

Chapter

B

FINANCIAL AND HUMAN RESOURCES INVESTED IN EDUCATION



Classification of educational expenditure

Educational expenditure in this chapter is classified through three dimensions:

- The first dimension – represented by the horizontal axis in the diagram below – relates to the location where spending occurs. Spending on schools and universities, education ministries and other agencies directly involved in providing and supporting education is one component of this dimension. Spending on education outside these institutions is another.
- The second dimension – represented by the vertical axis in the diagram below – classifies the goods and services that are purchased. Not all expenditure on educational institutions can be classified as direct educational or instructional expenditure. Educational institutions in many OECD countries offer various ancillary services – such as meals, transport, housing, etc. – in addition to teaching services to support students and their families. At the tertiary level, spending on research and development can be significant. Not all spending on educational goods and services occurs within educational institutions. For example, families may purchase textbooks and materials themselves or seek private tutoring for their children.
- The third dimension – represented by the colours in the diagram below – distinguishes among the sources from which funding originates. These include the public sector and international agencies (indicated by light blue), and households and other private entities (indicated medium-blue). Where private expenditure on education is subsidised by public funds, this is indicated by cells in the grey colour.

	Public sources of funds	Private sources of funds	Private funds publicly subsidised
	Spending on educational institutions (e.g. schools, universities, educational administration and student welfare services)		Spending on education outside educational institutions (e.g. private purchases of educational goods and services, including private tutoring)
Spending on core educational services	e.g. public spending on instructional services in educational institutions		e.g. subsidised private spending on books
	e.g. subsidised private spending on instructional services in educational institutions		e.g. private spending on books and other school materials or private tutoring
	e.g. private spending on tuition fees		
Spending on research and development	e.g. public spending on university research		
	e.g. funds from private industry for research and development in educational institutions		
Spending on educational services other than instruction	e.g. public spending on ancillary services such as meals, transport to schools, or housing on the campus		e.g. subsidised private spending on student living costs or reduced prices for transport
	e.g. private spending on fees for ancillary services		e.g. private spending on student living costs or transport

Coverage diagrams

For Indicators B1, B2 and B3

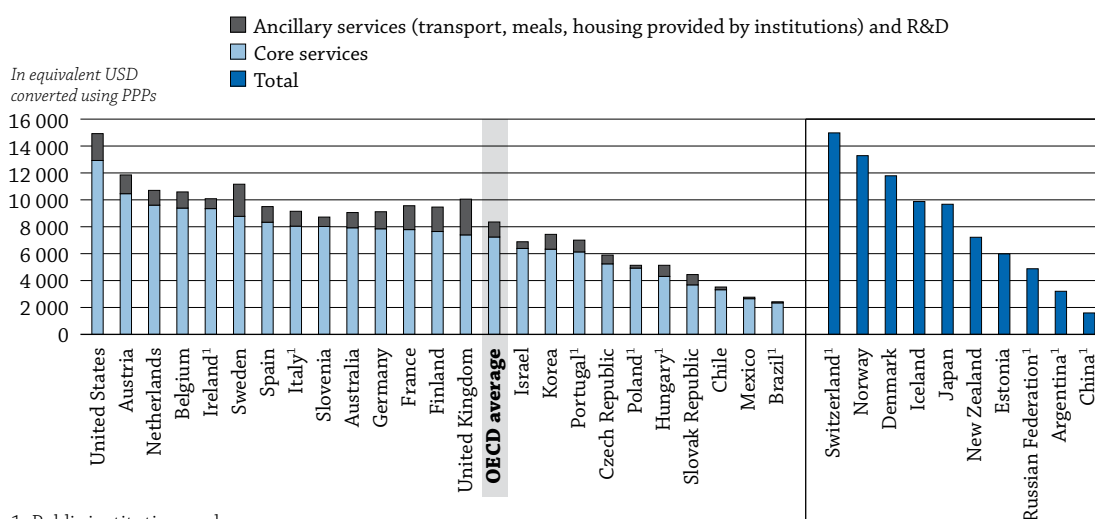
For Indicators B4 and B5

For Indicator B6

HOW MUCH IS SPENT PER STUDENT?

- OECD countries as a whole spend USD 9 860 annually per student from primary through tertiary education: USD 7 065 per primary student, USD 8 852 per secondary student and USD 18 258 per tertiary student.
- At the primary and secondary levels, 93% of total expenditure per student goes towards core educational services. Greater differences are seen at the tertiary level, partly because expenditure on research and development (R&D) represents an average of 30% of total expenditure per student, and can account for more than 40% in Portugal, Sweden, Switzerland and the United Kingdom.
- From 2000 to 2008, expenditure per student by tertiary educational institutions increased by 14 percentage points on average in OECD countries after having remained stable between 1995 and 2000.

Chart B1.1. Annual expenditure per student by educational institutions from primary through tertiary education, by type of services (2008)



1. Public institutions only.

Countries are ranked in descending order of expenditure per student by educational institutions for core services.

Source: OECD. Argentina: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. Table B1.2. See Annex 3 for notes (www.oecd.org/edu/eag2011).

StatLink <http://dx.doi.org/10.1787/888932460895>

How to read this chart

The amount of expenditure per student by educational institutions provides a measure of the unit costs of formal education. This chart shows annual expenditure per student by educational institutions in equivalent USD converted using purchasing power parities (PPPs), based on the full-time equivalent number of students. It distinguishes expenditure by type of services: core educational services, ancillary services and research and development. Expenditure on core educational services include all expenditure that is directly related to instruction in educational institutions. This should cover all expenditure on teachers, school buildings, teaching materials, books, and administration of schools.

Context

The demand for high-quality education, which can translate into higher costs per student, must be balanced against other demands on public expenditure and the overall burden of taxation. Policy makers must also balance the importance of improving the quality of educational services with the desirability of expanding access to educational opportunities, notably at the tertiary level. A comparative review of trends in expenditure per student by educational institutions shows that, in many OECD countries, the expansion of enrolments, particularly in tertiary education,

has not always gone hand-in-hand with increased investment. In addition, some OECD countries emphasise broad access to higher education while others invest in near-universal education for children as young as three or four.

Expenditure per student by educational institutions is largely influenced by teachers' salaries (see Indicators B6 and D3), pension systems, instructional and teaching hours (see Indicators B7, D1 and D4), the cost of teaching materials and facilities, the programme provided (e.g. general or vocational), and the number of students enrolled in the education system (see Indicator C1). Policies to attract new teachers or to reduce average class size or change staffing patterns (see Indicator D2) have also contributed to changes in expenditure per student by educational institutions over time. Ancillary and R&D services can also influence the level of expenditure per student.

■ Other findings

- **The orientation of programmes provided to students at the secondary level influences the level of expenditure per student** in most countries. The 16 OECD countries for which data are available spend an average of USD 970 more per student in upper secondary vocational programmes than in general programmes.
- **At the primary and secondary levels there is a strong positive relationship between spending per student by educational institutions and GDP per capita. The relationship is weaker at the tertiary level.**
- **On average, OECD countries spend nearly twice as much per student at the tertiary level as at the primary level.** However, R&D activities or ancillary services can account for a significant proportion of expenditure at the tertiary level. When these are excluded, expenditure per student on core educational services at the tertiary level is still, on average, 20% higher than at the primary, secondary and post-secondary non-tertiary levels.

■ Trends

Expenditure per primary, secondary and post-secondary non-tertiary student by educational institutions increased in every country with available data by an average of 34% between 2000 and 2008, a period of relatively stable student numbers.

During the same period, **spending per tertiary student fell in 7 of the 30 countries** with available data, as expenditure did not keep up with expanding enrolments at this level. Chile, Israel, the Netherlands and the United States, which saw significant increases in student enrolment between 2000 and 2008, did not increase spending at the same pace; as a result, expenditure per student decreased in these countries. This is also the case in Brazil, Hungary and Switzerland, where public expenditure per student (data on private expenditure are not available) decreased during the period.

Analysis

B1

Expenditure per student by educational institutions in equivalent USD

Spending per student from primary through tertiary education in 2008 ranged from USD 4 000 per student or less in Argentina, Brazil, Chile, China and Mexico, to more than USD 10 000 per student in Austria, Belgium, Denmark, Ireland, the Netherlands, Norway, Sweden and the United Kingdom, and up to nearly USD 15 000 in Switzerland and the United States. In 12 of 34 countries with available data, it ranged from USD 7 000 to less than USD 10 000 per student from primary through tertiary education (Chart B1.1 and Table B1.1a). Countries have different priorities for allocating their resources (see Indicator B7). For example, among the ten countries with the largest expenditure per student by educational institutions, Ireland, the Netherlands and Switzerland have the highest teachers' salaries at the secondary level after Luxembourg (see Indicator D3), while Austria, Belgium, Denmark, Norway and Sweden are among the countries with the lowest student-to-teacher ratios at the secondary level (see Indicator D2).

Even if spending per student from primary through tertiary education is similar in some OECD countries, the ways in which resources are allocated among the different levels of education vary widely. Spending per student by educational institutions in a typical OECD country (as represented by the simple mean across all OECD countries) amounts to USD 7 153 at the primary level, USD 8 972 at the secondary level and USD 13 717 at the tertiary level (Table B1.1a and Chart B1.2). At the tertiary level, the totals are affected by high expenditure in a few large OECD countries, most notably Canada and the United States.

