

# Educational expenditure statistics

Statistics Explained

*Data extracted in June 2025.  
Planned article update: September 2026.*

## Highlights

In 2022, public spending on education relative to GDP was highest in Sweden (6.9%), while it was lowest in Romania (2.9%) and Croatia (3.1%).

In 2022, financial aid from government to households and students for tertiary education ranged from less than € 100 per student in Greece and Croatia to € 8 024 per student in Denmark.

This article presents statistics on [education](#) finance in the [European Union \(EU\)](#) based on the [joint UNESCO/OECD/Eurostat \(UOE\) data collection](#) and forms part of an online publication titled [Education and training in the EU – facts and figures](#). Expenditure on education may help foster economic growth, enhance [productivity](#), contribute to people's personal and social development, and help reduce social inequalities.

Within the EU, the proportion of financial resources devoted to education is a key decision made by national governments. In a similar manner, [enterprises](#), students and their families also make decisions on the financial resources that they are able or willing to set aside for education.

This article presents various aspects of education finance, namely different sources of funding (such as by the government or by households), as well as education expenditure by educational institutions. It covers pre-primary to tertiary levels of education, in other words expenditure on all levels of education except for early childhood educational development (the latter defined by the [International standard classification of education \(ISCED\)](#) level 0, category 010).

## Overall educational expenditure

Expenditure on education (excluding early childhood educational development), by source of funds and type of transaction, 2022  
(€ million)

	Government			Households		Other private entities			Non-domestic sources
	Direct payments to institutions	Transfers to households and students	other private entities	Total expenditure	of which, net payments to institutions	Total expenditure	of which, direct payments to institutions	of which, transfers to households and students	Total expenditure
EU (1)	688 021.9	48 293.5	1 245.4	3 201.4	1 463.2	545.6	545.7	0.0	9 985.2
Belgium	32 895.7	1 898.1	44.3	3 201.4	1 463.2	545.6	545.7	0.0	538.5
Bulgaria	3 190.5	684.2	0.0	570.5	355.9	12.2	9.3	2.8	62.9
Czechia	11 983.0	326.0	0.0	997.3	758.8	837.7	837.7	0.0	196.7
Denmark	19 455.3	3 002.4	0.0	4 173.0	1 141.3	1 271.0	1 241.7	29.3	315.6
Germany (2)	175 707.9	13 642.2	0.0	1 188.3	1 472.1	118.0	114.6	3.4	1 072.7
Estonia (3)	1 474.9	19.4	0.0	69.4	35.5	165.8	35.5	0.0	165.8
Ireland (4)	10 487.4	1 944.3	1 245.4	1 188.3	1 472.1	118.0	114.6	3.4	107.7
Greece (5)	6 998.8	17.2	0.1	2 867.7	911.4	858.1	858.0	0.0	875.7
Spain	57 665.3	2 996.4	0.0	14 426.8	10 158.1	1 688.1	1 688.1	0.0	1 688.1
France (6)	135 487.0	5 890.1	7.7	13 360.5	3 086.0	11 677.9	11 677.9	0.0	912.0
Croatia (7)	2 046.3	16.5	1 245.4	167.1	167.1	106.4	106.3	1.1	195.2
Italy (8)	74 247.9	6 962.3	66.6	12 173.7	10 646.9	864.5	713.6	150.9	1 166.2
Cyprus	1 349.2	41.1	1 245.4	470.8	343.1	38.5	18.1	20.4	30.8
Latvia (9)	1 438.9	51.9	1.0	253.0	164.5	62.9	55.7	7.3	87.4
Lithuania	2 672.4	66.1	5.4	290.3	257.9	132.4	115.1	17.3	201.3
Luxembourg	2 830.0	41.6	1.7	91.5	67.9	24.3	17.7	6.5	85.2
Hungary (10)	5 502.5	220.8	0.0	1 438.1	1 108.1	1 056.6	1 056.6	0.0	21.4
Malta	650.7	43.0	48.0	160.4	98.8	15.1	15.0	0.0	2.3
Netherlands (11)	45 296.2	5 439.3	736.3	6 281.7	3 782.6	4 514.8	4 378.1	136.7	517.3
Austria	21 709.8	1 059.4	234.0	1 918.6	1 132.6	750.9	750.9	0.0	1 245.2
Poland (12)	27 733.5	746.7	64.3	5 502.6	4 108.0	565.2	548.6	16.5	983.2
Portugal	10 334.6	719.6	0.0	3 033.9	2 327.6	121.8	121.8	0.0	326.5
Romania	7 620.7	513.9	0.0	50.2	36.1	30.7	28.4	2.4	323.1
Slovenia (13)	2 601.7	214.2	4.6	599.6	333.6	48.3	31.4	16.9	87.4
Slovakia	4 802.5	174.8	147.4	656.2	331.2	194.7	194.6	0.2	355.1
Finland	15 288.1	552.3	31.5	627.7	173.5	1 056.6	189.0	867.6	252.7
Sweden (14)	33 650.7	3 884.6	1 245.4	784.4	527.4	896.6	896.6	0.0	369.7
Iceland (15)	1 711.0	45.8	1 245.4	113.0	75.2	13.8	13.9	0.0	12.4
Norway (16)	23 723.1	3 401.6	373.7	769.4	769.4	561.5	561.6	0.0	112.4
Switzerland (17)	36 936.2	460.0	155.9	1 791.2	272.7	2 735.3	2 735.3	0.0	244.8
Serbia (18)	1 910.5	1 732.3	0.0	5 256.8	3 092.0	3 423.3	3 278.1	145.2	266.5
Türkiye (19)	24 962.4	1 732.3	0.0	1 245.4	1 245.4	1 245.4	1 245.4	1 245.4	1 245.4

(.) not available.

