

FN01_1 Annual expenditure on public educational institutions per pupil/student in pps for all levels of education combined based on full-time equivalents

FN01_2 Annual expenditure on public educational institutions per pupil in pps at primary level of education (iscd 1) based on full-time equivalents

FN01_3 Annual expenditure on public educational institutions per pupil in pps at secondary level of education (iscd 2-4) based on full-time equivalents

FN01_4 Annual expenditure on public educational institutions per student in pps at tertiary level of education (iscd 56) based on full-time equivalents

FN02_1 Ratio of annual expenditure per student at the tertiary level of education to the annual expenditure per pupil at primary level in public educational institutions based on full-time equivalents

FN03_1 Annual expenditure on public educational institutions per pupil/student compared to gdp per capita for all levels of education combined based on full-time equivalents

FN03_2 Annual expenditure on public educational institutions per pupil compared to gdp per capita at primary level of education (iscd 1) based on full-time equivalents

FN03_3 Annual expenditure on public educational institutions per pupil compared to gdp per capita at secondary level of education (iscd 2-4) based on full-time equivalents

FN03_4 Annual expenditure on public educational institutions per student compared to gdp per capita at tertiary level of education (iscd 56) based on full-time equivalents

FN04_1 Current expenditure as % of total expenditure in public educational institutions for all levels of education combined

FN04_2 Capital expenditure as % of total expenditure in public educational institutions for all levels of education combined

FN04_3 Personnel expenditure as % of current expenditure in public educational institutions for all levels of education combined

FN04_4 Other current expenditure as % of current expenditure in public educational institutions for all levels of education combined

GEO	INDIC ID	TIME	FOOTNOTES
BE	FN01_1:FN04_4	2011:1999	Expenditure exclude independent private institutions and the German speaking Community.
BE	FN01_1:FN03_4	2000, 1999	Imputed retirement expenditure is not available.
BE	FN01_2, FN01_3, FN03_2, FN03_3	2011:2003	Payments from other private entities to public educational institutions are not available.
BE	FN01_1:FN04_4	2007:1999	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	FN01_1, FN03_1, FN04_1:FN04_4	2009	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	FN01_1, FN02_1, FN04_1:FN04_4	2008	Payments from private entities other than households to public educational institutions are not available for primary, secondary and post-secondary non-tertiary level of education.
DK	FN01_3:FN02_1, FN03_3, FN03_4	2010:2003	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	FN01_1, FN01_4:FN03_1, FN03_4:FN04_2, FN04_4	2011:2005	R&D expenditure is not available.
DK	FN01_1, FN01_3, FN03_1, FN03_3	2002:1999	Expenditure at post secondary non-tertiary level of education is not available.
DK	FN01_4, FN02_1, FN03_4	2011:2003	Payments from other private entities to public educational institutions are not available.
EE	FN01_1:FN04_2	2011:2003	Payments from other private entities to public educational institutions are not available.
EE	FN01_1:FN04_2	2011:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
EE	FN01_1:FN04_2	2011:2003	Payments from households to public educational institutions are not available.
EE	FN01_1:FN04_4	2002, 2001	Private expenditure is only partially included.
IE	FN01_4, FN02_1, FN03_4	2011:2003	Expenditure for ancillary services is not available.
IE	FN01_2, FN01_3, FN03_2, FN03_3	2011:2003	Payments from other private entities to public educational institutions are not available.
IE	FN01_1, FN01_2, FN03_2	2011:2008	Direct expenditure at local level of government is not available for primary level of education.
IE	FN01_1	2011:2008	Payments from private entities other than households to public educational institutions are not available, except for tertiary level of education.
GR	FN01_1:FN04_4	2002:1999	Imputed retirement expenditure is not available.
GR	FN01_2, FN01_3, FN03_2, FN03_3	2006:2003	Payments from other private entities to public educational institutions are not available.
GR	FN01_2, FN03_1, FN03_2, FN02_1	2006:1999	Expenditure at pre-primary level of education is reported under primary level of education.