These averages mask a broad range of expenditure per student by educational institutions. At the primary and secondary levels, expenditure per student by educational institutions varies by a factor of 6 and 10, respectively, ranging from USD 2 246 or less per student at the primary level in Brazil, Indonesia and Mexico to USD 13 648 in Luxembourg, and, at the secondary level, from USD 2 058 or less per student in Brazil and Indonesia to USD 19 898 in Luxembourg. Expenditure per tertiary student by educational institutions ranges from USD 6 560 or less in Argentina, China and the Slovak Republic to more than USD 20 000 in Canada, Sweden, Switzerland and the United States (Table B1.1a and Chart B1.2).

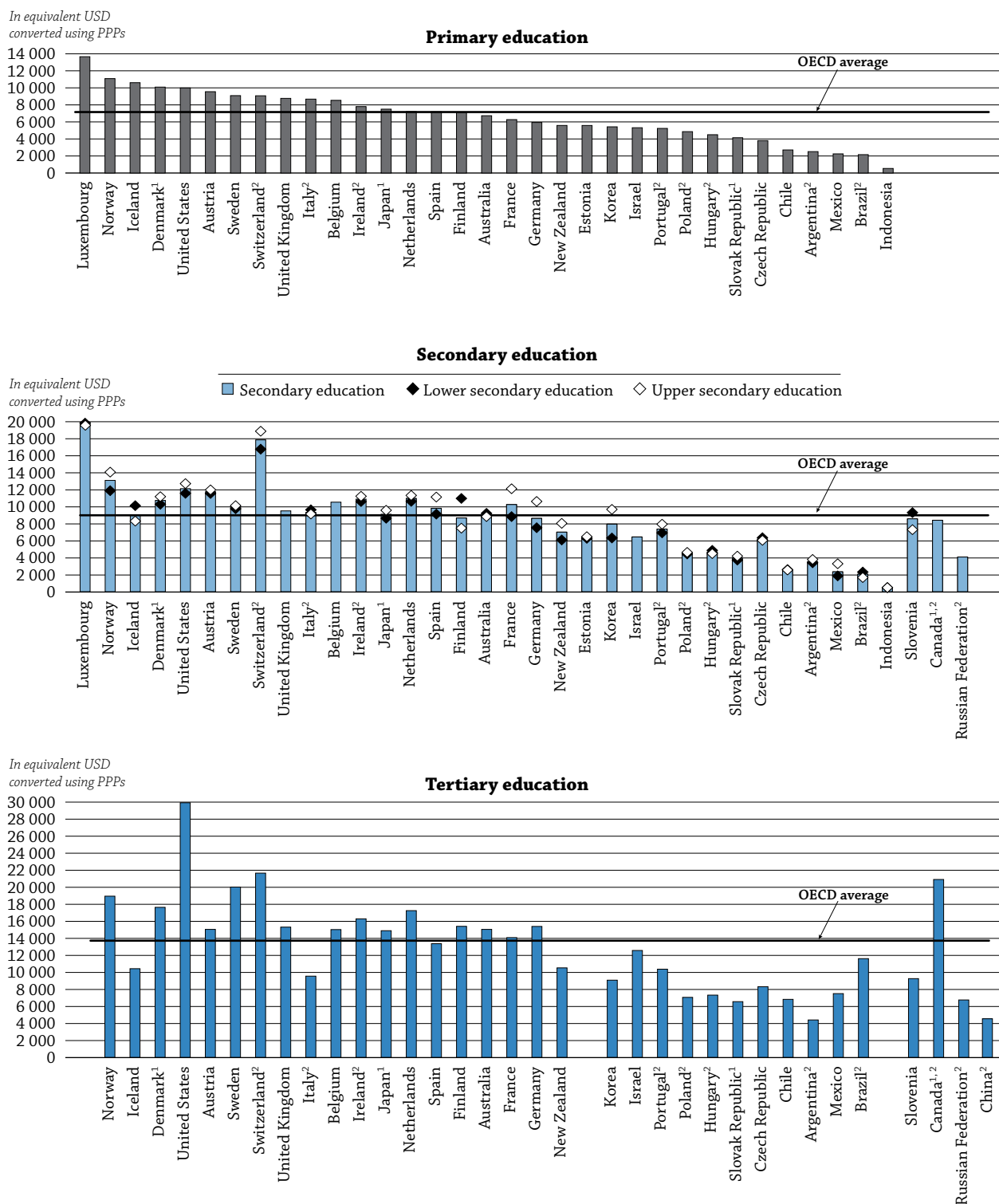
These comparisons are based on purchasing power parities (PPPs) for GDP, not on market exchange rates. They therefore reflect the amount of a national currency required to produce the same basket of goods and services in a given country as produced by the United States in USD.

Expenditure per student on core educational services

Expenditure on core educational services represents, on average in OECD countries, 82% of total expenditure per student from primary through tertiary education, and exceeds 95% in Brazil, Mexico and Poland. In 6 of the 25 countries for which data are available – Finland, France, Hungary, the Slovak Republic, Sweden and the United Kingdom – annual expenditure on R&D and ancillary services per student from primary through tertiary education accounts for more than 15% of the total annual expenditure per student and can influence the ranking of countries for all services combined. However, this overall picture masks large variations among the levels of education.

At the primary and secondary levels, expenditure is dominated by spending on core educational services. On average, those OECD countries for which data are available spend USD 7 617 on core educational services at the primary, secondary and post-secondary non-tertiary levels. This corresponds to 93% of the total expenditure per student by educational institutions at these levels. In 12 of the 24 countries for which data are available, ancillary services provided by these institutions account for less than 5% of the total expenditure per student. The proportion exceeds 10% of total expenditure per student in Finland, France, Hungary, Korea, the Slovak Republic, Sweden and the United Kingdom.

Chart B1.2. Annual expenditure per student by educational institutions for all services, by level of education (2008)



1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Public institutions only (for Canada, in tertiary education only; for Italy, except in tertiary education).

Countries are ranked in descending order of expenditure per student by educational institutions in primary education.

Source: OECD. Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. Table B1.1a. See Annex 3 for notes (www.oecd.org/edu/eag2011).

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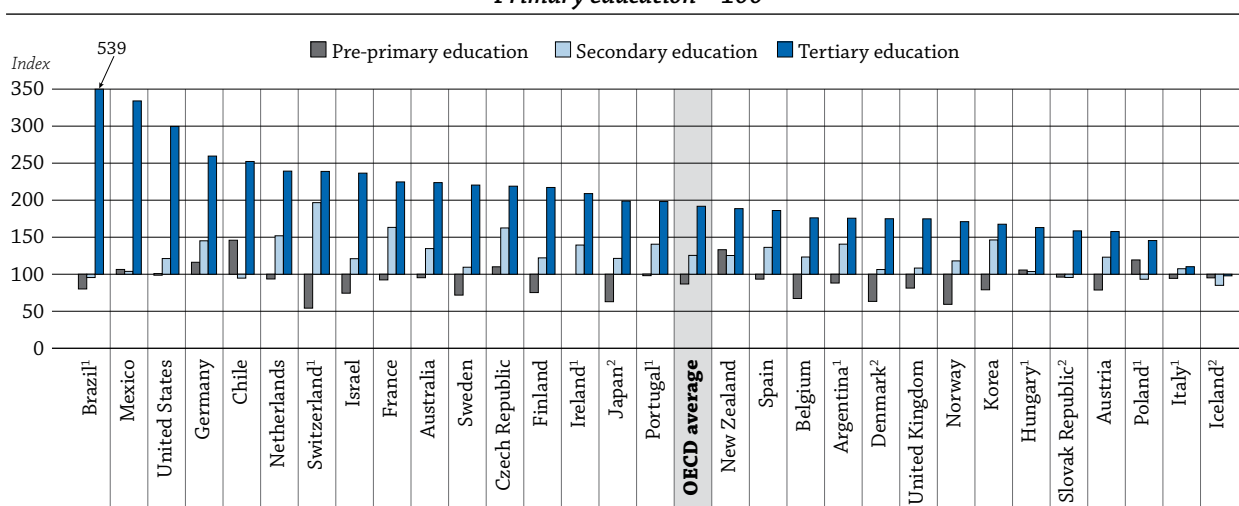
Greater differences are seen at the tertiary level, partly because R&D expenditure can account for a significant proportion of educational spending. The OECD countries in which most R&D is performed in tertiary education institutions tend to report higher expenditure per student than those in which a large proportion of R&D is performed in other public institutions or in industry. Excluding R&D activities and ancillary services, expenditure on core educational services in tertiary institutions is, on average, USD 9 148 per student and ranges from USD 5 000 or less in the Slovak Republic to more than USD 10 000 in Austria, Brazil, Canada, Ireland, Israel, the Netherlands, Norway and Sweden, and more than USD 23 000 in the United States (Table B1.2).

On average in OECD countries, expenditure on R&D and ancillary services at the tertiary level represents 30% and 4%, respectively, of all expenditure per student by tertiary educational institutions. In 13 of the 23 OECD countries for which data on R&D and ancillary services are available separately from total expenditure – Australia, Belgium, Canada, Finland, France, Germany, Italy, the Netherlands, Norway, Portugal, Sweden, Switzerland and the United Kingdom – expenditure on R&D and ancillary services is at least one-third of total tertiary expenditure per student by educational institutions. This can translate into significant amounts: in Canada, Germany, Norway, Sweden, Switzerland and the United Kingdom, expenditure for R&D and ancillary services amounts to more than USD 6 500 per student (Table B1.2).