(1) Definition differs. Other private entities: 2021; excluding upper secondary education, post-upper secondary non-tertiary education and tertiary education.

(2) Definition differs.

(3) Excluding pre-primary education.

(4) 2021. Government, households and other private entities: excluding pre-primary education. Households, total expenditure: excluding upper secondary education, post-upper secondary non-tertiary education and tertiary education; definition differs.

(5) Other private entities, direct payments to institutions: excluding pre-primary, primary and lower secondary education. Other private entities, transfers to households and students: excluding pre-primary education.

(6) Household and other private entities transfers to households and students: excluding tertiary education.

(7) Government, transfers: excluding pre-primary, primary and lower secondary education. Households: excluding pre-primary education.

(8) Other private entities, transfers to households and students: excluding post-upper secondary non-tertiary education.

(9) Other private entities, transfers to households and students: only tertiary education.

(10) Households, total expenditure: 2019. Households, net payments to institutions: 2021.

(11) Other private entities, direct payments to institutions: excluding pre-primary education.

(12) Households, total expenditure: definition differs.

(13) Other private entities, transfers to households and students: excluding pre-primary, primary and lower secondary education.

(14) Other private entities, direct payments to institutions: excluding pre-primary, primary and lower secondary education.

(15) Households, net payments to institutions: definition differs. Other private entities, transfers to households and students: excluding pre-primary, primary and lower secondary education.

(16) Households: excluding pre-primary education. Other private entities: excluding tertiary education.

(17) Households: excluding pre-primary, primary and lower secondary education.

Source: Eurostat (online data codes: `educ_ue_fine01`, `educ_ue_fine02` and `educ_ue_fine03`)

eurostat

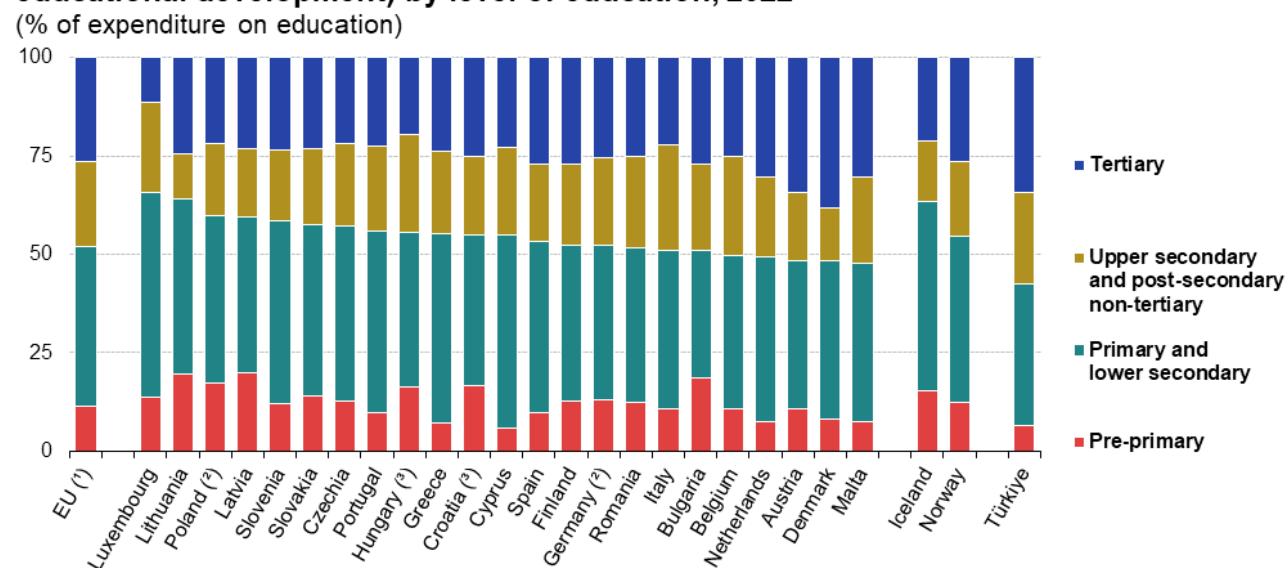
**Table 1: Expenditure on education (excluding early childhood educational development), by source of funds and type of transaction, 2022** Source: Eurostat (`educ_ue_fine01`), (`educ_ue_fine02`) and (`educ_ue_fine03`)

Among EU countries, the funding of education mainly comes from government, with a smaller role for private sources (including households, enterprises, [non-profit organisations](#) and religious institutions), while an even smaller role is generally played by non-domestic sources (including international organisations such as the [United Nations](#) or the [World Bank](#) ).

- The share of total spending on education in 2022 coming from governments ranged among the EU countries from 65% in Greece to 95% in Romania. It should be noted that some government expenditure relates to payments and transfers for education to the non-educational private sector – this includes subsidies to households and students, as well as payments to other non-educational private entities. As such, this part is counted twice, once in government expenditure and a second time in the expenditure of households and other non-educational private entities.
- The share of non-educational private sources was relatively high, at around 20% in Malta, Denmark, Spain and Portugal, with a peak of around 26% to 27% recorded in Cyprus and Greece.
- The share of expenditure on education that came from non-domestic sources was 8.1% in Greece, 6.0% in Lithuania, 5.6% in Slovakia and 4.6% in Latvia; elsewhere its share was at most 3.8% and often below 1.5%.

The highest overall levels of government expenditure on educational institutions were unsurprisingly recorded in the most populous EU countries: in 2022, expenditure peaked at € 175.7 billion in Germany, followed by € 135.5 billion in France. Figure 2 provides more information on [public expenditure on education](#), while Table 2 as well as Figures 3 and 4 provide more information on expenditure on educational institutions, not just from government but also from other sources.

