

5% of EU GDP is spent by governments on education

Most of the education expenditure in the EU comes from public funds, amounting to 5% of GDP. However, students and their families together with other private entities provided 12% of the funds of education institutions in 2005. The level of private funding clearly distinguishes the EU from the United States, where 33% of the funding of educational institutions is private. But above all, what distinguishes the two is that while the EU spent 5 657 PPS per pupil/student in 2005, the US spent 10 661 PPS.

EU governments spent between 3% and 8% of GDP on education in 2005

It is generally recognised that education systems play a fundamental role in our societies and economies. They provide populations with access to knowledge and the opportunity to develop competences and skills. These are important for the well-being of individuals, the good functioning of societies and economic growth.

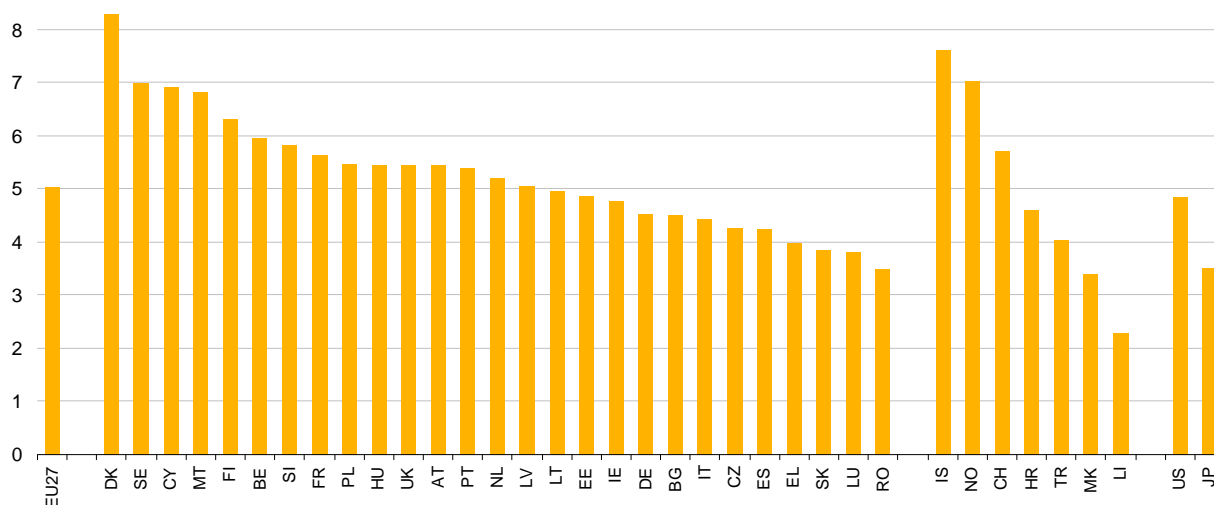
However, education systems require resources in order to function and it is important to measure how much they cost and who funds them.

Although differing in weight from country to country, governments bear the large majority of the funding of education. Thus, one main indicator used to assess the financial effort of a country in supporting its education system is the percentage of its public expenditure on education in relation to GDP.

Figure 1 shows that in 2005, governments in the Nordic countries were amongst those with the highest financial efforts to support education, with public expenditure on education as a percentage of GDP ranging from 8.28% in Denmark to 6.31% in Finland.

The countries making the lowest financial effort in supporting education, with percentages below 4%, were Greece (3.98%), the Slovakia (3.85%) and Romania (3.48%). As Luxembourg does not include expenditure on tertiary education, its figure should not be directly compared with those of the other countries.

Figure 1: Public expenditure on education as a percentage of GDP - 2005



Note: MK: 2003 data; TR: 2004 data; LU: Expenditure on tertiary education not included

Source: Eurostat (tsiir010)

In 2005, secondary education took the biggest share of public expenditure on education

The expenditure on education of governments at all levels, local, regional or national, includes not only the funding of schools, colleges and universities, but also all other educational institutions which provide education-related services. This includes non-instructional institutions such as entities administering education (for example, ministries or departments of education), entities providing ancillary services (vocational and psychological counselling, transportation of students, etc), and entities performing curriculum development, educational research and educational policy analysis.

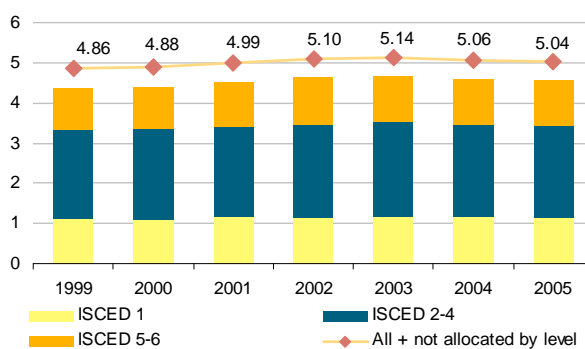
Governments' direct expenditure on educational institutions represented in 2005, at EU level, 94% of their expenditure on education. The remaining 6% was transfers and payments for education to the private sector. These include mainly financial aid to students and their families, but also transfers and payments to other private entities.

