The following footnotes concern general information. The second part refers to the footnotes related to specific tables.

### General footnotes

**AT** 2015  
Data on 'Government dependent private institutions' and 'Independent private institutions' included in 'Total: Private institutions'.

**BE** 2012  
Data not allocated by ISCED level refer to part time education in the arts.

**CT** 2012-2014  
Data on ISCED 0 exclude ISCED 01

**DE** 2012-2015  
Data on 'Government dependent private institutions' and 'Independent private institutions' included in 'Total: Private institutions'.

**ES** 2012-ongoing  
Vocational ISCED 2 programmes are not available separately, have a very reduced weight compared with general programmes and are only included in the ISCED 2 All programmes. 

**FI** 2012  
ISCED 3 vocational programmes and ISCED 4 vocational programmes are included in the aggregate ISCED 3 and 4 vocational programmes.

**FR** 2012-2015  
Household expenditure does not include Payments for goods not required for participation.

**HR** 2012-2014  
Data on ISCED 01 included in ISCED 02

**IE** 2012  
Ireland is currently conducting a review of the methodology for compiling the UOE Finance data. Data revisions including for back series may be submitted by the country in 2020.

**LT** 2012  
Data on ISCED 01 included in ISCED 02

**PL** 2012  
ISCED 2 vocational is included in ISCED 3 vocational programmes.

**PT** 2012-2013  
Data related to ISCED 4 programmes in tertiary education institutions was included in ISCED 6, 7 and 8 programmes. 

**UK** 2015  
No breakdown general / vocational for ISCED 3 and ISCED 4. ISCED 3 and ISCED 4 [general, vocational, all programmes] are included in the aggregate ISCED 3 and 4, all programmes.

**SK** 2012  
Data on ISCED 3 and 4 included in other categories

**NO** 2012  
Data on ISCED 5 included in the aggregate ISCED 3 and 4, all programmes.

**CN** 2012-2013  
Data on ISCED 3 and ISCED 4 included in aggregate ISCED 3/4

2015  
Data on ISCED 5 included in aggregate ISCED 6-8
LI 2013+ ISCED 01 + 5 + 6 + 7 + 8 Not mandatory

UK 2015 Break in series due to change in methodology

RS 2015 Central and Local government expenditure is included in all (government) levels consolidated

Total and Capital expenditure from Government sources to Public institutions: ISCED 1 is included in ISCED 2, ISCED 5 is included in ISCED 6-8.
Expenditure in public and private institutions: ISCED 5 is included in ISCED 6-8
Household expenditure on education: ISCED 1 and 2 are included in ISCED 3
Expenditure in all private institutions: ISCED 1 and 2 are included in ISCED 3

TR 2012 -> ISCED 5 to 8: pen education students not covered.
<table>
<thead>
<tr>
<th>GEO</th>
<th>TIME</th>
<th>FOOTNOTES</th>
<th>TABLE</th>
</tr>
</thead>
</table>

- **EU28 2012**: ISCED 02: EU28 does not include DK, EL, HR  
  ISCED 1-2: EU28 does not include EL, HR and SK  
  ISCED 1: EU28 does not include EL, HR  
  ISCED 2: EU28 does not include EL, HR and SK  
  ISCED 24: EU28 does not include BE, EL, HR, PT and SE  
  ISCED 3-4: EU28 does not include DK, EL, HR  
  EU28 does not include all Member States.  
  Breakdown of the current expenditure by teaching staff / non-teaching staff is not available

- **EU28 2013**: All ISCED 2011 levels excluding early childhood educational development: EU28 does not include DK, EL, HR and includes reference year 2012 for LT and LU  
  ISCED 0: EU28 does not include BE, EL, HR, MU and RO  
  ISCED 02: EU28 does not include EL, HR and includes reference year 2012 for LT  
  ISCED 1-2: EU28 does not include EL and HR  
  ISCED 1: EU28 does not include EL, HR  
  ISCED 2: EU28 does not include EL and HR  
  ISCED 24: EU28 does not include BE, EL, HR, PT and SE and includes reference year 2012 for DK  
  ISCED 3-4: EU28 does not include EL, HR  
  ISCED 3: EU28 does not include EL, HR and FI  
  ISCED 4: EU28 does not include BE, EL  
  ISCED 5-8: EU28 does not include EL, HR and includes reference year 2012 for UK  
  EU28 does not include all Member States.

- **EU28 2014**: All ISCED 2011 levels excluding early childhood educational development: EU28 does not include DK, EL, HR and includes reference year 2013 for EE and HU  
  ISCED 0: EU28 does not include BE, EL, HR and includes reference year 2013 for DK and IE  
  ISCED 02: EU28 does not include DK, EE, EL, HR and includes reference year 2013 for IE, HU  
  ISCED 1-2: EU28 does not include EL, HR and includes reference year 2013 for DK and IE  
  ISCED 1: EU28 does not include EL, HR and includes reference year 2013 for DK and IE  
  ISCED 2: EU28 does not include EL, HR and includes reference year 2013 for DK and IE  
  ISCED 3: EU28 does not include EL, HR and includes reference year 2013 for DK and IE  
  ISCED 5-8: EU28 does not include EL and HR and includes reference year 2013 for DK and IE  
  EU28 does not include all Member States.

- **EU28 2015 ->**: EU28 does not include all Member States.

- **DK 2012**: Data on ISCED 01 and 02 included in ISCED 0  
  Data on ISCED 34, 35 included in ISCED 3  
  Data on ISCED 5 included in aggregate ISCED 6-8

- **EE 2012**: ISCED 02 includes data from ISCED 01.

- **NL 2012**: Breakdown of the current expenditure by teaching staff / non-teaching staff is not available
<table>
<thead>
<tr>
<th>Code</th>
<th>Year</th>
<th>Description</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>AT</td>
<td>2012</td>
<td>Data from Government dependent and independent private institutions included in 'Total: Private institutions'</td>
<td>educ_uoe_fine02 educ_uoe_fini01</td>
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<tr>
<td></td>
<td></td>
<td>Data from independent private institutions included in government dependent private institutions</td>
<td>educ_uoe_fini01</td>
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<tr>
<td>DE</td>
<td>2015</td>
<td>Breakdown of the current expenditure by teaching staff / non-teaching staff is not available</td>
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<td>PT</td>
<td>2015</td>
<td>Breakdown of the current expenditure by teaching staff / non-teaching staff is not available</td>
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<tr>
<td>PL</td>
<td>2012</td>
<td>Expenditure in private educational institutions not available, except for long cycle tertiary.</td>
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<tr>
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<td></td>
<td>Breakdown of the current expenditure by teaching staff / non-teaching staff is not available</td>
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<tr>
<td>NO</td>
<td>2012</td>
<td>Households payments outside educational institutions not available</td>
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<tr>
<td></td>
<td></td>
<td>Expenditure of other non-educational private entities for education not available, except for long cycle tertiary</td>
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<tr>
<td></td>
<td>2015</td>
<td>Totals on education cannot be calculated because &quot;Total: Payments outside educational institutions&quot; is missing. Norway is working on an estimate based on the Eurostudent survey.</td>
<td>educ_uoe_fine02 educ_uoe_fine03</td>
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<td>SE</td>
<td>2015</td>
<td>The costs are available, but the magnitude is unknown.</td>
<td>educ_uoe_fine01</td>
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</tbody>
</table>