### Distribution of expenditure on education (excluding early childhood educational development) by level of education, 2022



Note: ranked on the combined share for pre-primary, primary and lower secondary. Estonia, Ireland, France and Sweden: not available.

(1) Excluding Estonia, Ireland, France and Sweden. Including 2019 data for Croatia and Hungary.

(2) Definition differs.

(3) 2019.

Source: Eurostat (online data code: [educ\\_uee\\_fine01](#))

**Figure 1: Distribution of expenditure on education (excluding early childhood educational development) by level of education, 2022** Source: Eurostat ([educ\\_uee\\_fine01](#))

In 2022, the highest share of total expenditure on education in the EU (excluding Estonia, Ireland, France and Sweden; including 2019 data for Croatia and Hungary) was allocated to primary and lower secondary education, around two fifths (40.6%). The 2nd largest share was for tertiary education, which accounted for approximately a quarter (26.3%) of total expenditure on education. The 3rd largest share was for upper secondary and post-secondary non-tertiary education, which accounted for over a fifth (21.6%) of the total. The smallest share of total expenditure on education was recorded for pre-primary education, at just over one tenth (11.4%).

In 2022, primary and lower secondary education accounted for the largest share of total expenditure on education in all EU countries for which data are available – see Figure 1. This share ranged from 32.3% in Bulgaria to 51.9% in Luxembourg (the only EU country to record an absolute majority of its expenditure dedicated to primary and lower secondary education).

In 2022, expenditure on tertiary education generally accounted for the 2nd highest share within EU countries, although there were 4 countries where the 2nd highest share was recorded for upper secondary and post-secondary non-tertiary education: Belgium, Italy and Hungary (2019 data), as well as Luxembourg (where tertiary education had the smallest share among those education levels shown in Figure 1). Tertiary education accounted for one fifth to one third of total education expenditure in nearly all of the EU countries for which data are available, the exceptions being Luxembourg (11.5%) and Hungary (19.5%; 2019 data) below this range and Austria (34.4%) and Denmark (38.2%) above it.

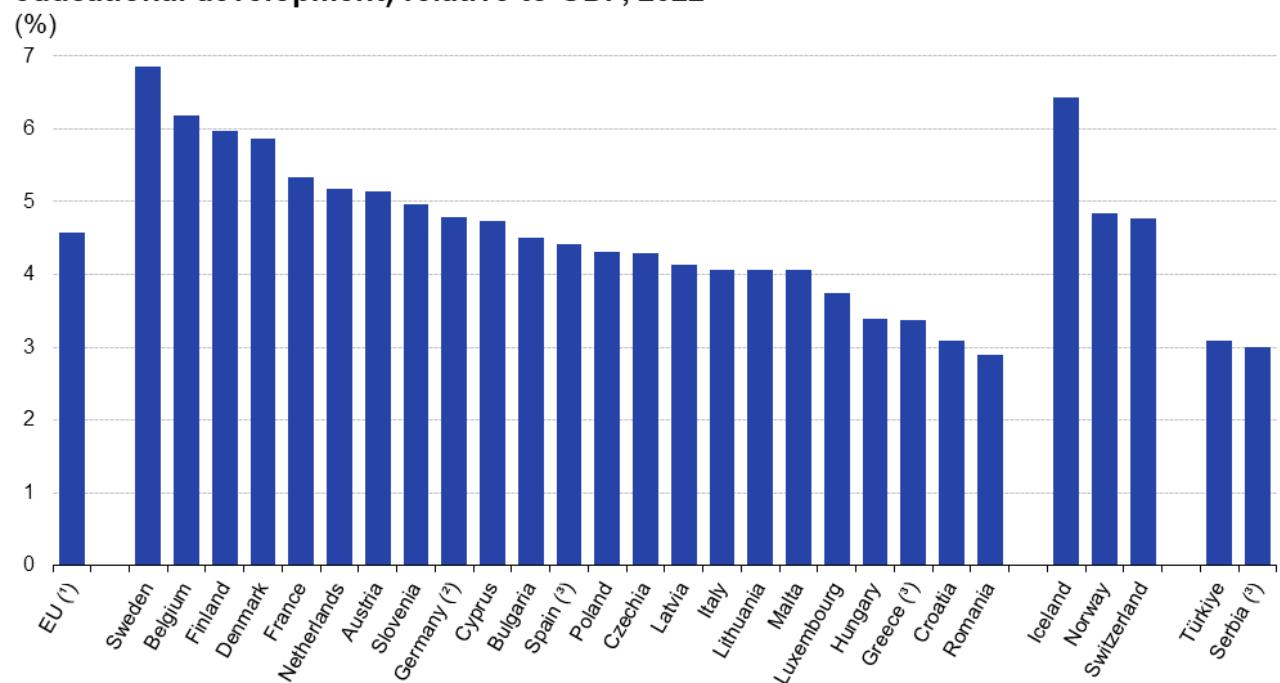
Across the EU countries, upper secondary and post-secondary non-tertiary education typically accounted for 17% to 25% of total education expenditure in 2022, with lower shares recorded in Lithuania (11.5%) and Denmark (13.5%), and a higher share registered in Italy (26.8%).

The share for pre-primary education ranged from 5.7% in Cyprus – and less than 10.0% in Greece, the Netherlands, Malta, Denmark, Spain and Portugal – to close to a fifth of total education expenditure in Bulgaria (18.7%), Lithuania (19.5%) and Latvia (19.9%). Pre-primary education didn't account for the lowest share of education expenditure in 3 EU countries.

- in Latvia and Lithuania, spending on upper secondary and post-secondary non-tertiary education was lower than on pre-primary education
- in Luxembourg, expenditure on tertiary education was lower than on pre-primary education

## Public expenditure

### Public expenditure on education (excluding early childhood educational development) relative to GDP, 2022



Note: Estonia, Ireland, Portugal and Slovakia, not available.