Expenditure per student by educational institutions at different levels of education

Expenditure per student by educational institutions rises with the level of education in almost all countries, but the size of the differentials varies markedly (Table B1.1a and Chart B1.3). At the secondary level, the expenditure is, on average, 1.3 times greater than at the primary level. It exceeds 1.5 in the Czech Republic, France, the Netherlands and Switzerland. In Switzerland, this is mainly due to variations in teachers' salaries between these levels of education. In the other three countries, it is due to an increase in the number of instructional hours for students and a significant decrease in the number of teachers' teaching hours between primary and secondary education, as compared to the OECD average (see Indicators B7, D1, D3 and D4).

Chart B1.3. Expenditure per student by educational institutions at various levels of education for all services relative to primary education (2008)
Primary education = 100



Note: A ratio of 300 for tertiary education means that expenditure per tertiary student by educational institutions is three times the expenditure per primary student by educational institutions. A ratio of 50 for pre-primary education means that expenditure per pre-primary student by educational institutions is half the expenditure per primary student by educational institutions.

1. Public institutions only (for Italy, except in tertiary education).

2. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

Countries are ranked in descending order of expenditure per student by educational institutions in tertiary education relative to primary education.

Source: OECD. Argentina: UNESCO Institute for Statistics (World Education Indicators Programme). Table B1.1a. See Annex 3 for notes (www.oecd.org/edu/eag2011).

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Educational institutions in OECD countries spend, on average, 1.9 times more per tertiary student than per primary student, but spending patterns vary widely, mainly because education policies vary more at the tertiary level (see Indicator B5). For example, Iceland, Italy and Poland spend less than 1.5 times more on a tertiary student than on a primary student, but Brazil, Mexico and the United States spend about three times as much or even more (Table B1.1a and Chart B1.3).

Differences in educational expenditure per student between general and vocational programmes

In the 16 OECD countries for which data are available, expenditure per student in upper secondary vocational programmes represents, on average, USD 970 more than that per student in general programmes. The countries with large enrolments in dual-system apprenticeship programmes at the upper secondary level (e.g. Austria, France, Germany, Hungary, Luxembourg, the Netherlands and Switzerland) tend to be those with the largest difference, compared to the OECD average, between expenditure per student enrolled in general and vocational programmes. Germany, Luxembourg, the Netherlands and Switzerland spend, respectively, USD 4 567, USD 1 842, USD 3 393 and USD 8 726 more per student in vocational programmes than per student in general programmes. Exceptions to this pattern are Austria and France, which have approximately the same level of expenditure per student in the two types of programmes, and Hungary, where expenditure per student enrolled in a general programme is slightly higher than that per student in an apprenticeship programme. The latter is partly explained by the underestimation of the expenditures made by private enterprises on dual vocational programmes in Austria, France and Hungary (Box B3.1). Among the three other countries with 60% or more of upper secondary students enrolled in vocational programmes – the Czech Republic, Finland, and the Slovak Republic – all spend significantly more per student enrolled in vocational programmes than per student enrolled in general programmes (Table B1.6, Table C1.4 and Box B3.1).

Expenditure per student by educational institutions over the average duration of tertiary studies

Given that the duration and intensity of tertiary education vary from country to country, differences in annual expenditure on educational services per student (Chart B1.2) do not necessarily reflect differences in the total cost of educating the typical tertiary student. For example, if the typical duration of tertiary studies is long, comparatively low annual expenditure per student by educational institutions can result in comparatively high overall costs for tertiary education. Chart B1.4 shows the average expenditure per student throughout the course of tertiary studies. The figures account for all students for whom expenditure is incurred, including those who do not finish their studies. Although the calculations are based on a number of simplified assumptions, and therefore should be treated with caution (see Annex 3 at www.oecd.org/edu/eag2011), there are some notable differences between annual and aggregate expenditure in the ranking of countries.

For example, annual spending per tertiary student in Austria is about the same as in Belgium, at USD 15 043 and USD 15 020, respectively (Table B1.1a). But because of differences in the tertiary degree structure (see Indicator A3), the average duration of tertiary studies is more than one year longer in Austria than in Belgium (4.3 and 3.0 years, respectively). As a consequence, the cumulative expenditure for each tertiary student is nearly USD 20 000 less in Belgium (USD 44 911) than in Austria (USD 65 334) (Chart B1.4 and Table B1.3a).

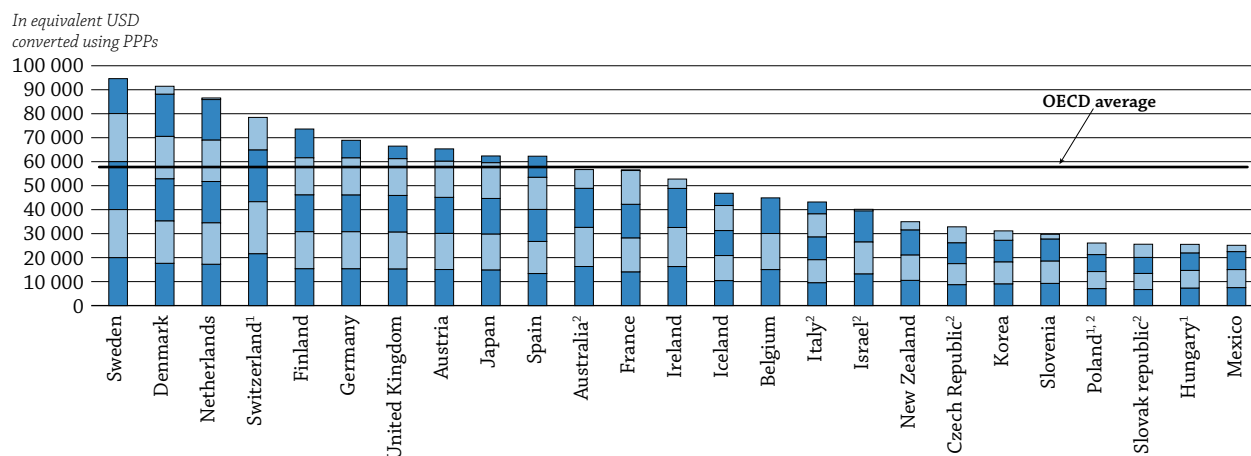
The total cost of tertiary-type A (largely theory-based) education in Switzerland (USD 126 964) is more than twice the amount reported by other countries, with the exception of Austria, Finland, France, Germany, Japan, the Netherlands, Spain and Sweden (Table B1.3a). These figures must be interpreted bearing in mind differences in national degree structures and possible differences in the qualifications students obtain after completing their studies. Tertiary-type B (shorter and vocationally oriented) programmes tend to be less expensive than tertiary-type A programmes, largely because of their shorter duration.

Expenditure per student by educational institutions relative to GDP per capita

Since education is universal at lower levels in most of the OECD countries, spending per student by educational institutions at those levels relative to GDP per capita can be interpreted as the resources spent on the school-age population relative to a country's ability to pay. At higher levels of education, this measure is more difficult to interpret because the levels of enrolment vary sharply among countries. At the tertiary level, for example, OECD countries may rank relatively high on this measure if a large proportion of their wealth is spent on educating a relatively small number of students.

Chart B1.4. Cumulative expenditure per student by educational institutions over the average duration of tertiary studies (2008)

Annual expenditure per student by educational institutions multiplied by the average duration of studies, in equivalent USD converted using PPPs



Note: Each segment of the bar represents the annual expenditure by educational institutions per student. The number of segments represents the average number of years a student remains in tertiary education.

1. Public institutions only.

2. Tertiary-type A and advanced research programmes only.

Countries are ranked in descending order of the total expenditure per student by educational institutions over the average duration of tertiary studies.

Source: OECD. Table B1.3a. See Annex 3 for notes (www.oecd.org/edu/eag2011).

