

GEO	TIME	FOOTNOTES
FS01_1 Initial funds provided by the central level of government as % of initial funds provided by all levels of government combined		
BE	1999-2007; 2010-2011	Expenditure exclude independent private institutions and the German speaking Community.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2009-2011	Expenditure excludes independent private institutions.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1999	Without French Oversea Departments.
HR	2003-2007	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
HR	2008	Public transfers to private entities are not available. Direct expenditure for independent private institutions at tertiary level is not available.
HR	2009-2011	Public transfers to private entities at primary and lower-secondary levels of education are not available.
CY	1999-2011	Including financial aid to students studying abroad.
LV	1999-2000	Intergovernmental transfers earmarked for education purposes that flow from central to local level of government, is reported under local level of government, but can not be singled out.
LT	2003-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2003-2007	Expenditure at tertiary level of education is not available.
LU	2003-2007	Public transfers to other private entities are not available.
LU	2003-2007	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	2003-2007	Expenditure for ancillary services are not available.
MT	2008	Public transfers to private entities are not available.
MT	2009	Public transfers to private entities are not available at primary and secondary levels of education.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
PT	2003-2011	Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008	Public transfers to private entities are not available. Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available. Public transfers to private entities other than households are not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Excludes transfers to households at pre-primary and primary levels of education.
SE	1999-2010	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
LI	2008	Student loans from public sources are not available. Public expenditure for tertiary level of education is not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.

FS01_2 Initial funds provided by the regional level of government as % of initial funds provided by all levels of government combined		
BE	1999-2007;2009- 2011	Expenditure exclude independent private institutions and the German speaking Community.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2006	R&D expenditure is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1999	Without French Oversea Departments.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
PT	2003-2011	Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008	Public transfers to private entities are not available. Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
PT	2008	Direct expenditure for independent private institutions at tertiary level is not available. Direct expenditure for government-dependent private institutions is not available.

GEO	TIME	FOOTNOTES
PT	2009-2011	Public transfers to private entities other than households are not available. Expenditure at local level of government is not available, except for tertiary institutions.
SE	1999-2011	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.
FS01_3 Initial funds provided by the local level of government as % of initial funds provided by all levels of government combined		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
EE	2007	Public transfers to private entities other than households are not available.
IE	2008-2011	Expenditure at primary level of education at local level of government is not available.
GR	2000-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1999	Without French Oversea Departments.
HR	2003-2007	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
HR	2008	Expenditure excludes independent private institutions. Public transfers to households are not available.
HR	2009-2011	Public transfers to private entities at primary and secondary levels of education are not available.
LV	1999-2000	Intergovernmental transfers earmarked for education purposes that flow from central to local level of government, is reported under local level of government, but can not be singled out.
LT	2002-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2003-2007	Expenditure at tertiary level of education is not available. Public transfers to other private entities are not available.
LU	2003-2007	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	2003-2007	Expenditure for ancillary services are not available.
HU	1999-2011	Expenditure from regional level of government is included under expenditure from local level of government.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available. Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available. Public transfers to private entities are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
PT	2009-2011	Public transfers to private entities other than households are not available. Expenditure at local level of government is not available, except for tertiary institutions.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Excludes transfers to households at pre-primary, primary and lower-secondary levels of education at local level of government.
FI	2007-2009	Public transfers to private entities other than households are not available.
SE	1999-2011	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2008	Expenditure for ancillary services are not available.
LI	2008	Student loans from public sources are not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.
FS02_1 Final funds provided by the central level of government as % of final funds provided by all levels of government combined		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.

GEO	TIME	FOOTNOTES
FR	1999	Without French Oversea Departments.
HR	2003-2007	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
		Public transfers to private entities are not available.
HR	2008	Direct expenditure for independent private institutions at tertiary level is not available.
HR	2009-2011	Public transfers to private entities at primary and lower-secondary levels of education are not available.
CY	1999-2011	Including financial aid to students studying abroad.
LV	1999-2000	Intergovernmental transfers earmarked for education purposes that flow from central to local level of government, is reported under local level of government, but can not be singled out.
LT	2002-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2003-2007	Expenditure at tertiary level of education is not available.
LU	2003-2007	Public transfers to other private entities are not available.
LU	2003-2007	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	2003-2007	Expenditure for ancillary services are not available.
MT	2008	Public transfers to private entities are not available.
MT	2009	Public transfers to private entities are not available at primary and secondary levels of education.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
		Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
		Public transfers to private entities are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
		Public transfers to private entities other than households are not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Excludes transfers to households at pre-primary and primary levels of education.
SE	1999-2011	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2008	Expenditure for ancillary services are not available.
LI	2008	Student loans from public sources are not available.
		Public expenditure for tertiary level of education is not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.