GEO	INDIC ID	TIME	FOOTNOTES
ES	FN01_4, FN02_1, FN03_4	2008:2003	Expenditure for ancillary services is not available.
ES	FN01_2, FN01_3, FN03_2, FN03_3	2011:2003	Payments from other private entities to public educational institutions are not available.
ES	FN01_2, FN01_3, FN03_2, FN03_3	2007:2003	Payments from households to public educational institutions are not available.
ES	FN01_1, FN03_1	2011:2008	Payments from private entities other than households to public educational institutions are not available, except for tertiary level of education.
HR	FN01_2, FN01_3, FN02_1, FN03_2, FN03_3	2002	Expenditure of lower secondary level of education is included under primary level of education.
HR	FN01_1:FN04_4	2011:2003	Payments from other private entities to public educational institutions are not available.
HR	FN01_1:FN04_4	2007:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
HR	FN01_1:FN04_4	2007:2003	Payments from households to public educational institutions are not available.
HR	FN01_2, FN01_3, FN02_1, FN03_2, FN03_3	2011:2008	Expenditure of lower secondary level of education is reported under primary level of education.
HR	FN01_1:FN04_4	2002	Private expenditure is only partially included.
HR	FN01_1:FN01_4, FN03_1:FN03_4	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
IT	FN01_3, FN03_3	2011:1999	Expenditure at post secondary non-tertiary level of education is not available.
IT	FN01_3, FN03_3	2009:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
LT	FN04_1:FN04_4	2007:2001	Breakdown by type of expenditure for public and private institutions.
LT	FN01_1, FN03_1	2009:2008	Payments from private entities to public educational institutions are not available for primary and general programmes at secondary levels of education.
LT	FN01_1, FN03_1	2009:2008	Payments from international agencies and other foreign sources to public educational institutions are not available for primary and general programmes at secondary levels of education.
LT	FN01_2, FN03_2	2008	Payments from international agencies and other foreign sources to public educational institutions are not available.
LT	FN01_2, FN03_2	2008	Payments from private entities to public educational institutions are not available.
LU	FN01_1:FN01_3, FN03_1:FN03_3, FN04_1:FN04_4	2007:2003	Expenditure for ancillary services is not available.
LU	FN01_1, FN03_1, FN04_1:FN04_4	2007:2003	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	FN01_3, FN03_3	2009:2003	Expenditure at post-secondary non-tertiary level of education is not available.
LU	FN01_1:FN01_3, FN03_1:FN03_3, FN04_1:FN04_4	2002, 2001	Imputed retirement expenditure is not available.
LU	FN01_1, FN03_1	2002, 2001	Expenditure at tertiary level of education is not available.
LU	FN01_1:FN01_3, FN03_1:FN03_3, FN04_1:FN04_4	2007:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
LU	FN01_1:FN01_3, FN03_1:FN03_3, FN04_1:FN04_4	2007:2003	Payments from households to public educational institutions are not available.
LU	FN01_2, FN03_2	2007:2001	Expenditure at pre-primary level of education is reported under primary level of education.
MT	FN01_1:FN01_4, FN03_1:FN03_4	2002:1999	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
MT	FN01_1:FN04_4	2005	From this year, estimates relating to government expenditure on education are supplemented by administrative data from the Departmental Accounting System for Budgetary Central Government and annual accounts of government independent educational institutions.
NL	FN01_2, FN01_3, FN03_2, FN03_3	2009:2007	Payments from international agencies and other foreign sources to public educational institutions are not available.
NL	FN01_1, FN03_1, FN03_3	2009:2008	Payments from private entities other than households to public educational institutions are not available, except for tertiary level of education.
NL	FN01_2, FN01_3, FN03_2	2009:2008	Payments from private entities other than households to public educational institutions are not available.
NL	FN01_1, FN03_1	2009:2007	Payments from international agencies and other foreign sources to public educational institutions are not available, except for tertiary level of education.