Gross Domestic Product (GDP) measures the production of an economy during a certain reference period, for example one year. At aggregated level, and in general terms, the value of the production of an economy is also the income generated in that economy. For this reason the public (i.e. government) expenditure on education as a percentage of GDP represents the portion of the available income generated in the economy directed to education.

From 1999 to 2005 the percentage of GDP directed to education by governments in the EU was relatively stable around 5% (Figure 2). Even so, between 1999 and 2003, it increased at an average growth rate of 1.4% per year, showing an increase in the financial effort of EU countries to support their education systems. Between 2003 and 2005, this effort decreased at an average growth rate of -1.1% per year.

This decrease in the financial effort, relative to GDP, does not mean that public expenditure on education in absolute terms decreased. In fact, government expenditure on education increased 1.1% per year in real terms between 2003 and 2005. However, as it increased at a lower rate than GDP, which increased at 2.3%, the financial effort was reduced.

Figure 2: Public expenditure on education as a percentage of GDP – EU27

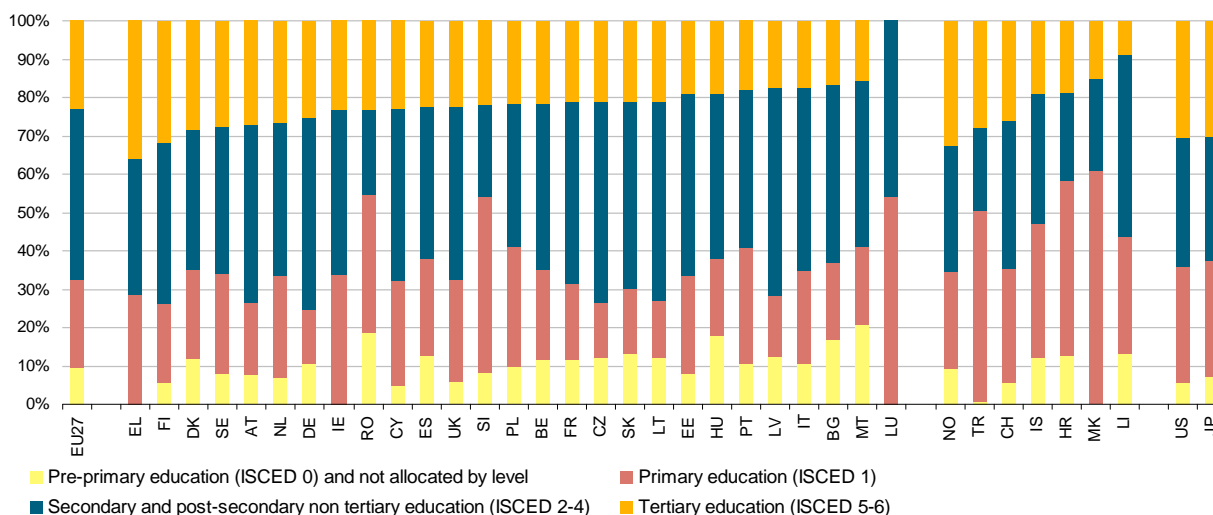


Source: Eurostat (tsiir010)

When measuring education expenditure, all education levels are taken into account, as well as expenditure which cannot be allocated to a specific education level. In almost all EU Member-States, secondary education took the biggest share of expenditure, due to the higher number of school years at this level. The only exception is Greece, where expenditure on tertiary education is slightly higher than on secondary (Figure 3).

In Luxembourg, Romania and Slovenia, primary education took the biggest part of expenditure. However, because of limitations of the statistical sources, all these countries report expenditure on either pre-primary or lower-secondary under primary education.

