

**FP01\_1 Total public expenditure on education as % of GDP for all levels of education combined**

BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	1995-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
EE	1995-2000	Including child care expenditure at pre-primary level of education.
EE	2007	Public transfers to private entities other than households are not available for ISCED levels 1 to 4.
GR	1995-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1995-1999	Without French Oversea Departments.
HR	2002	Expenditure on educational institutions from public sources.
HR	2003;2005-2006	Public transfers to other private entities are not available.
HR	2003	R&D expenditure is not available.
HR	2007;2009-2011	Public transfers to private entities other than households are not available.
HR	2008	Public transfers to private entities are not available. Direct expenditure for independent private institutions at tertiary level is not available.
CY	1995-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
LU	1995-1997; 2001-2002	Imputed retirement expenditure is not available. 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	2008-2009	Student loans from public sources are not available.
MT	2008	Public transfers to private entities are not available.
PL	1995-2009	Including child care expenditure at pre-primary level of education.
PT	1995-2007	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	2008-2011	Public transfers to private entities other than households 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	Expenditure at local level of government is not available, except for tertiary institutions.
SK	1995-2007	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.
UK	1995-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1995-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008-2011	R&D expenditure is not available.
LI	2008	Student loans from public sources are not available. Direct expenditure at tertiary level of education is not available.
NO	1995-2002	Including child care expenditure at pre-primary level of education.
MK	2002-2003	Expenditure at local level of government is not available.
TR	1995-2003	Expenditure at pre-primary level of education is not available.
TR	1995-2000; 2002	Direct expenditure at regional and local levels of government is not available.
TR	2001;2003	Expenditure at regional and local levels of government is not available.
TR	2003	Public transfers to other private entities are not available.
US	1995-2000; 2002	Expenditure on educational institutions from public sources.
US	1995-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1995;1997-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
JP	2008	Excludes local and regional transfers and payments to private entities at ISCED levels 3-6.

GEO	TIME	FOOTNOTES
<b>FP02_1 Total public expenditure on education as % of GDP at primary level of education (ISCED 1)</b>		
BE	1999-2000	Imputed retirement expenditure is not available.
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	2008-2011	Expenditure excludes independent private institutions.
EE	2007	Public transfers to private entities other than households are not available.
IE	2008-2011	Expenditure for public institutions at local level of government is not available.
GR	1999-2002	Imputed retirement expenditure is not available. Expenditure of pre-primary level of education is reported under expenditure at primary level of education.
GR	2003-2004	Student loans from public sources are not available.
GR	2003-2005	Expenditure of pre-primary level of education is reported under primary level of education.
FR	1999	Without French Oversea Departments.
HR	2002	Expenditure on educational institutions from public sources. Expenditure of lower secondary level of education is included under primary level of education.
HR	2003;2005-2007	Expenditure for ancillary services is not available.
HR	2003;2005-2007	Public transfers to other private entities are not available.
HR	2003;2005-2007	Financial aid to students is not available.
HR	2008-2011	Expenditure of lower secondary level of education is reported under primary level of education. Public transfers to private entities are not available. Direct expenditure for independent private institutions from local government is not available.
CY	1999-2011	Including financial aid to students studying abroad.
LT	1999-2001	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2001	Expenditure of pre-primary level of education is reported under primary level of education for public institutions, under lower secondary level of education for government dependent private institutions.
LU	2002-2007	Expenditure of pre-primary level of education is reported under primary level of education.
LU	2003-2007	Expenditure for ancillary services is not available.
LU	2003-2007	Public transfers to other private entities are not available.
MT	2008	Public transfers to private entities are not available.
PL	1999-2001	Expenditure of lower secondary level of education is reported under primary level of education.
PT	1999-2009	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	2007-2011	Public transfers to private entities other than households are not available.
PT	2008-2011	Intergovernmental transfers for education are not available.
RO	1999-2005	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2001;2003-2009	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2002	Expenditure of primary level of education is reported under lower secondary level of education.
SK	1999	Expenditure of primary level of education is reported under lower secondary level of education.
SK	2008-2010	Excludes scholarships and other grants.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
UK	2007	Direct expenditure for public institutions from central government is not available.
IS	2003-2011	Expenditure for ancillary services is not available.
NO	1999-2001	Expenditure of lower secondary level of education is reported under primary level of education.
NO	2001	Expenditure of pre-primary level of education is reported under expenditure at primary level of education.
MK	2002-2003	Expenditure at local level of government is not available.
MK	2002	Including expenditure of pre-primary level of education.
MK	2003	Expenditure of pre-primary level of education is reported under primary level of education.
TR	1999-2001; 2003-2004	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	2003-2004	Public transfers to other private entities are not available.

