4.1).

(2) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3, בהתאם להנחיות ה-OECD.

(3) כולל חטיבות ביניים.

(4) ראו מבוא (סעיף 3.2).

TABLE 7. NATIONAL EXPENDITURE ON EDUCATION,
BY OPERATING SECTOR, TYPE OF
EXPENDITURE AND LEVEL OF EDUCATION

לוח 7. הוצאה לאומית לחינוך,
לפי מגזר מבצע,
סוג הוצאה ודרג חינוך

At current prices - NIS million

2015

במחירים שוטפים - מיליוני ש"ח

	אחר Other	מוסדות ללא כוונת רווח לא- ממשלתיים Non- govern- mental non-profit institutions	המגזר הממשלתי General government sector			סך הכל Total	
			מוסדות ללא כוונת רווח Non-profit institutions	רשויות מקומיות Local authorities	משרדי ממשלה מוסדות לאומיים וביטוח לאומי(1) Government, national institutions and national security(1)		
GRAND TOTAL	9,165	8,227	24,968	21,012	28,192	91,564	סך כולל
Current expenditure - total	9,132	7,779	23,339	16,698	28,149	85,097	הוצאה שוטפת - סך הכל
General administration	0	0	0	833	1,507	2,340	מינהל כללי
Pre-primary educational institutions(2)	1,258	2,066	870	4,247	3,876	12,317	מוסדות חינוך קדם-יסודי(2)
Primary educational institutions	2,100	537	844	6,761	15,220	25,462	מוסדות חינוך יסודי
Secondary educational institutions(3):							מוסדות חינוך על-יסודיים(3):
General	770	467	3,746	3,339	5,644	13,966	עינויים מקצועיים,
Vocational, nautical and agricultural	770	1,002	2,549	1,447	1,329	7,097	ימיים וחקלאיים
Tertiary educational institutions:							מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה:
Universities	0	0	10,056	0	5	10,061	אוניברסיטאות
Other institutions(4)	70	1,985	3,814	48	306	6,223	מוסדות אחרים(4)
Yeshivot and Jewish religious schools	0	841	702	0	0	1,543	ישיבות ובתי ספר תורניים
Adult education	0	223	33	23	83	362	לימודי מבוגרים וקורסים
Other educational services	3,290	658	725	0	179	4,852	שירותי חינוך אחרים
Textbooks and stationery bought by households	874	0	0	0	0	874	ספרי לימוד וצרכי כתיבה שנקנו על-ידי משקי בית
Fixed capital formation - total	33	448	1,629	4,314	43	6,467	השקעה בנכסים קבועים - סך הכל
Pre-primary educational institutions(2)	33	94	38	367	0	532	מוסדות חינוך קדם-יסודי(2)
Primary educational institutions	0	16	19	2,744	37	2,816	מוסדות חינוך יסודי
Secondary educational institutions(3)	0	185	289	1,128	6	1,608	מוסדות חינוך על-יסודיים(3)
Tertiary educational institutions	0	153	1,283	75	0	1,511	מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה

(1) See Introduction (Para. 3.4.1).

(2) As of 2013, education of children aged 0-3 is also included,
in accordance with the OECD guidelines.

(3) Including intermediate schools.

(4) See Introduction (Para. 3.2).

(1) ראו מבוא (סעיף 3.4.1).

(2) החל משנת 2013 נכלל בחישוב גם חינוך של ילדים בגילי 0-3,
בהתאם להנחיות ה-OECD.

(3) כולל חטיבות ביניים.

(4) ראו מבוא (סעיף 3.2).

TABLE 8. EXPENDITURE OF THE GOVERNMENT, LOCAL AUTHORITIES AND NON-PROFIT INSTITUTIONS ON EDUCATIONAL SERVICES, BY TYPE

לוח 8. הוצאות הממשלה, הרשויות המקומיות והמוסדות ללא כוונת רווח על שירותי חינוך, לפי סוג

At current prices - NIS million

במחירים שוטפים - מיליוני ש"ח

	מוסדות ללא כוונת רווח לא-ממשלתיים		מוסדות ללא כוונת רווח		רשויות מקומיות		משרד ממשלה		סך הכל	
	Non-governmental non-profit institutions	Non-profit institutions	Local authorities	מוסדות לאומיים (1)	מוסדות לאומיים (1)	מוסדות לאומיים (1)	מוסדות לאומיים (1)	מוסדות לאומיים (1)		
GRAND TOTAL										
Current expenditure - total	8,769	26,223	22,939	29,381	87,311	סך כולל				
Labour cost	8,237	24,696	18,310	29,316	80,558	הוצאה שוטפת - סך הכל				
Current purchases	5,346	17,338	9,715	27,242	59,641	עלות העבודה				
Consumption of fixed capital	2,649	7,004	6,130	1,979	17,761	קניית שטפות בלאי				
Fixed capital formation - total	532	1,528	4,629	64	6,753	השקעה בנכסים קבועים - סך הכל				
Buildings and other construction works	365	1,178	4,262	43	5,848	מבנים ועבודות				
Machinery and equipment	167	350	367	21	905	בנייה אחרות				
						מונות וציוד				
GRAND TOTAL			2015							
Current expenditure - total	8,228	24,966	21,013	28,192	82,399	סך כולל				
Labour cost	7,779	23,337	16,698	28,148	75,962	הוצאה שוטפת - סך הכל				
Current purchases	5,057	16,519	8,732	26,301	56,609	עלות העבודה				
Consumption of fixed capital	2,486	6,473	5,592	1,752	16,303	קניית שטפות בלאי				
Fixed capital formation - total	449	1,629	4,315	44	6,437	השקעה בנכסים קבועים - סך הכל				
Buildings and other construction works	304	1,291	3,960	21	5,576	מבנים ועבודות				
Machinery and equipment	145	338	355	23	861	בנייה אחרות				
						מונות וציוד				