Figure 3: Breakdown of public expenditure on education by education level - 2005



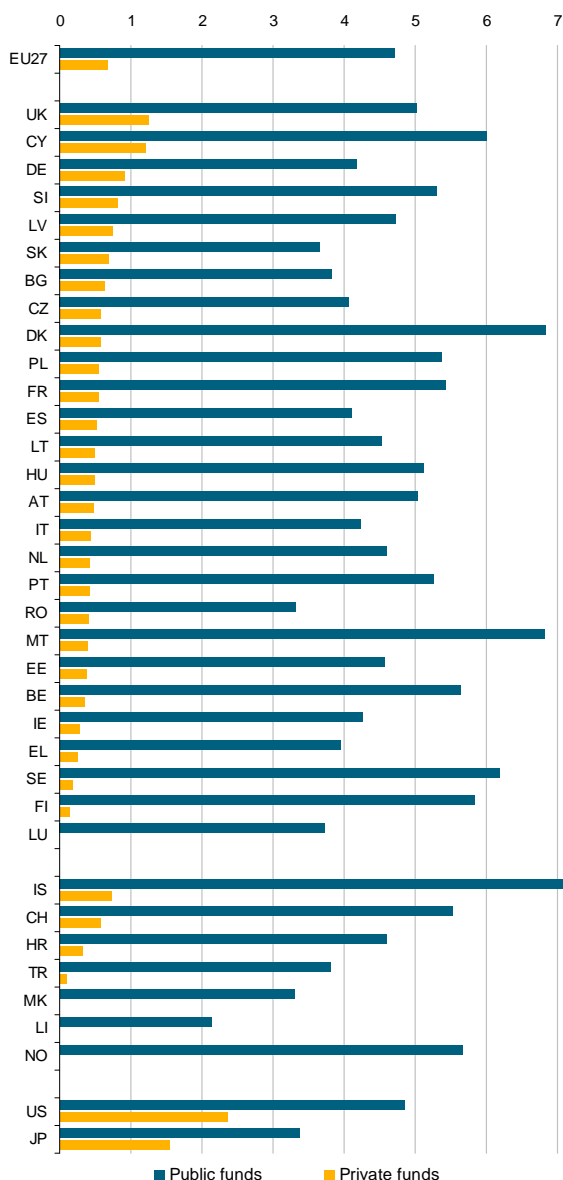
Note: MK: 2003 data; TR: 2004 data

Source: Eurostat (educ_figdp)

Private education expenditure distinguishes more between European countries and between the EU and US and Japan than public expenditure on education

Although governments support the large majority of the financial effort countries put into their education systems, private entities also incur education expenditure. Firstly, students and their families make payments to educational institutions, not only for tuition fees but also fees for ancillary services, such as lodging and meals. Students and their families also purchase other educational services and goods, such as private tutoring, text books and school uniforms. Secondly, private businesses, non-profit organisations and labour organisations make payments and transfers to educational institutions or to students in the form of financial aid. All these represent the contribution of the private sector to the funding of education.

Figure 4: Expenditure on educational institutions as a percentage of GDP, by source of the funds - 2005



Note: MK: 2003; TR: 2004 Source: Eurostat (educ_figdp)

However, statistical sources on education expenditure by private entities are difficult to get and only available in a few countries. This is particularly true for households' expenditure on education goods and services purchased outside educational institutions and financial aid to students given by other private entities. For this reason, in order to compare private education expenditure with public expenditure on education it is preferable to consider only payments and transfers to educational institutions.

In 2005, at EU level, private education expenditure was less than 15% of the public expenditure on education. In total it was less than 1% of GDP. However, as the quality of the statistical sources for private education expenditure is lower and less complete than for public expenditure, special care should be taken when comparing these two figures.

The EU countries showing the highest private education expenditure compared to GDP in 2005 were Cyprus and the United Kingdom, with 1.21% and 1.25% respectively (Figure 4). These are the only countries where more than 1% of GDP is spent by private entities on education. On the other hand, Finland (0.13%) and Sweden (0.19%) showed in 2005 the lowest levels of private expenditure on education as a percentage of GDP.

Private education expenditure as a percentage of GDP distinguishes European countries more strongly than public expenditure on education. Public expenditure on education as a percentage of GDP ranges between 62% of the EU average in Malta and 144% in Denmark. On the other hand, private expenditure on education as a percentage of GDP varies between 25% of the EU average in Finland and 231% of the average in the UK.

When comparing the EU with the United States and Japan, we can see that the levels of GDP spent on education by private entities are significantly higher in these two countries than in the EU. While in the US private expenditure on education is 2.36% of GDP and in Japan it is 1.54%, the EU average is 0.67% and the highest figure observed in Europe is 1.25%. Public expenditure on education as a percentage of GDP is around the same levels in the EU and the US. In Japan, the level of public expenditure on education as a percentage of GDP is lower than for the total EU, but still above the European countries showing the lowest values. Private expenditure on education not only varies greatly between European countries, but above all distinguishes Europe from the US and Japan.

The importance of financial aid to students varied considerably in 2005

Although representing a minor part of governments expenditure on education, at 5.93%, financial aid to students has been of particular political interest. Among other things, it aims to provide fairer opportunities in access to education to individuals coming from families with different levels of income.