(1) Coverage incomplete.

(2) Definition differs. Provisional.

(3) Provisional.

Source: Eurostat (online data code: educ\_uee\_fine06)

**Figure 2: Public expenditure on education (excluding early childhood educational development) relative to GDP, 2022** Source: Eurostat (educ\_uee\_fine06)

In 2022, the highest level of public expenditure on education relative to [gross domestic product \(GDP\)](#) among the EU countries was observed in Sweden (6.9%), followed by Belgium (6.2%), Finland (6.0%) and Denmark (5.9%) –

see Figure 2. Among the remaining EU countries, ratios of public expenditure on education relative to GDP generally ranged between 3.4% and 5.3%, with only Croatia (3.1%) and Romania (2.9%) below this range.

## Expenditure of educational institutions

Expenditure on educational institutions (excluding early childhood educational development), 2022

EU <sup>(1)</sup>	Value (€ million) Total (capital and current) expenditure	Capital expenditure	Share of capital and current expenditure (%)		
			Total	Current expenditure	
				Teachers' pay	Other current expenditure
Belgium	35 360	4.1	95.9	59.9	36.0
Bulgaria	3 571	7.9	92.1	56.0	36.1
Czechia	13 776	8.4	91.6	42.7	48.9
Denmark	20 998	6.2	93.8	70.8	23.0
Germany <sup>(1)</sup>	200 701	9.1	90.9	:	:
Estonia	:	:	:	:	:
Ireland	:	:	:	:	:
Greece	8 733	12.8	87.2	71.8	15.4
Spain	69 013	6.6	93.4	61.8	31.6
France	160 716	8.8	91.2	47.0	44.1
Croatia	2 483	5.8	94.2	:	:
Italy	86 775	5.1	94.9	55.1	39.9
Cyprus	1 741	4.4	95.6	66.3	29.3
Latvia	1 763	10.3	89.7	:	:
Lithuania	3 028	6.2	93.8	44.7	49.1
Luxembourg	2 973	9.5	90.5	57.4	33.1
Hungary	6 805	12.2	87.8	:	:
Malta	751	9.6	90.4	38.8	51.5
Netherlands	53 602	10.6	89.4	:	:
Austria	23 593	7.2	92.8	55.5	37.3
Poland	31 444	8.3	91.7	:	:
Portugal	12 028	6.6	93.4	65.1	28.4
Romania	8 006	5.6	94.4	66.8	27.6
Slovenia	2 981	9.8	90.2	:	:
Slovakia	5 385	6.8	93.2	48.6	44.5
Finland	15 903	8.5	91.5	40.7	50.8
Sweden	35 391	6.6	93.4	:	:
Iceland	1 826	5.4	94.6	49.6	45.1
Norway	25 093	10.3	89.7	:	:
Serbia	2 183	2.4	97.6	:	:
Türkiye	33 804	14.2	85.8	37.8	48.0

(:) not available.

(<sup>1</sup>) Definition differs.

Source: Eurostat (online data code: [educ\\_ue\\_fini01](#))



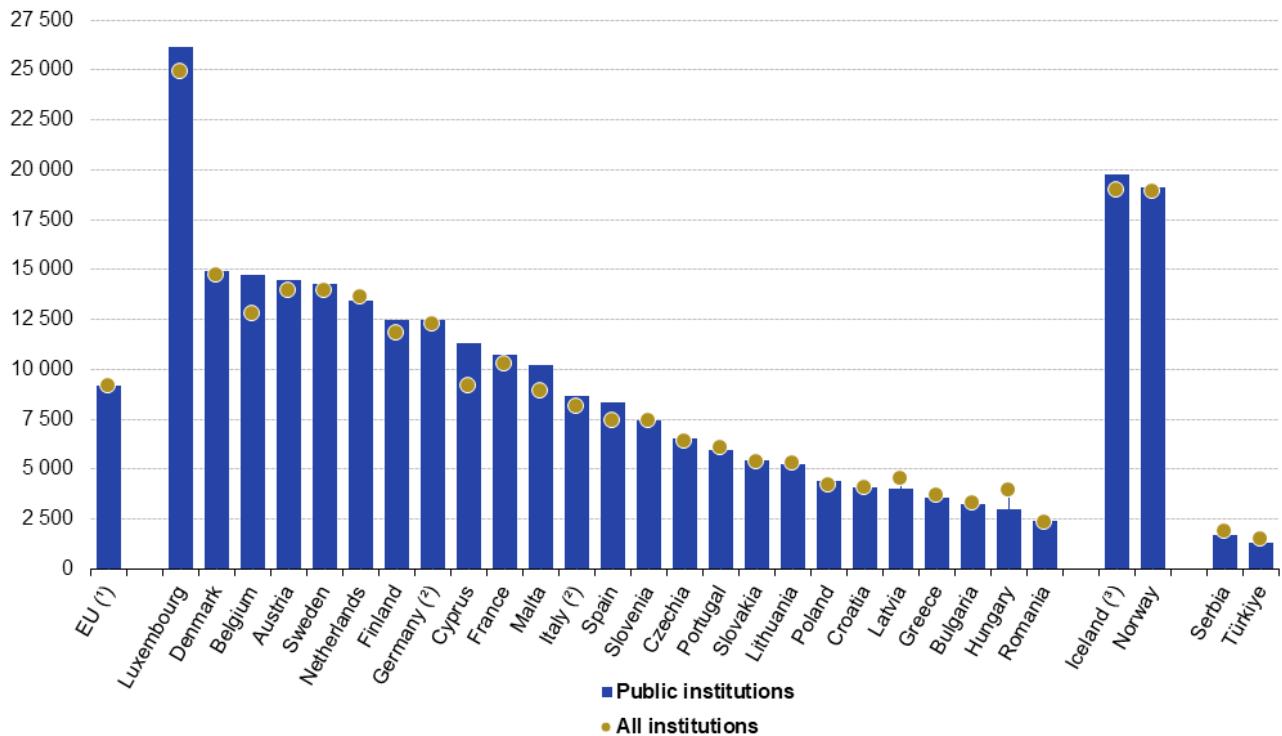
**Table 2: Expenditure on educational institutions (excluding early childhood educational development), 2022**  
Source: Eurostat ([educ\\_ue\\_fini01](#))