(1) See Introduction (Para. 3.4.1).

(1) ראו מבוא (סעיף 3.4.1).

TABLE 9. EXPENDITURE OF POST-SECONDARY AND HIGHER EDUCATION INSTITUTIONS, BY OPERATING SECTOR(1)

לוח 9. הוצאות מוסדות חינוך על-תיכון ומוסדות לחינוך גבוה, לפי מגזר מבצע(1)

At current prices - NIS million

במחירים שוטפים - מיליוני ש"ח

	מוסדות רווח לא-ממשלתיים Non-governmental non-profit institutions	המגזר הממשלתי General government sector			סך הכל Total	
		מוסדות רווח לא-ממשלתיים Non-profit institutions	רשויות מקומיות Local authorities	משרדי ממשלה ומוסדות לאומיים וביטוח לאומי(2) Government, national institutions and national security(2)		
		2016				
GRAND TOTAL	2,155	15,693	137	260	18,245	סך כולל
Current expenditure - total	2,034	14,566	55	260	16,915	הוצאה שוטפת - סך הכל
Tertiary education (non-academic):						מוסדות על-תיכון לא-אקדמיים:
Teacher training colleges	344	331	-	21	696	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	322	131	55	12	520	מוסדות על-תיכון
Pre-academic preparatory courses(3)	5	76	-	-	81	מכינות קדם-אקדמיות(3)
Institutions of higher education(4):						מוסדות לחינוך גבוה(4):
Universities	-	10,572	-	8	10,580	אוניברסיטאות
Colleges of education	196	1,208	-	219	1,623	מכללות אקדמיות לחינוך
Academic colleges	1,167	2,248	-	-	3,415	מכללות אקדמיות
Fixed capital formation - total	121	1,127	82	-	1,330	השקעה בנכסים קבועים - סך הכל
Tertiary education (non-academic):						מוסדות על-תיכון לא-אקדמיים:
Teacher training colleges	14	14	-	-	28	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	26	4	82	-	112	מוסדות על-תיכון
Institutions of higher education(4):						מוסדות לחינוך גבוה(4):
Universities	-	872	-	-	872	אוניברסיטאות
Colleges of education	11	72	-	-	83	מכללות אקדמיות לחינוך
Academic colleges	70	165	-	-	235	מכללות אקדמיות
		2015				
GRAND TOTAL	2,099	15,135	123	311	17,668	סך כולל
Current expenditure - total	1,984	13,871	48	311	16,214	הוצאה שוטפת - סך הכל
Tertiary education (non-academic):						מוסדות על-תיכון לא-אקדמיים:
Teacher training colleges	335	319	-	24	678	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	315	121	48	12	497	מוסדות על-תיכון
Pre-academic preparatory courses(3)	5	73	-	-	78	מכינות קדם-אקדמיות(3)
Institutions of higher education(4):						מוסדות לחינוך גבוה(4):
Universities	-	10,055	-	5	10,060	אוניברסיטאות
Colleges of education	185	1,147	-	270	1,602	מכללות אקדמיות לחינוך
Academic colleges	1,144	2,155	-	-	3,299	מכללות אקדמיות
Fixed capital formation - total	115	1,264	75	-	1,454	השקעה בנכסים קבועים - סך הכל
Tertiary education (non-academic):						מוסדות על-תיכון לא-אקדמיים:
Teacher training colleges	7	7	-	-	14	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	28	6	75	-	109	מוסדות על-תיכון
Institutions of higher education(4):						מוסדות לחינוך גבוה(4):
Universities	-	842	-	-	842	אוניברסיטאות
Colleges of education	9	61	-	-	70	מכללות אקדמיות לחינוך
Academic colleges	71	348	-	-	419	מכללות אקדמיות

(1) Excluding business sector.

(2) See Introduction (Para. 3.4.1).

(3) See Introduction (Para. 6.6).

(4) Institutions that received recognition and authorization from the Council for Higher Education to award academic degrees.

(1) לא כולל מגזר עסקי.

(2) ראו מבוא (סעיף 3.4.1).

(3) ראו מבוא (סעיף 6.6).

(4) מוסדות שקיבלו הכרה והסמכה מהמועצה להשכלה גבוהה להעניק תואר אקדמי.

