### INDICATOR B1

#### **HOW MUCH IS SPENT PER STUDENT?**

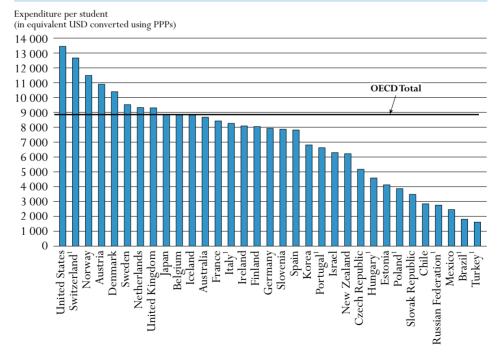
This indicator provides an assessment of the investment in each student. Expenditure on educational institutions per student is largely influenced by teachers' salaries (see Indicators B6 and D3), pension systems, instructional and teaching hours (see Indicators B7, D1 and D4), the cost of teaching materials and facilities, the programme orientation provided to pupils/students (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 the expenditure on educational institutions per student over time.

### Key results

### Chart B1.1. Annual expenditure on educational institutions per student in primary through tertiary education (2006)

Expenditure on educational institutions per student provides a measure of the unit costs of formal education. The chart shows annual expenditure on educational institutions per student in equivalent USD converted using purchasing power parities, based on full-time equivalents.

OECD countries as a whole spend USD 8 857 annually per student from primary through tertiary education levels: USD 6 517 per primary student, USD 7 966 per secondary student and USD 15 791 per tertiary student. On average, OECD countries spend nearly twice as much per student at the tertiary level as at the primary level. However, these averages mask a broad range of expenditure patterns across countries.



#### 1. Public institutions only.

Countries are ranked in descending order of expenditure on educational institutions per student. Source: OECD. Table B1.1a. See Annex 3 for notes (www.oecd.org/edu/eag2009).

### Other highlights of this indicator

- Excluding R&D activities and ancillary services, expenditure on core educational services in tertiary institutions is, on average, USD 8 418 per student. Expenditure ranges from USD 5 000 or less in Hungary, Poland, the Slovak Republic and Turkey to more than USD 10 000 in Austria, Canada, Norway, Switzerland, the United States and the partner country Brazil.
- OECD countries spend, on average, USD 93 775 per student over the theoretical duration of primary and secondary studies. The cumulative expenditure for each primary and secondary student ranges from less than USD 40 000 in Mexico and the Slovak Republic, and the partner countries Brazil, Chile and the Russian Federation, to USD 100 000 or more in Austria, Denmark, Iceland, Ireland, Italy, Luxembourg, Norway, Switzerland, the United Kingdom and the United States.
- There is a clear positive relationship between spending on educational institutions per student and GDP per capita at the primary and secondary levels; this relationship is less clear at the tertiary level. Nevertheless, countries with low levels of expenditure on educational institutions per student may have similar levels of expenditure per student in proportion of GDP per capita than countries with high levels of spending per student. For example, at the primary, secondary and post-secondary non-tertiary level of education, Korea and Portugal where expenditure on educational institutions per student and GDP per capita is below the OECD average spend a higher proportion per student relative to GDP per capita than the OECD average.
- Expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student increased in every country, on average, by 40% between 1995 and 2006, a period of relatively stable student numbers. The pattern is different at the tertiary level where spending per student has fallen in one third of OECD and partner countries; expenditure has not kept up with the expansion in student numbers. However, from 2000 to 2006, expenditure on educational institutions per student increased by 11 percentage points on average in OECD countries after having remained stable between 1995 and 2000. This shows governments' efforts to deal with the expansion of tertiary education through massive investment.
- Five out of the 11 countries (the Czech Republic, Mexico, Poland, the Slovak Republic and Switzerland) in which student enrolments in tertiary education increased by more than 20 percentage points between 2000 and 2006 increased their expenditure on tertiary educational institutions by at least the same proportion over the period, whereas Hungary, Iceland, Ireland and the partner countries Brazil, Chile and Israel did not.

## INDICATOR B1

### **Policy context**

Effective schools require the right combination of trained and talented personnel, appropriate curriculum, adequate facilities and motivated students who are ready to learn. The demand for 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. As a result, the question of whether the resources devoted to education yield adequate returns to the investments made figures prominently in the public debate. Although it is difficult to assess the optimal volume of resources needed to prepare each student for life and work in modern societies, international comparisons of spending on educational institutions per student (see definitions and methodologies at end of text) can provide reference points for comparisons of education resources.

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 on educational institutions per student shows that in many OECD countries the expansion of enrolments, particularly in tertiary education, has not always been accompanied by increased investment.

In addition, decisions regarding the allocation of funds among the various levels of education are important. For example, some OECD countries emphasise broad access to higher education and some invest in near-universal education for children as young as three or four years old.

### **Evidence and explanations**

### What this indicator covers and what it does not cover

The indicator shows direct public and private expenditure on educational institutions in relation to the number of full-time equivalent students enrolled. Public subsidies for students' living expenses have been excluded to ensure international comparability of the data. Expenditure data for students in private educational institutions are not available for certain countries, and some other countries do not provide complete data on independent private institutions. Where this is the case, only the expenditure on public and government-dependent private institutions has been taken into account. Note that variations in expenditure on educational institutions per student may reflect not only variations in the material resources provided to students (e.g. variations in the ratio of students to teaching staff) but also variations in relative salary and price levels. At the primary and secondary levels, educational expenditure is dominated by spending on instructional services; at the tertiary level, other services – particularly those related to R&D activities or ancillary services – can account for a significant proportion.

#### Expenditure on educational institutions per student in equivalent USD

Data on annual expenditure per student from primary through tertiary education provide a way to track the financial investment made in each student. OECD countries as a whole spend, on average, USD 8 857 annually per student enrolled in primary through tertiary education. In 2006, in 11 of 33 OECD and partner countries, spending on educational institutions ranged between USD 7 000 and USD 9 000 per student. It ranged from USD 4 000 per student or less in Mexico, Poland, the Slovak Republic and Turkey and the partner countries Brazil, Chile and the Russian Federation, to more than USD 10 000 per student in Austria, Denmark, Norway,

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Switzerland and the United States (Table B1.1a). The drivers of expenditure per student vary among countries (for more details see Indicator B7). Among the five countries with the highest expenditure on educational institutions per student, Switzerland has the highest teachers' salaries at the secondary level (see Indicator D3), the United States has the highest level of private expenditure at the tertiary level and Austria, Denmark and Norway are among the countries with the lowest student to teaching staff ratios (see Indicator D2).

Even if overall spending per student is similar across some OECD countries, the ways in which resources are allocated among the different levels of education vary widely. OECD countries as a whole spend USD 6 517 per student at the primary level, USD 7 966 at the secondary level and USD 15 791 at the tertiary level. At the tertiary level, the totals are affected by high expenditure in a few large OECD countries, most notably Canada and the United States. Spending on educational institutions per student in a typical OECD country (as represented by the simple mean across all OECD countries) amounts to USD 6 437 at the primary level, USD 8 006 at the secondary level and USD 12 336 at the tertiary level (Table B1.1a and Chart B1.2).