Table 2 presents an analysis for 2022 of expenditure on educational institutions (either expenditure made directly by the institutions themselves or that made by government on behalf of institutions); no data are available for Estonia or Ireland

- in Greece, Hungary, the Netherlands and Latvia, capital expenditure was at least 10.0% of total capital and current expenditure on educational institutions; in Slovenia and Malta, the share was almost at this level (9.8% and 9.6%, respectively)
- by contrast, capital expenditure accounted for less than 5.0% of current and capital expenditure in Cyprus and Belgium.

In more than half of the EU countries for which data are available (11 out of 17), a majority of expenditure on educational institutions in 2022 was on teachers' pay. However, such pay accounted for a lower share, 40% to 50% of expenditure, in Slovakia, France, Lithuania, Czechia and Finland, while Malta was at the bottom of this range with a share of 38.8%.

**Expenditure on educational institutions (excluding early childhood educational development) per pupil/student, by sector, 2022**  
 (€ per pupil/student in full-time equivalents)



Note: Estonia and Ireland, not available.

(1) Incomplete coverage.

(2) Definition differs.

(3) Public institutions: definition differs.

Source: Eurostat (online data code: educ\_ueo\_fini04)

eurostat

**Figure 3: Expenditure on educational institutions (excluding early childhood educational development) per pupil/student, by sector, 2022** Source: Eurostat (educ\_ueo\_fini04)

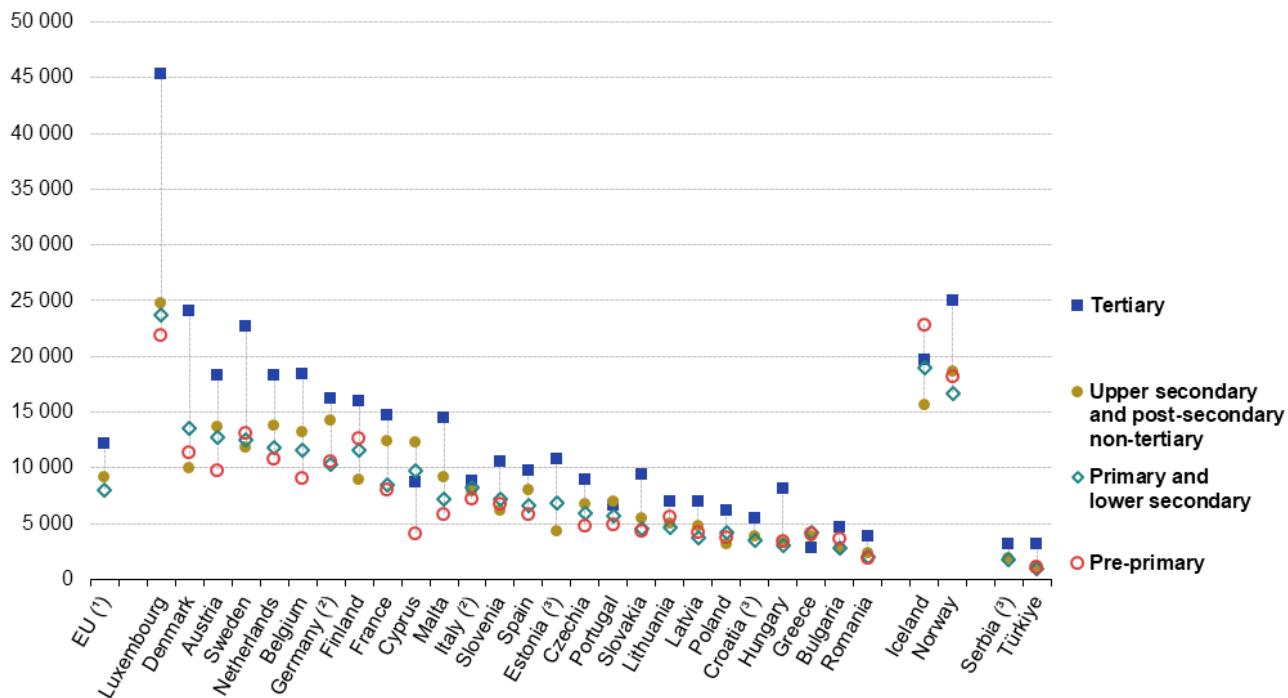
Declining [birth rates](#) and shifts in population structures have resulted in reduced school age populations in many EU countries; this development is projected to continue. In turn, this may well have an impact on ratios such as the average educational expenditure per pupil (for example if expenditure is held constant). This ratio may also be impacted by other factors, such as the participation rate of young children in education. For most EU countries, [average](#) annual expenditure (from public and private sources) on all educational institutions per pupil/student ranged from € 3 646 in Greece to € 14 673 in Denmark. Outside this range were

- Luxembourg, which had a considerably higher average educational expenditure per pupil/student at € 24 921
- Romania at € 2 337 and Bulgaria at € 3 311, which had lower averages.

In a majority of the EU countries for which comparable data are available (18 out of 25), average expenditure per pupil/student was higher in public institutions than in all institutions.

## Expenditure on educational institutions (excluding early childhood educational development) per pupil/student, by level of education, 2022

(€ per pupil/student in full-time equivalents)



Note: ranked on the average expenditure per pupil/student for all levels of education (excluding early childhood educational development). Ireland: not available.