Financial aid to students is delivered in two forms. Firstly, there are transfers and social benefits to students and their families. Secondly, there are loans given to students. Examples of transfers and social benefits are, for instance, scholarships and other grants, child allowances contingent on student status and other transfers dependent on student status for the coverage of expenses on transport, books and supplies, etc.

In 2005, financial aid to students represented from less than 3% to almost 18% of public expenditure on education in EU countries (Figure 5). The countries with the lowest levels were Greece (0.61%), Poland (1.32%), Luxembourg (2.18%) and Portugal (2.62%). There were six countries where financial aid to students represented more than 10% of public expenditure on education, with the highest levels found in Denmark (17.54%), Bulgaria (15.21%) and Cyprus (13.17%). Outside the EU, Norway dedicated almost 20% of its education expenditure to financial aid to students. The United States presented a percentage of public education expenditure directed to financial aid higher than in the EU, at 6.07%, while Japan had a lower level at 3.88%.

However, it should be noted that these levels of financial aid to students entailed very different combinations of transfers and social benefits on one hand and loans on the other. While around half of the countries relied completely on transfers and social benefits, the other half used loans to support students. Even within those that used loans, there were countries which relied heavily on this form of support, such as the UK where 73.37% of the financial aid to students was given in the form of loans, while in some countries it represented less than 1%, such as Belgium, Italy and Lithuania.

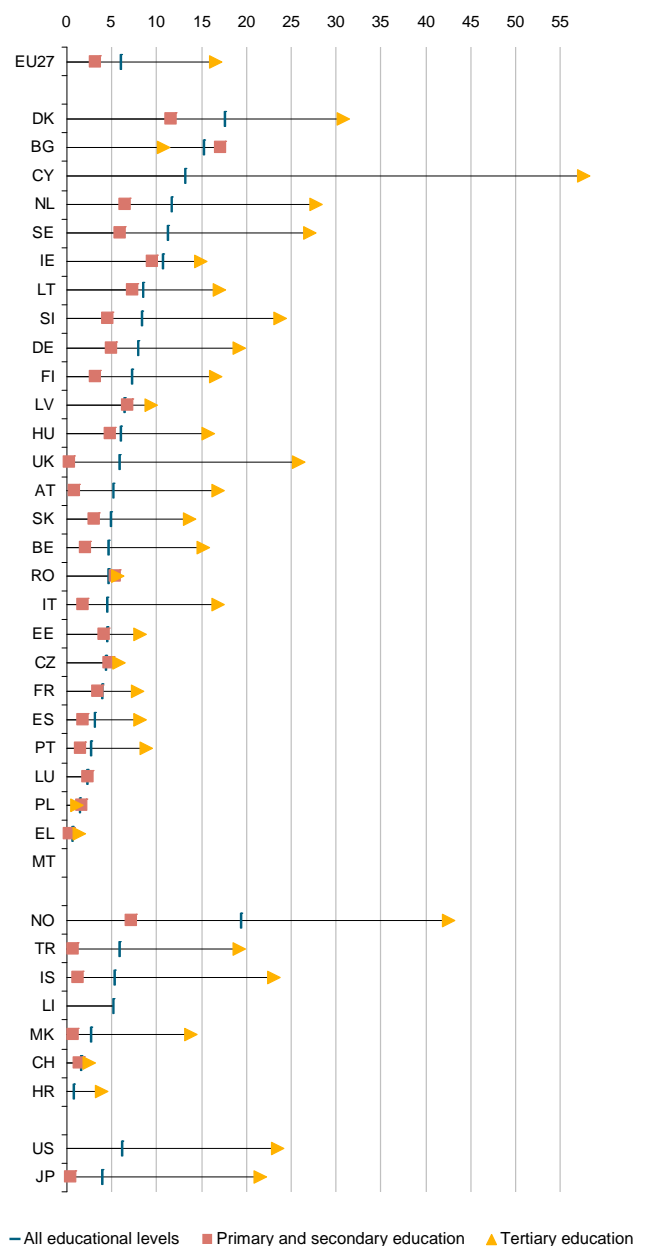
The importance of financial aid to students and their families is in almost every country more important for tertiary education than for the other levels. In 2005, the only exceptions were Bulgaria and Poland. At EU level, while the overall percentage of financial aid in the total public education expenditure is slightly below 6%, at tertiary education it reaches 16.52%. This difference is most striking in the UK, as financial aid to students represents less than 1% at primary and secondary education and more than 25% at tertiary level.

At the tertiary level of education, Cyprus is the country where the percentage of public education expenditure directed to financial aid to students reached the highest level in 2005, at 57.63%. However, the figure for this country includes financial aid given to students studying abroad, while the figures for the other countries do not include it. After Cyprus, for tertiary education, it was in Denmark that financial aid was responsible for the highest share of public education expenditure, at

30.84%. The Member-States with the lowest levels were Greece and Poland where financial aid represented in 2005 slightly more than 1% of public expenditure on tertiary education.