These averages mask a broad range of expenditure on educational institutions per student by OECD and partner countries. At the primary and secondary levels, expenditure on educational institutions varies by a factor of 12, ranging from USD 1 130 per student in Turkey to USD 13 676 in Luxembourg in primary education and from USD 1 538 in the partner country Brazil to USD 18 144 in Luxembourg in secondary education. Expenditure on educational institutions per tertiary student ranges from USD 4 063 in the partner country Estonia to more than USD 20 000 in Switzerland and the United States (Table B1.1a and Chart B1.2).

These comparisons are based on purchasing power parities 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 that produced by the USD in the United States.

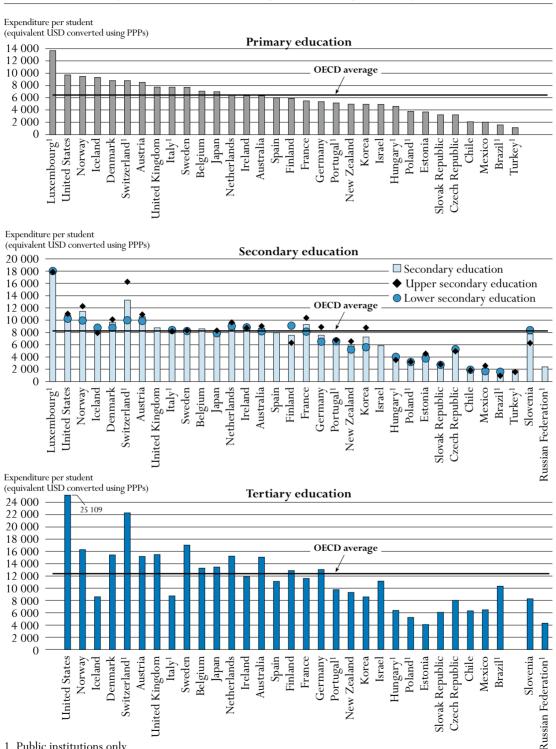
### Expenditure on educational core services per student

On average, OECD countries for which data are available spend USD 6 219 on core educational services at primary, secondary and post-secondary non-tertiary levels. This corresponds to 85% of the total expenditure on educational institutions per student at these levels. In 14 out of the 34 OECD and partner countries for which data are available, ancillary services provided by primary, secondary and post-secondary non-tertiary institutions account for less than 5% of the total expenditure per student. The proportion exceeds 10% of the total expenditure in Finland, France, Korea, the Slovak Republic, Sweden and the United Kingdom.

Greater differences are observed in the proportion of total expenditure on educational institutions per student devoted to core services 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 within 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 8 418 per student and ranges from USD 5 000 or less in Hungary, Poland, the Slovak Republic and Turkey, and the partner country Estonia to more than USD 10 000 in Austria, Canada, Norway, Switzerland, the United States and the partner country Brazil (Table B1.2).

Chart B1.2. Annual expenditure on educational institutions per student for all services, by level of education (2006)

In equivalent USD converted using PPPs, based on full-time equivalents



1. Public institutions only.

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

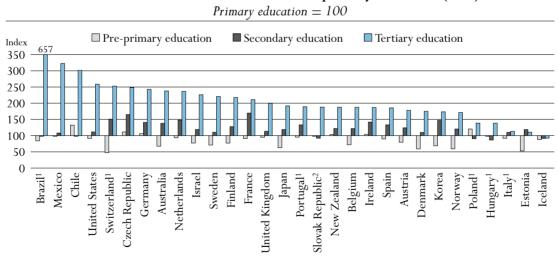
Source: OECD. Table B1.1a. See Annex 3 for notes (www.oecd.org/edu/eag2009).

On average, expenditure on R&D and ancillary services at the tertiary level is 30% and 4% respectively of all tertiary expenditure on educational institutions per student. In 12 out of 20 OECD and partner 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, Sweden, Switzerland and the United Kingdom — expenditure on R&D and ancillary services in tertiary institutions is about one third or more of total tertiary expenditure on educational institutions per student. On a per student basis this can translate into significant amounts: in Australia, Belgium, Canada, Germany, the Netherlands, Norway, Sweden, Switzerland, the United Kingdom and the United States, expenditure for R&D and ancillary services amounts to more than USD 5 000 per student (Table B1.2).

# Expenditure on educational institutions per student at different levels of education for all services

Throughout OECD countries expenditure on educational institutions per student rises sharply from primary to tertiary education. The amount and pattern of expenditure is largely a reflection of the location and mode of educational provision. Education still essentially takes place in traditional settings with (generally) similar organisation, curriculum, teaching style and management. These shared features have tended to result in similar patterns of unit expenditure at the primary through post-secondary non-tertiary levels. During the last decade, however, greater use of private funds at the tertiary level has increased the difference between the amount and pattern of expenditure at this level and as compared to other levels of education (see Indicator B3).

Chart B1.3. Expenditure on educational institutions per student at various levels of education for all services relative to primary education (2006)



*Note*: A ratio of 300 for tertiary education means that expenditure on educational institutions per tertiary student is three times the expenditure on educational institutions per primary student.

A ratio of 50 for pre-primary education means that expenditure on educational institutions per pre-primary student is half the expenditure on educational institutions per primary student.

1. Public institutions only.

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 on educational institutions per student in tertiary education relative to primary education.

Source: OECD. Table B1.1a. See Annex 3 for notes (www.oecd.org/edu/eag2009).

Comparisons of the distribution of expenditure at different levels of education highlight the relative emphasis placed on these levels as well as the relative costs of provision. Expenditure on educational institutions per student rises with the level of education in almost all OECD and partner countries, but the relative size of the differentials varies markedly (Table B1.1a and Chart B1.3). At the secondary level, the expenditure is, on average, 1.2 times more than at the primary level and exceeds 1.5 in the Czech Republic, France, Switzerland and Turkey. In Switzerland, this increase is mainly due to changes in teachers' salaries. 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).

OECD countries spend, on average, two times more on educational institutions per student at the tertiary level than at the primary level, but spending patterns vary widely mainly because education policies vary more among countries at the tertiary level (see Indicator B5). For example, Hungary, Iceland, Italy, Poland and the partner country Estonia spend less than 1.5 times more on a tertiary student than on a primary student, but Mexico and the partner countries Brazil and Chile spend more than 3 times as much (Table B1.1a and Chart B1.3).

### Expenditure on educational institutions per student over the theoretical duration of primary and secondary education

OECD countries spend on average USD 93 775 per student over the theoretical duration of primary and secondary studies. Although this theoretical duration is quite similar – between 12 and 13 years in 30 out of 36 OECD and partner countries – cumulative expenditure on educational institutions per student varies considerably, ranging from less than USD 40 000 in Mexico and the Slovak Republic, and the partner countries Brazil, Chile and the Russian Federation, to USD 100 000 or more in Austria, Denmark, Iceland, Ireland, Italy, Luxembourg, Norway, Switzerland, the United Kingdom and the United States (Table B1.3a and Chart B1.4).