(1) Incomplete coverage.

(2) Upper secondary and post-secondary non-tertiary education: definition differs.

(3) Pre-primary: not available.

Source: Eurostat (online data code: educ\_ue\_fini04)

eurostat

**Figure 4: Expenditure on educational institutions (excluding early childhood educational development) per pupil/student, by level of education, 2022** Source: Eurostat (educ\_ue\_fini04)

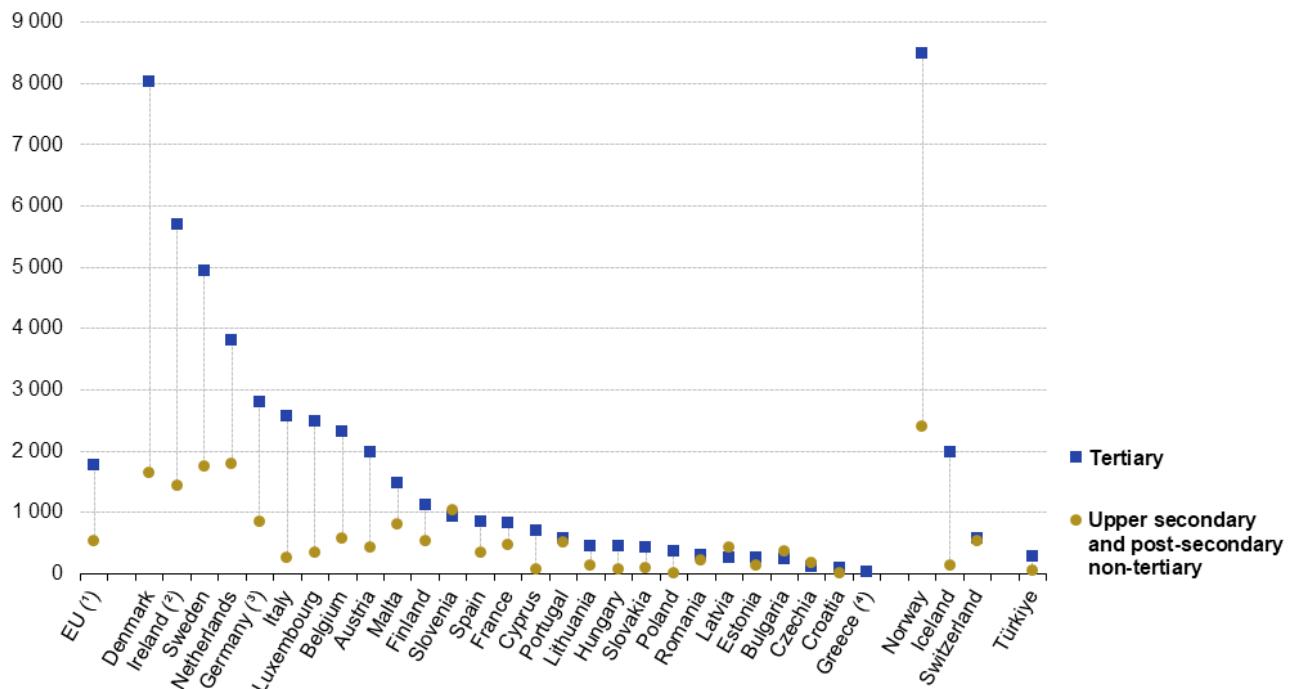
With the exceptions of Greece, Cyprus and Portugal, expenditure on educational institutions per pupil/student was highest among tertiary education institutions (no data available for Ireland). There was a general pattern observed, insofar as expenditure per pupil/student often increased from the lowest to the highest level of education – see Figure 4.

- just over half of the EU countries for which data are available reported that their lowest average expenditure per pupil was for pre-primary education (no data available for Estonia, Ireland or Croatia)
- the lowest average expenditure per pupil was recorded for primary and lower secondary education in Germany, Croatia (among the 3 education levels for which Croatian data are available), Latvia, Lithuania and Hungary
- the lowest average expenditure per pupil was recorded for upper secondary and post-secondary non-tertiary education in Bulgaria, Denmark, Estonia (among the 3 education levels for which Estonian data are available), Poland, Slovenia, Finland and Sweden
- Greece was an exception in that its lowest average expenditure per pupil/student was for tertiary education

## Financial aid to households and students

### Financial aid from government to households and students, 2022

(€ per pupil/student)



Note: ranked on the average financial aid from government to households and students in tertiary education. Data on pupils/students have been adjusted to those on educational finance and aligned to financial years.

(1) Including 2021 data for Ireland. Excluding Greece for upper secondary and post-secondary non-tertiary.

(2) 2021.

(3) Upper secondary and post-secondary non-tertiary education: definition differs.

(4) Upper secondary and post-secondary non-tertiary: not available.

Source: Eurostat (online data codes: `educ_ueo_fine02` and `educ_ueo_fine10`)

eurostat

**Figure 5: Financial aid from government to households and students, 2022** Source: Eurostat (`educ_ueo_fine02`) and (`educ_ueo_fine10`)

Financial assistance for education to households or students may take a variety of different forms, including scholarships, public loans and allowances contingent on a student's status. The relative importance of financial support may also depend on the education level being analysed as compulsory education is generally free to all pupils/students, while tertiary education might or might not be free.

