

GEO	TIME	FOOTNOTES
FP01_1 Total public expenditure on education as % of GDP for all levels of education combined		
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	1995-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
EE	1995-2000	Including child care expenditure at pre-primary level of education.
EE	2007	Public transfers to private entities other than households are not available for ISCED levels 1 to 4.
GR	1995-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1995-1999	Without French Oversea Departments.
HR	2002	Expenditure on educational institutions from public sources.
HR	2003;2005- 2007;2009-2011	Public transfers to other private entities are not available.
HR	2003	R&D expenditure is not available.
HR	2008	Public transfers to private entities are not available. Direct expenditure for independent private institutions at tertiary level is not available.
CY	1995-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
LU	1995-1997; 2001-2002	Imputed retirement expenditure is not available. Expenditure at tertiary level of education is not available.
LU	2003-2007	Public transfers to other private entities are not available.
LU	2003-2007	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	2003-2007	Expenditure for ancillary services are not available.
HU	2008-2009	Student loans from public sources are not available.
MT	2008	Public transfers to private entities are not available.
PL	1995-2009	Including child care expenditure at pre-primary level of education.
PT	1995-2007	Expenditure at local level of government is not available. Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008-2011	Public transfers to private entities other than households are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
PT	2009	Expenditure at local level of government is not available, except for tertiary institutions.
SK	1995-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Excludes transfers to households at pre-primary and primary levels of education.
UK	1995-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1995-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008-2011	R&D expenditure is not available.
LI	2008	Student loans from public sources are not available. Direct expenditure at tertiary level of education is not available.
NO	1995-2002	Including child care expenditure at pre-primary level of education.
MK	2002-2003	Expenditure at local level of government is not available.
TR	1995-2003	Expenditure at pre-primary level of education is not available.
TR	1995-2000; 2002	Direct expenditure at regional and local levels of government is not available.
TR	2001;2003	Expenditure at regional and local levels of government is not available.
TR	2003	Public transfers to other private entities are not available.
AL	2002	Expenditure at local level of government is not available.
US	1995-2000; 2002	Expenditure on educational institutions from public sources.
US	1995-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1995;1997-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
JP	2008	Excludes local and regional transfers and payments to private entities at ISCED levels 3-6.

GEO	TIME	FOOTNOTES
FP05_1 Expenditure on educational institutions from private sources as % of GDP for all levels of education combined		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community. Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 0 to 4.
BG	1999;2001-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
DK	1999-2000	Expenditure at post secondary non-tertiary level of education is not available.
DK	2001-2004	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
EE	2007	Payments from private entities other than households to public educational institutions are not available.
EE	2008-2011	Payments from private entities to public educational institutions are not available.
IE	2007	Household expenditure only, except at ISCED levels 5-6.
IE	2008-2011	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
GR	1999-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
ES	2007	Excludes payments from other private entities than households (except payment to public institutions ISCED levels 5-6).
ES	2008-2011	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
FR	1995-1999	Without French Oversea Departments.
HR	2002	Payments from households to educational institutions are not available.
HR	2008-2011	Includes only payments of households to public institutions.
LV	1999-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
LT	2008	Payments from private entities to educational institutions are not available for primary and general programmes at secondary level of education.
MT	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
NL	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 0 to 4.
PL	2002	Private expenditure at tertiary level of education.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PL	2003-2011	Payments from other private entities to educational institutions are not available.
PT	1999-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
PT	1999-2004	Payments from private entities to private educational institutions are not included.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2003-2007;2009	Payments from other private entities to educational institutions are not available.
PT	2008-2009	Households expenditure to private institutions is not available, except for tertiary level of education.
PT	2008	Payments from private entities other than households to educational institutions are not available, except for tertiary level of education.
RO	1998-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
SK	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2007-2009	Expenditure for independent private educational institutions is not available.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1998-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
IS	2001-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
NO	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
NO	2003-2005	Including child care expenditure at pre-primary level of education. Payments from other private entities to educational institutions are not available.
NO	2008	Payments from private entities other than households to educational institutions are not available.