GEO	TIME	FOOTNOTES
US	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
<b>FP02_2 Total public expenditure on education as % of GDP at secondary level of education (ISCED 2-4)</b>		
BE	1999-2000	Imputed retirement expenditure is not available.
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2008	Expenditure excludes independent private institutions.
EE	2007;2009	Public transfers to private entities other than households are 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.
HR	2002	Expenditure on educational institutions from public sources. Expenditure of lower secondary level of education is included under primary level of education.
HR	2003;2005-2007	Expenditure for ancillary services is not available.
HR	2003;2005-2007	Public transfers to other private entities are not available. Expenditure of lower secondary level of education is reported under primary level of education.
HR	2008-2011	Public transfers to private entities are not available. Direct expenditure for independent private institutions from local government is not available.
CY	1999-2011	Including financial aid to students studying abroad.
LT	1999-2001	Expenditure of primary level of education is reported under secondary level of education
LT	2003-2007	Public transfers to other private entities are not available.
LU	2001-2002	Imputed retirement expenditure is not available.
LU	2001	Expenditure of pre-primary level of education is reported under primary level of education for public institutions, under lower secondary level of education for government dependent private institutions.
LU	2002	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	2003-2007	Public transfers to other private entities are not available.
LU	2003-2009	Expenditure at post-secondary non-tertiary level of education is not available.
MT	2008	Public transfers to private entities are not available.
PL	1999-2001	Expenditure of lower secondary level of education is reported under primary level of education.
PT	1999-2009	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	2003-2011	Public transfers to other private entities are not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008-2011	Intergovernmental transfers for education are not available.
RO	1999-2005	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2001;2003-2009	Expenditure of lower secondary level of education is reported under primary level of education.
SI	2002	Expenditure of primary level of education is reported under lower secondary level of education.
SK	1999-2002	Expenditure at ISC 5B is included under upper secondary level of education.
SK	2003-2011	Expenditure of ISC 5B is included under upper secondary level of education.
SK	2008	Exclude transfers to households at lower-secondary level of education at local level of government.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
UK	2007	Direct expenditure for public institutions from central government is not available.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2003-2011	Expenditure for ancillary services is not available.
LI	2008	Student loans from public sources are not available.
NO	1999-2001	Expenditure of lower secondary level of education is reported under primary level of education.
MK	2002-2003	Expenditure at local level of government is not available.
TR	1999-2001; 2003-2004	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	2003-2004	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.