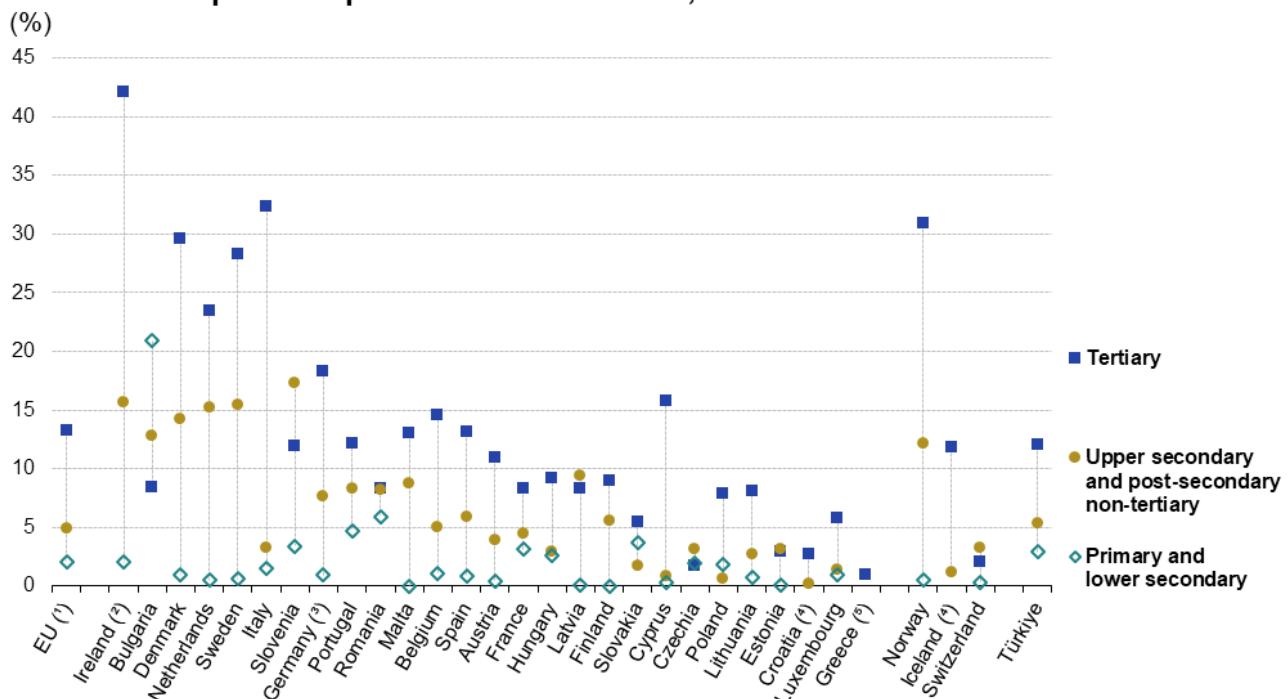
Figure 5 shows information related to the financial aid given to households and students; note that these data reflect, to some degree, the national organisation of education systems. They also reflect the various methods that are used to fund education systems and to provide welfare support and other forms of financial aid to encourage students to remain within the education system. As primary and lower secondary education are largely compulsory and tend to be provided free of charge, these levels are excluded from the information presented.

With the exceptions of Bulgaria, Czechia, Latvia and Slovenia, the level of financial aid to households and students in 2022 was higher for tertiary education than for upper secondary and post-secondary non-tertiary education. Note that in some countries the capacity of the tertiary education sector is relatively low; this may lead to support being provided to students so that they can study abroad. Financial support for outward degree mobility is not covered by the data shown.

The level of financial aid for upper secondary and post-secondary non-tertiary education averaged € 533 per pupil across the EU (incomplete coverage) in 2022. Among the EU countries, it peaked at € 1 790 per pupil in the Netherlands and also exceeded € 1 500 per pupil in Sweden and Denmark. For this level of education, the lowest average financial aid per pupil was recorded in Croatia, at € 7 per pupil. For tertiary education, the level of financial aid averaged € 1 766 per student across the EU in 2022. The highest average was observed in Denmark (€ 8 024 per student), while averages above € 3 000 per student were also observed in Ireland (2021 data), Sweden and

the Netherlands. For this level of education, the lowest average financial aid per student was recorded in Greece, at € 20 per student.

### Financial aid from government to households and students as a share of total public expenditure on education, 2022



Note: ranked on the average financial aid provided to all students as a share of public expenditure on education.

(<sup>1</sup>) Incomplete coverage.

(<sup>2</sup>) 2021.

(<sup>3</sup>) Upper secondary and post-secondary non-tertiary: definition differs.

(<sup>4</sup>) Primary and lower secondary: not available.

(<sup>5</sup>) Primary, lower secondary, upper secondary and post-secondary non-tertiary: not available.