At primary and secondary levels of education, Bulgaria and Denmark were the only countries which in 2005 directed more than 10% of public education expenditure to financial aid, at 17.00% and 11.50%, respectively while three Member-States, Greece, Austria and the UK, dedicated less than 1% of their expenditure to financial aid.

Figure 5: Financial aid to pupils as percentage of public education expenditure, by educational level - 2005



Note: MK: 2003; TR: 2004

Source: Eurostat (educ_fiaid)

In 2005, the EU spent less than half of the United States per student in tertiary education

Although public and private expenditure as a percentage of GDP is a good measure of the effort made by countries to support their education systems, these financial resources can be used on pupil and student populations of very different sizes. In fact, when considering the performance of the education systems and its relation with the financial resources made available to them, it is necessary to look at the expenditure per pupil or student.

When measuring the financial resources made available per pupil/student, it is usual to take the direct expenditure on educational institutions, funded either by public or private funds. Expenditure on educational institutions is more directly connected to the provision of educational programmes and therefore to the quality of education provision.

For the whole year of 2005, the expenditure in EU educational institutions, from primary to tertiary education, was 5 657 PPS (Purchasing Power Standards) per pupil/student. It ranged from 1 454 PPS in Romania to 8 293 PPS in Austria. Purchasing Power Standards take into account the general price levels in each country and are the most appropriate unit when comparing expenditure figures between countries. The lower level of expenditure per pupil/student in Romania as computed here already takes into account that prices when converted with the market exchange rates are lower in Romania than in Austria. However, although PPS take into account the price level of goods and services, they do not consider specifically the different levels of the salaries of the personnel of educational institutions between countries.

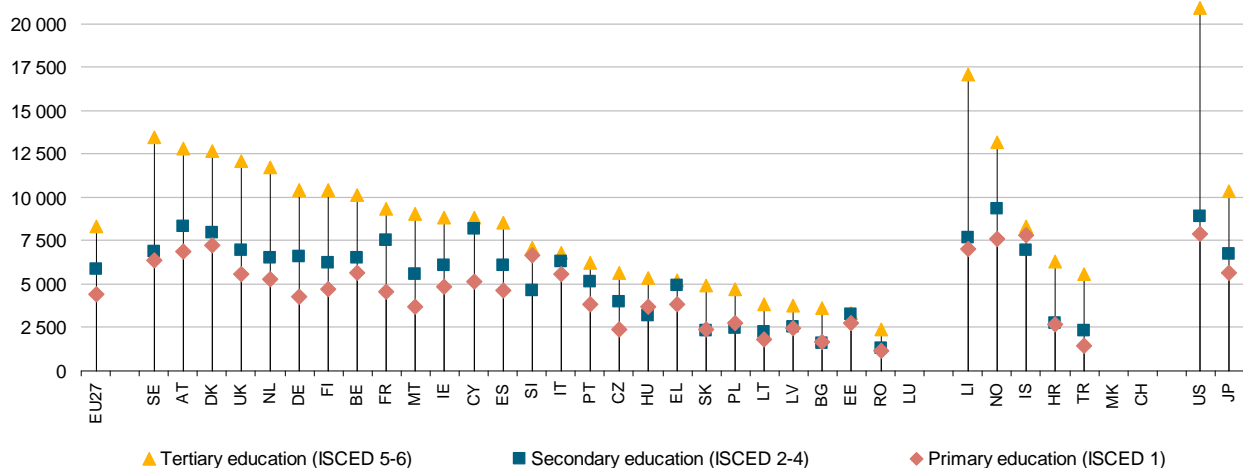
In general, the expenditure per pupil/student increases with the education level. In 2005, in the EU, 4 419 PPS were spent per pupil in primary education while in

secondary it was 5 892 PPS and in tertiary education it was almost double at 8 303 PPS (Figure 6). The cost per student at the tertiary level was higher than for the other educational levels in every country. On the other hand, secondary education does not always cost more than primary. In Bulgaria, Hungary, Poland and Slovakia, primary cost more per pupil than secondary education.

The expenditure per student in primary education ranged from 1 135 PPS in Romania to 7 202 PPS in Denmark. The only other countries which spent more than 6 000 PPS per pupil in primary education were Austria and Sweden. Expenditure per pupil in secondary education had its highest values in Austria (8 296 PPS) and Cyprus (8 212 PPS) and lowest in Romania (1 269 PPS). In tertiary education, the highest expenditure per student in the EU was in Sweden with 13 490 PPS. Eight EU Member-States spent more than 10 000 PPS per student in tertiary education (Belgium, Denmark, Germany, Netherlands, Austria, Finland, Sweden and the United Kingdom), while in six it did not reach 4 000 PPS (Bulgaria, Estonia, Latvia, Lithuania, Malta and Romania).