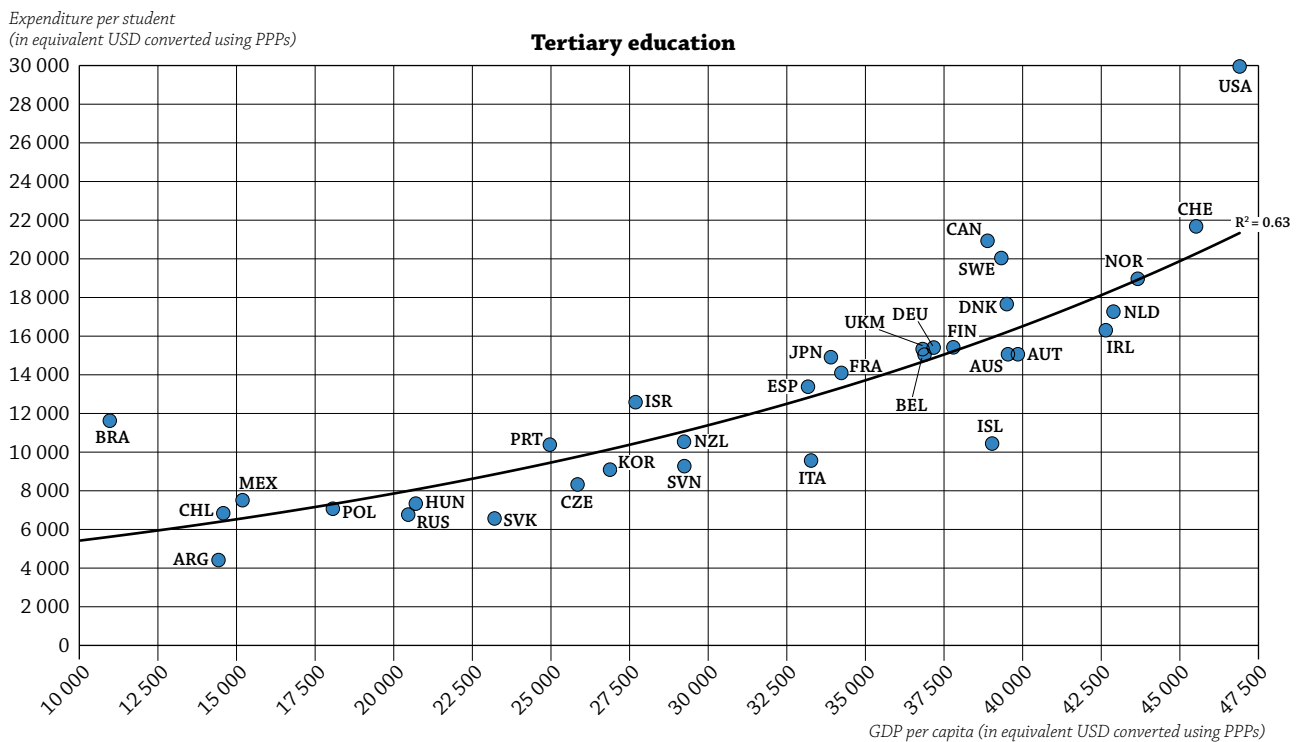
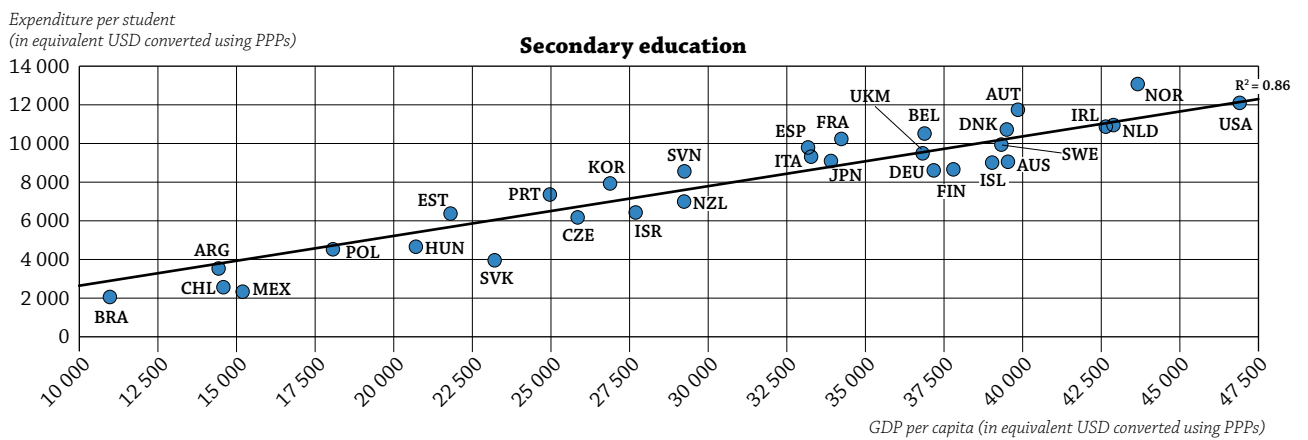
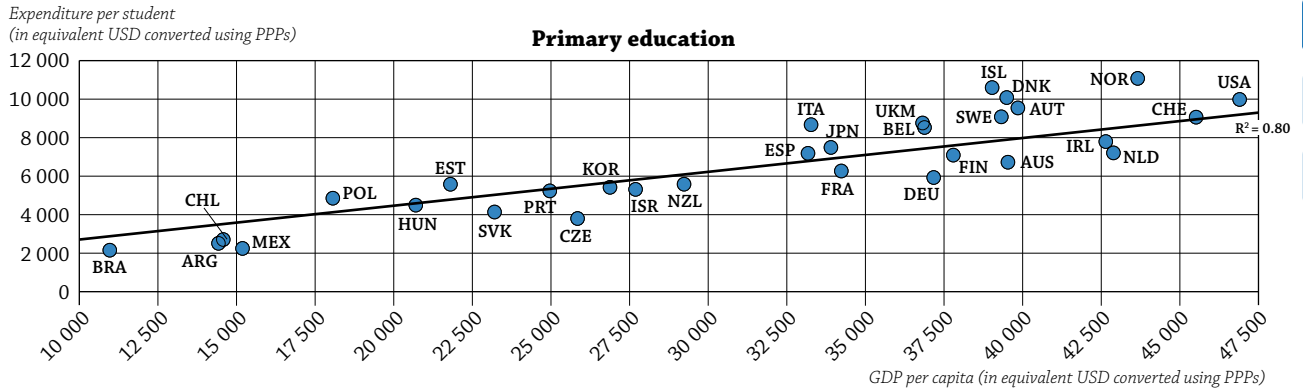
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In OECD countries, expenditure per student by educational institutions averages 21% of GDP per capita at the primary level, 26% at the secondary level and 41% at the tertiary level (Table B1.4). Countries with low levels of expenditure may nevertheless show distributions of investment relative to GDP per capita that are similar to those of countries with a high level of spending per student. For example, Korea and Portugal – countries with below OECD average expenditure per student by educational institutions at the secondary level of education and below OECD average GDP per capita – spend per student relative to GDP per capita than the OECD average.

The relationship between GDP per capita and expenditure per student by educational institutions is complex. As one would expect, there is a clear positive relationship between the two at both primary and secondary levels of education, i.e. poorer countries tend to spend less per student than richer ones. Although the relationship is generally positive at these levels, there are variations even among countries with similar levels of GDP per capita, especially those in which it exceeds USD 30 000. Australia and Austria, for example, have similar levels of GDP per capita but spend very different proportions of it at the primary and secondary levels. In Australia, the proportions are 17% at the primary level and 23% at the secondary level (below the OECD averages of 21% and 26%, respectively), while in Austria, the proportions are among the highest, at 24% and 29%, respectively (Table B1.4 and Chart B1.5).

There is more variation in spending at the tertiary level, and the relationship between countries' relative wealth and their expenditure levels varies as well. Italy and Spain, for example, have similar levels of GDP per capita (USD 33 271 and USD 33 173, respectively) but very different levels of spending on tertiary education (USD 9 553 and USD 13 366, respectively). Globally, Canada, China, Sweden and the United States spend 50% or more of GDP per capita on each tertiary student – among the highest proportions after Brazil (Table B1.4 and Chart B1.5). Brazil spends the equivalent of 106% of GDP per capita on each tertiary student; however, it is important to bear in mind that tertiary students represent only 3% of students enrolled in all levels of education combined (Table B1.7, available on line).

Chart B1.5. Annual expenditure per student by educational institutions relative to GDP per capita (2008)



Note: Please refer to the Reader's Guide for the list of country codes used in this chart.

Source: OECD. Argentina: UNESCO Institute for Statistics (World Education Indicators Programme). Tables B1.1a, B1.4 and Annex 2. See Annex 3 for notes (www.oecd.org/edu/eag2011).

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B1

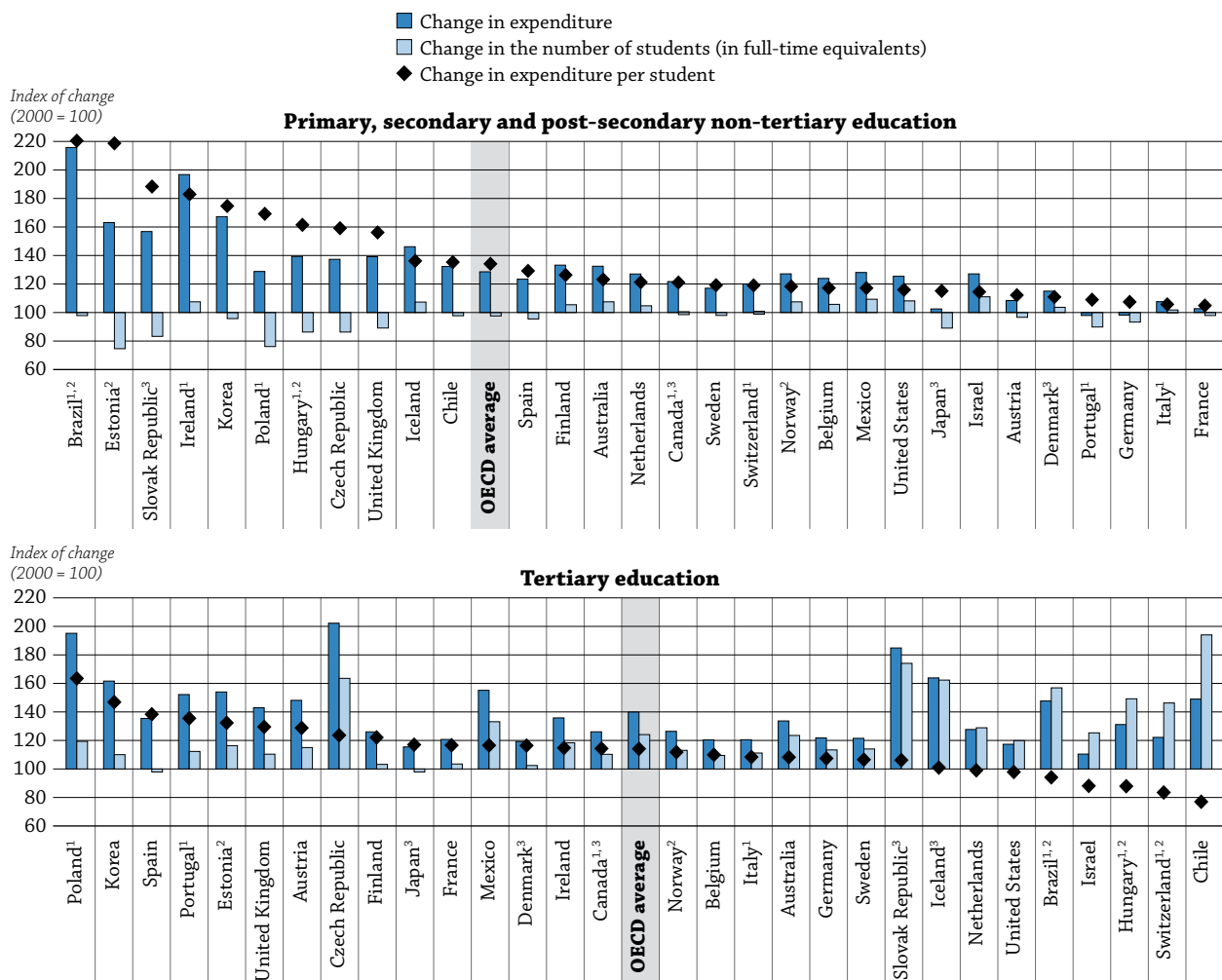
Change in expenditure per student by educational institutions between 1995 and 2008