GEO	TIME	FOOTNOTES
NO	2008-2011	Expenditure from households excludes primary and secondary levels of education.
NO	2009	Payments from private entities other than households to educational institutions are not available, except for payments to private institutions at tertiary level.
CH	2007-2011	Excludes private expenditure except payments for independent private institutions at ISCED level 3 for prevocational and vocational programmes.
TR	1995-2000; 2002-2003	Expenditure at pre-primary level of education is not available.
TR	1995-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
US	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.

FT01_2 Annual expenditure on public and private educational institutions per pupil in EUR PPS at primary level of education (ISCED 1) based on full-time equivalents

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2011	Payments from other private entities to educational institutions are not available.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2006	Payments from other private entities to educational institutions are not available.
GR	2001-2002	Imputed retirement expenditure is not available.
GR	2001-2005	Expenditure at pre-primary level of education is reported under primary level of education.
GR	2003-2005	Payments from other private entities to educational institutions are not available. Payments from international agencies and other foreign sources to educational institutions are not available.
ES	2003-2011	Payments from other private entities to educational institutions are not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2009	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2008-2011	Expenditure of lower secondary level of education is reported under primary level of education. Payments from international agencies and other foreign sources to independent private educational institutions are not available.
LT	1995-2002	Public expenditure in public and private educational institutions.
LT	2001-2002	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
LT	2003-2009	Payments from households and other private entities to educational institutions are not available.
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NL	2007-2009	Payments from international agencies and other foreign sources to public educational institutions are not available.
NL	2008	Payments from private entities other than households to educational institutions are not available.
NL	2009	Payments from private entities other than households to public educational institutions are not available.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	1999-2001	Public expenditure in public and private educational institutions.
PL	2003-2011	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2008	Expenditure for private educational institutions is not available.

GEO	TIME	FOOTNOTES
PT	1999-2011	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2006	Payments from other private entities to educational institutions are not available.
PT	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2007	Expenditure for ancillary services is available for expenditure of all levels of government combined. Payments from private entities other than households to educational institutions are not available.
PT	2003-2008	Payments from households to private educational institutions are not available.
PT	2008	Payments from other private entities to private educational institutions are not available.
PT	2009	Payments from households and other private entities to educational institutions are not available.
SI	2001-2002	Expenditure of primary level of education is included under expenditure at lower secondary level of education.
SI	2003-2009	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
SE	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
UK	1999-2008	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
UK	2008-2009	Payments from international agencies and other foreign sources to private educational institutions are not available.
IS	2001	Expenditure of primary level of education is reported under secondary level of education
IS	2003-2008	Expenditure for ancillary services is not available. Payments from other private entities to educational institutions are not available. Payments from households to educational institutions are not available.
IS	2003-2006	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2007	Payments from households and other private entities to educational institutions are not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment. without expenditure of private institutions at primary and secondary levels of education
NO	1999-2001	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
NO	2003-2007	Payments from other private entities to educational institutions are not available.
NO	2008-2009	Expenditure for ancillary services is not available. Payments from households and other private entities to educational institutions are not available.
US	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.

FT01_3 Annual expenditure on public and private educational institutions per pupil in EUR PPS at secondary level of education (ISCED 2-4) based on full-time equivalents

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2011	Payments from other private entities to educational institutions are not available.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.