GEO	TIME	FOOTNOTES
US	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1999-2002;2008-2011	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
<b>FP02_3 Total public expenditure on education as % of GDP at tertiary level of education (ISCED 56)</b>		
BE	1999-2000	Imputed retirement expenditure is not available.
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	1999-2002	Expenditure at post secondary non-tertiary levels of education is not available.
DK	2003-2010	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
IE	2003-2011	Expenditure for ancillary services is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
GR	2003-2005	Expenditure at local level of government is not available.
ES	2003-2009	Expenditure for ancillary services is not available.
FR	1999	Without French Oversea Departments.
HR	2002	Expenditure on educational institutions from public sources.
HR	2003;2005-2006	Public transfers to other private entities are not available.
HR	2003	R&D expenditure is not available.
HR	2003;2005-2007	Scholarships and other grants are not available.
HR	2007;2009-2011	Public transfers to private entities other than households are not available.
HR	2008	Public transfers to private entities are not available.
HR	2008-2011	Direct expenditure for independent private institutions is not available.
CY	1999-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
HU	2008-2009	Student loans from public sources are not available.
MT	2008	Public transfers to private entities are not available.
MT	2009-2011	Public transfers to private entities other than households are not available.
PT	1999-2002	Expenditure at local level of government is not available.
PT	1999-2008	Imputed retirement expenditure is not available.
PT	2003-2011	Expenditure for ancillary services is not available.
PT	2008-2011	Student loans from public sources are not available.
PT	2008	Intergovernmental transfers for education are not available.
PT	2009-2011	Public transfers to private entities other than households are not available.
RO	2003-2005	Expenditure at local level of government is not available.
SK	1999-2002	Expenditure at ISC 5B is included under upper secondary level of education.
SK	2003-2011	Expenditure of ISC 5B is included under upper secondary level of education.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
UK	2003-2007	Expenditure for ancillary services is not available.
IS	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
IS	2003-2009	Expenditure for ancillary services is not available.
IS	2008-2009	R&D expenditure is not available.
MK	2002-2003	Expenditure at local level of government is not available.
TR	1999-2001; 2003-2004	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	2003-2004	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	1999-2009	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1999-2002	Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
JP	2008-2011	Expenditure of post secondary non-tertiary level of education is partially included in upper secondary and tertiary level of education.

**FP02\_4 Public expenditure on education at the pre-primary level (ISCED 0) and not allocated by level as % of GDP**

BE	1999-2000	Imputed retirement expenditure is not available.
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
EE	1999-2000	Including child care expenditure at pre-primary level of education.
EE	2007	Public transfers to private entities other than households are not available.
GR	1999-2002	Imputed retirement expenditure is not available. Expenditure of pre-primary level of education is reported under expenditure at primary level of education.
GR	2003-2004	Student loans from public sources are not available. Expenditure of pre-primary level of education is reported under primary level of education.
FR	1999	Without French Oversea Departments.
HR	2002	Expenditure on educational institutions from public sources.
HR	2003;2005-2007	Expenditure for ancillary services is not available.
HR	2003;2005-2006	Public transfers to other private entities are not available.
HR	2003;2005-2007	Financial aid to students is not available.
HR	2007	Public transfers to private entities other than households are 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	Expenditure excludes independent private institutions.
CY	1999-2009	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
PL	1999-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2009	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	2003-2008	Expenditure for ancillary services is not available.
PT	2003-2007	Public transfers to other private entities are not available.
PT	2008-2011	Public transfers to private entities are not available.
PT	2008	Intergovernmental transfers for education are not available.
SK	1999-2007; 2009	Including child care expenditure at pre-primary level of education.
SK	2008	Excludes scholarships and other grants.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2009	Expenditure for ancillary services is not available at pre-primary level of education.
NO	1999-2000; 2002; 2009	Including child care expenditure at pre-primary level of education.
NO	2001	Expenditure of pre-primary level of education is not included.
NO	2003-2008	Expenditure for ancillary services is not available.
MK	2002-2003	Expenditure at local level of government is not available.
MK	2002	Expenditure of pre-primary level of education is included under primary level of education.
MK	2003	Expenditure of pre-primary level of education is reported under primary level of education.
US	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.

**FP03\_1 Expenditure on educational institutions from public sources as % of GDP for all levels of government 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.
DK	1999-2002	Expenditure at post secondary non-tertiary levels of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
EE	1999-2000	Including child care expenditure at pre-primary level of education.
IE	2008-2011	Expenditure for ancillary services is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
FR	1999	Without French Oversea Departments.
HR	2003	R&D expenditure is not available.
HR	2008	Direct expenditure for independent private institutions at tertiary level is not available.
LU	2001-2002	Imputed retirement expenditure is not available. Expenditure at tertiary level of education is not available.