GEO	INDIC ID	TIME	FOOTNOTES
AT	FN04_1:FN04_4	2007:2003	Payments from other private entities to public educational institutions are not available.
AT	FN04_1:FN04_4	2007:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
PL	FN01_1:FN04_4	2011:2003	Payments from other private entities to public educational institutions are not available.
PL	FN01_1:FN04_4	2007:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
PL	FN04_1:FN04_4	2002:1999	Breakdown by type of public expenditure for public and private educational institutions
PT	FN01_1:FN01_3, FN03_1:FN03_3, FN04_1:FN04_4, FN01_4, FN02_1, FN03_4	2007:1999	Expenditure at local level of government is not available.
PT	FN01_2, FN01_3, FN03_2, FN03_3	2011:2008	Expenditure at local level of government is not available.
PT	FN01_1, FN02_1, FN03_1, FN04_1:FN04_4	2011:2008	Expenditure at local level of government is available only for tertiary level of education.
PT	FN01_4, FN02_1, FN03_4	2011:2003	Expenditure for ancillary services is not available.
PT	FN01_1, FN01_3, FN03_1, FN03_3, FN04_1:FN04_4	2007:2003	Expenditure at post-secondary non-tertiary level of education is not available.
PT	FN01_1:FN04_4	2008:1999	Imputed retirement expenditure is not available.
PT	FN01_4, FN02_1, FN03_4	2006:2003	Expenditure at regional and local levels of government is not available.
PT	FN01_1:FN04_4	2011:2003	Payments from other private entities to public educational institutions are not available.
PT	FN01_1:FN04_4	2007:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
PT	FN01_2, FN01_3, FN03_2, FN03_3	2011:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
PT	FN01_1, FN03_1, FN04_1:FN04_4	2011:2008	Payments from international agencies and other foreign sources to public educational institutions are available only for tertiary level of education.
PT	FN01_3:FN02_1, FN03_3, FN03_4	2011:2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	FN01_1:FN01_4, FN03_1:FN03_4	2002:1999	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	FN01_1, FN03_1	2002:1999	Enrolment at pre-primary level of education is not available.
RO	FN01_4, FN02_1, FN03_4	2005:2003	Payments from households to public educational institutions are not available.
RO	FN01_2, FN01_3, FN03_2, FN03_3, FN02_1	2005:1999	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
RO	FN01_1:FN01_4, FN03_1:FN03_4	2000, 1999	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
SI	FN01_2, FN01_3, FN03_2, FN03_3	2009:2003	Expenditure of lower secondary level of education is reported under primary level of education.
SK	FN01_3:FN02_1, FN03_3, FN03_4	2011:2003	Expenditure of ISC 5B is included under upper secondary level of education.
SK	FN01_3:FN02_1, FN03_3, FN03_4	2002:1999	Expenditure at ISC 5B is included under upper secondary level of education.
SE	FN01_2, FN01_3, FN03_2, FN03_3	2011:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
SE	FN04_1, FN04_2	2001:1999	No distinction can be made between capital and current expenditure.
UK	FN01_1:FN01_3	2011:1999	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
IS	FN01_1:FN04_4	2011:2003	Expenditure for ancillary services is not available.
IS	FN01_1, FN03_1	2002:1999	Expenditure at pre-primary level of education is not available.
IS	FN01_3:FN02_1, FN03_3, FN03_4	2002:1999	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	FN01_1:FN04_4	2007:2003	Payments from other private entities to public educational institutions are not available.
IS	FN01_1:FN04_4	2008:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
IS	FN01_1, FN01_4:FN03_1, FN03_4:FN04_4	2008	R&D expenditure is not available.
LI	FN01_2, FN01_3, FN03_2, FN03_3	2008:2003	Payments from other private entities to public educational institutions are not available.

GEO	INDIC ID	TIME	FOOTNOTES
LI	FN01_2, FN01_3, FN03_2, FN03_3	2008:2003	Payments from households to public educational institutions are not available.
LI	FN01_1, FN04_1, FN04_3, FN04_4	2008	Expenditure at tertiary level of education is not available.
LI	FN01_1:FN01_3, FN03_1:FN03_3	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NO	FN01_1:FN04_4	2007:2003	Payments from other private entities to public educational institutions are not available.
NO	FN03_4	2008:2003	Payments from international agencies and other foreign sources to public educational institutions are not available.
NO	FN01_3:FN02_1, FN03_3, FN03_4	2011:2003	Payments from households to public educational institutions are not available.
NO	FN01_1, FN03_1, FN04_1:FN04_4	2011:2008	Payments from private entities to public educational institutions are not available, except for households expenditure at pre-primary level of education.
NO	FN01_2, FN01_3, FN02_1, FN03_2, FN03_3	2001:1999	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
CH	FN01_1:FN04_4	2011:2003	Payments from other private entities to public educational institutions are not available.
CH	FN01_1:FN04_4	2011:2003	Payments from households to public educational institutions are not available.
CH	FN01_1:FN03_4	2002, 2001	Public expenditure in public educational institutions.
CH	FN04_1:FN04_4	2002, 2001	Breakdown by type of public expenditure for public educational institutions.
TR	FN01_1:FN03_4	2001:1999	Expenditure at regional and local levels of government is not available.
TR	FN01_1, FN03_1, FN04_1:FN04_4	2006, 2005, 2003:1999	Expenditure at pre-primary level of education is not available.
TR	FN01_1:FN04_4	2006:2002	Direct expenditure at regional and local levels of government is not available.
TR	FN01_4, FN02_1, FN03_4	2006:2003	Payments from other private entities to public educational institutions are not available.
TR	FN01_2, FN01_3, FN03_2, FN03_3	2006:2003	Payments from households to public educational institutions are not available.
TR	FN01_2, FN01_3, FN03_2, FN03_3	2001:1999	Public expenditure in public educational institutions.
TR	FN04_1:FN04_4	2002:1999	Breakdown by type of public expenditure for public institutions
TR	FN01_1, FN03_1	2001:1999	Public expenditure in public educational institutions at primary and secondary levels of education.
TR	FN02_1	2001:1999	Public expenditure in public educational institutions at primary level of education.
US	FN01_3:FN02_1, FN03_3, FN03_4	2002:1999	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	FN01_1:FN01_4	2011:1999	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30 th of June, to the calendar year.
US	FN01_1, FN01_3, FN03_1, FN03_3:FN04_4	2011:2008	Expenditure at post-secondary non-tertiary level of education is not available.
JP	FN01_3:FN02_1, FN03_3, FN03_4	2002:1999	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	FN01_1:FN01_4	2011:1999	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
JP	FN01_3:FN02_1, FN03_3, FN03_4	2011:2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.