ד. תקבולים ותשלומים במוסדות חינוך

**D. RECEIPTS AND DISBURSEMENTS IN
EDUCATIONAL INSTITUTIONS**

TABLE 10. RECEIPTS AND DISBURSEMENTS IN UNIVERSITIES(1)(6)

לוח 10. תקבולים ותשלומים באוניברסיטאות(1)(6)

Academic years (October - September)

שנים אקדמיות (אוקטובר עד ספטמבר)

Receipts	2015/16 תשע"ו	2014/15 תשע"ה	2013/14 תשע"ד	2012/13 תשע"ג	2011/12 תשע"ב	2010/11 תשע"א	2009/10 תשע"ז ⁽⁷⁾	2008/09 תשס"ט	2007/08 תשס"ח	2006/07 תשס"ז	תקבולים
TOTAL	11,276	11,081	10,872	10,224	9,794	9,315	9,073	8,656	7,887	7,317	במחירים שוטפים - מיליוני ש"ח
	At current prices - NIS million										סך הכל
	Percentages										סך הכל
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	אחוזים
1. Tuition fees, etc.	17.4	17.6	17.5	17.8	18.2	18.4	18.7	14.4	21.2	21.9	1. שכר לימוד וכו'
2. Receipts from commissioned research	21.9	18.1	17.1	16.8	16.1	15.3	14.9	9.2	12.7	14.0	2. הכנסות ממחקרים מוזמנים
3. Current transfers - total	79.8	77.8	74.9	75.1	75.0	75.0	74.1	59.2	51.1	52.2	3. העברות שוטפות - סך הכל
a. From the government and the Jewish Agency	57.7	56.5	54.8	55.0	55.8	55.8	56.1	51.1	41.7	43.8	א. מתממשלה ומתאגודות היהודית
b. Donations in Israel and abroad	22.1	21.3	20.1	20.1	19.2	19.2	18.0	8.1	9.4	8.4	ב. תרומות בארץ ובחו"ל
4. Capital transfers - total	2.4	2.7	2.5	2.1	2.1	2.0	2.1	3.6	4.9	5.2	4. העברות הון - סך הכל
a. From the government and the Jewish Agency	1.1	1.0	0.9	1.0	1.0	0.8	1.0	1.3	0.7	0.7	א. מתממשלה ומתאגודות היהודית
b. Donations in Israel and abroad	1.3	1.7	1.6	1.1	1.1	1.2	1.1	2.3	4.2	4.5	ב. תרומות בארץ ובחו"ל
5. Deficit(4)	-21.5	-16.2	-12.0	-11.8	-11.4	-10.7	-9.8	13.6	10.1	6.7	5. גירעון(4)

TABLE 10. RECEIPTS AND DISBURSEMENTS IN UNIVERSITIES(1)(6) (Cont.)

לוח 10. תקבולים ותשלומים באוניברסיטאות(1)(6) (המשך)

Academic years (October - September)

שנים אקדמיות (אוקטובר עד ספטמבר)

Disbursements	2015/16 תשע"ו	2014/15 תשע"ה	2013/14 תשע"ד	2012/13 תשע"ג	2011/12 תשע"ב	2010/11 תשע"א	2009/10 תשע"ז	2008/09 תשס"ט	2007/08 תשס"ח	2006/07 תשס"ז	תשלומים
TOTAL(2)	11,276	11,081	10,872	10,224	9,794	9,315	9,073	8,656	7,887	7,317	סך הכל(2)
	At current prices - NIS million										במחירים שוטפים - מיליוני ש"ח
	Percentages										אחוזים
TOTAL(2)	100.0	100.0	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	סך הכל(2)
1. Current expenditure on goods and services - total	90.7	89.2	89.2	90.3	90.0	88.9	88.6	87.3	85.8	85.2	1. הוצאה שוטפת על סחורות ושירותים - סך הכל
By type											לפי סוג
a. Labour cost	61.7	61.5	61.9	63.2	63.1	62.4	62.2	63.5	67.9	66.6	א. עלות העבודה
b. Current purchases	29.0	27.7	27.3	27.1	26.9	26.5	26.4	23.8	17.9	18.6	ב. קניות שוטפות
By purpose											לפי מטרה
a. Teaching and associated research	68.8	71.4	72.4	73.6	73.6	73.3	73.4	78.0	75.3	74.5	א. הוראה ומחקר נלווה
b. Separately budgeted research(3)	21.9	17.7	16.8	16.8	16.4	15.6	15.2	9.3	10.6	10.7	ב. מחקרים מתוקציבים בפרד(3)
2. Current transfers to households and non-profit institutions	5.2	5.6	5.4	5.4	5.4	5.5	5.5	5.8	6.2	6.2	2. תעבורת שוטפות למשקי בית ולמוסדות ללא כוונת רווח
3. Fixed capital formation - total	7.6	7.5	7.9	8.5	7.0	7.8	7.7	10.7	10.7	11.5	3. השקעה בנכסים קבועים - סך הכל
a. Buildings	6.5	6.3	6.7	7.4	6.0	6.8	6.9	5.9	7.5	7.8	א. מבנים
b. Equipment	1.1	1.2	1.2	1.1	1.0	1.0	0.8	4.8	3.2	3.7	ב. ציוד
4. Financing expenditure(5)	-3.5	-2.3	-2.5	-4.2	-2.4	-2.3	-1.8	-3.8	-2.7	-2.9	4. הוצאת מימון(5)