FS02_2 Final funds provided by the regional level of government as % of final funds provided by all levels of government combined

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1999	Without French Oversea Departments.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
		Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
		Public transfers to private entities are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
PT	2008	Direct expenditure for independent private institutions at tertiary level is not available.
		Direct expenditure for government-dependent private institutions is not available.
		Public transfers to private entities other than households are not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SE	1999-2010	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.

FS02_3 Final funds provided by the local level of government as % of final funds provided by all levels of government combined

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
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GEO	TIME	FOOTNOTES
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
EE	2007	Public transfers to private entities other than households are not available.
IE	2008-2011	Expenditure at primary level of education at local level of government is not available.
GR	2000-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1999	Without French Oversea Departments.
HR	2003-2007	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
HR	2008	Expenditure excludes independent private institutions. Public transfers to households are not available.
HR	2009-2011	Public transfers to private entities at primary and lower-secondary levels of education are not available.
LV	1999-2000	Intergovernmental transfers earmarked for education purposes that flow from central to local level of government, is reported under local level of government, but can not be singled out.
LT	2003-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2003-2007	Expenditure at tertiary level of education is not available.
LU	2003-2007	Public transfers to other private entities are not available.
LU	2003-2007	Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
LU	2003-2007	Expenditure for ancillary services are not available.
HU	1999-2011	Expenditure from regional level of government is included under expenditure from local level of government.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available. Imputed retirement expenditure is not available.
PT	2003-2011	Student loans from public sources are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008	Public transfers to private entities are not available. Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2011	Intergovernmental transfers for education are not available.
PT	2009-2011	Public transfers to private entities other than households are not available. Expenditure at local level of government is not available, except for tertiary institutions.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Excludes transfers to households at pre-primary, primary and lower-secondary levels of education at local level of government.
FI	2007-2009	Public transfers to private entities other than households are not available.
SE	1999-2011	Expenditure from pre-primary, primary and secondary levels of education is reported together and can not be broken down by level of government.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2008	Expenditure for ancillary services are not available.
LI	2008	Student loans from public sources are not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2008-2009	Excludes local and regional transfers and payments to private entities at upper secondary, post-secondary non-tertiary and tertiary levels of education.
FS03_1 Expenditure of public sources of funds on educational institutions as % of expenditure of public and private sources of funds on educational institutions for all levels of education combined		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community. Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 1 to 4.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2003-2006	Payments from other private entities to educational institutions are not available.
DK	2005-2011	R&D expenditure is not available.
DK	2007;2009	Payments from private entities other than households to educational institutions are not available.
DK	2008	Excludes direct expenditure for independent private institutions.
EE	2007	Payments from other private entities to public educational institutions are not available. Payments from private entities other than households to public educational institutions are not available.

GEO	TIME	FOOTNOTES
EE	2008	Payments from private entities to public educational institutions are not available. Expenditure at primary level of education at local level of government is not available.
IE	2008-2011	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
GR	1999-2002	Imputed retirement expenditure is not available.
ES	2008	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
FR	1999	Without French Oversea Departments.
LT	2008	Payments from private entities to educational institutions are not available for primary and general programmes at secondary level of education.
HU	2008	Total payments from private entities to educational institutions are not available.
NL	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 0 to 4.
PL	2003-2009	Including child care expenditure at pre-primary level of education.
PL	2003-2009	Payments from other private entities to educational institutions are not available.
PT	1999-2007	Expenditure at local level of government is not available. Imputed retirement expenditure is not available.
PT	1999-2004	Payments from private entities to private educational institutions are not included
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2003-2007	Payments from other private entities to educational institutions are not available. Public transfers to private entities are not available. Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008	Households expenditure to private institutions is not available, except for tertiary level of education. Payments from private entities other than households to educational institutions are not available, except for tertiary level of education. Student loans from public sources are not available.
PT	2009-2011	Public transfers to private entities other than households are not available. Intergovernmental transfers for education are not available. Expenditure at local level of government is not available, except for tertiary institutions.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2007-2009	Expenditure for independent private educational institutions is not available.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2008	Expenditure for ancillary services are not available.
LI	2008	Total payments from private entities to educational institutions are not available.
NO	2003-2004	Payments from other private entities to educational institutions are not available.
NO	2008	Payments from private entities other than households to educational institutions are not available.
NO	2008-2011	Expenditure from households excludes primary and secondary levels of education.
TR	1999-2001; 2003-2004	Expenditure at regional and local levels of government is not available.
TR	1999-2003	Expenditure at pre-primary level of education is not available.
TR	2002	Direct expenditure at regional and local levels of government is not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.