GEO	TIME	FOOTNOTES
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2005	Payments from other private entities to educational institutions are not available.
GR	2001-2002	Imputed retirement expenditure is not available.
GR	2003-2005	Payments from other private entities to educational institutions are not available. Payments from international agencies and other foreign sources to educational institutions are not available.
ES	2003-2011	Payments from other private entities to educational institutions are not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2009	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2008-2009	Expenditure of lower secondary level of education is reported under primary level of education. Payments from international agencies and other foreign sources to independent private educational institutions are not available.
IT	2002-2011	Expenditure at post secondary non-tertiary level of education is not available.
IT	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
LT	1995-2002	Public expenditure in public and private educational institutions.
LT	2001-2002	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2007	Payments from international agencies and other foreign sources to educational institutions for programmes with pre-vocational and vocational orientation are not available. Payments from households and other private entities to educational institutions for programmes with pre-vocational and vocational orientation are not available.
LT	2008-2009	Payments from international agencies and other foreign sources to educational institutions for general programmes at secondary level of education are not available. Payments from households and other private entities to educational institutions for general programmes at secondary level of education are not available.
LU	2008-2009	Expenditure at post secondary non-tertiary level of education is not available.
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NL	2007-2009	Payments from international agencies and other foreign sources to public educational institutions are not available.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	1999-2001	Public expenditure in public and private educational institutions.
PL	2003-2011	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2008	Expenditure for private educational institutions is not available.
PT	1999-2011	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2006	Expenditure for ancillary services is not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2003-2011	Payments from other private entities to educational institutions are not available.
PT	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2007	Expenditure for ancillary services is available for expenditure of all levels of government combined.
PT	2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	2008-2011	Payments from households to private educational institutions are not available.
PT	2009-2011	Expenditure at post-secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
SI	2001-2002	Expenditure of primary level of education is included under expenditure at lower secondary level of education.
SI	2003-2009	Expenditure of lower secondary level of education is reported under primary level of education.

GEO	TIME	FOOTNOTES
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	1995;1998-2011	Expenditure at ISC 5B is included under upper secondary level of education.
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
SE	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
UK	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
UK	2008-2009	Payments from international agencies and other foreign sources to private educational institutions are not available.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2001-2002	Expenditure of primary level of education is reported under secondary level of education
IS	2003-2008	Expenditure for ancillary services is not available.
IS	2003-2007	Payments from other private entities to educational institutions are not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment. without expenditure of private institutions at primary and secondary levels of education
NO	1999-2001	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
NO	2003-2011	Payments from households and other private entities to educational institutions are not available.
NO	2008-2011	Expenditure for ancillary services is not available.
US	1999-2002	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
JP	2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
FT01_4 Annual expenditure on public and private educational institutions per student in EUR PPS at tertiary level of education (ISCED 56) based on full-time equivalents		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2003-2007;2009	Payments from other private entities to educational institutions are not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2005	Expenditure for ancillary services is not available.
GR	2001-2002	Imputed retirement expenditure is not available.
ES	2003-2008	Expenditure for ancillary services is not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2008	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2008	Payments from international agencies and other foreign sources to independent private educational institutions are not available.
HR	2009	Expenditure for independent private educational institutions is not available.
LT	1995-2002	Public expenditure in public and private educational institutions.

GEO	TIME	FOOTNOTES
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	2003-2008	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2009-2011	Payments from households and other private entities to educational institutions are available only for tertiary-type A and advanced programs only.
PT	1999-2002	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2006	Expenditure for ancillary services is not available.
PT	2003-2005	Expenditure at regional and local levels of government is not available.
PT	2003-2007	Payments from other private entities to educational institutions are not available.
PT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2007	Expenditure for ancillary services is available for expenditure of all levels of government combined.
PT	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	2008	Expenditure at local level of government for private institutions is not available.
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	1995;1998-2011	Expenditure of ISC 5B is included under upper secondary level of education.
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008-2009	Payments from international agencies and other foreign sources to private educational institutions are not available.
SK	2009	Payments from households and other private entities to independent private educational institutions are not available.
UK	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
UK	2003-2007	Expenditure for ancillary services is not available.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2003-2008	Expenditure for ancillary services is not available.
IS	2003-2007	Payments from other private entities to educational institutions are not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2008	R&D expenditure is not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NO	2003-2008	Payments from other private entities to educational institutions are not available.
NO	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
NO	2009	Payments from private entities other than households to public educational institutions are not available.
US	1999-2002	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	1999-2011	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	1999-2008	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
JP	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
FT02_2 Annual expenditure on public and private educational institutions per pupil compared to GDP per capita at primary level of education (ISCED 1) based on full-time equivalents		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.