GEO	TIME	FOOTNOTES
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.
PL	1999-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
PT	1999-2009	Imputed retirement expenditure is not available.
PT	2003-2007	Expenditure at post-secondary non-tertiary level of education is not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008-2009	Direct expenditure at regional level for government-dependent private institutions is not available.
PT	2008	Direct expenditure at regional level for independent private institutions at tertiary level of education is not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SK	1999-2007	Including child care expenditure at pre-primary level of education.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1999-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008	R&D expenditure is not available.
LI	2008	Direct expenditure at tertiary level of education is not available.
NO	1999-2007; 2009	Including child care expenditure at pre-primary level of education.
MK	2002-2003	Expenditure at local level of government is not available.
TR	1999-2001; 2003	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	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
<b>FP03_2 Public subsidies to the private sector as % of GDP for all levels of education combined</b>		
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;2001-2005; 2007; 2009	Student loans from public sources are not applicable.
CZ	1999-2005; 2007; 2009	Student loans from public sources are not applicable.
DK	1999-2002	Expenditure at post secondary non-tertiary levels of education is not available.
EE	1999-2005	Student loans from public sources are not applicable.
EE	2007	Students loans are not available for ISCED levels 4 to 6.
EE	2008	Students loans are not available for tertiary level of education.
IE	1999-2002	Student loans from public sources are not applicable.
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.
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;2005-2007	Public transfers to other private entities are not available.
HR	2003	R&D expenditure is not available.
HR	2008	Students loans at tertiary level of education only.
HR	2009	Financial aid to students at tertiary level of education only.
CY	1999-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available. Imputed retirement expenditure is not available.
LU	2001-2002	Expenditure at tertiary level of education is not available. Student loans from public sources are not applicable.
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.
LU	2003-2005	Student loans from public sources are not applicable
MT	1999-2004	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.

GEO	TIME	FOOTNOTES
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	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Financial aid to students from regional level of government 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	2008-2011	Public transfers to private entities other than households are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
RO	1999-2005	Student loans from public sources are not applicable.
SI	2001-2005	Student loans from public sources are not applicable.
SK	2003-2007	Including child care expenditure at pre-primary level of education.
SK	2008-2011	Excludes transfers to households at pre-primary and primary levels of education.
SK	2008	Excludes transfers to households at lower-secondary level of education at local level of government.
FI	1999-2005	Student loans from public sources are not applicable.
UK	1999-2001	Student loans from public sources are not available. Student loans from public sources are not applicable.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1999-2002	Expenditure at pre-primary level of education is not available. Scholarships from public sources are not applicable.
IS	2003-2007	Expenditure for ancillary services are not available.
IS	2003-2005	Scholarships are not applicable.
LI	2008	Student loans from public sources are not available. Excludes transfers to private entities at tertiary level of education.
NO	2003-2007	Including child care expenditure at pre-primary level of education.
MK	2003	Expenditure at local level of government is not available.
TR	1999-2001; 2003	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.
TR	2003	Public transfers to other private entities are not available.
US	1999-2001; 2003-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	2000-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
JP	2008	Excludes local and regional payments to private entities at ISCED levels 3-6.
<b>FP04_1 Total public expenditure on education as % of total public expenditure for all levels of education combined</b>		
BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	1995-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
DE	1995	Total public expenditure for 1995 without the one time effect of the dissolution of the Treuhandanstalt
EE	1995-2000	Including child care expenditure at pre-primary level of education.
IE	2008	Expenditure for ancillary services is not available.
GR	1995-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1995-1999	Without French Oversea Departments.
CY	1998-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
LU	1995-1997; 2001-2002	Imputed retirement expenditure is not available. 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.
PL	1995-2009	Including child care expenditure at pre-primary level of education.
PT	1995-2007	Expenditure at local level of government is not available.
PT	1995-2009	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	2008-2011	Public transfers to private entities other than households are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.

GEO	TIME	FOOTNOTES
		Intergovernmental transfers for education are not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SK	1995-2007	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.
UK	1995-2011	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.
IS	1995-2001	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008-2011	R&D expenditure is not available.
NO	1995-2007	Including child care expenditure at pre-primary level of education.
		Direct expenditure at post-secondary non-tertiary level of education is not available.
US	2003-2005	Adjustment of total public expenditure to the financial year that is running from 1st of July to 30th of June.
JP	2000-2001	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.