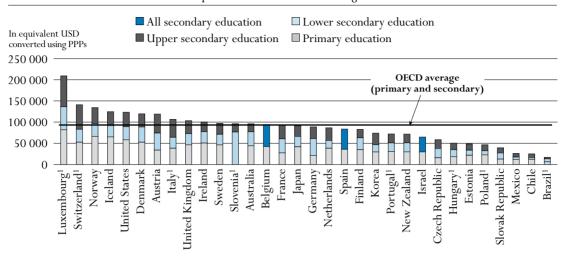
### Expenditure on educational institutions per student over the average duration of tertiary studies

Both the typical duration and the intensity of tertiary education vary among OECD countries. Therefore, the differences among countries in annual expenditure on educational services per student (as shown in Chart B1.2) do not necessarily reflect the differences in the total cost of educating the typical tertiary student. Today's students can choose from a range of institutions and enrolment options to find the best fit for their degree objectives, abilities and personal interests. Many enrol on a part-time basis while others combine work and study. Students may attend more than one institution before graduating. These enrolment patterns can affect the interpretation of expenditure on educational institutions per student.

In particular, if the typical duration of tertiary studies is long, comparatively low annual expenditure on educational institutions per student can result in comparatively high overall costs for tertiary education. Chart B1.5 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/eag2009), there are some striking shifts between annual and aggregate expenditure in the ranking of OECD and partner countries.

# Chart B1.4. Cumulative expenditure on educational institutions per student over the theoretical duration of primary and secondary studies (2006)

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



### 1. Public institutions only.

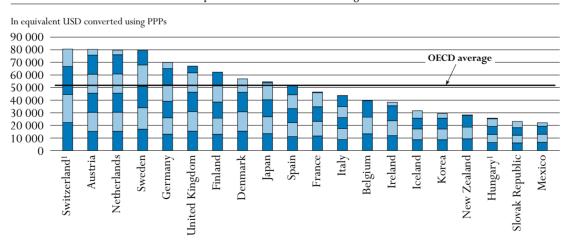
Countries are ranked in descending order of the total expenditure on educational institutions per student over the theoretical duration of primary and secondary studies.

Source: OECD. Table B1.3a. See Annex 3 for notes (www.oecd.org/edu/eag2009).

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# Chart B1.5. Cumulative expenditure on educational institutions per student over the average duration of tertiary studies (2006)

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



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

1. Public institutions only.

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

Source: OECD. Table B1.3b. See Annex 3 for notes (www.oecd.org/edu/eag2009).

For example, annual spending per tertiary student in Japan is about the same as in Germany, at USD 13 418 and USD 13 016, respectively (Table B1.1a). But because of differences in the tertiary degree structure (see Indicator A3), the average duration of tertiary studies is slightly more than one year longer in Germany than in Japan (5.4 and 4.1 years, respectively). As a consequence, the cumulative expenditure for each tertiary student is more than USD 15 000 lower in Japan than in Germany – USD 54 611 compared with USD 69 814 (Chart B1.5 and Table B1.3b).

The total cost of tertiary-type A studies in Switzerland (USD 128 647) is more than twice the amount reported by other countries, with the exception of Austria, Germany, Japan and the Netherlands (Table B1.3b). These figures must, of course, be interpreted in light of differences in national degree structures as well as possible differences in the academic level of the qualifications of students leaving university. While trends are similar in tertiary-type B studies, their total cost tends to be much lower than those of tertiary type-A programmes, largely because of their shorter duration.

### Expenditure on educational institutions per student in relation to GDP per capita

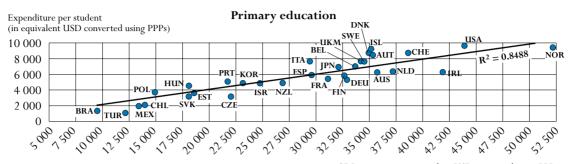
Expenditure on educational institutions per student relative to GDP per capita is a unit spending measure that takes OECD countries' relative wealth into account. Since education is universal at lower levels, spending on educational institutions per student at the lower levels relative to GDP per capita 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 affected by a combination of national income, spending and enrolment rates. At the tertiary level, for example, OECD countries can rank relatively high on this measure if a large proportion of their wealth is spent on educating a relatively small number of students.

Expenditure on educational institutions per student averages 20% of GDP per capita at the primary level, 25% at the secondary level and 40% at the tertiary level (Table B1.4). Countries with low levels of expenditure on educational institutions per student may nevertheless show distributions of investment relative to GDP per capita which are similar to those of countries with a high level of spending per student. For example, Korea and Portugal - countries with expenditure on educational institutions per student at primary, secondary and post-secondary non-tertiary level of education and GDP per capita below the OECD average - spend more per student relative to GDP per capita than the OECD average. Similarly, Switzerland and the United States spend more than 50% of GDP per capita on each tertiary student, among the highest proportions after Brazil. Brazil has the highest proportion, spending 109% of GDP per capita on each tertiary student, but tertiary students represent only 3% of the students enrolled in all levels of education combined (Table B1.2 and Table B1.6).

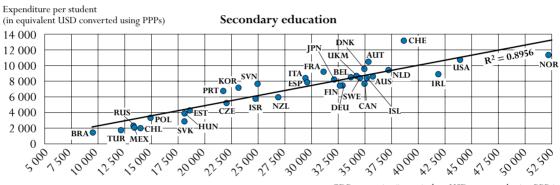
The relationship between GDP per capita and expenditure on educational institutions per student is a complex one. As one would expect, there is a clear positive relationship between spending on educational institutions per student and GDP per capita at both primary and secondary levels of education; poorer OECD countries tend to spend less per student than richer ones. Although the relationship is generally positive at these levels, there are variations even for countries with similar levels of GDP per capita, especially among 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 GDP per capita at the primary and secondary levels. In Australia, the proportions are 18% and 24% at the two levels, respectively, and are near the OECD average (20% and 25%). By contrast, Austria's are 24% and 30%, respectively, and are among the highest (Table B1.4 and Chart B1.6).

# Chart B1.6. Annual expenditure on educational institutions per student relative to GDP per capita (2006)

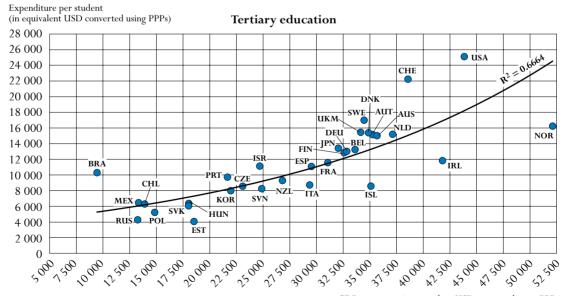
In equivalent USD converted using PPPs, by level of education



GDP per capita (in equivalent USD converted using PPPs)



GDP per capita (in equivalent USD converted using PPPs)



GDP per capita (in equivalent USD converted using PPPs)

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

Source: OECD. Table B1.1a, Table B1.4 and Annex 2. See Annex 3 for notes (www.oecd.org/edu/eag2009).

