

GEO	TIME	FOOTNOTES
FD01_1 Financial aid to pupils and students as % of total public expenditure on education for all levels of education combined		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BG	1999-2005; 2007-2008	Student loans from public sources are not applicable.
CZ	1999-2005; 2007-2008	Student loans from public sources are not applicable.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	1999-2006	Financial aid to students from other private entities is not available.
EE	1999-2000	Including child care expenditure at pre-primary level of education.
EE	1999-2005	Student loans from public sources are not applicable.
EE	2008	Student loans from public sources are not available.
IE	1999-2002	Student loans from public sources are not applicable.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not applicable.
ES	1999-2005	Student loans from public sources are not applicable.
FR	1999	Without French Oversea Departments.
FR	1999-2005	Student loans from public sources are not applicable.
HR	2003-2006	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
HR	2007-2008	Financial aid to students for ISCED levels 0-4 is not available. Public transfers to private entities other than households are not available.
HR	2009-2011	Financial aid to students for primary and secondary levels of education is not available. Public transfers to private entities at local level of government are not available.
CY	1999-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to private entities other than households are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2001-2005	Student loans from public sources are not applicable.
LU	2002	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	2003-2005	Student loans from public sources are not applicable.
HU	2008-2009	Student loans from public sources are not available.
MT	1999-2005	Student loans from public sources are not applicable.
AT	1999-2005	Student loans from public sources are not applicable.
PL	1999-2006	Including child care expenditure at pre-primary level of education.
PL	1999-2005	Student loans from public sources are not applicable.
PT	1999-2001; 2003-2008	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2000; 2002	Financial aid to students from regional level of government is not available.
PT	2002	Expenditure at local level of government is not applicable.
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	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions. Public transfers to private entities at local and regional levels of government are not available.
RO	1999-2005	Student loans from public sources are not applicable.
SI	2001-2005	Student loans from public sources are not applicable.
SK	1999-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2010	Public transfers to private entities at local level for pre-primary, primary and lower secondary levels of education are not available.
FI	1999-2005	Student loans from public sources are not applicable.
UK	1999-2001	Student loans from public sources are not available.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	1999-2005	Scholarships are not applicable.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2007	Scholarships and grants for students at ISCED levels 3-6 are not available.
NO	1999-2002	Including child care expenditure at pre-primary level of education.
NO	2008	Expenditure for ancillary services is not available.
MK	2002-2005	Expenditure at local level of government is not available.

GEO	TIME	FOOTNOTES
TR	1999-2001; 2003-2006	Expenditure at regional and local levels of government is not available.
TR	1999-2006	Expenditure at pre-primary level of education is not available.
TR	2002	Direct expenditure at regional and local levels of government is not available.
TR	2003-2006	Public transfers to other private entities are not available.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2007-2008	Excludes local and regional transfers and payments to private entities at ISCED levels 3-6.
JP	2009-2011	Excludes local and regional transfers and payments to private entities.
FD01_2 Financial aid to pupils as % of total public expenditure on education at primary and secondary level of education (ISCED 1-4)		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BG	1999-2005; 2007-2008	Student loans from public sources are not applicable.
CZ	1999-2005; 2007-2008	Student loans from public sources are not applicable.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	1999-2006	Financial aid to students from other private entities is not available.
DK	2003-2011	Expenditure of post secondary non-tertiary level of education is partially included in tertiary level of education.
EE	1999-2005	Student loans from public sources are not applicable.
EE	2007	Student loans from public sources for ISCED level 4 are not available.
IE	1999-2005	Student loans from public sources are not applicable.
GR	1999-2005	Expenditure of pre-primary level of education is reported under primary level of education.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
ES	1999-2005	Student loans from public sources are not applicable.
FR	1999	Without French Oversea Departments.
FR	1999-2005	Student loans from public sources are not applicable.
IT	2003-2005	Student loans from public sources are not applicable.
CY	2000	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
LT	2003-2005	Student loans from public sources are not applicable.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2001-2005	Student loans from public sources are not applicable.
LU	2002-2007	Expenditure of pre-primary level of education is reported under primary level of education.
LU	2003-2008	Expenditure for ancillary services is not available.
LU	2003-2009	Expenditure at post-secondary non-tertiary level of education is not available.
LU	2003-2008	Public transfers to private entities other than households are not available.
HU	2003-2005	Student loans from public sources are not applicable.
MT	1999-2005	Student loans from public sources are not applicable.
AT	1999-2005	Student loans from public sources are not applicable.
PL	1999-2005	Student loans from public sources are not applicable.
PT	1999-2001; 2003-2008	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2000; 2002	Financial aid to students from regional level of government is not available.
PT	2002	Expenditure at local level of government is not applicable.
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	2003-2008	Public transfers to private entities other than households are not available.
PT	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in tertiary level of education.
PT	2009-2011	Public transfers to private entities at local and regional levels of government are not available.
RO	1999-2005	Student loans from public sources are not applicable.
SI	2001-2005	Student loans from public sources are not applicable.
SK	2001-2011	Expenditure of ISC 5B is included under upper secondary level of education.
SK	2003-2005	Student loans from public sources are not applicable.
SK	2008-2010	Public transfers to private entities at local level for primary and lower secondary levels of education are not available.
FI	1999-2005	Student loans from public sources are not applicable.
UK	1999-2001	Student loans from public sources are not available.