TABLE 11. NON-PROFIT EDUCATIONAL INSTITUTIONS IN GENERAL GOVERNMENT SECTOR - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL

לוח 11. מוסדות חינוך ללא כוונת רווח במגזר הממשלתי - תקבולים ותשלומים, ללא בלאי

At current prices - NIS million

2016

במחירים שוטפים - מיליוני ש"ח

	Capital account			Current account			Total			סך כולל	תקבולים	
	תעבורת הון			תעבורת שוטפות			תעבורת שטף					
	מקורות	מטריות	סך הכל	תרומות	מטריות	מטריות ממשלתיים	סך הכל	מכירת שירותים	סך הכל			
Receipts	Grants	From local authorities(2)	Government and national institutions (1)(2)	Interest received	Donations	From local authorities(2)	Government, national institutions and national security(1)(2)	Total	Sale of services	Total	Grand total	
GRAND TOTAL	135	-	107	970	3,240	861	16,696	20,796	5,329	27,095	27,337	סך כולל
Pre-primary educational institutions for children aged 0-3(3)	-	-	-	1	8	25	151	184	43	228	228	מוסדות חינוך קודם-יסודי לגיל 0-3(3)
Pre-primary educational institutions	-	-	-	-	26	67	551	644	89	733	733	מוסדות חינוך קודם-יסודי
Primary educational institutions	-	-	-	-	44	266	352	662	285	947	947	מוסדות חינוך יסודי
Secondary educational institutions:												מוסדות חינוך על-יסודי:
General	-	-	-	2	182	344	3,186	3,711	568	4,281	4,281	מוסדות על-תיכון לא-אקדמיים: עיריית, מקצועיים, מייים וחקלאיים
Vocational, nautical and agricultural	-	-	-	9	68	32	2,067	2,167	250	2,426	2,426	מוסדות על-תיכון על-תיכונ
Non-academic educational institutions: Pre-academic preparatory courses(4)	-	-	-	-	-	-	27	27	75	102	102	מוסדות קודם-אקדמיים:
Teacher training colleges	-	-	-	-	8	6	210	224	117	341	341	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	-	-	-	-	5	2	83	89	45	134	134	מוסדות על-תיכון
Academic educational institutions(5):												מוסדות לחינוך גבוה(5):
Universities	135	-	107	939	2,517	-	6,609	9,125	2,261	12,325	12,567	אוניברסיטאות
Colleges of education(6)	-	-	-	7	14	-	822	836	502	1,345	1,345	מכללות אקדמיות לחינוך(6)
Academic colleges(6)	-	-	-	12	93	-	1,578	1,672	833	2,517	2,517	מכללות אקדמיות(6)
Yeshivot and Jewish religious schools	-	-	-	-	137	30	465	632	211	843	843	ישיבות ובתי ספר תורניים
Adult education	-	-	-	-	2	31	1	34	3	37	37	לימודי מבוזרים וקורסים
Other educational services	-	-	-	-	136	58	594	789	47	836	836	שירותי חינוך אחרים

TABLE 11. NON-PROFIT EDUCATIONAL INSTITUTIONS IN GENERAL GOVERNMENT SECTOR -
 RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL (Cont.)
 לוח 11. מוסדות חינוך ללא כוונת רווח במגזר הממשלתי -
 תקבלים ותשלומים, ללא בלאי (המשך)

Disbursements	Capital account		תשלום הון	Current account		Production of services						תשלום שוטף	סך כולל	סך כולל	תשלומים
	תשקעות			תשלומי ריבית	תעבורת שוטפות		"יצור שירותים"		סך הכול	סך הכול	סך הכול				
	ציוד	מבנים	תרומות		לרשויות מקומיות (2)	למשקי בית	עלויות תעבורה	קניות שוטפות				עלויות הכול			
GRAND TOTAL	349	1,179	1,528	480	-	756	756	7,006	17,339	24,343	25,579	27,107	סך כולל	27,107	מסודות חינוך קדם-יסודי לגיל 0-3(3)
Pre-primary educational institutions for children aged 0-3(3)	5	16	20	1	-	4	4	52	160	212	217	237		237	מסודות חינוך קדם-יסודי לגיל 0-3(3)
Pre-primary educational institutions	7	19	26	2	-	6	6	130	574	704	712	738		738	מסודות חינוך קדם-יסודי
Primary educational institutions	9	19	28	3	-	7	7	327	582	909	919	947		947	מסודות חינוך יסודי
Secondary educational institutions:															מסודות חינוך על-יסודי::
General	76	119	194	11	-	24	24	986	3,058	4,043	4,078	4,272		4,272	מסודות על-תיכון לא-אקדמיים::
Vocational, nautical and agricultural	23	68	90	8	-	4	4	577	1,927	2,504	2,516	2,606		2,606	מקצועיים, ימים ותקלאיים
Non-academic educational institutions:															מסודות על-תיכון לא-אקדמיים::
Pre-academic preparatory courses(4)	-	-	-	-	-	-	-	4	69	72	72	72		72	מסודות קדם-אקדמיות(4)
Teacher training colleges	4	9	14	1	-	-	-	69	247	315	316	316		316	מסודות להשגרת עובדי תוראה
Post-secondary institutions	3	1	4	-	-	2	2	35	85	121	123	127		127	מסודות על-תיכון
Academic educational institutions(5):															מסודות לחינוך גבוה(5):
Universities	119	752	872	437	-	559	559	3,364	7,030	10,395	11,391	12,263		12,263	אוניברסיטאות
Colleges of education(6)	17	55	72	4	-	21	21	292	916	1,208	1,233	1,305		1,305	מכללות אקדמיות לחינוך(6)
Academic colleges(6)	65	100	165	8	-	87	87	596	1,652	2,248	2,343	2,508		2,508	מכללות אקדמיות(6)
Yeshivot and Jewish religious schools	17	16	33	4	-	41	41	261	498	759	804	837		837	ישיבות ובתי ספר תורניים
Adult education	-	-	-	-	-	-	-	9	22	31	31	31		31	למודי מבוגרים וקורסים
Other educational services	4	5	10	1	-	1	1	304	519	822	824	834		834	שירותי חינוך אחרים