There is more variation in spending on educational institutions per student at the tertiary level and the relationship between countries' relative wealth and their expenditure levels is more variable, as well. Iceland and Switzerland, for example, have similar levels of GDP per capita but very different levels of spending on tertiary education (Table B1.4 and Chart B1.6).

### Change in expenditure on educational institutions per student between 1995, 2000 and 2006

Expenditure on educational institutions tends to rise over time in real terms, as teachers' salaries (the main component of costs) rise in line with salary levels across country populations. The size of the school-age population influences both enrolment rates and the amount of resources and organisational effort a country must invest in its education system. The larger the size of this population, the greater the potential demand for educational services. Table B1.5 and Chart B1.7 show the effects of changes in enrolments and total expenditure between 1995, 2000 and 2006 in indices and at constant prices.

Expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student increased in every country, on average, by 40% between 1995 and 2006 during a period of relatively stable student enrolment at these levels. The rate of increase was quite similar over the first and second halves of this time period; only the Czech Republic, Norway and Switzerland showed a decrease between 1995 and 2000, followed by an increase between 2000 and 2006 (Table B1.5).

Between 2000 and 2006, in 22 out of the 30 OECD and partner countries for which data are available, expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student increased by at least 10% and exceeded 30% in the Czech Republic, Hungary, Iceland, Ireland, Korea, Poland, the Slovak Republic, the United Kingdom and the partner countries Brazil and Estonia. Even with these increases, in 2006 in all of these countries except Iceland, Ireland and the United Kingdom, levels of expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student were still significantly below the OECD average. In Belgium, France, Germany, Norway and the partner countries Chile and Israel (Table B1.5 and Chart B1.7), expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student increased only by 5% or less between 2000 and 2006.

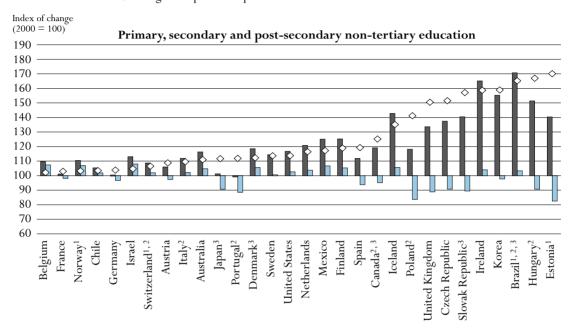
Changes in enrolments do not seem to have been the main factor behind changes in expenditure on educational institutions per primary, secondary and post-secondary non-tertiary student in the majority of OECD and partner countries. However, in the Czech Republic, Hungary, Japan, Poland, Portugal, the Slovak Republic, Spain and the United Kingdom and the partner country Estonia, a more than 5% decrease in enrolments coincided with significant increases in spending on educational institutions per student between 2000 and 2006. In Japan, Portugal and Spain the decline in enrolments was concurrent with a slight rise in expenditure on educational institutions in primary, secondary and post-secondary non-tertiary education; in the other countries, it came at the same time as a sharp increase in spending (Table B1.5 and Chart B1.7).

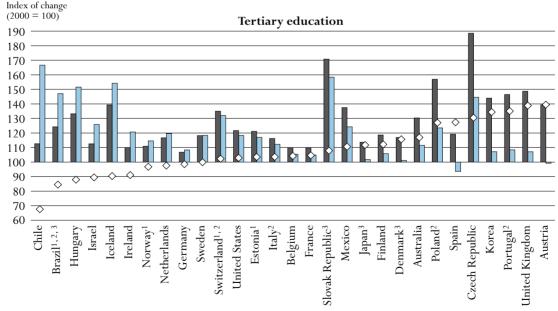
The pattern is different at the tertiary level, where spending per student between 1995 and 2006 fell in some cases, as expenditure did not keep up with expanding student numbers.

# Chart B1.7. Changes in the number of students and changes in expenditure on educational institutions per student, by level of education (2000, 2006)

Index of change between 2000 and 2006 (2000 = 100, 2006 constant prices)

- Change in expenditure
- ☐ Change in the number of students (in full-time equivalents)
- ♦ Change in expenditure per student





- 1. Public expenditure only.
- 2. Public institutions only.
- 3. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

Countries are ranked in ascending order of change in expenditure on educational institutions per student.

Source: OECD. Table B1.5. See Annex 3 for notes (www.oecd.org/edu/eag2009).

StatLink http://dx.doi.org/10.1787/664234230084

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Expenditure on educational institutions per tertiary student remained stable over the 1995 to 2000 period but then increased by 11% on average in OECD countries from 2000 to 2006, as governments invested massively in response to the expansion of tertiary education. The Czech Republic, Korea, Poland, Portugal, the Slovak Republic and the United Kingdom followed this pattern and increased their expenditure on educational institutions by more than 40% between 2000 and 2006. However, the increase in per student expenditure between 2000 and 2006 did not completely counterbalance the decrease between 1995 and 2000 in the Czech Republic and the Slovak Republic. Only in Hungary, Norway and the partner country Israel was there a decrease in expenditure on educational institutions per tertiary student between the first and second half of this time period. However, this is due for Norway to the use of the GDP deflator, which was extremely affected by oil price changes (Table B1.5).

Between 2000 and 2006, of the 29 OECD and partner countries for which data are available, Germany, Hungary, Iceland, Ireland, the Netherlands, Norway and Sweden and the partner countries Brazil, Chile and Israel recorded a decrease in expenditure on tertiary education per student. In all of these countries except Germany, this decline was mainly the result of a rapid increase (10% or more) in the number of tertiary students (Chart B1.7). Five of the eleven OECD and partner countries in which the number of students enrolled in tertiary education increased by over 20% between 2000 and 2006 (the Czech Republic, Mexico, Poland, the Slovak Republic and Switzerland) increased their expenditure on tertiary education over the period by at least the same proportion. The others - Hungary, Iceland, Ireland and the partner countries Brazil, Chile and Israel – did not. Austria and Spain were the only countries in which the number of tertiary students decreased between 2000 and 2006, and their changes in expenditure per student between 2000 and 2006 were above the OECD average of 11% (Table B1.5 and Chart B1.7).

### **Definitions and methodologies**

Data refer to the financial year 2006 and are based on the UOE data collection on education statistics administered by the OECD in 2008 (for details see Annex 3 at www.oecd.org/edu/eag2009).

Expenditure on educational institutions per student at a particular level of education is calculated by dividing the total expenditure on 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).

The OECD average is calculated as the simple average over all OECD countries for which data are available. 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 on educational institutions per student between the financial years 1995, 2000 and 2006. OECD countries were asked to collect the 1995 and 2000 data according to the definitions and the coverage of UOE 2007 data collection. All expenditure data, as well as the GDP for 1995 and 2000, are adjusted to 2006 prices using the GDP price deflator.