**FP04\_2 Expenditure on educational institutions from public sources as % of total public expenditure 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.
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	2008	Expenditure excludes independent private institutions.
EE	1999-2000	Including child care expenditure at pre-primary level of education.
IE	2008	Expenditure for ancillary services is not available.
GR	1999-2002	Imputed retirement expenditure is not available.
FR	1999	Without French Oversea Departments.
		Imputed retirement expenditure is not available.
LU	2001-2002	Expenditure at tertiary level of education is 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.
PL	1999-2009	Including child care expenditure at pre-primary level of education.
PT	1999-2007	Expenditure at local level of government is not available.
PT	1999-2009	Imputed retirement expenditure is not available.
PT	2003-2007; 2009	Expenditure at post-secondary non-tertiary level of education is not available.
		Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2008	Direct expenditure at regional level for government-dependent private institutions is not available. Direct expenditure at regional level for independent private institutions at tertiary level of education is not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
SK	1999-2007	Including child care expenditure at pre-primary level of education.
UK	1999-2011	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.
IS	1999-2001	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008-2011	R&D expenditure is not available.
NO	1999-2007	Including child care expenditure at pre-primary level of education.
		Direct expenditure at post-secondary non-tertiary level of education is not available.
US	2003-2005	Adjustment of total public expenditure to the financial year that is running from 1st of July to 30th of June.
JP	2000-2001	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.

**FP04\_3 Public subsidies to the private sector as % of total public expenditure 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.
CZ	1999-2005	Student loans from public sources are not applicable.
DK	1999-2002	Expenditure at post secondary non-tertiary level of education is not available.
EE	1999-2005	Student loans from public sources are not applicable.
EE	2007	Students loans are not available for ISCED levels 4 to 6.
EE	2008	Students loans are not available for tertiary level of education.
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 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.
CY	1999-2011	Including financial aid to students studying abroad.
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	Student loans from public sources are not applicable.
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.
LU	2003-2005	Student loans from public sources are not applicable.
MT	2000-2004	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.
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	1999-2008	Imputed retirement expenditure is not available.
PT	1999-2002	Financial aid to students from regional level of government 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	2008-2011	Public transfers to private entities other than households are not available.
PT	2008	Expenditure at local level of government is not available, except for public tertiary institutions.
PT	2009-2011	Direct expenditure at regional level for government-dependent private institutions is not available.
PT	2009-2011	Expenditure at local level of government is not available, except for tertiary institutions.
RO	2001-2002	Student loans from public sources are not applicable.
SI	2001-2005	Student loans from public sources are not applicable.
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.
SK	2008	Excludes transfers to households at lower-secondary level of education at local level of government.
FI	1999-2005	Student loans from public sources are not applicable.
UK	1999-2001	Student loans from public sources are not available.
UK	1999-2009	Student loans from public sources are not applicable.
UK	1999-2009	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.
IS	1999-2001	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Scholarships from public sources are not applicable.
IS	2003-2005	Expenditure for ancillary services are not available.
IS	2003-2005	Scholarships are not applicable.
NO	2003-2007; 2009	Including child care expenditure at pre-primary level of education.
US	2003-2005	Direct expenditure at post-secondary non-tertiary level of education is not available.
US	2003-2005	Adjustment of total public expenditure to the financial year that is running from 1st of July to 30th of June.
JP	2000-2001	Adjustment of total public expenditure to the financial year that is running from 1st of April to 31st of March.

**FP05\_1 Expenditure on educational institutions from private sources as % of GDP for all levels of education combined**

BE	1999-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	1999-2007; 2009-2011	Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.