במיליונים שוטפים - מיליוני ש"ח

TABLE 11. NON-PROFIT EDUCATIONAL INSTITUTIONS IN GENERAL GOVERNMENT SECTOR - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL (Cont.)

לוח 11. מוסדות חינוך ללא כוונת רווח במגזר הממשלתי - תקבולים ותשלומים, ללא בלאי (המשך)

At current prices - NIS million

2015

במחירים שוטפים - מיליוני ש"ח

	חשבון הון				חשבון שוטף				סך כולל	סך כולל	Grand total	תקבולים		
	Capital transfers		Current account		Current transfers		Current account						Total	
	תענקים	משייכות מקומיות (2)	תרומות	משייכות מקומיות (2)	משייכות ממסללה לאומיים וביטוח (2)(1)	משייכות ממסללה לאומיים וביטוח (2)(1)	מכירת שירותים	משייכות מקומיות (2)					משייכות ממסללה לאומיים וביטוח (2)(1)	משייכות מקומיות (2)	משייכות ממסללה לאומיים וביטוח (2)(1)
Receipts	Grants	From local authorities(2)	From Government and national institutions (1)(2)	Total	Interest received	Donations	From local authorities(2)	From Government, national institutions and national security(1)(2)	Total	Sale of services	Total	Total	Grand total	
	העברות הון	סך הכל	העברות שוטפות	סך הכל	מכירת שירותים	סך הכל	מכירת שירותים	סך הכל	סך הכל	מכירת שירותים	סך הכל	סך הכל	סך כולל	
GRAND TOTAL	201	-	102	303	628	3,135	805	15,805	19,745	5,220	25,593	25,593	25,896	סך כולל
Pre-primary educational institutions for children aged 0-3(3)	-	-	-	-	-	8	58	110	176	47	223	223	223	מוסדות חינוך קדם-יסודי
Pre-primary educational institutions	-	-	-	-	-	30	90	515	635	82	717	717	717	לגיל 0-3(3)
Primary educational institutions	-	-	-	-	-	44	245	307	596	263	859	859	859	מוסדות חינוך קדם-יסודי
Secondary educational institutions:														מוסדות חינוך על-יסודי:
General	-	-	-	-	1	175	271	2,959	3,405	530	3,936	3,936	3,936	עיוניים
Vocational, nautical and agricultural	-	-	-	-	9	69	33	2,054	2,156	233	2,398	2,398	2,398	מקצועיים, ימיים ותקליאיים
Non-academic educational institutions:														מוסדות על-תיכון לא-אקדמיים:
Pre-academic preparatory courses(4)	-	-	-	-	-	-	-	30	30	71	101	101	101	מכינות קדם-אקדמיות(4)
Teacher training colleges	-	-	-	-	-	10	6	201	217	116	333	333	333	מוסדות להכשרת עובדי הוראה
Post-secondary institutions	-	-	-	-	-	3	2	73	78	42	120	120	120	מוסדות על-תיכון
Academic educational institutions(5):														מוסדות לחינוך גבוה(5):
Universities	201	-	102	303	607	2,429	-	6,321	8,750	2,301	11,658	11,658	11,961	אוניברסיטאות
Colleges of education(6)	-	-	-	-	4	19	-	786	805	478	1,287	1,287	1,287	מכללות אקדמיות לחינוך(6)
Academic colleges(6)	-	-	-	-	7	96	-	1,508	1,604	820	2,431	2,431	2,431	מכללות אקדמיות(6)
Yeshivot and Jewish religious schools	-	-	-	-	-	123	20	431	574	192	766	766	766	ישיבות ובתי ספר תורניים
Adult education	-	-	-	-	-	1	28	2	31	2	33	33	33	לימודי מבוגרים וקורסים
Other educational services	-	-	-	-	-	128	52	508	688	43	731	731	731	שירותי חינוך אחרים

TABLE 11. NON-PROFIT EDUCATIONAL INSTITUTIONS IN GENERAL GOVERNMENT SECTOR - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL (Cont.)