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Expenditure on educational institutions per student relative to GDP per capita is calculated by expressing expenditure on educational institutions per student 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 B1.3b) 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/eag2009). For estimates of the duration of tertiary education, data are based on a special survey carried out in OECD countries in 2006.

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 which he or 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 on educational institutions per full-time equivalent student than OECD countries that cannot differentiate among different modes of student attendance.

#### **Further references**

The following additional material relevant to this indicator is available on line at: StatLink http://dx.doi.org/10.1787/664234230084

- Table B1.1b. Annual expenditure on educational institutions per student for core services (2006)
- Table B1.6. Distribution of expenditure (as a percentage) on educational institutions compared to the number of students enrolled at each level of education (2006)
- Table B1.7. Annual expenditure on educational institutions per student for all services, by type of programme (2006)

Table B1.1a. Annual expenditure on educational institutions per student for all services (2006) In equivalent USD converted using PPPs for GDP, by level of education, based on full-time equivalents

		×	ion	Secondary education			Terti (includii	•	iary			
		Pre-primary education (for children 3 years and older)	Primary education	Lower secondary education	Upper secondary education	All secondary education	Post-secondary non-tertiary education	Tertiary-type B education	Tertiary-type A & advanced research programmes	All tertiary education	All tertiary education excluding R&D activities	Primary to tertiary education
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ies	Australia	4 252	6 311	8 319	9 315	8 700	8 113	8 828	16 070	15 016	9 982	8 678
ıntı	Austria	6 783	8 516	10 011	11 205	10 577	x(4)	13 006	15 284	15 148	10 541	10 895
OECD countries	Belgium	5 082	7 072	x(5)	x(5)	8 601	x(5)	x(9)	x(9)	13 244	8 496	8 827
S	Canada <sup>1, 2</sup>	x(5)	x(5)	x(5)	x(5)	7 774	x(7)	m	22 810	m	m	m
Ō	Czech Republic	3 586	3 217	5 399	5 217	5 307	1 943	3 333	8 437	7 989	6 464	5 174
	Denmark	5 208	8 798	8 909	10 400	9 662	x(4,9)	x(9)	x(9)	15 391	m	10 395
	Finland	4 544	5 899	9 241	6 585	7 533	x(5)	n	12 845	12 845	7 951	8 048
	France	4 995	5 482	8 265	10 655	9 303	m	9 714	12 180	11 568	8 016	8 428
	Germany	5 683	5 362	6 632	9 163	7 548	8 559	7 352	13 926	13 016	7 996	7 925
	Greece	m	m	m	m	m	m	m	m	m	m	m
	Hungary <sup>2</sup>	4 516	4 599	4 161	3 793	3 978	4 778	4 272	6 469	6 367	4 843	4 588
	Iceland	8 154	9 299	8 910	8 196	8 493	x(5)	x(9)	x(9)	8 579	m	8 823
	Ireland	6 569	6 337	8 964	9 024	8 991	6 212	x(9)	x(9)	11 832	8 407	8 092
	Italy <sup>2</sup>	7 083	7 716	8 527	8 474	8 495	m	6 920	8 738	8 725	5 628	8 263
	Japan	4 389	6 989	8 004	8 589	8 305	x(4,9)	8 634	15 022	13 418	m	8 872
	Korea	3 393	4 935	5 719	9 060	7 261	a	4 653	10 844	8 564	7 517	6 811
	Luxembourg <sup>2</sup>	x(2)	13 676	18 144	18 144	18 144	m	m	m	m	m	m
	Mexico	1 978	2 003	1 814	2 856	2 165	a	x(9)	x(9)	6 462	5 393	2 460
	Netherlands	6 006	6 425	9 149	9 918	9 516	10 238	n	15 196	15 196	9 717	9 3 3 0
	New Zealand	5 113	4 952	5 347	6 838	6 043	5 734	6 533	10 101	9 288	8 010	6 222
	Norway	5 625	9 486	10 075	12 559	11 435	x(5)	x(9)	x(9)	16 235	10 730	11 487
	Poland <sup>2</sup>	4 545	3 770	3 315	3 498	3 411	3 586	x(9)	x(9)	5 224	4 468	3 868
	Portugal <sup>2</sup>	4 897	5 138	6 677	7 052	6 846	m	x(9)	x(9)	9 724	7 208	6 624
	Slovak Republic	3 156	3 221	2 841	3 081	2 963	x(4)	x(4)	6 056	6 056	5 324	3 485
	Spain	5 372	5 970	x(5)	x(5)	7 955	a	9 798	11 342	11 087	7 845	7 819
	Sweden	5 475	7 699	8 365	8 610	8 496	4 991	x(9)	x(9)	16 991	8 855	9 523
	Switzerland <sup>2</sup>	4 166	8 793	10 121	16 540	13 268	10 129	4 101	23 593	22 230	12 783	12 667
	Turkey <sup>2</sup>	m	1 130	a	1 834	1 834	a	x(9)	x(9)	m	4 648	1 614
	United Kingdom	7 335	7 732	8 868	8 693	8 763	x(4)	x(9)	x(9)	15 447	9 714	9 309
	United States	8 867	9 709	10 369	11 334	10 821	m	x(9)	x(9)	25 109	22 384	13 447
	OECD average	5 260	6 437	7 544	8 486	8 006	4 592	~	~	12 336	8 455	7 840
	OECD total	5 553	6 517	~	~	7 966	~	~	~	15 791	13 163	8 857
	EU19 average	5 343	6 479	7 967	8 344	8 116	5 039	~	~	11 520	7 592	7 682
Partner countries	Brazil <sup>2</sup> Chile <sup>3</sup> Estonia Israel	1 315 2 764 1 941 3 803	1 566 2 088 3 675 4 923	1 726 2 051 3 884 x(5)	1 225 2 111 4 831 x(5)	1 538 2 090 4 360 5 858	a a 5 426 4 850	x(9) 3 562 3 301 8 780	x(9) 8 130 4 462 11 680	10 294 6 292 4 063 11 132	10 067 m m m	1 811 2 849 4 126 6 293
artı	Russian Federation <sup>2</sup>	m	x(5)	x(5)	x(5)	2 399	x(5)	2 790	4 838	4 279	3 948	2 761
<u>.</u>	Slovenia	7 209	x(3)	8 510	6 5 5 0	7 759	x(4)	x(9)	x(9)	8 251	6 762	7 869

<sup>1.</sup> Year of reference 2005.

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

<sup>3.</sup> Year of reference 2007.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2009).