Expenditure by educational institutions largely reflects changes in the size of the school-age population and in teachers' salaries. These tend to rise over time in real terms, as teachers' salaries, the main component of costs, increase in line with other workers' salaries. The size of the school-age population influences both enrolment levels and the amount of resources and organisational effort a country must invest in its education system. The larger this population, the greater the potential demand for educational services.

Expenditure per primary, secondary and post-secondary non-tertiary student by educational institutions increased in every country by an average of 54% between 1995 and 2008, when student enrolment at these levels was relatively stable. The rate of increase was similar before and after 2000; only the Czech Republic and Switzerland showed a decrease between 1995 and 2000, followed by an increase between 2000 and 2008 (Table B1.5).

Chart B1.6. Changes in the number of students and changes in expenditure per student by educational institutions, by level of education (2000, 2008)

Index of change between 2000 and 2008 (2000 = 100, 2008 constant prices)



1. Public institutions only (for Canada, in tertiary education only; for Italy, except in tertiary education).

2. Public expenditure only (for Switzerland, in tertiary education only).

3. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

Countries are ranked in descending order of the change in expenditure per student by educational institutions.

Source: OECD, Table B1.5. See Annex 3 for notes (www.oecd.org/edu/eag2011).

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Between 2000 and 2008, in 23 of the 30 countries for which data are available, expenditure per primary, secondary and post-secondary non-tertiary student by educational institutions increased by at least 15%. The increase exceeded 40% in Brazil, the Czech Republic, Estonia, Hungary, Ireland, Korea, Poland, the Slovak Republic and the United Kingdom. In France, Germany and Italy, this expenditure increased by 7% or less between 2000 and 2008 (Table B1.5 and Chart B1.6).

In most countries, changes in enrolments do not seem to have been the main factor behind changes in expenditure at these levels. However, in the Czech Republic, Estonia, Hungary, Poland, the Slovak Republic, Spain and the United Kingdom, a decrease in enrolment of more than 5% coincided with significant increases (over 5%) in spending per student by educational institutions between 2000 and 2008. In Germany, Japan and Portugal, a similar decline in enrolment at the primary, secondary and post-secondary non-tertiary levels coincided with a decrease or only a slight increase in expenditure at those levels (Table B1.5 and Chart B1.7 available on line).

The pattern is different at the tertiary level. In some cases, spending per student fell between 1995 and 2008, as expenditure did not keep up with expanding enrolments. On average among OECD countries, expenditure per tertiary student by educational institutions remained stable from 1995 to 2000 but then increased from 2000 to 2008 (see Indicators B3 and B4). Between 2000 and 2008, the Czech Republic, Estonia, Iceland, Korea, Mexico, Poland, Portugal and the Slovak Republic increased expenditure by 50% or more and expenditure per student also increased during this period. However, the increase in expenditure per student did not completely counterbalance the decrease between 1995 and 2000 in the Czech Republic and the Slovak Republic. Nevertheless, only in Hungary was there a decrease in expenditure per student in both periods (Table B1.5).

Between 2000 and 2008, of the 30 countries for which data are available, Chile, Israel, the Netherlands and the United States recorded a decrease in expenditure per student in tertiary education. This is also the case in Brazil, Hungary and Switzerland, where public expenditure per student (data on private expenditure are not available) decreased during the period.

In all of these countries, the decline was mainly the result of a rapid increase of 20% or more in the number of tertiary students (Chart B1.6). Japan and Spain were the only countries in which the number of tertiary students decreased between 2000 and 2008 (Table B1.5 and Chart B1.6).

Definitions

Ancillary services are defined as services provided by educational institutions that are peripheral to the main educational mission. The main component of ancillary services is student welfare services. In primary, secondary and post-secondary non-tertiary education, student welfare services include such things as meals, school health services, and transportation to and from school. At the tertiary level, they include halls of residence (dormitories), dining halls, and health care.

Core educational services include all expenditure that is directly related to instruction in educational institutions. This should cover all expenditure on teachers, school buildings, teaching materials, books, and administration of schools.

Research and development (R&D) includes all expenditure on research performed at universities and other tertiary education institutions, regardless of whether the research is financed from general institutional funds or through separate grants or contracts from public or private sponsors. The classification of expenditure is based on data collected from the institutions carrying out R&D rather than on the sources of funds.

Methodology

Data refer to the financial year 2008 and are based on the UOE data collection on education statistics administered by the OECD in 2010 (for details see Annex 3 at www.oecd.org/edu/eag2011).

B1

The indicator shows direct public and private expenditure by educational institutions in relation to the number of full-time equivalent students enrolled. Public subsidies for students' living expenses outside educational institutions have been excluded to ensure international comparability.

Expenditure per student by educational institutions at a particular level of education is calculated by dividing the total expenditure by educational institutions at that level by the corresponding full-time equivalent enrolment. Only educational institutions and programmes for which both enrolment and expenditure data are available are taken into account. Expenditure in national currency is converted into equivalent USD by dividing the national currency figure by the purchasing power parity (PPP) index for GDP. The PPP exchange rate is used because the market exchange rate is affected by many factors (interest rates, trade policies, expectations of economic growth, etc.) that have little to do with current relative domestic purchasing power in different OECD countries (see Annex 2 for further details).

Expenditure data for students in private educational institutions are not available for certain countries, and some other countries provide incomplete data on independent private institutions. Where this is the case, only expenditure on public and government dependent private institutions has been taken into account.

Variations in expenditure per student by educational institutions may reflect not only variations in the material resources provided to students, such as variations in student-teacher ratios, but also variations in relative salary and price levels.

Core educational services are estimated as the residual of all expenditure, that is, total expenditure on educational institutions net of expenditure on R&D and ancillary services.

The OECD total reflects the value of the indicator if the OECD region is considered as a whole (see the Reader's Guide for details).

Table B1.5 shows the changes in expenditure per student by educational institutions between the financial years 1995, 2000 and 2008. OECD countries were asked to collect 1995 and 2000 data according to the definitions and coverage of UOE 2010 data collection. All expenditure data and GDP information for 1995 and 2000 are adjusted to 2008 prices using the GDP price deflator.

Expenditure per student by educational institutions relative to GDP per capita is calculated by expressing expenditure per student by educational institutions in units of national currency as a percentage of GDP per capita, also in national currency. In cases where the educational expenditure data and the GDP data pertain to different reference periods, the expenditure data are adjusted to the same reference period as the GDP data, using inflation rates for the OECD country in question (see Annex 2).

Cumulative expenditure over the average duration of tertiary studies (Table B1.3a) is calculated by multiplying current annual expenditure by the typical duration of tertiary studies. The methodology used to estimate the typical duration of tertiary studies is described in Annex 3 (www.oecd.org/edu/eag2011). For estimates of the duration of tertiary education, data are based on a survey carried out in OECD countries in 2010.