However, not even the EU countries which spent the most per student in tertiary education can match the expenditure in the United States. The 13 490 PPS spent per student in Sweden are just slightly above 60% of the 20 876 PPS spent per student in the US. Overall, for the entire EU, expenditure per student was less than 40% of what the US spent per student in 2005 in tertiary education. Excluding the research and development expenditure of tertiary educational institutions stresses even more this difference. While in the US the education expenditure without R&D per student is around 18 500 PPS, in the EU it is 31% of that, or around 5 700 PPS.

Figure 6: Expenditure on educational institutions per pupil/student in PPS - 2005



Note: MK: 2003 data; TR: 2004 data

Source: Eurostat (tps00067)

Table 1: Indicators on education expenditure - 2005

	Public expenditure on education as a % of GDP					Expenditure on educational institutions as a % of GDP		Financial aid to pupils and students as a % of public expenditure on education			Expenditure on education institutions per pupil/student in EUR PPS			
	All	Primary	Secondary	Tertiary	Pre-primary + not allocated	Public funds	Private funds	All	Primary + Secondary	Tertiary	All	Primary	Secondary	Tertiary
EU27 European Union	5.04 ^s	1.15 ^s	2.25 ^s	1.15 ^s	0.48 ^s	4.72 ^s	0.67 ^s	5.92 ^s	3.05 ^s	16.51 ^s	5650 ^s	4421 ^s	5874 ^s	8289 ^s
BE Belgium	5.95 ⁱ	1.40 ⁱ	2.56 ⁱ	1.29 ⁱ	0.69 ⁱ	5.65 ⁱ	0.35 ⁱ	4.62 ⁱ	1.99 ⁱ	15.19 ⁱ	6501 ⁱ	5624 ⁱ	6540 ⁱ	10117 ⁱ
BG Bulgaria	4.51	0.92	2.08	0.76	0.76	3.83	0.62	15.21 ⁱ	17.00 ⁱ	10.78 ⁱ	1993	1685	1572	3642
CZ Czech Republic	4.25	0.62	2.23	0.89	0.51	4.07	0.57	4.34 ⁱ	4.57 ⁱ	5.87 ⁱ	3809	2378	3984	5624
DK Denmark	8.28 ⁱ	1.93 ⁱ	3.01	2.38 ⁱ	0.97	6.83 ⁱ	0.57	17.54 ⁱ	11.50 ⁱ	30.84 ⁱ	8244 ⁱ	7202	7958 ⁱ	12654 ⁱ
DE Germany	4.53	0.65	2.27	1.14	0.47	4.17	0.92	7.93	4.83	19.14	6503	4247	6566	10425
EE Estonia	4.87	1.23	2.32	0.92	0.39	4.58	0.38	4.46 ⁱ	3.99 ⁱ	8.16 ⁱ	2868	2727	3271	3338
IE Ireland	4.77	1.60 ⁱ	2.05	1.11	0.00	4.26	0.29	10.68	9.42 ⁱ	14.85 ⁱ	6012	4849 ⁱ	6104 ⁱ	8856 ⁱ
EL Greece	3.98	1.13 ⁱ	1.41	1.44	:	3.95	0.25	0.61	0.16 ⁱ	1.41 ⁱ	4606	3833 ⁱ	4924 ⁱ	5186
ES Spain	4.23	1.09 ⁱ	1.67	0.95	0.52	4.10	0.53	3.00 ⁱ	1.62 ⁱ	8.19 ⁱ	5718	4655 ⁱ	6100 ⁱ	8535 ⁱ
FR France	5.65	1.14	2.67	1.19	0.64	5.43	0.55	3.90 ⁱ	3.30 ⁱ	7.90 ⁱ	6364	4538	7519	9302