At current prices - NIS million 2015

	Capital account			Current account		Production of services					Total		Grand total	סך כולל	תשלומים
	תשקורת			תשלומי ריבית		"יצוא שירותים"					חשבון שטף				
	ציוד	מבנים	הכל Total	תרומות	Current transfers	קניות	עלות	הכנסות	סך הכל	סך הכל	סך הכל	סך כולל			
Equip-ment	Buildings	Total	Donations	To house-holds	Current purchases	Labour cost	Total	Total	Total	Total	Total				
GRAND TOTAL	338	1,290	1,629	358	807	6,474	16,518	22,992	24,157	25,786	25,786	סך כולל			
Pre-primary educational institutions for children aged 0-3(3)	3	8	11	1	4	49	149	198	203	214	214	מוסדות חינוך קדם-יסודי לגילי 0-3(3)			
Pre-primary educational institutions	10	17	27	3	2	143	522	665	670	697	697	מוסדות חינוך קדם-יסודי			
Primary educational institutions	8	10	19	3	6	294	529	823	832	851	851	מוסדות חינוך יסודי			
Secondary educational institutions:															
General	72	73	145	12	21	903	2,806	3,708	3,741	3,886	3,886	מוסדות חינוך על-יסודי:			
Vocational, nautical and agricultural	23	82	104	11	3	566	1,908	2,473	2,487	2,591	2,591	עיוניים			
Non-academic educational institutions:															
Pre-academic preparatory courses(4)	-	-	-	-	-	1	68	70	70	70	70	מוסדות על-תיכון לא-אקדמיים:			
Teacher training colleges	3	3	7	2	-	67	236	303	305	312	312	מוסדות קדם-אקדמיים(4)			
Post-secondary institutions	4	2	6	-	1	28	83	111	112	118	118	מוסדות להכשרת עובדי הוראה			
Academic educational institutions(5):															
Universities	142	700	842	308	634	3,079	6,803	9,882	10,824	11,666	11,666	מוסדות לחינוך גבוה(5):			
Colleges of education(6)	20	41	61	4	20	269	877	1,147	1,171	1,232	1,232	אוניברסיטאות			
Academic colleges(6)	42	306	348	9	83	549	1,606	2,155	2,247	2,595	2,595	מוסדות אקדמיים לחינוך(6)			
Yeshivot and Jewish religious schools	6	34	39	4	33	240	459	699	736	775	775	מוסדות אקדמיים(6)			
Adult education	-	-	1	-	-	9	24	33	33	34	34	ישביות ובתי ספר תורניים			
Other educational services	5	14	19	1	-	277	448	725	726	745	745	לימודי מבוגרים וקורסים			

(1) See Introduction (Para. 3.4.1).
 (2) The flows of receipts from and disbursements to general government are shown here as recorded in the financial reports of the non-profit institutions, without adjustment. See Introduction (Para. 3.4.4).
 (3) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.
 (4) Up to 1995, these courses were included in teacher training colleges, post-secondary institutions and in the various institutions of higher education.
 (5) Institutions that received recognition and authorization from the Council for Higher Education to award academic degrees.
 (6) See Introduction (Para. 3.2).

**TABLE 12. NON-GOVERNMENTAL NON-PROFIT EDUCATIONAL INSTITUTIONS - RECEIPTS
AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL**

**לוח 12. מוסדות חינוך ללא כוונת רווח לא-ממשלתית -
תקבולים ותשלומים, ללא בלאי**

At current prices - NIS million

2016

במחירים שוטפים - מיליוני ש"ח

	Capital account			Current account			Current account			Total		סך כולל	תקבולים
	מקבילים	מקומיות (2)	הכל	הכנסות מריבית	תרומות	מקומיות (2)	משרד ממשלה מוסדות לאומיים וביטוח לאומי (1)(2)	סך הכל	מכירת שירותים	סך הכל	סך כולל		
Receipts	Grants	From local authorities(2)	Total	Interest received	Donations	From local authorities(2)	Government, national institutions and national security(1)(2)	Total	Sale of services	Total	Grand total		
GRAND TOTAL	-	-	-	12	1,457	117	1,591	3,165	5,662	8,839	8,839	סך כולל	
Pre-primary educational institutions for children aged 0-3(3)	-	-	-	1	111	11	334	456	1,218	1,675	1,675	מוסדות חינוך קדם-סודי לגילי 0-3(3)	
Pre-primary educational institutions	-	-	-	-	59	13	125	197	335	532	532	מוסדות חינוך קדם-סודי	
Primary educational institutions	-	-	-	-	101	26	126	253	336	589	589	מוסדות חינוך סודי	
Secondary educational institutions:												מוסדות חינוך על-סודי:	
General	-	-	-	-	120	27	131	278	257	535	535	עוניים	
Vocational, nautical and agricultural	-	-	-	-	54	-	137	191	900	1,091	1,091	מקצועיים, ימיים וחקלאיים	
Non-academic educational institutions:												מוסדות על-תיכון לא-אקדמיים:	
Teacher training colleges	-	-	-	-	55	-	78	133	150	283	283	מוסדות להכשרת עובדי הוראה	
Post-secondary institutions	-	-	-	1	35	-	74	109	251	361	361	מוסדות על-תיכון	
Academic educational institutions(4):												מוסדות לחינוך גבוה(4):	
Colleges of education(5)	-	-	-	-	1	-	105	106	108	214	214	מכללות אקדמיות לחינוך(5)	
Academic colleges(5)	-	-	-	8	158	6	14	178	1,158	1,344	1,344	מכללות אקדמיות(5)	
Yeshivot and Jewish religious schools	-	-	-	-	481	14	351	846	342	1,188	1,188	ישיבות ובתי ספר תורניים	
Adult education	-	-	-	1	115	9	18	142	119	262	262	לימודי מבוגרים וקורסים	
Other educational services	-	-	-	1	167	11	98	276	488	765	765	שירותי חינוך אחרים	