The ranking of OECD countries by annual expenditure on educational services per student is affected by differences in how countries define full-time, part-time and full-time equivalent enrolment. Some OECD countries count every participant at the tertiary level as a full-time student while others determine a student's intensity of participation by the credits that he/she obtains for successful completion of specific course units during a specified reference period. OECD countries that can accurately account for part-time enrolment have higher apparent expenditure per full-time equivalent student by educational institutions than OECD countries that cannot differentiate among the different types of student attendance.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

References

The following additional material relevant to this indicator is available on line:

- **Table B1.1b. Annual expenditure per student by educational institutions for core services (2008)**
StatLink  <http://dx.doi.org/10.1787/888932463612>
- **Table B1.3b. Cumulative expenditure per student by educational institutions for all services over the theoretical duration of primary and secondary studies (2008)**
StatLink  <http://dx.doi.org/10.1787/888932463669>
- **Table B1.7. Distribution of expenditure (as a percentage) by educational institutions compared to the number of students enrolled at each level of education (2008)**
StatLink  <http://dx.doi.org/10.1787/888932463745>

Table B1.1a. Annual expenditure per student by educational institutions for all services (2008)
In equivalent USD converted using PPPs for GDP, by level of education, based on full-time equivalents

	Pre-primary education (for children 3 years and older)	Primary education	Secondary education			Post-secondary non-tertiary education	Tertiary education (including R&D activities)			All tertiary education excluding R&D activities	Primary to tertiary education	
			Lower secondary education	Upper secondary education	All secondary education		Tertiary-type B education	Tertiary-type A & advanced research programmes	All tertiary education			
												(1)
OECD												
Australia	6 408	6 723	9 200	8 821	9 052	6 769	8 395	16 297	15 043	9 926	9 056	
Austria	7 508	9 542	11 533	11 956	11 741	7 354	12 218	15 081	15 043	10 477	11 852	
Belgium	5 732	8 528	x(5)	x(5)	10 511	x(5)	x(9)	x(9)	15 020	9 713	10 589	
Canada ^{1, 2}	x(2)	7 648	x(2)	9 754	8 388	m	15 557	24 384	20 903	15 119	m	
Chile ³	3 951	2 707	2 596	2 548	2 564	a	3 556	9 329	6 829	6 478	3 520	
Czech Republic	4 181	3 799	6 338	6 030	6 174	1 663	3 371	8 738	8 318	6 920	5 895	
Denmark	6 382	10 080	10 268	11 160	10 720	x(4, 9)	x(9)	x(9)	17 634	m	11 788	
Estonia	3 198	5 579	6 264	6 461	6 371	6 327	5 307	6 022	m	5 780	5 982	
Finland	5 334	7 092	10 950	7 461	8 659	x(5)	n	15 402	15 402	9 592	9 463	
France	5 787	6 267	8 816	12 087	10 231	m	11 461	14 945	14 079	9 854	9 562	
Germany	6 887	5 929	7 509	10 597	8 606	8 495	7 693	17 114	15 390	9 504	9 115	
Greece	m	m	m	m	m	m	m	m	m	m	m	
Hungary ²	4 750	4 495	4 852	4 471	4 658	5 132	5 055	7 454	7 327	5 732	5 135	
Iceland	10 080	10 599	10 100	8 290	9 007	x(5)	x(9)	x(9)	10 429	m	9 873	
Ireland ²	m	7 795	10 583	11 205	10 868	7 571	x(9)	x(9)	16 284	11 651	10 082	
Israel	3 953	5 314	x(5)	x(5)	6 429	5 429	9 690	13 248	12 568	m	6 885	
Italy ²	8 187	8 671	9 616	9 121	9 315	m	8 944	9 556	9 553	5 959	9 149	
Japan	4 711	7 491	8 621	9 559	9 092	x(4, 9)	9 451	16 533	14 890	m	9 673	
Korea	4 281	5 420	6 307	9 666	7 931	a	5 742	10 109	9 081	7 771	7 434	
Luxembourg	13 460	13 648	19 791	20 002	19 898	m	m	m	m	m	m	
Mexico	2 391	2 246	1 853	3 277	2 333	a	x(9)	x(9)	7 504	6 298	2 763	
Netherlands	6 745	7 208	10 608	11 301	10 950	11 408	n	17 245	17 245	11 203	10 704	
New Zealand	7 431	5 582	6 071	8 025	6 994	8 796	8 594	11 125	10 526	8 815	7 218	
Norway	6 572	11 077	11 860	14 039	13 070	x(5)	x(9)	x(9)	18 942	11 598	13 285	
Poland ²	5 792	4 855	4 424	4 613	4 525	6 184	5 079	7 089	7 063	6 038	5 135	
Portugal ²	5 248	5 234	6 910	7 924	7 357	m	x(9)	x(9)	10 373	6 097	7 005	
Slovak Republic	3 977	4 137	3 716	4 174	3 956	x(4)	x(4)	6 560	6 560	5 671	4 446	
Slovenia	8 029	x(3)	9 287	7 284	8 555	x(4)	x(9)	x(9)	9 263	7 608	8 719	
Spain	6 708	7 184	9 108	11 113	9 792	a	10 725	13 928	13 366	9 451	9 499	
Sweden	6 519	9 080	9 739	10 103	9 940	6 128	7 865	20 864	20 014	10 019	11 162	
Switzerland ²	4 911	9 063	16 737	18 844	17 825	x(4)	5 139	23 284	21 648	9 845	14 977	
Turkey	m	m	a	m	m	a	m	m	m	m	m	
United Kingdom	7 119	8 758	9 737	9 307	9 487	x(4)	x(9)	x(9)	15 310	8 399	10 051	
United States	10 070	9 982	11 551	12 690	12 097	m	x(9)	x(9)	29 910	26 908	14 923	
OECD average	6 210	7 153	8 498	9 396	8 972	4 780	~	~	13 717	9 349	8 831	
OECD total	6 254	7 065	~	~	8 852	~	~	~	18 258	15 208	9 860	
EU21 average	6 397	7 257	8 950	9 283	9 116	6 026	~	~	12 958	8 315	8 702	
Other G20												
Argentina ²	2 213	2 511	3 392	3 785	3 531	a	2 878	5 123	4 411	m	3 204	
Brazil ²	1 726	2 155	2 305	1 660	2 058	a	x(9)	x(9)	11 610	10 991	2 416	
China ²	m	m	m	m	m	m	x(9)	x(9)	4 550	m	1 593	
India	m	m	m	m	m	m	m	m	m	m	m	
Indonesia ¹	56	534	485	477	482	a	m	636	m	m	m	
Russian Federation ²	m	x(5)	x(5)	x(5)	4 071	x(5)	4 281	7 436	6 758	6 439	4 878	
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	
South Africa	m	m	m	m	m	m	m	m	m	m	m	
G20 average	m	m	m	m	m	m	m	m	12 785	m	7 217	

1. Year of reference 2007.

2. Public institutions only (for Canada, in tertiary education only; for Italy, except in tertiary education).

3. Year of reference 2009.

 Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


 StatLink  <http://dx.doi.org/10.1787/888932463593>

Table B1.2. Annual expenditure per student, by educational institutions on core services, ancillary services and R&D (2008)*In equivalent USD converted using PPPs for GDP, by level of education and type of service, based on full-time equivalents*

	Primary, secondary and post-secondary non-tertiary education			Tertiary education				Primary to tertiary education		
	Core educational services	Ancillary services (transport, meals, housing provided by institutions)	Total	Core educational services	Ancillary services (transport, meals, housing provided by institutions)	R&D	Total	Core educational services	Ancillary services (transport, meals, housing provided by institutions) and R&D	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OECD										
Australia	7 634	180	7 814	9 315	611	5 117	15 043	7 923	1 133	9 056
Austria	10 481	512	10 994	10 370	107	4 566	15 043	10 458	1 394	11 852
Belgium	9 431	275	9 706	9 166	546	5 308	15 020	9 387	1 202	10 589
Canada ^{1, 2, 3}	7 937	451	8 388	13 902	1 216	5 785	20 903	m	m	m
Chile ⁴	2 405	230	2 635	6 478	x(4)	351	6 829	3 319	202	3 520
Czech Republic	4 812	424	5 236	6 827	94	1 397	8 318	5 243	652	5 895
Denmark ¹	10 429	a	10 429	x(7)	a	x(7)	17 634	x(10)	x(10)	11 788
Estonia	x(3)	x(3)	6 054	x(7)	x(7)	m	5 780	x(10)	x(10)	5 982
Finland	7 188	880	8 068	9 592	n	5 810	15 402	7 646	1 817	9 463
France	7 501	1 059	8 559	9 089	766	4 224	14 079	7 788	1 774	9 562
Germany	7 661	198	7 859	8 788	716	5 885	15 390	7 849	1 266	9 115
Greece	m	m	m	m	m	m	m	m	m	m
Hungary ³	4 077	549	4 626	5 317	415	1 595	7 327	4 311	825	5 135
Iceland	x(3)	x(3)	9 745	x(7)	x(7)	x(7)	10 429	x(10)	x(10)	9 873
Ireland ³	8 915	m	8 915	11 651	m	4 633	16 284	9 348	734	10 082
Israel	5 470	310	5 780	11 106	1 462	n	12 568	6 387	498	6 885
Italy ^{3, 5}	8 729	342	9 071	5 673	286	3 594	9 553	8 045	1 104	9 149
Japan ¹	x(3)	x(3)	8 301	x(7)	x(7)	x(7)	14 890	x(10)	x(10)	9 673
Korea	5 759	964	6 723	7 661	111	1 310	9 081	6 333	1 102	7 434
Luxembourg	16 123	786	16 909	m	m	m	m	m	m	m
Mexico	x(3)	x(3)	2 284	6 298	m	1 205	7 504	2 653	111	2 763
Netherlands	9 251	n	9 251	11 203	n	6 041	17 245	9 606	1 098	10 704
New Zealand	x(3)	x(3)	6 496	8 815	x(4)	1 711	10 526	x(10)	x(10)	7 218
Norway	x(3)	x(3)	12 070	11 469	129	7 344	18 942	x(10)	x(10)	13 285
Poland ³	4 665	16	4 682	6 038	n	1 025	7 063	4 926	208	5 135
Portugal ³	6 138	138	6 276	6 097	x(4)	4 276	10 373	6 130	874	7 005
Slovak Republic ¹	3 439	567	4 006	4 842	829	889	6 560	3 681	766	4 446
Slovenia	8 151	404	8 555	7 577	31	1 655	9 263	8 018	700	8 719
Spain	8 116	406	8 522	9 206	245	3 915	13 366	8 336	1 163	9 499
Sweden	8 543	981	9 524	10 019	n	9 995	20 014	8 773	2 388	11 162
Switzerland ³	x(3)	x(3)	13 775	9 845	x(4)	11 803	21 648	x(10)	x(10)	14 977
Turkey	m	m	m	m	m	m	m	m	m	m
United Kingdom	7 458	1 711	9 169	7 024	1 375	6 911	15 310	7 395	2 656	10 051
United States	10 123	872	10 995	23 622	3 286	3 002	29 910	12 926	1 997	14 923
OECD average	7 617	511	8 169	9 148	556	4 050	13 717	7 238	1 116	8 831
EU21 average	7 953	514	8 321	8 146	338	4 219	12 958	7 467	1 213	8 702
Other G20										
Argentina ³	x(3)	x(3)	2 966	x(7)	x(7)	x(7)	4 411	x(10)	x(10)	3 204
Brazil ³	x(3)	x(3)	2 098	10 991	x(4)	619	11 610	2 395	21	2 416
China ³	m	m	m	x(7)	x(7)	x(7)	4 550	x(10)	x(10)	1 593
India	m	m	m	m	m	m	m	m	m	m
Indonesia ²	469	45	514	m	m	m	m	m	m	m
Russian Federation ³	x(3)	x(3)	4 071	x(7)	x(7)	320	6 758	x(10)	x(10)	4 878
Saudi Arabia	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	12 785	m	m	7 217

