FT01_1 Annual expenditure on public and private educational institutions per pupil/student in eur pps for all levels of education combined based on full-time equivalents 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 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 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 FT02_1 Annual expenditure on public and private educational institutions per pupil/student compared to gdp per capita for all levels of education combined based on full-time equivalents 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 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 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 FT03_1 Annual expenditure on public and private institutions as % of gdp for all levels of education combined FT03_2 Annual expenditure on public and private institutions as % of gdp at primary level of education (isced1) FT03_3 Annual expenditure on public and private institutions as % of gdp at secondary level of education (isced2-4) FT03_4 Annual expenditure on public and private institutions as % of gdp at tertiary level of education

GEO	INDIC ID	TIME	Foot Notes
BE	FT01_1:FT03_4	2011:1999	Expenditure exclude independent private institutions and the German speaking Community.
BE	FT01_1:FT02_4	2000, 1999	Imputed retirement expenditure is not available.
BE	FT01_2, FT01_3,	2011:2003	
	FT02_2, FT02_3		available.
BE	FT01_1:FT03_4	2008:1999	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
DK	FT01_3, FT01_4, FT02_3, FT02_4	2011:2003	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	FT01_1, FT01_4, FT02_1, FT02_4:FT03_2, FT03_4	2011:2005	R&D expenditure is not available.
DK	FT01_1, FT01_3, FT02_1, FT02_3	2002:1999	Expenditure at post secondary non-tertiary level of education is not available.
DK	FT01_1, FT01_4,		Payments from other private entities to educational institutions are not
DI	FT02_1, FT02_4	2007:2003	available.
DK	FT01_1:FT03_4	2011:2008	Expenditure for independent private educational institutions is not available.
EE	FT03_1: FT03_4	2011:2007	Payments from private entities to public educational institutions are not available.
IE	FT01_4, FT02_4		Expenditure for ancillary services is not available.
IE	FT01_2, FT01_3, FT02_2, FT02_3	2007:2003	Payments from other private entities to educational institutions are not available.
IE	FT03_1	2011:2007	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level of education.
IE	FT03_2:FT03_4	2011:2007	Payments from private entities other than households to educational institutions are not available.
GR	FT01_1:FT02_4	2002, 2001	Imputed retirement expenditure is not available.
GR	FT01_2, FT02_2	2006:2001	Expenditure at pre-primary level of education is reported under primary level of education.
GR	FT01_2, FT01_3, FT02_2, FT02_3	2006:2003	Payments from other private entities to educational institutions are not available.
GR	FT01_2, FT01_3, FT02_2, FT02_3	2006:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
ES	FT01_4, FT02_4	2008:2003	Expenditure for ancillary services is not available.
ES	FT01_2, FT01_3, FT02_2, FT02_3	2011:2003	Payments from other private entities to educational institutions are not available.
ES	FT01_1, FT02_1, FT03_1	2011:2008	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level of education.
ES	FT03_1	2009, 2007	Excludes payments from other private entities than households (except payment to public institutions ISCED levels 5-6)

(isced5-6)

GEO	INDIC ID	TIME	Foot Notes
ES	FT03_2, FT03_3	2011:2007	Excludes payments from other private entities than households.
FR	FT01_1:FT02_4	1999:1995	Without French Oversea Departments.
HR	FT01_1:FT02_4	2009:2007	Capital expenditure from private educational institutions is not available.
HR	FT01_1:FT02_4	2010:2007	Expenditure for compensation of personnel in private educational institutions is not available.
HR	FT01_1:FT02_4	2011:2008	Payments from international agencies and other foreign sources to independent private educational institutions are not available.
HR	FT01_2, FT01_3, FT02_2, FT02_3, FT03_2, FT03_3	2011:2008	Expenditure of lower secondary level of education is reported under primary level of education.
HR	FT01_4, FT02_4, FT03_4	2010:2009	Expenditure for independent private educational institutions is not available.
HR	FT03_1:FT03_4	2010:2008	Payments from households and other private entities to private educational institutions are not available.
IT	FT01_3, FT02_3	2011:2002	Expenditure at post secondary non-tertiary level of education is not available.