GEO	TIME	FOOTNOTES
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2011	Payments from other private entities to educational institutions are not available.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2005	Payments from other private entities to educational institutions are not available.
GR	2001-2002	Imputed retirement expenditure is not available.
GR	2001-2005	Expenditure at pre-primary level of education is reported under primary level of education.
GR	2003-2005	Payments from other private entities to educational institutions are not available. Payments from international agencies and other foreign sources to educational institutions are not available.
ES	2003-2011	Payments from other private entities to educational institutions are not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2009	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2008-2011	Expenditure of lower secondary level of education is reported under primary level of education.
HR	2009	Payments from international agencies and other foreign sources to independent private educational institutions are not available.
LT	1995-2002	Public expenditure in public and private educational institutions.
LT	2001-2002	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2009	Payments from households and other private entities to educational institutions are not available.
LT	2008-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NL	2007-2009	Payments from international agencies and other foreign sources to public educational institutions are not available.
NL	2008	Payments from private entities other than households to educational institutions are not available.
NL	2009	Payments from private entities other than households to public educational institutions are not available.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	1999-2001	Public expenditure in public and private educational institutions.
PL	2003-2011	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2008	Expenditure for private educational institutions is not available.
PT	1999-2011	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2007	Payments from other private entities to educational institutions are not available.
PT	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2003-2008	Payments from households to private educational institutions are not available.
PT	2008	Payments from other private entities to private educational institutions are not available.
PT	2009	Payments from households and other private entities to educational institutions are not available.
SI	2001-2002	Expenditure of primary level of education is included under expenditure at lower secondary level of education.
SI	2003-2006; 2009	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.

GEO	TIME	FOOTNOTES
SE	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
UK	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
IS	2001	Expenditure of primary level of education is reported under secondary level of education
IS	2003-2008	Expenditure for ancillary services is not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2003-2007	Payments from households and other private entities to educational institutions are not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment. without expenditure of private institutions at primary and secondary levels of education
NO	1999-2001	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
NO	2003-2007	Payments from other private entities to educational institutions are not available.
NO	2008-2011	Expenditure for ancillary services is not available. Payments from households and other private entities to educational institutions are not available.
US	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
FT02_3 Annual expenditure on public and private educational institutions per pupil compared to GDP per capita at secondary level of education (ISCED 2-4) based on full-time equivalents		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2011	Payments from other private entities to educational institutions are not available.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2005	Payments from other private entities to educational institutions are not available.
GR	2001-2002	Imputed retirement expenditure is not available.
GR	2003-2005	Payments from other private entities to educational institutions are not available. Payments from international agencies and other foreign sources to educational institutions are not available.
ES	2003-2011	Payments from other private entities to educational institutions are not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2009	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2008-2011	Expenditure of lower secondary level of education is reported under primary level of education.
HR	2009	Payments from international agencies and other foreign sources to independent private educational institutions are not available.
IT	2002-2011	Expenditure at post secondary non-tertiary level of education is not available.
IT	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
LT	1995-2002	Public expenditure in public and private educational institutions.
LT	2001-2002	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2007	Payments from households and other private entities to educational institutions for programmes with pre-vocational and vocational orientation are not available.