FS03_2 Expenditure of private sources of funds for educational institutions as % of expenditure public and private sources of funds on educational institutions for all levels of education combined

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community. Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
BE	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 1 to 4.
BG	1999-2002	Payments from other private entities to educational institutions are not available.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	1999-2006	Payments from other private entities to educational institutions are not available.
DK	2005-2011	R&D expenditure is not available.
DK	2007	Payments from private entities other than households to educational institutions are not available.
DK	2008-2011	Excludes direct expenditure for independent private institutions. Payments from other private entities to public educational institutions are not available.
EE	2007	Payments from private entities other than households to public educational institutions are not available.
EE	2008	Payments from private entities to public educational institutions are not available. Expenditure at primary level of education at local level of government is not available.
IE	2008-2011	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
GR	1999-2002	Imputed retirement expenditure is not available. Payments from other private entities to educational institutions are not available.
ES	2008	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
FR	1999	Without French Oversea Departments.
HR	2002	Payments from households to educational institutions are not available.
HR	2008	Payments from private entities to independent private institutions are not available.
LV	1999-2000; 2002	Payments from other private entities to educational institutions are not available.
LT	2008	Payments from private entities to educational institutions are not available for primary and general programmes at secondary level of education.

GEO	TIME	FOOTNOTES
MT	1999	Payments from other private entities to educational institutions are not available.
NL	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 0 to 4.
PL	2002	Private expenditure at tertiary level of education.
PL	2003-2007	Including child care expenditure at pre-primary level of education.
PL	2003-2008	Payments from other private entities to educational institutions are not available.
PL	2009-2011	Payments from private entities other than households to educational institutions are not available, except for tertiary education.
PT	1999-2007	Expenditure at local level of government is not available. Imputed retirement expenditure is not available.
PT	1999-2006	Payments from other private entities to educational institutions are not available.
PT	1999-2004	Payments from private entities to private educational institutions are not included
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2007	Payments from private entities other than households to educational institutions are not available.
PT	2008	Public transfers to private entities are not available. Expenditure at local level of government is not available, except for public tertiary institutions. Households expenditure to private institutions is not available, except for tertiary level of education. Payments from private entities other than households to educational institutions are not available, except for tertiary level of education.
PT	2009-2011	Student loans from public sources are not available. Public transfers to private entities other than households are not available. Intergovernmental transfers for education are not available. Expenditure at local level of government is not available, except for tertiary institutions.
RO	1999-2002	Payments from other private entities to educational institutions are not available.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2007-2009	Expenditure for independent private educational institutions is not available.
IS	1999-2002	Expenditure at pre-primary level of education is not available. Payments from other private entities to educational institutions are not available.
IS	2003-2008	Expenditure for ancillary services are not available.
NO	1999-2005	Payments from other private entities to educational institutions are not available.
NO	2007-2009	Payments from private entities other than households to educational institutions are not available.
NO	2008	Expenditure from households excludes primary and secondary levels of education.
CH	2007-2011	Excludes private expenditure except for independent private institutions at ISCED level 3 prevocational and vocational programmes.
TR	1999-2001; 2003-2004	Expenditure at regional and local levels of government is not available.
TR	1999-2003	Expenditure at pre-primary level of education is not available.
TR	1999-2001	Payments from other private entities to educational institutions are not available.
TR	2002	Direct expenditure at regional and local levels of government is not available.
US	2005-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.