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

StatLink http://dx.doi.org/10.1787/664234230084

Table B1.2. Annual expenditure per student on core services, ancillary services and R&D (2006) In equivalent USD converted using PPPs for GDP, by level of education and type of service, based on full-time equivalents

-		1	0 3 .	, ,	71 3 7 3 1							
			ondary and post- tertiary education			Tertiary edu	cation					
		Educational core services	Ancillary services (transport, meals, housing provided by institutions)	Total	Educational core services	Ancillary services (transport, meals, housing provided by institutions)	R & D	Total				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)				
S	Australia	7 173	286	7 459	9 321	661	5 034	15 016				
OECD countries	Austria	9 466	444	9 910	10 454	88	4 606	15 148				
noo	Belgium	7 694	286	7 980	8 153	343	4 748	13 244				
8	Canada <sup>1, 2, 3</sup>	7 343	431	7 774	15 858	1 517	5 434	22 810				
Ö	Czech Republic	4 179	353	4 532	6 376	88	1 524	7 989				
	Denmark <sup>1</sup>	9 270	a	9 270	x(7)	a	x(7)	15 391				
	Finland	6 148	743	6 891	7 951	n	4 894	12 845				
	France	6 719	994	7 712	7 349	667	3 552	11 568				
	Germany	6 818	167	6 985	7 339	658	5 020	13 016				
	Greece	m	m	m	m	m	m	m				
	Hungary <sup>3</sup>	3 826	363	4 188	4 579	264	1 524	6 367				
	Iceland	x(3)	x(3)	8 877	x(7)	x(7)	x(7)	8 579				
	Ireland	7 125	194	7 318	8 407	x(7)	3 425	11 832				
	Italy <sup>3, 4</sup>	7 917	288	8 204	5 537	256	2 932	8 725				
	Japan <sup>1</sup>	x(3)	x(3)	7 661	x(7)	x(7)	x(7)	13 418				
	Korea	5 465	624	6 089	7 476	41	1 047	8 564				
	Luxembourg <sup>1, 3</sup>	x(3)	x(3)	15 440	m	m	m	m				
	Mexico	2 072	m	2 072	5 393	m	1 069	6 462				
	Netherlands	8 109	n	8 109	9 717	n	5 478	15 196				
	New Zealand	x(3)	x(3)	5 589	8 010	x(7)	1 278	9 288				
	Norway	x(3)	x(3)	10 448	10 638	92	5 505	16 235				
	Poland <sup>3</sup>	3 550	18	3 568	4 467	1	756	5 224				
	Portugal <sup>3</sup>	5 928	39	5 967	7 208	x(7)	2 515	9 724				
	Slovak Republic <sup>1</sup>	2 631	402	3 032	4 201	1 122	732	6 056				
	Spain	6 732	284	7 016	7 820	m	3 242	11 087				
	Sweden	7 296	827	8 123	8 855	n	8 136	16 991				
	Switzerland <sup>3</sup>	x(3)	x(3)	11 129	12 783	x(4)	9 447	22 230				
	Turkey <sup>3</sup>	1 249	36	1 286	4 648	x(4)	m	4 648				
	United Kingdom	6 858	1 448	8 306	8 425	1 289	5 733	15 447				
	United States	9 460	808	10 267	19 476	2 908	2 725	25 109				
		2 .00	550		15 170	2,00	2,23					
	OECD average	6 219	411	7 283	8 418	526	3 765	12 336				
	EU19 average	6 486	403	7 364	7 302	341	3 676	11 520				
·	n 11 2			4 ==0	10.6.5		2	40.50				
.Ε	Brazil <sup>1, 3</sup>	x(3)	x(3)	1 550	10 067	x(4)	227	10 294				
un	Chile <sup>5</sup>	1 951	138	2 089	x(7)	x(7)	x(7)	6 292				
r co	Estonia	x(3)	x(3)	4 147	4 063	x(4)	m	4 063				
tne	Israel	5 080	243	5 322	9 902	1 230	n	11 132				
Par	Russian Federation <sup>3</sup>	x(3)	x(3)	2 399	x(7)	x(7)	331	4 279				
	Slovenia	7 451	308	7 759	6 736	26	1 489	8 251				

 $<sup>1. \</sup> Some \ levels \ of \ education \ are \ included \ with \ others. \ Refer \ to \ «x» \ code \ in \ Table \ B1.1a \ for \ details.$ 

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2009).

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

<sup>2.</sup> Tertiary-type A only and year of reference 2005.

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

<sup>4.</sup> Exclude post-secondary non-tertiary education.

<sup>5.</sup> Year of reference 2007.

Table B1.3a. Cumulative expenditure on educational institutions per student for all services over the theoretical duration of primary and secondary studies (2006)

In equivalent USD converted using PPPs for GDP, by level of education

			theoretical secondary s			Cumulative expenditure per student over the theoretical duration of primary and secondary studies (in USD)							
		Primary education	Lower	Upper secondary education	Total primary and secondary education	Primary education	Lower	Upper secondary education	All secondary education	Total primary and secondary education			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
ries	Australia	7.0	4.0	2.0	13.0	44 174	33 275	18 630	51 905	96 079			
OECD countries	Austria	4.0	4.0	4.0	12.0	34 066	40 042	44 822	84 864	118 930			
8	Belgium	6.0	2.0	4.0	12.0	42 434	x(8)	x(8)	51 605	94 039			
걾	Canada <sup>1</sup>	6.0	2.0	4.0	12.0	x(9)	x(9)	x(9)	x(9)	93 288			
0	Czech Republic	5.0	4.0	4.0	13.0	16 087	21 595	20 867	42 462	58 548			
	Denmark Finland	6.0	4.0	3.0 3.0	13.0 12.0	52 786	35 635 27 722	31 200	66 834 47 476	119 621			
	France	6.0 5.0	3.0 4.0	3.0	12.0	35 392 27 412	33 061	19 754 31 966	65 027	82 868 92 439			
	Germany	4.0	6.0	3.0	13.0	21 447	39 794	27 489	65 027	88 729			
	Greece	6.0	3.0	3.0	12.0	21 <del>11</del> 7	m	27 +89 m	m	m			
	Hungary <sup>2</sup>	4.0	4.0	4.0	12.0	18 398	16 645	15 172	31 817	50 215			
	Iceland	7.0	3.0	4.0	14.0	65 095	26 730	32 786	59 515	124 610			
	Ireland	8.0	3.0	2.5	13.5	50 698	26 892	22 559	49 451	100 149			
	Italy <sup>2</sup>	5.0	3.0	5.0	13.0	38 580	25 582	42 369	67 951	106 531			
	Japan	6.0	3.0	3.0	12.0	41 937	24 012	25 767	49 779	91 716			
	Korea	6.0	3.0	3.0	12.0	29 612	17 156	27 181	44 337	73 950			
	Luxembourg <sup>2</sup>	6.0	3.0	4.0	13.0	82 055	54 431	72 575	127 006	209 060			
	Mexico	6.0	3.0	3.0	12.0	12 018	5 443	8 568	14 011	26 029			
	Netherlands	6.0	2.0	3.0	11.0	38 550	18 298	29 755	48 052	86 603			
	New Zealand	6.0	4.0	3.0	13.0	29 714	21 387	20 513	41 900	71 614			
	Norway	7.0	3.0	3.0	13.0	66 399	30 226	37 678	67 904	134 303			
	Poland <sup>2</sup>	6.0	3.0	4.0	13.0	22 620	9 946	13 991	23 937	46 557			
	Portugal <sup>2</sup>	6.0	3.0	3.0	12.0	30 828	20 032	21 157	41 189	72 017			
	Slovak Republic	4.0	5.0	4.0	13.0	12 885	14 204	12 324	26 528	39 413			
	Spain	6.0	4.0	2.0	12.0	35 821	x(8)	x(8)	47 731	83 552			
	Sweden	6.0	3.0	3.0	12.0	46 193	25 095	25 829	50 924	97 116			
	Switzerland <sup>2</sup>	6.0	3.0	3.5	12.5	52 759	30 363	57 890	88 253	141 013			
	Turkey <sup>2</sup>	8.0	a	3.0	11.0	m	a	m	m	m			
	United Kingdom	6.0	3.0	3.5	12.5	46 393	26 605	30 424	56 959	103 352			
	<b>United States</b>	6.0	3.0	3.0	12.0	58 251	31 107	34 003	65 110	123 361			
	OECD average	5.9	3.2	3.3	12.4	38 985	~	~	54 808	93 775			
ies	Brazil <sup>2</sup>	4.0	4.0	3.0	11.0	6 265	6 905	3 675	10 580	16 844			
ıntı	Chile <sup>3</sup>	6.0	2.0	4.0	12.0	12 526	4 102	8 445	12 546	25 072			
con	Estonia	6.0	3.0	3.0	12.0	22 050	11 652	14 493	26 145	48 194			
ner	Israel	6.0	3.0	3.0	12.0	29 535	x(8)	x(8)	35 148	64 683			
Partner countries	Russian Federation <sup>2</sup>	4.0	5.0	2.0	11.0	x(9)	x(9)	x(9)	x(9)	26 394			
_	Slovenia <sup>2</sup>	6.0	3.0	3.0	12.0	x(6)	76 588	19 651	96 239	96 239			