GEO	TIME	FOOTNOTES
LT	2008-2009	Payments from international agencies and other foreign sources to educational institutions for general programmes at secondary level of education are not available. Payments from households and other private entities to educational institutions for general programmes at secondary level of education are not available.
LU	2008-2009	Expenditure at post secondary non-tertiary level of education is not available.
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NL	2007-2009	Payments from international agencies and other foreign sources to public educational institutions are not available.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	1999-2001	Public expenditure in public and private educational institutions.
PL	2003-2011	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2008	Expenditure for private educational institutions is not available.
PT	1999-2011	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2006	Expenditure for ancillary services is not available. Payments from other private entities to educational institutions are not available.
PT	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2007	Expenditure for ancillary services is available for expenditure of all levels of government combined.
PT	2007-2011	Payments from private entities other than households to educational institutions are not available.
PT	2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	2008-2011	Payments from households to private educational institutions are not available.
PT	2009	Expenditure at post-secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
SI	2001-2002	Expenditure of primary level of education is included under expenditure at lower secondary level of education.
SI	2003-2006; 2009	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	1995;1998-2011	Expenditure of ISC 5B is included under upper secondary level of education.
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
SE	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
UK	2008-2009	Payments from international agencies and other foreign sources to private educational institutions are not available.
UK	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2001-2002	Expenditure of primary level of education is reported under secondary level of education
IS	2003-2008	Expenditure for ancillary services is not available.
IS	2003-2007	Payments from other private entities to educational institutions are not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment. without expenditure of private institutions at primary and secondary levels of education
NO	1999-2001	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
NO	2003-2011	Payments from households and other private entities to educational institutions are not available.

GEO	TIME	FOOTNOTES
NO	2008-2011	Expenditure for ancillary services is not available.
US	1999-2002	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
US	2009	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
JP	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.

FT02_4 Annual expenditure on public and private educational institutions per student compared to GDP per capita at tertiary level of education (ISCED 56) based on full-time equivalents

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BE	1999-2002	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2003-2007	Payments from private entities other than households to educational institutions are not available for primary and secondary education.
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2003-2007;2009	Payments from other private entities to educational institutions are not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure for independent private educational institutions is not available.
IE	2003-2006	Expenditure for ancillary services is not available.
GR	2001-2002	Imputed retirement expenditure is not available.
ES	2003-2008	Expenditure for ancillary services is not available.
FR	1995;1997-1999	Without French Oversea Departments.
HR	2007-2008	Capital expenditure from private educational institutions is not available. Expenditure for compensation of personnel in private educational institutions is not available.
HR	2009	Expenditure for independent private educational institutions is not available.
LT	1995-2002	Public expenditure in public and private educational institutions.
MT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
AT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	2008-2009	Payments from private entities other than households to public educational institutions are not available.
PL	2003-2008	Payments from other private entities to educational institutions are not available.
PL	2003-2009	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	2009	Payments from households and other private entities to educational institutions are available only for tertiary-type A and advanced programs only.
PT	1999-2002	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
PT	2003-2006	Expenditure for ancillary services is not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2003-2005	Expenditure at regional and local levels of government is not available.
PT	2003-2007	Payments from other private entities to educational institutions are not available.
PT	2003-2007	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	2007	Expenditure for ancillary services is available for expenditure of all levels of government combined.
PT	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	2008	Expenditure at local level of government for private institutions is not available.
SI	2007-2009	Capital expenditure from private educational institutions is not available.
SK	1995;1998-2011	Expenditure of ISC 5B is included under upper secondary level of education.

GEO	TIME	FOOTNOTES
SK	2007-2008	Expenditure for independent private educational institutions is not available.
SK	2008-2009	Payments from international agencies and other foreign sources to private educational institutions are not available.
SK	2009	Payments from households and other private entities to independent private educational institutions are not available.
UK	2003-2007	Expenditure for ancillary services is not available.
UK	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of April to 31st of March, to the calendar year.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2003-2008	Expenditure for ancillary services is not available.
IS	2003-2007	Payments from other private entities to educational institutions are not available.
IS	2003-2008	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	2008	R&D expenditure is not available.
IS	2008-2009	Capital expenditure from private educational institutions is not available.
LI	2002	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of the part-time enrolment.
NO	2003-2008	Payments from other private entities to educational institutions are not available.
NO	2003-2011	Payments from international agencies and other foreign sources to educational institutions are not available.
NO	2009-2011	Payments from private entities other than households to public educational institutions are not available.
US	1999-2002	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	2009-2011	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	2001-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.