GEO	TIME	FOOTNOTES
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	1999-2005	Scholarships are not applicable.
IS	2003-2011	Expenditure for ancillary services is not available.
NO	1999-2001	Expenditure on education at pre-primary level of education is reported under expenditure on education at primary level of education
NO	2008-2011	Expenditure for ancillary services is not available.
MK	2002-2005	Expenditure at local level of government is not available.
MK	2003-2005	Expenditure of pre-primary level of education is reported under primary level of education.
TR	1999-2001; 2003-2006	Expenditure at regional and local levels of government is not available.
TR	2002	Direct expenditure at regional and local levels of government is not available.
TR	2003-2006	Public transfers to other private entities are not available.
US	2003-2005; 2009-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2000-2002; 2008 2011	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	2007-2008	Excludes local and regional transfers and payments to private entities at ISCED levels 3-4.
JP	2009-2011	Excludes local and regional transfers and payments to private entities at secondary level of education.
FD01_3 Financial aid to students as % of total public expenditure on education at tertiary level of education (ISCED 56)		
BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2000	Imputed retirement expenditure is not available.
BG	1999-2005; 2007-2008	Student loans from public sources are not applicable.
CZ	1999-2005; 2007-2008	Student loans from public sources are not applicable.
DK	1999-2006	Financial aid to students from other private entities is not available.
DK	2003-2011	Expenditure of post secondary non-tertiary level of education is partially included in tertiary level of education.
EE	1999-2005	Student loans from public sources are not applicable.
EE	2007	Student loans from public sources for ISCED levels 5-6 are not available.
EE	2008	Student loans from public sources are not available.
IE	1999-2002	Student loans from public sources are not applicable.
IE	2003-2010	Expenditure for ancillary services is not available.
GR	1999-2002	Imputed retirement expenditure is not available. Student loans from public sources are not applicable.
GR	2003-2004	Student loans from public sources are not available.
GR	2003-2005	Expenditure at local level of government is not available.
ES	1999-2005	Student loans from public sources are not applicable.
ES	2003-2008	Expenditure for ancillary services is not available.
FR	1999	Without French Oversea Departments.
FR	1999-2005	Student loans from public sources are not applicable.
HR	2003-2008	Public transfers to other private entities are not available.
HR	2003-2004	R&D expenditure is not available.
HR	2003-2008	Scholarships and other grants are not available.
HR	2009-2011	Public transfers to private entities at local level of government are not available.
CY	1999-2010	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
HU	2003-2005	Student loans from public sources are not applicable.
HU	2008-2011	Student loans from public sources are not available.
MT	1999-2005	Student loans from public sources are not applicable.
AT	1999-2005	Student loans from public sources are not applicable.
PL	1999-2005	Student loans from public sources are not applicable.
PT	1999-2001	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2000; 2002	Financial aid to students from regional level of government is not available.
PT	2002	Expenditure at local level of government is not applicable.
PT	2003-2011	Student loans from public sources are not available. Expenditure for ancillary services is not available.
PT	2003-2005	Expenditure at regional and local levels of government is not available.
PT	2008-2010	Expenditure of post secondary non-tertiary level of education is partially included in tertiary level of education.

GEO	TIME	FOOTNOTES
PT	2009-2010	Public transfers to private entities at local and regional levels of government are not available.
RO	1999;2001-2005	Student loans from public sources are not applicable.
RO	2003-2005	Expenditure at local level of government is not available.
SI	2001-2005	Student loans from public sources are not applicable.
SK	1999-2011	Expenditure at ISC 5B is included under upper secondary level of education.
FI	1999-2005	Student loans from public sources are not applicable.
UK	1999-2001	Student loans from public sources are not available.
UK	2003-2007	Expenditure for ancillary services is not available.
IS	1999-2007	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	1999-2005	Scholarships are not applicable.
IS	2003-2011	Expenditure for ancillary services is not available.
IS	2007	Scholarships and grants are not available.
MK	2002-2005	Expenditure at local level of government is not available.
TR	1999-2001; 2003-2006	Expenditure at regional and local levels of government is not available.
TR	2002	Direct expenditure at regional and local levels of government is not available.
TR	2003-2006	Public transfers to other private entities are not available.
US	1999-2002	Expenditure at post secondary non-tertiary level of education is included under tertiary level of education.
US	2003-2007	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2002;2008-2011	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	2007-2010	Excludes local and regional transfers and payments to private entities.