GEO	TIME	FOOTNOTES
BE	2008	Payments from private entities other than households to public institutions are not available for ISCED levels 0 to 4.
BG	1999;2001-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
DK	1999-2000	Expenditure at post secondary non-tertiary level of education is not available.
DK	2001-2004	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
EE	2007	Payments from private entities other than households to public educational institutions are not available.
EE	2008-2011	Payments from private entities to public educational institutions are not available.
IE	2007	Household expenditure only, except at ISCED levels 5-6.
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	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
ES	2007	Excludes payments from other private entities than households (except payment to public institutions ISCED levels 5-6).
ES	2008-2011	Payments from private entities other than households to educational institutions are not available, except for payments to public institutions at tertiary level.
FR	1995-1999	Without French Oversea Departments.
HR	2002	Payments from households to educational institutions are not available.
HR	2008-2011	Includes only payments of households to public institutions.
LV	1999-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) 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.
MT	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) 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	2003-2009	Including child care expenditure at pre-primary level of education.
PL	2003-2006	Payments from other private entities to educational institutions are not available.
PL	2007-2011	Payments from private entities other than households to educational institutions are not available.
PT	1999-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) 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	2003-2009	Payments from other private entities to educational institutions are not available.
PT	2008-2009	Households expenditure to private institutions is not available, except for tertiary level of education.
PT	2008	Payments from private entities other than households to educational institutions are not available, except for tertiary level of education.
RO	1998-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
SK	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) 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.
UK	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.
IS	1998-2002	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
IS	2001-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
NO	1999-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
NO	2003-2005	Including child care expenditure at pre-primary level of education. 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.
NO	2009-2011	Payments from private entities other than households to educational institutions are not available, except for payments to private institutions at tertiary level.
CH	2007-2011	Excludes private expenditure except payments for independent private institutions at ISCED level 3 for prevocational and vocational programmes.
TR	1995-2000; 2002-2003	Expenditure at pre-primary level of education is not available.
TR	1995-2000	Payments from other private entities (i.e. firms, non-profit organisations etc.) are not available.
US	1999-2011	Adjustment of GDP to the financial year that is running from 1st of July to 30th of June.
JP	1999-2011	Adjustment of GDP to the financial year that is running from 1st of April to 31st of March.

**FP06\_1 Total public expenditure on education as % of Gross National Income for all levels of education combined**

BE	2001-2007; 2009-2011	Expenditure exclude independent private institutions and the German speaking Community.
BE	2008	Excludes transfers to local governments.
DK	1995-2002	Expenditure at post secondary non-tertiary level of education is not available.
DK	2005-2011	R&D expenditure is not available.
DK	2008-2011	Expenditure excludes independent private institutions.
EE	1995-2000	Including child care expenditure at pre-primary level of education.
EE	2007	Public transfers to private entities other than households are not available.
IE	2008	Expenditure for ancillary services is not available.
GR	1995-2002	Imputed retirement expenditure is not available.
GR	2003-2004	Student loans from public sources are not available.
FR	1995-1999	Without French Oversea Departments.
HR	2003;2005-2007; 2009-2011	Public transfers to other private entities are not available.
HR	2003	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.
CY	1995-2011	Including financial aid to students studying abroad.
LT	2003-2007	Public transfers to other private entities are not available.
LU	1995-1997; 2001-2002	Imputed retirement expenditure is not available. 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 for primary and secondary levels of education.
PL	1995-2009	Including child care expenditure at pre-primary level of education.
PT	1995-2007	Expenditure at local level of government is not available.
PT	1995-2008	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	2008-2011	Public transfers to private entities other than households are not available. Expenditure at local level of government is not available, except for public tertiary institutions. Intergovernmental transfers for education are not available.
SK	1995-2007	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.
UK	1995-2011	Adjustment of GNI to the financial year that is running from 1st of April to 31st of March.
IS	1995-2002	Expenditure at pre-primary level of education is not available.
IS	2003-2011	Expenditure for ancillary services are not available.
IS	2008-2011	R&D expenditure is not available.
NO	1995-2007	Including child care expenditure at pre-primary level of education.
MK	2003	Expenditure at local level of government is not available.
TR	1995-2003	Expenditure at pre-primary level of education is not available.
TR	1995-2000; 2002	Direct expenditure at regional and local levels of government is not available.
TR	2001;2003	Expenditure at regional and local levels of government is not available.
TR	2003	Public transfers to other private entities are not available.
US	1995-2011	Adjustment of GNI to the financial year that is running from 1st of July to 30th of June.
US	2003-2011	Direct expenditure at post-secondary non-tertiary level of education is not available.
JP	1998-2011	Adjustment of GNI to the financial year that is running from 1st of April to 31st of March.
JP	2008	Excludes local and regional transfers and payments to private entities at ISCED levels 3-6.