IT	FT01_3, FT02_3	2008:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
LT	FT01_2, FT01_3, FT02_2, FT02_3	2002, 2001	Expenditure of primary level of education is reported under secondary level of education
LT	FT01_2, FT02_2	2009:2003	Payments from other private entities to educational institutions are not available.
LT	FT01_2, FT02_2	2009:2003	Payments from households to educational institutions are not available.
LT	FT01_2	2009:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
LT	FT01_3	2009:2003	Payments from international agencies and other foreign sources to educational institutions for programmes with pre-vocational and vocational orientation are not available.
LT	FT01_3, FT02_3	2009:2003	Payments from other private entities to educational institutions for programmes with pre-vocational and vocational orientation are not available.
LT	FT01_3, FT02_3	2009:2003	Payments from households to educational institutions for programmes with pre- vocational and vocational orientation are not available.
LT	FT01_1:FT02_4	2002:1995	Public expenditure in public and private educational institutions.
LU	 FT01_3, FT02_3, FT03_3	2009:2008	Expenditure at post secondary non-tertiary level of education is not available.
HU	FT03_1:FT03_4	2011:2007	Payments from private entities to private educational institutions are not available.
MT	FT01_1:FT02_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.
NL	FT01_2, FT01_3, FT02_2, FT02_3, FT03_2, FT03_3	2009:2007	Payments from international agencies and other foreign sources to public educational institutions are not available.
NL	FT01_2, FT02_2	2009:2008	Payments from private entities other than households to public educational institutions are not available.
AT	FT01_1:FT02_4	2007:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
AT	FT01_1:FT02_4	2009:2008	Payments from private entities other than households to public educational institutions are not available.
PL	FT01_1, FT02_1	2007:1999	Including child care expenditure at pre-primary level of education.
PL	FT01_1:FT02_4	2011:2003	Payments from other private entities to educational institutions are not available.
PL	FT01_1:FT02_4	2009:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
PL	FT03_1:FT03_4	2009:2007	Payments from private entities other than households to educational institutions are not available.
PL	FT01_1, FT02_1, FT03_1	2009:2008	Expenditure for public institutions and tertiary independent private educational institutions only.
PL	FT01_4, FT02_4, FT03_4	2009	Payments from households and other private entities to educational institutions are available only for tertiary-type A and advanced programs only.
PL	FT01_2, FT01_3, FT02_2, FT02_3	2001:1999	Public expenditure in public and private educational institutions.
PL	FT01_1, FT02_1	2001:1999	Public expenditure in public and private educational institutions at pre-primary, primary and secondary levels of education.
PT	FT01_1:FT01_3, FT02_1:FT02_3, FT01_4, FT02_4	2011:1999	Expenditure at local level of government is not available.
		0007 533	
ΡT	FT01_1, FT01_3:FT02_1, FT02_3, FT02_4	2007:2003	Expenditure for ancillary services is not available.
PT	FT01_1, FT01_3,	2007:2003	Expenditure at post-secondary non-tertiary level of education is not available.
r I	FT01_1, FT01_3, FT02_1, FT02_4	2007.2003	Apoint at post secondary non-tertiary rever of education is not available.

GEO	INDIC ID	TIME	Foot Notes
PT	FT01_3, FT01_4, FT02_3, FT02_4,	2011:2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
PT	FT01_1:FT02_4	2008:1999	
PT	FT01_4, FT02_4	2006:2003	
PT	FT01_1:FT02_4	2002:1999	
			full-time enrolment and half of the part-time enrolment.
PT	FT01_1, FT02_1	2002:1999	Enrolment at pre-primary level of education is not available.
PT	FT01_1:FT02_4	2007:2003	
PT	FT01_1, FT02_1	2011:2008	
DE	5501 0 5500 0	0011.0000	are not available, except for tertiary level of education.
PT PT	FT01_2, FT02_2 FT01_2, FT02_2	2011:2003 2011:2008	
PI	FIUI_2, FIU2_2	2011.2008	Payments from other private entities to private educational institutions are not available.
PT	FT01_1:FT02_4	2009:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
PT	FT01_2:FT01_4	2001	Full-time equivalent enrolment is estimated by assuming that it corresponds to full-time enrolment and half of part-time enrolment.