IT Italy	4.43	1.09	2.12	0.76	0.46	4.23	0.44	4.47	1.69 ⁱ	16.85	5908	5567	6312 ⁱ	6786
CY Cyprus	6.92 ⁱ	1.89 ⁱ	3.11 ⁱ	1.58	0.34	6.01	1.21	13.17 ⁱ	:	57.63 ⁱ	6684	5166	8212	8817
LV Latvia	5.06	0.79	2.76	0.88	0.63	4.74	0.76	6.33	6.57	9.41	2746	2460	2513	3765
LT Lithuania	4.95 ⁱ	0.74 ⁱ	2.57 ⁱ	1.04	0.60	4.54	0.49	8.36 ⁱ	7.13 ⁱ	17.05 ⁱ	2475	1779 ⁱ	2232 ⁱ	3801
LU Luxembourg	3.81 ⁱ	2.06	1.75	:	:	3.73 ⁱ	:	2.18 ⁱ	2.18 ⁱ	:	:	:	:	:
HU Hungary	5.45	1.09	2.35	1.03	0.97	5.12	0.49	5.99 ⁱ	4.63 ⁱ	15.68 ⁱ	3842	3663	3218	5353
MT Malta	6.82	1.40	2.95	1.07	1.40	6.82	0.38	:	:	:	5882	3695	5566	9079
NL Netherlands	5.19	1.37	2.09	1.37	0.36	4.59	0.43	11.56	6.33	27.75	6703	5301	6545	11744
AT Austria	5.44	1.03	2.52	1.48	0.40	5.04	0.47	5.12 ⁱ	0.74 ⁱ	16.79 ⁱ	8293 ⁱ	6876 ⁱ	8296 ⁱ	12813 ⁱ
PL Poland	5.47	1.69	2.04 ⁱ	1.19 ⁱ	0.54 ⁱ	5.38 ⁱ	0.55 ⁱ	1.32 ⁱ	1.57 ⁱ	1.14 ⁱ	3051 ⁱ	2753 ⁱ	2439 ⁱ	4716 ⁱ
PT Portugal	5.40 ⁱ	1.65 ⁱ	2.20 ⁱ	0.98 ⁱ	0.57 ⁱ	5.26 ⁱ	0.42 ⁱ	2.62 ⁱ	1.42 ⁱ	8.88 ⁱ	4703 ⁱ	3802 ⁱ	5129 ⁱ	6244 ⁱ
RO Romania	3.48 ⁱ	1.26 ⁱ	0.77	0.81	0.65	3.33	0.40	4.57 ⁱ	5.24 ⁱ	5.61 ⁱ	1454	1135	1269	2403
SI Slovenia	5.83 ⁱ	2.67	1.41	1.27	0.48	5.31	0.81	8.30 ⁱ	4.47 ⁱ	23.71 ⁱ	6056	6645 ⁱ	4634 ⁱ	7080
SK Slovakia	3.85 ⁱ	0.66 ⁱ	1.88 ⁱ	0.81 ⁱ	0.50 ⁱ	3.66 ⁱ	0.70 ⁱ	4.82 ⁱ	2.95 ⁱ	13.66 ⁱ	2699 ⁱ	2374	2297 ⁱ	4892 ⁱ
FI Finland	6.31	1.31	2.64	2.01	0.35	5.84	0.13	7.17 ⁱ	3.00 ⁱ	16.64 ⁱ	6225	4701	6196	10390
SE Sweden	6.97	1.83	2.68	1.92	0.54	6.19	0.19	11.24	5.85	27.09	7204	6372 ⁱ	6878 ⁱ	13490
UK United Kingdom	5.45 ⁱ	1.44 ⁱ	2.47 ⁱ	1.21 ⁱ	0.32 ⁱ	5.03 ⁱ	1.25 ⁱ	5.81	0.09	25.79 ⁱ	7084 ⁱ	5580 ⁱ	6963 ⁱ	12106 ⁱ
HR Croatia	4.59 ⁱ	2.12 ⁱ	1.05 ⁱ	0.86 ⁱ	0.57	4.59 ⁱ	0.32	0.72 ⁱ	:	3.86 ⁱ	:	:	:	:
MK F.Y.R. Macedonia	3.39 ⁱ	2.07 ⁱ	0.81 ⁱ	0.51 ⁱ	:	3.31 ⁱ	:	2.57 ⁱ	0.59 ⁱ	13.77 ⁱ	:	:	:	:
TR Turkey	4.05 ⁱ	2.02 ⁱ	0.88	1.13	0.02	3.81	0.11	5.77 ⁱ	0.56 ⁱ	19.25 ⁱ	:	:	:	:
IS Iceland	7.61 ⁱ	2.67 ⁱ	2.56 ⁱ	1.46 ⁱ	0.93 ⁱ	7.21 ⁱ	0.73 ⁱ	5.20 ⁱ	1.14 ⁱ	23.10 ⁱ	7897 ⁱ	7803 ⁱ	6981 ⁱ	8290 ⁱ
LI Liechtenstein	2.29	0.70	1.09	0.20	0.30	2.14	:	5.06	:	:	7389	7039	7661	17061
NO Norway	7.02	1.76	2.34 ⁱ	2.27 ⁱ	0.65 ⁱ	5.67 ⁱ	:	19.30	7.07	42.57	9133 ⁱ	7614 ⁱ	9301 ⁱ	13156 ⁱ
CH Switzerland	5.71	1.70	2.21	1.48	0.32	5.54	0.57	1.59	1.31	2.42	:	:	:	:
US United States	4.85 ⁱ	1.67 ⁱ	1.86 ⁱ	1.33 ⁱ	0.30 ⁱ	4.85 ⁱ	2.36 ⁱ	6.07	:	23.52	10661 ⁱ	7872 ⁱ	8933 ⁱ	20949 ⁱ
JP Japan	3.52 ⁱ	1.26 ⁱ	1.35 ⁱ	0.61 ⁱ	0.30 ⁱ	3.38 ⁱ	1.54 ⁱ	3.88 ⁱ	0.22 ⁱ	21.54 ⁱ	7148 ⁱ	5649 ⁱ	6703 ⁱ	10324 ⁱ