TABLE 12. NON-GOVERNMENTAL NON-PROFIT EDUCATIONAL INSTITUTIONS - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL (Cont.)

לוח 12. מוסדות חינוך ללא כוונת רווח לא-ממשלתיים - תקיבלים ותשלומים, ללא בלאי (המשך)

At current prices - NIS million

2016

במחירים שוטפים - מיליוני ש"ח

	Capital account			Current account			Production of services			Total		סך כולל	תשלומים
	השקעות	הקצאה	הון	ריבית	תשלומים	העברות שוטפות	קניות	עלות	סך הכול	סך הכול	סך כולל		
Disbursements	ציוד	מבנים	הכל Total	ריבית	תרומות	למשקי בית To house-holds	קניות שוטפות Current purchases	עלות העבודה Labour cost	סך הכול Total	סך הכול Total	סך הכול Total	סך כולל Grand total	
GRAND TOTAL	168	365	533	61	-	501	2,647	5,347	7,994	8,556	9,089	סך כולל	
Pre-primary educational institutions for children aged 0-3(3)	36	50	86	2	-	2	462	1,174	1,636	1,640	1,726	מוסדות חינוך קדם-יסודי לגילי 0-3(3)	
Pre-primary educational institutions	5	36	41	2	-	7	141	345	486	495	536	מוסדות חינוך קדם-יסודי	
Primary educational institutions	6	23	29	4	-	11	174	395	569	584	613	מוסדות חינוך יסודי	
Secondary educational institutions:													
General	8	28	35	3	-	12	121	376	497	512	547	מוסדות חינוך על-יסודי:	
Vocational, nautical and agricultural	16	35	51	2	-	-	288	761	1,049	1,051	1,102	עוברים	
Non-academic educational institutions:													
Teacher training colleges	6	8	14	9	-	-	80	177	257	266	280	מוסדות על-תיכון לא-אקדמיים:	
Post-secondary institutions	10	16	26	4	-	2	117	205	322	328	354	מוסדות להכשרת עובדי הוראה מוסדות על-תיכון	
Academic educational institutions(4):													
Colleges of education(5)	3	7	11	-	-	2	51	145	196	198	209	מוסדות לחינוך גבוה(4):	
Academic colleges(5)	21	49	70	15	-	149	340	827	1,167	1,331	1,401	מכללות אקדמיות לחינוך(5)	
Yeshivot and Jewish religious schools	44	88	133	16	-	298	456	396	852	1,166	1,299	מכללות אקדמיות(5)	
Adult education	6	17	23	2	-	1	104	134	238	241	264	ישיבות ובתי ספר תורניים	
Other educational services	6	7	14	2	-	17	313	412	725	744	758	לימודי מבוגרים וקורסים שירותי חינוך אחרים	

(1) See Introduction (Para. 3.4.1).
 (2) The flows of receipts from and disbursements to general government are shown here as recorded in the financial reports of the non-profit institutions, without adjustment. See Introduction (Para. 3.4.4).
 (3) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.
 (4) Institutions that received recognition and authorization from the Council for Higher Education to award academic degrees.
 (5) See Introduction (Para. 3.2).