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2007.

3. Public institutions only (for Canada, in tertiary education only; for Italy, except in tertiary education).

4. Year of reference 2009.

5. Exclude post-secondary non-tertiary education.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888932463631>

Table B1.3a. Cumulative expenditure per student by educational institutions for all services over the average duration of tertiary studies (2008)
In equivalent USD converted using PPPS for GDP, by type of programme

	Method ¹	Average duration of tertiary studies (in years)			Cumulative expenditure per student over the average duration of tertiary studies (in USD)		
		Tertiary-type B education	Tertiary-type A and advanced research programmes	All tertiary education	Tertiary-type B education	Tertiary-type A and advanced research programmes	All tertiary education
		(1)	(2)	(3)	(4)	(5)	(6)
OECD							
Australia	CM	m	3.48	m	m	56 714	m
Austria	AF	1.89	4.80	4.34	23 129	72 370	65 334
Belgium	CM	2.41	3.67	2.99	x(6)	x(6)	44 911
Canada		m	m	m	m	m	m
Chile		m	m	m	m	m	m
Czech Republic ²	CM	m	3.76	m	m	32 843	m
Denmark	AF	2.51	5.97	5.19	x(6)	x(6)	91 448
Estonia		m	m	m	m	m	m
Finland	CM	a	4.78	4.78	a	73 621	73 621
France ²	CM	3.00	4.74	4.02	34 382	70 841	56 597
Germany	CM	2.50	5.16	4.48	19 250	88 327	68 913
Greece		m	m	m	m	m	m
Hungary ³	AF	1.84	3.74	3.48	9 278	27 877	25 532
Iceland	CM	x(3)	x(3)	4.49	x(6)	x(6)	46 828
Ireland ³	CM	2.21	4.02	3.24	x(6)	x(6)	52 760
Israel	CM	m	3.03	m	m	40 140	m
Italy	AF	m	4.52	m	m	43 194	m
Japan	CM	2.09	4.57	4.19	19 783	75 554	62 385
Korea	CM	2.07	4.22	3.43	11 887	42 658	31 149
Luxembourg		m	m	m	m	m	m
Mexico	AF	1.72	3.49	3.35	x(6)	x(6)	25 138
Netherlands	CM	m	5.02	5.02	m	86 568	86 568
New Zealand	CM	2.22	3.90	3.32	19 113	43 413	34 978
Norway	CM	m	m	m	m	m	m
Poland ³	CM	m	3.68	m	m	26 089	m
Portugal		m	m	m	m	m	m
Slovak Republic	AF	2.47	3.90	3.82	m	25 584	m
Slovenia	AF	2.63	3.64	3.21	x(6)	x(6)	29 718
Spain	CM	2.15	5.54	4.66	23 058	77 159	62 287
Sweden	CM	2.20	4.89	4.73	17 302	101 970	94 625
Switzerland ³	CM	2.19	5.45	3.62	11 237	126 964	78 458
Turkey	CM	2.73	2.37	2.65	m	m	m
United Kingdom ²	CM	3.52	5.86	4.34	x(6)	x(6)	66 485
United States		m	m	m	m	m	m
OECD average		2.23	4.33	3.97	~	~	57 775
EU21 average		2.26	4.57	4.16	~	~	62 985
Other G20							
Argentina		m	m	m	m	m	m
Brazil		m	m	m	m	m	m
China		m	m	m	m	m	m
India		m	m	m	m	m	m
Indonesia		m	m	m	m	m	m
Russian Federation		m	m	m	m	m	m
Saudi Arabia		m	m	m	m	m	m
South Africa		m	m	m	m	m	m

1. Either the Chain Method (CM) or an Approximation Formula (AF) was used to estimate the duration of tertiary studies.

2. Average duration of tertiary studies is estimated based on national data.

3. Public institutions only.

 Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


 StatLink  <http://dx.doi.org/10.1787/888932463650>

Table B1.4. Annual expenditure per student by educational institutions for all services relative to GDP per capita (2008)

By level of education, based on full-time equivalents

	Pre-primary education (for children 3 years and older)	Primary education	Secondary education			Post-secondary non-tertiary education	Tertiary education (including R&D activities)			All tertiary education excluding R&D activities	Primary to tertiary education	
			Lower secondary education	Upper secondary education	All secondary education		Tertiary-type B education	Tertiary-type A and advanced research programmes	All tertiary education			
												(1)
OECD												
Australia	16	17	23	22	23	17	21	41	38	25	23	
Austria	19	24	29	30	29	18	31	38	38	26	30	
Belgium	16	23	x(5)	x(5)	29	x(5)	x(9)	x(9)	41	26	29	
Canada ^{1, 2}	x(3)	x(3)	20	25	22	m	40	63	54	39	29	
Chile ³	27	19	18	17	18	a	24	64	47	44	24	
Czech Republic	16	15	25	23	24	6	13	34	32	27	23	
Denmark	16	26	26	28	27	x(4, 9)	x(9)	x(9)	45	m	30	
Estonia	15	26	29	30	29	29	24	28	m	27	27	
Finland	14	19	29	20	23	x(5)	n	41	41	25	25	
France	17	18	26	35	30	m	33	44	41	29	28	
Germany	19	16	20	29	23	23	21	46	41	26	25	
Greece	m	m	m	m	m	m	m	m	m	m	m	
Hungary ²	23	22	23	22	23	25	24	36	35	28	25	
Iceland	26	27	26	21	23	x(5)	x(9)	x(9)	27	m	25	
Ireland ²	m	18	25	26	25	18	x(9)	x(9)	38	27	24	
Israel	14	19	x(5)	x(5)	23	20	35	48	45	m	25	
Italy ²	25	26	29	27	28	m	27	29	29	18	27	
Japan	14	22	25	28	27	x(4, 9)	28	49	44	m	29	
Korea	16	20	23	36	30	a	21	38	34	29	28	
Luxembourg	15	15	22	22	22	m	m	m	m	m	m	
Mexico	16	15	12	22	15	a	x(9)	x(9)	49	41	18	
Netherlands	16	17	25	26	26	27	n	40	40	26	25	
New Zealand	25	19	21	27	24	30	29	38	36	30	25	
Norway	15	25	27	32	30	x(5)	x(9)	x(9)	43	27	30	
Poland ²	32	27	24	26	25	34	28	39	39	33	28	
Portugal ²	21	21	28	32	29	m	x(9)	x(9)	42	24	28	
Slovak Republic	17	18	16	18	17	x(4)	x(4)	28	28	24	19	
Slovenia	27	x(3)	32	25	29	x(4)	x(9)	x(9)	32	26	30	
Spain	20	22	27	34	30	a	32	42	40	28	29	
Sweden	17	23	25	26	25	16	20	53	51	25	28	
Switzerland ²	11	20	37	41	39	x(4)	11	51	48	22	33	
Turkey	m	m	a	m	m	a	m	m	m	m	m	
United Kingdom	19	24	26	25	26	x(4)	x(9)	x(9)	42	23	27	
United States	21	21	25	27	26	m	x(9)	x(9)	64	57	32	
OECD average	19	21	24	27	26	15	23	42	41	29	27	
EU21 average	19	21	23	27	25	12	24	41	39	29	26	
Other G20												
Argentina ²	15	17	24	26	24	a	20	36	31	m	22	
Brazil ²	16	20	21	15	19	a	x(9)	x(9)	106	100	22	
China ²	m	m	m	m	m	m	x(9)	x(9)	76	m	27	
India	m	m	m	m	m	m	m	m	m	m	m	
Indonesia ¹	2	14	13	13	13	a	m	17	m	m	m	
Russian Federation ²	m	x(5)	x(5)	x(5)	20	x(5)	21	36	33	31	24	
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	
South Africa	m	m	m	m	m	m	m	m	m	m	m	
G20 average	m	m	m	m	m	m	m	m	49	m	26	

1. Year of reference 2007.

2. Public institutions only (for Canada, in tertiary education only. For Italy, except in tertiary education).

3. Year of reference 2009.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). China: China Educational Finance Statistics Yearbook 2009. See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.