Source: Eurostat (educ_figdp, educ_fiaid and edu_fitot)

Flags: i – See additional information in the country specific notes at the end of the SiF
s – Eurostat estimate
: – Not available

Notes: Primary education – ISCED level 1
Secondary education – ISCED levels 2, 3 and 4
Tertiary education – ISCED levels 5 and 6
ISCED – International Standard Classification of Education (http://www.uis.unesco.org/TEMPLATE/pdf/isced/ISCED_A.pdf)
MK: 2003 data; TR: 2004 data

METHODOLOGICAL NOTES

The source of the statistical information used in this SiF is the UOE data collection, named after the 3 organisations which run it, UIS, OECD and Eurostat. The UOE uses mainly existing administrative sources and it is subject to their availability. Therefore, when comparing countries the following notes should be taken into account.

Country specific notes:

- BE Payments from private entities other than households to educational institutions are not available for primary and secondary education in the Flemish Community.
Expenditure excludes independent private institutions and the German speaking Community.
- DK Payments from private entities other than households to educational institutions are not available.
R&D expenditure is not available.
Expenditure of post secondary non-tertiary education is partially included in upper secondary and tertiary education.
Financial aid to students from private entities other than households is not available.
- IE Payments from private entities other than households to educational institutions are not available.
Expenditure for ancillary services is not available.
- EL Expenditure at local level of government is not available.
Expenditure at pre-primary level of education is reported under primary level of education.
Payments from other private entities to educational institutions are not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- ES Payments from private entities other than households to educational institutions are not available.
Expenditure for ancillary services is not available.
- IT Expenditure at post secondary non-tertiary level of education is not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- CY Including financial aid to students studying abroad.
- LT Payments from households and other private entities to educational institutions are not available.
Public transfers to private entities other than households are not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- LU Expenditure of pre-primary level of education is reported under primary level of education.
Public transfers to private entities other than households are not available.
Expenditure at post-secondary non-tertiary and tertiary levels of education is not available.
Expenditure for ancillary services is not available.
- AT Payments from international agencies and other foreign sources to educational institutions are not available.
- PL Payments from private entities other than households to educational institutions are not available.
Including child care expenditure at pre-primary level of education.
Payments from international agencies and other foreign sources to educational institutions are not available.
- PT Expenditure at regional and local levels of government is not available.
Payments from private entities other than households to educational institutions are included only for tertiary education.
Payments from households to educational institutions are included only for upper secondary and tertiary education.
Public transfers to private entities other than households are not available.
Expenditure at post-secondary non-tertiary level of education is not available.
Expenditure for ancillary services is not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- RO Expenditure at local level of government is not available.
Expenditure of lower secondary level of education is reported under primary level of education.
- SI Expenditure of lower secondary level of education is reported under primary level of education.
- SK Including child care expenditure at pre-primary level of education.
Expenditure at ISCED 5B is included under upper secondary level of education.
- SE Payments from international agencies and other foreign sources to educational institutions are not available.
- UK Expenditure for ancillary services is not available.
- HR Public transfers to private entities other than households are not available.
R&D expenditure is not available.
Expenditure for ancillary services is not available.
Financial aid to students is not available.
- MK Expenditure at local level of government is not available.
Expenditure of pre-primary level of education is included in primary level of education.
- TR Expenditure at regional and local levels of government is not available.
Expenditure at pre-primary level of education is not available.
Public transfers to private entities other than households are not available.
- IS Payments from private entities other than households to educational institutions are not available.
Expenditure at post secondary non-tertiary level of education is partly included under tertiary level of education.
Expenditure for ancillary services is not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- NO Payments from households and other private entities to educational institutions include only pre-primary education.
Including child care expenditure at pre-primary level of education.
Expenditure for ancillary services is not available.
Payments from international agencies and other foreign sources to educational institutions are not available.
- US Direct expenditure at post-secondary non-tertiary level of education is not available.

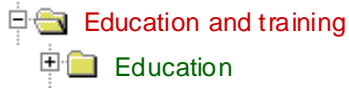
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