SI	FT01_2, FT01_3,	2009:2003	
SI	FT02_2, FT02_3 FT01_2, FT01_3,	2002, 2001	of education. Expenditure of primary level of education is included under expenditure at lower
	FT02_2, FT02_3		secondary level of education.
SI	FT01_1:FT02_4	2009:2007	Capital expenditure from private educational institutions is not available.
SK	FT01_1, FT02_1	2007:2003	Including child care expenditure at pre-primary level of education.
SK	FT01_3, FT01_4, FT02_3, FT02_4	2011:2003	Expenditure of ISC 5B is included under upper secondary level of education.
SK	FT01_3, FT01_4,	2002:1998, 1995	Expenditure at ISC 5B is included under upper secondary level of education.
SK	FT02_3, FT02_4 FT01_1:FT03_4	2009:2007	Expenditure for independent private educational institutions is not available.
		2008	
SK	FT01_1:FT02_4	2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
SK	FT01_4, FT02_4, FT03_4	2009	Payments from households and other private entities to independent private educational institutions are not available.
SE		2011:2003	Payments from international agencies and other foreign sources to educational
	FT02_2, FT02_3		institutions are not available.
UK	FT01_4, FT02_4	2007:2003	Expenditure for ancillary services is not available.
UK	FT01_1:FT01_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.
UK	FT03_2:FT03_3	2007	Direct expenditure for public institutions from central government is not available.
UK	FT01_2, FT01_3, FT02_2, FT02_3	2009:2008	Payments from international agencies and other foreign sources to private educational institutions are not available.
IS		2010:2003	Expenditure for ancillary services is not available.
IS	FT01_1, FT02_1	2002:1999	Expenditure at pre-primary level of education is not available.
IS	FT01_3, FT01_4, FT02_3, FT02_4	2002:1999	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	FT01_3, FT02_3,	2002, 2001	Expenditure of primary level of education is reported under secondary level of
IS	FT01_2, FT02_2 FT01_1:FT02_4	2008:2003	education Payments from other private entities to educational institutions are not
			available.
IS	FT01_2, FT02_2	2007:2003	Payments from households to educational institutions are not available.
IS	FT01_1:FT02_4	2008:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
IS	FT01_1:FT02_4	2009:2008	Capital expenditure from private educational institutions is not available.
IS	FT01_1, FT01_4, FT02_1, FT02_4,	201:2008	R&D expenditure is not available.
LI	FT03_1,FT03_4 FT03_1:FT03_3	2002	Payments from households and other private entities to educational institutions
	FT01_1:FT02_4	2002	are not available. Full-time equivalent enrolment is estimated by assuming that it corresponds to
LI			full-time enrolment and half of the part-time enrolment.
LI	FT01_1:FT01_3, FT02_1:FT02_3	2002	without expenditure of private institutions at primary and secondary levels of education
NO	FT01_2, FT01_3, FT02_2, FT02_3	2001:1999	Expenditure of lower secondary level of education is included under expenditure at primary level of education.
NO	FT01_1:FT02_4	2008:2003	Payments from other private entities to educational institutions are not available.
NO	FT01_3, FT02_3	2011:2003	Payments from households to educational institutions are not available.
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GEO	INDIC ID	TIME	Foot Notes
NO	FT01_1, FT01_4, FT02_1, FT02_4	2011:2003	Payments from international agencies and other foreign sources to educational institutions are not available.
СН	FT03_3	2011:2007	Excludes private expenditure, except payments to independent private institutions at ISCED level 3 prevocational and vocational programmes.
CH	FT03_2, FT03_4	2011:2007	Excludes private expenditure to educational institutions.
US	FT01_1, FT01_3, FT02_1, FT02_3	2011:2003	Direct expenditure at post-secondary non-tertiary level of education is not available.
US	FT01_3, FT01_4, FT02_3, FT02_4	2002:1999	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	FT01_1:FT01_4	2011:1999	Adjustment of educational expenditure of financial year, that is running from 1st of July to 30th of June, to the calendar year.
JP	FT01_3, FT01_4, FT02_3, FT02_4, FT03_3, FT03_4	2011:2008	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
JP	FT01_3, FT01_4, FT02_3, FT02_4	2002:1999	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	FT01_1:FT01_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.