<sup>1.</sup> Year of reference 2005.

2. Public institutions only,
3. Year of reference 2007.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2009).

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

Table B1.3b. Cumulative expenditure on educational institutions per student for all services over the average duration of tertiary studies (2006)

In equivalent USD converted using PPPs for GDP, by type of programme

			Average di	uration of terti	ary studies	over the av	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				
		Method <sup>1</sup>	(1)	(2)	(3)	(4)	(5)	(6)				
countries	Australia	CM	m	2.87	m	m	46 121	m				
Ę.	Austria	CM	2.78	5.60	5.30	36 156	85 590	80 283				
8	Belgium	CM	2.41	3.67	2.99	x(6)	x(6)	39 599				
OECD	Canada		m	m	m	m	m	m				
0	Czech Republic		m	m	m	m	m	m				
	Denmark	AF	2.10	3.84	3.70	x(6)	x(6)	56 946				
	Finland	CM	a	4.85	4.85	a	62 298	62 298				
	France <sup>2</sup>	CM	3.00	4.74	4.02	29 143	57 734	46 504				
	Germany	CM	2.37	6.57	5.36	17 432	91 466	69 814				
	Greece	CM	5.00	5.26	5.25	m	m	m				
	Hungary <sup>3</sup>	CM	2.00	4.05	4.05	8 544	26 201	25 786				
	Iceland	CM	x(3)	x(3)	3.69	x(6)	x(6)	31 655				
	Ireland	CM	2.21	4.02	3.24	x(6)	x(6)	38 334				
	Italy	AF	m	5.14	5.01	m	44 916	43 711				
	Japan	CM	2.11	4.51	4.07	18 218	67 750	54 611				
	Korea	CM	2.07	4.22	3.43	9 631	45 762	29 374				
	Luxembourg		m	m	m	m	m	m				
	Mexico	AF	x(3)	3.42	3.42	x(6)	x(6)	22 100				
	Netherlands	CM	a	5.24	5.24	a	79 625	79 625				
	New Zealand	CM	1.87	3.68	3.05	12 216	37 171	28 327				
	Norway		m	m	m	m	m	m				
	Poland <sup>3</sup>	CM	m	3.68	m	m	m	m				
	Portugal		m	m	m	m	m	m				
	Slovak Republic	AF	2.47	3.90	3.82	m	22 555	23 133				
	Spain	CM	2.15	5.54	4.66	21 065	62 835	51 665				
	Sweden	CM	2.26	4.93	4.68	x(6)	x(6)	79 517				
	Switzerland <sup>3</sup>	CM	2.19	5.45	3.62	8 968	128 647	80 568				
	Turkey <sup>3</sup>	CM	2.73	2.37	2.65	x(6)	x(6)	m				
	United Kingdom <sup>2</sup>	CM	3.52	5.86	4.34	x(6)	x(6)	67 082				
	United States		m	m	m	m	m	m				
	OECD average		2.28	4.50	4.11	~	~	50 547				

<sup>1.</sup> 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/eag2009).

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

Table B1.4. Annual expenditure on educational institutions per student for all services relative to GDP per capita (2006)