TABLE 12. NON-GOVERNMENTAL NON-PROFIT EDUCATIONAL INSTITUTIONS - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL

לוח 12. מוסדות חינוך ללא כוונת רווח לא-ממשלתיים -

תקבולים ותשלומים, ללא בלאי

At current prices - NIS million

2015

במחירים שוטפים - מיליוני ש"ח

	Capital account			Current account			Sale of services		סך כולל	סך כולל	Grand total	
	תעבורות חוץ	מטבחות חוץ	העברות חוץ	הכנסות מריבית	תרומות	מטבחות שוטפות	מכירת שירותים	סך הכל				
	מטבחות מקומיות (2)	מטבחות מקומיות (2)	הכל	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	מטבחות מקומיות (2)	
Receipts	From local authorities(2)	Total	Interest received	Donations	From local authorities(2)	Government, national institutions and national security(1)(2)	Total	Sale of services	Total	Grand total		
GRAND TOTAL	-	-	15	1,384	102	1,386	2,872	5,404	8,291	8,291	סך כולל	
Pre-primary educational institutions for children aged 0-3(3)	-	-	2	85	12	289	386	1,172	1,560	1,560	מוסדות חינוך קודם-סודי	
Pre-primary educational institutions	-	-	-	64	10	98	172	306	478	478	מוסדות חינוך קודם-סודי	
Primary educational institutions	-	-	1	80	16	105	201	320	522	522	מוסדות חינוך סודי	
Secondary educational institutions:	-	-	-	-	-	-	-	-	-	-	מוסדות חינוך על-סודי:	
General	-	-	-	117	19	105	241	237	478	478	ערויים	
Vocational, nautical and agricultural	-	-	1	53	-	133	186	840	1,027	1,027	מקצועיים, יתיים ותקליאיים	
Non-academic educational institutions:	-	-	-	58	-	66	124	134	258	258	מוסדות על-תוכן לא-אקדמיים:	
Teacher training colleges	-	-	2	27	-	60	87	252	341	341	מוסדות לתמיכה עובדי הוראה	
Post-secondary institutions	-	-	-	-	-	-	-	-	-	-	מוסדות על-תוכן	
Academic educational institutions(4):	-	-	-	2	-	102	104	99	203	203	מוסדות לחינוך גבוה(4):	
Colleges of education(5)	-	-	5	165	5	12	182	1,132	1,319	1,319	מכללות אקדמיות לחינוך(5)	
Academic colleges(5)	-	-	-	461	17	332	810	328	1,138	1,138	מכללות אקדמיות(5)	
Yeshivot and Jewish religious schools	-	-	1	90	10	26	126	115	242	242	ישיבות ובתי ספר תורניים	
Adult education	-	-	3	182	13	58	253	469	725	725	לימודי מבוגרים וקורסים	
Other educational services	-	-	-	-	-	-	-	-	-	-	שירותי חינוך אחרים	

TABLE 12. NON-GOVERNMENTAL NON-PROFIT EDUCATIONAL INSTITUTIONS - RECEIPTS AND DISBURSEMENTS, EXCLUDING CONSUMPTION OF FIXED CAPITAL (Cont.)

לוח 12. מוסדות חינוך ללא כוונת רווח לא-ממשלתיים - תקבולים ותשלומים, ללא בלאי (המשך)

At current prices - NIS million

2015

במחירים שוטפים - מיליוני ש"ח

	Capital account			Current account			Production of services				Total		Grand total	תשלומים
	השקעות			תשלומי			ייצור שירותים				סה"כ			
	ציוד	מבנים	סה"כ	ריבית	תרומות	תרבות	קניות שוטפות	עלויות העבודה	סה"כ	סה"כ	סה"כ	סה"כ		
Disbursements	Equip-ment	Buil-dings	Total	Interest paid	Dona-tions	house-holds	Current purchases	Labour cost	Total	Total	Total	סה"כ כולל		
GRAND TOTAL	144	305	449	63	-	451	2,486	5,058	7,544	8,058	8,507	8,507	סה"כ כולל	
Pre-primary educational institutions for children aged 0-3(3)	23	59	82	3	-	-	428	1,112	1,540	1,543	1,625	1,625	מוסדות חינוך קדם-יסודי לגילי 0-3(3)	
Pre-primary educational institutions	5	7	12	2	-	5	137	316	453	460	472	472	מוסדות חינוך קדם-יסודי	
Primary educational institutions	5	12	17	2	-	8	171	359	530	540	557	557	מוסדות חינוך יסודי	
Secondary educational institutions:														
General	6	18	24	2	-	9	117	333	450	461	485	485	מוסדות חינוך על-יסודי:	
Vocational, nautical and agricultural	22	47	69	2	-	-	264	733	997	999	1,068	1,068	עיוניים	
Non-academic educational institutions:														
Teacher training colleges	3	4	7	14	-	-	76	174	250	264	271	271	מוסדות על-תיכון לא-אקדמיים:	
Post-secondary institutions	11	17	28	4	-	2	116	199	315	321	349	349	מוסדות להכשרת עובדי הוראה	
Academic educational institutions(4):														
Colleges of education(5)	5	4	9	1	-	1	47	138	185	187	196	196	מוסדות לחינוך גבוה(4):	
Academic colleges(5)	18	53	71	13	-	142	320	825	1,145	1,300	1,371	1,371	מכללות אקדמיות לחינוך(5)	
Yeshivot and Jewish religious schools	35	58	93	16	-	265	434	363	797	1,078	1,171	1,171	מכללות אקדמיות(5)	
Adult education	5	21	26	3	-	1	92	131	223	227	253	253	ישיבות ובתי ספר תורניים	
Other educational services	6	5	11	1	-	18	284	375	659	678	689	689	לימודי מבוגרים וקורסים שירותי חינוך אחרים	

(1) See Introduction (Para. 3.4.1).
 (2) The flows of receipts from and disbursements to general government are shown here as recorded in the financial reports of the non-profit institutions, without adjustment. See Introduction (Para. 3.4.4).
 (3) As of 2013, education of children aged 0-3 is also included, in accordance with the OECD guidelines.
 (4) Institutions that received recognition and authorization from the Council for Higher Education to award academic degrees.
 (5) See Introduction (Para. 3.2).