StatLink  <http://dx.doi.org/10.1787/888932463688>**B1**

Table B1.5. Change in expenditure per student by educational institutions for all services relative to different factors, by level of education (1995, 2000, 2008)
Index of change between 1995, 2000 and 2008 (GDP deflator 2000 = 100, constant prices)

	Primary, secondary and post-secondary non-tertiary education						Tertiary education					
	Change in expenditure (2000 = 100)		Change in the number of students (2000 = 100)		Change in expenditure per student (2000 = 100)		Change in expenditure (2000 = 100)		Change in the number of students (2000 = 100)		Change in expenditure per student (2000 = 100)	
	1995	2008	1995	2008	1995	2008	1995	2008	1995	2008	1995	2008
OECD												
Australia	81	133	94	108	85	123	90	134	83	123	109	108
Austria	93	108	m	97	m	112	97	148	91	115	107	129
Belgium	m	124	m	106	m	117	m	120	m	109	m	110
Canada ^{1, 2, 3}	106	122	m	101	m	121	75	126	m	110	m	114
Chile ⁴	54	132	88	98	62	135	61	149	76	194	80	77
Czech Republic	116	137	107	86	109	159	101	202	64	164	159	124
Denmark ¹	84	115	96	104	87	111	91	119	96	102	95	116
Estonia ⁵	78	163	96	75	81	219	69	154	60	116	115	132
Finland	89	133	93	105	95	126	90	126	89	103	101	122
France	90	103	m	98	m	105	91	121	m	103	m	117
Germany	94	100	97	93	97	107	95	122	104	113	91	107
Greece ¹	64	m	107	m	60	m	66	m	68	m	97	m
Hungary ^{3, 5}	100	139	105	86	95	162	78	131	58	149	135	88
Iceland	m	146	99	107	m	136	m	164	79	162	m	101
Ireland ³	82	197	105	108	78	183	56	136	85	118	66	115
Israel	84	127	89	111	94	115	71	110	74	125	96	88
Italy ^{3, 6}	101	108	102	102	99	106	79	120	99	111	80	108
Japan ¹	98	103	113	89	86	115	87	115	99	99	88	117
Korea	m	167	107	96	m	175	m	162	68	110	m	147
Luxembourg	m	m	m	m	m	m	m	m	m	m	m	m
Mexico	81	128	93	109	87	117	77	155	77	133	101	117
Netherlands	82	127	97	105	84	121	95	128	96	129	99	99
New Zealand ⁵	71	109	m	m	m	m	104	156	m	m	m	m
Norway ⁵	83	127	89	108	93	118	93	126	100	113	93	112
Poland ³	70	129	110	76	64	169	59	195	55	119	107	163
Portugal ³	76	98	105	90	72	109	73	152	77	112	96	136
Slovak Republic ¹	97	157	105	83	92	189	81	185	72	174	113	106
Slovenia	m	m	m	m	m	m	m	m	m	m	m	m
Spain	99	123	119	95	84	129	72	135	100	98	72	138
Sweden	81	117	86	98	94	119	81	121	83	114	97	107
Switzerland ^{3, 5}	101	120	95	101	107	119	74	122	95	146	78	84
Turkey ^{3, 5}	57	m	m	m	m	m	55	m	m	m	m	m
United Kingdom	86	139	87	89	99	156	97	143	89	110	109	130
United States	80	125	95	108	84	116	71	117	92	120	77	98
OECD average	85	129	99	98	87	134	80	140	83	124	98	114
EU21 average	88	129	101	94	87	139	82	142	81	120	102	119
Other G20												
Argentina	m	m	m	m	m	m	m	m	m	m	m	m
Brazil ^{3, 5}	82	216	85	98	96	221	78	148	79	157	98	94
China	m	m	m	m	m	m	m	m	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia	m	m	m	m	m	m	m	m	m	m	m	m
Russian Federation ⁵	m	198	m	m	m	m	m	328	m	m	m	m
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m	m	m

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2007 instead of 2008.

3. Public institutions only (for Canada, in tertiary education only. For Italy, except in tertiary education).

4. Year of reference 2009 instead of 2008.

5. Public expenditure only (for Switzerland, in tertiary education only).

6. Excluding post-secondary non-tertiary education.

 Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.

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Table B1.6. **Annual expenditure per student by educational institutions for all services, by type of programme, at the secondary level (2008)**

In equivalent USD converted using PPPs for GDP, by level of education, based on full-time equivalents

	Secondary education								
	Lower secondary education			Upper secondary education			All secondary education		
	All programmes	General programmes	Vocational/pre-vocational programmes	All programmes	General programmes	Vocational/pre-vocational programmes	All programmes	General programmes	Vocational/pre-vocational programmes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OECD									
Australia	9 200	9 482	5 713	8 821	10 393	5 850	9 052	9 767	5 816
Austria	11 533	11 533	a	11 956	11 729	12 031	11 741	11 571	12 031
Belgium ¹	x(7)	x(7)	x(7)	x(7)	x(7)	x(7)	10 511	x(7)	x(7)
Canada ^{1, 2}	x(7)	x(7)	x(7)	x(7)	x(7)	x(7)	8 388	x(7)	x(7)
Chile ³	2 596	2 596	a	2 548	2 689	2 273	2 564	2 648	2 273
Czech Republic	6 338	6 318	x(1)	6 030	5 382	6 259	6 174	6 103	6 283
Denmark	10 268	10 268	a	11 160	x(4)	x(4)	10 720	x(7)	x(7)
Estonia	6 264	x(1)	x(1)	6 461	7 052	5 241	6 371	x(7)	x(7)
Finland ¹	10 950	10 950	a	7 461	6 500	7 870	8 659	9 333	7 870
France	8 816	8 816	a	12 087	11 807	12 518	10 231	9 762	12 518
Germany	7 509	7 509	a	10 597	8 006	12 573	8 606	7 605	12 573
Greece	m	m	m	m	m	m	m	m	m
Hungary ⁴	4 852	x(1)	x(1)	4 471	4 516	4 345	4 658	4 705	4 361
Iceland ¹	10 100	10 100	a	8 290	x(4)	x(4)	9 007	x(7)	x(7)
Ireland ⁴	10 583	x(1)	x(1)	11 205	x(4)	x(4)	10 868	x(7)	x(7)
Israel	x(7)	x(7)	x(7)	x(7)	x(7)	x(7)	6 429	5 187	10 389
Italy ⁴	9 616	x(1)	x(1)	9 121	x(4)	x(4)	9 315	x(7)	x(7)
Japan ¹	8 621	8 621	a	9 559	x(4)	x(4)	9 092	x(7)	x(7)
Korea	6 307	6 307	a	9 666	x(4)	x(4)	7 931	x(7)	x(7)
Luxembourg	19 791	19 791	a	20 002	18 893	20 736	19 898	19 530	20 736
Mexico	1 853	2 200	396	3 277	3 199	4 024	2 333	2 564	1 115
Netherlands	10 608	9 490	13 409	11 301	8 971	12 364	10 950	9 335	12 677
New Zealand	6 071	x(1)	x(1)	8 025	x(4)	x(4)	6 994	x(7)	x(7)
Norway ¹	11 860	11 860	a	14 039	x(4)	x(4)	13 070	x(7)	x(7)
Poland ⁴	4 424	x(1)	x(1)	4 613	4 584	4 643	4 525	x(7)	x(7)
Portugal ⁴	6 910	x(1)	x(1)	7 924	x(4)	x(4)	7 357	x(7)	x(7)
Slovak Republic ¹	3 716	3 716	x(6)	4 174	3 194	4 645	3 956	3 579	4 645
Slovenia ¹	9 287	9 287	a	7 284	x(4)	x(4)	8 555	x(7)	x(7)
Spain	9 108	x(1)	x(1)	11 113	x(4)	x(4)	9 792	x(7)	x(7)
Sweden	9 739	9 778	a	10 103	11 080	9 424	9 940	10 215	9 424
Switzerland ^{1, 4}	16 737	16 737	a	18 844	13 179	21 904	17 825	15 767	21 904
Turkey ⁴	a	a	a	m	m	m	m	m	m
United Kingdom ¹	x(7)	x(7)	x(7)	x(7)	x(7)	x(7)	9 487	x(7)	x(7)
United States	11 551	11 551	a	12 690	12 690	a	12 097	12 097	a
OECD average	8 498	8 901	1 027	9 396	8 198	9 169	8 972	8 735	9 641
EU21 average	8 906	9 769	1 490	9 281	8 476	9 387	9 116	9 174	10 312
Other G20									
Argentina ⁴	3 392	3 392	a	3 785	x(4)	x(4)	3 531	x(7)	x(7)
Brazil ⁴	2 305	2 305	a	1 660	x(4)	x(4)	2 058	x(7)	x(7)
China	m	m	m	m	m	m	m	m	m
India	m	m	m	m	m	m	m	m	m
Indonesia ²	485	485	a	320	189	131	806	675	131
Russian Federation ^{1, 4}	x(8)	x(8)	a	x(7)	x(8)	x(9)	4 071	4 041	4 306
Saudi Arabia	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.


2. Year of reference 2007.

3. Year of reference 2009.

4. Public institutions only.

Source: OECD, Argentina, Indonesia: UNESCO Institute for Statistics (World Education Indicators Programme). See Annex 3 for notes (www.oecd.org/edu/eag2011).

Please refer to the Reader's Guide for information concerning the symbols replacing missing data.

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