By level of education, based on full-time equivalents

						ousea on j	1	-				
		Secondary education (including F			tiary educa ing R&D a	ctivities)	lding	ary				
		Pre-primary education (for children 3 years and older)	Primary education	Lower secondary education	Upper secondary education	All secondary education	Post-secondary non-tertiary education	Tertiary-type B education	Tertiary-type A and advanced research programmes	All tertiary education	All tertiary education excluding R&D activities	Primary to tertiary education
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ries	Australia	m	18	23	26	24	23	25	45	42	28	24
unt	Austria	19	24	28	32	30	x(4)	37	43	43	30	31
OECD countries	Belgium	15	21	x(5)	x(5)	26	x(5)	x(9)	x(9)	39	25	26
ECD	Canada <sup>1, 2</sup>	x(5)	x(5)	x(5)	x(5)	21	x(7)	m	62	m	m	m
ō	Czech Republic	16	15	25	24	24	9	15	38	36	29	24
	Denmark	15	25	26	30	28	x(4,9)	x(9)	x(9)	44	m	30
	Finland	14	18	28	20	23	x(5)	n	39	39	24	25
	France	16	18	27	34	30	m 26	31	39	37	26	27
	Germany	17	16	20	28	23	26	22	42	40	24	24
	Greece	m 25	m 26	m 23	m 21	m 22	m 27	m 24	m 36	m 35	m 27	т 25
	Hungary <sup>2</sup> Iceland	23	26	25	23	24	x(5)	x(9)	x(9)	24	m	25 25
	Ireland	16	15	21	22	22	15	x(9)	x(9)	28	20	19
	Italy <sup>2</sup>	24	26	29	29	29	m	24	30	30	19	28
	Japan	14	22	25	27	26	x(4,9)	27	47	42	m	28
	Korea	15	21	25	39	31	a	20	47	37	33	30
	Luxembourg <sup>2</sup>	x(2)	18	24	24	24	x(5)	m	m	m	m	m
	Mexico	15	15	14	21	16	a	x(9)	x(9)	48	40	18
	Netherlands	16	17	25	27	26	28	a	41	41	26	25
	New Zealand	19	18	20	26	23	21	24	38	35	30	23
	Norway	11	18	19	24	22	x(5)	x(9)	x(9)	31	21	22
	Poland <sup>2</sup>	31	25	22	24	23	24	30	35	35	30	26
	Portugal <sup>2</sup>	23	24	31	33	32	m	x(9)	x(9)	45	33	31
	Slovak Republic	18	18	16	17	16	x(4)	x(4)	34	34	30	19
	Spain	18	20	x(5)	x(5)	27	a	33	38	38	27	26
	Sweden	16	22	24	25	25	14	x(9)	x(9)	49	26	28
	Switzerland <sup>2</sup>	11	23	26	43	34	26	11	61	58	33	33
	Turkey <sup>2</sup>	m	9	a	15	15	a	x(9)	x(9)	m	38	13
	United Kingdom	21	23	26	25	26	x(4)	x(9)	x(9)	45	28	27
	United States	20	22	24	26	25	m	x(9)	x(9)	57	51	31
	OECD average	18	20	23	26	25	15	22	42	40	29	26
	EU19 average	18	19	22	26	24	11	24	42	38	29	24
s	Brazil <sup>2</sup>	14	17	18	13	16	a	x(9)	x(9)	109	107	19
countries	Chile <sup>3</sup>	20	15	15	15	15	a	26	58	45	m	20
noo	Estonia	10	20	21	26	24	29	18	24	22	m	22
jer (	Israel	15	20	x(5)	x(5)	24	20	36	47	45	m	25
Partner	Russian Federation <sup>2</sup>	m	x(5)	x(5)	x(5)	18	x(5)	21	37	32	30	21
4	Slovenia	29	x(3)	34	26	31	x(4)	x(9)	x(9)	33	27	32

<sup>1.</sup> Year of reference 2005.

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2009).

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

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

<sup>3.</sup> Year of reference 2007.

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Table B1.5. Change in expenditure on educational institutions for all services per student relative to different factors, by level of education (1995, 2000, 2006)

Index of change between 1995, 2000 and 2006 (GDP deflator 2000=100, constant prices)

Change in expenditure (2000=100)	the no	nge in umber idents 0=100) 2006 111 100	Char exper per st	nge in nditure tudent 0=100)
	83 91 m	111		2006
3.5 Australia     74     116     94     105     79     111     91     130       4 Austria     93     106     m     97     m     109     97     139       8 Belgium     m     110     m     107     m     102     m     110       9 Conside 1, 2, 3     106     119     m     95     m     125     75     134	91 m		110	
Austria 93 106 m 97 m 109 97 139  Belgium m 110 m 107 m 102 m 110  Canada 1,2,3  106 119 m 97 m 102 m 110	m	100		117
8 Belgium m 110 m 107 m 102 m 110 9 Canada 123 106 119 m 95 m 127 75 124		1	107	139
	m	105	m	104
Canada <sup>1,2,3</sup> 106 119 m 95 m 125 75 124		m	m	m
1	64	145	159	130
Denmark <sup>1</sup> 84 119 96 106 87 112 91 117	96	101	95	116
Finland 89 125 93 105 96 119 90 119	89	106	101	112
France 90 101 m 98 m 103 91 110  Germany 94 100 97 97 97 104 95 107	m 104	105	m	105
21 21 21 21 21 21 21	104	108	91	
Greece <sup>1</sup>   64 m   107 m   60 m   66 m Hungary <sup>3</sup>   100   151   105   91   95   167   74   133	68 58	152	97	88
	79	154	128	90
Iceland         m         143         99         106         m         135         m         139           Ireland         82         165         105         104         78         159         57         110	86	121	66	91
Italy <sup>3</sup>   101   112   102   102   99   110   79   116	99	112	80	104
Japan <sup>1</sup> 98 101 113 91 86 112 88 114	99	102	88	112
Korea m 155 107 98 m 159 m 144	68	107	m	134
Luxembourg m m m m m m m	m	m	m	m
Mexico 81 125 93 107 87 117 77 137	77	124	101	111
Netherlands 82 121 97 104 84 116 95 117	96	120	99	98
New Zealand <sup>4</sup> 71 106 m m m m 104 131	m	m	m	m
Norway <sup>4</sup> 94 110 89 107 <b>107</b> 103 107 111	100	115	106	97
Poland <sup>3</sup> 70 118 110 84 64 141 59 157	55	124	107	127
Portugal <sup>3</sup> 76 99 105 89 <b>72 112</b> 73 146	77	108	96	135
Slovak Republic <sup>1</sup> 97 140 105 89 92 157 81 171	72	158	113	108
Spain         99         112         119         94         84         119         72         119	100	94	72	127
Sweden         81         114         86         101         94         114         81         118	83	118	98	100
<b>Switzerland<sup>3,4</sup></b> 101 109 95 102 <b>107 106</b> 74 135	95	132	78	102
Turkey <sup>3,4</sup> m m m m m m	m	m	m	m
United Kingdom         86         134         87         89         99         150         97         149	89	107	109	139
United States         80         117         95         103         83         114         70         122	92	118	77	103
OECD average         88         121         100         98         89         124         83         130	84	118	99	111
EU19 average 89 121 101 97 87 126 82 131	83	117	101	113
<u>2</u> Brazil <sup>1,3,4</sup> 82 171 85 103 <b>96 165</b> 78 124	79	147	98	84
E Chile <sup>5</sup> 54 105 88 102 62 103 61 113	76	167	80	68
Estonia <sup>4</sup> 80 140 96 83 83 170 71 121	60	117	118	104
<b>½</b> Israel 85 113 89 108 <b>96 105</b> 77 113	74	126	104	89
Eng Brazil <sup>1,3,4</sup> 82         171         85         103         96         165         78         124           Chile <sup>5</sup> 54         105         88         102         62         103         61         113           Estonia <sup>4</sup> 80         140         96         83         83         170         71         121           Israel         85         113         89         108         96         105         77         113           Russian Federation         m         174         m         m         m         m         m         258	m	m	m	m
Slovenia m m m m m m	m	m	m	m

 $<sup>1. \</sup> Some \ levels \ of \ education \ are \ included \ with \ others. \ Refer \ to \ ``x" \ code \ in \ Table \ B1.1a \ for \ details.$ 

Source: OECD. See Annex 3 for notes (www.oecd.org/edu/eag2009).

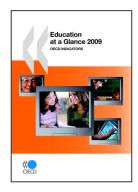
Please refer to the Reader's Guide for information concerning the symbols replacing missing data.

<sup>2.</sup> Year of reference 2005 instead of 2006.

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

<sup>4.</sup> Public expenditure only.

<sup>5.</sup> Year of reference 2007 instead of 2006.



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