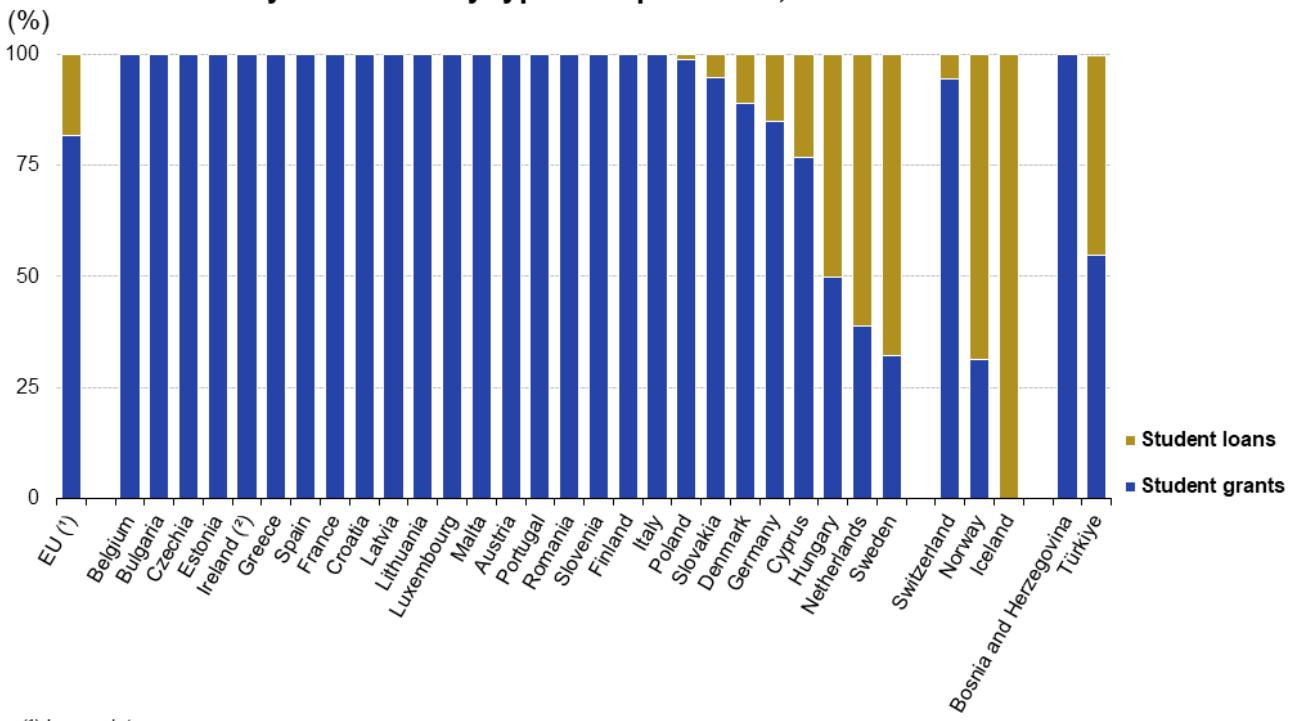
Source: Eurostat (online data code: educ\_ue\_fina01)

eurostat

**Figure 6: Financial aid from government to households and students as a share of total public expenditure on education, 2022** Source: Eurostat (educ\_ue\_fina01)

- in 2022, the share of public expenditure on tertiary education used for financial aid to households and students exceeded 20.0% in the Netherlands, Sweden and Denmark, was close to a third in Italy (32.3%) and peaked at 42.1% in Ireland (2021 data)
- for upper secondary and post-secondary non-tertiary education, shares of more than 15.0% were reported for the Netherlands, Sweden, Ireland (2021 data) and Slovenia, where a peak of 17.3% was recorded
- for primary and lower secondary education, shares were below 1.0% in a majority of EU countries. Bulgaria was the only EU country to report a share that was above 6.0% and its share was considerably higher, at 20.9% – see Figure 6

## Distribution of financial aid from government to households and students in tertiary education by type of expenditure, 2022



(1) Incomplete coverage.

(2) 2021.

Source: Eurostat (online data code: [educ\\_uee\\_fine02](#))

eurostat

**Figure 7: Distribution of financial aid from government to households and students in tertiary education by type of expenditure, 2022** Source: Eurostat ([educ\\_uee\\_fine02](#))

Student fees and financial support can play an important role in impeding or facilitating access to tertiary education. While fees may impose a financial burden, various support measures may be used to alleviate obstacles to study. Figure 7 focuses on direct financial support to students in the form of grants and loans; note that indirect support may be available to students (and their families) through allowances or tax incentives.

Almost all of the EU countries offer at least 1 type of direct financial aid (a grant or a loan) to students in tertiary education. In some of the EU countries, grants and loans both exist; as such, students may have to apply through separate procedures to receive 1 or both forms of aid. Figure 7 shows the distribution of financial aid to households and students in tertiary education; note there were 19 EU countries where student loans either did not exist or where student loans accounted for a very small share of the total financial aid provided (less than 1.0%). Therefore, there were only 8 EU countries (detailed below) where the division in aid between student grants and student loans was not almost entirely weighted in favour of student grants

- in Poland, Slovakia, Denmark, Germany and Cyprus, at least three quarters of the financial aid from government to tertiary students was provided in the form of student grants
- by contrast, in Hungary, the Netherlands and Sweden a majority of the financial aid for tertiary students was provided in the form of student loans.

## Source data for tables and graphs

- [Educational expenditure statistics: tables and figures](#)

## Data sources

### Source

The source of data used in this article is a [joint UNESCO/OECD/Eurostat \(UOE\) data collection](#) on education

statistics and this is the basis for the core components of Eurostat's database on education statistics; in combination with the joint data collection, Eurostat also collects data on regional enrolments and foreign language learning. More information about the joint data collection is available in an article on the [UOE methodology](#).

## Classification

The [international standard classification of education \(ISCED\)](#) is the basis for international education statistics, describing 9 different [levels of education](#).

## Key concepts

Education expenditure refer to the financial year of the country, as defined nationally (for year).

Note that in the following concepts the expression 'expenditure by or on (...) institutions' is used for

- **expenditure by the institutions themselves** – for example, salaries paid by a fiscally autonomous university
- **expenditure by governments on, or on behalf of, the institutions** – for example, salaries paid by a national education ministry directly to individual teachers/lecturers who are employed in public or private schools/universities and other educational institutions.

**Expenditure for all levels of education combined** encompasses the expenditure for all education programmes from pre-primary (ISCED level 0, category 020) to a doctoral or equivalent level of tertiary education (ISCED level 8).

**Total expenditure** comprises current and capital expenditure. Current expenditure comprises personnel expenditure and other current expenditure; the latter includes, for example, services provided by outside providers (such as maintenance of school buildings), as well as purchases of teaching materials, electricity and telecommunications.

**Total public expenditure on education** includes

- direct public funding for educational institutions
- transfers to [households](#) and [enterprises](#) (including non-profit organisations).

Generally, the public sector funds education either by

- bearing directly the current and capital expenses of educational institutions – direct expenditure for educational institutions
- supporting students and their families with scholarships and public loans, as well as by transferring public subsidies for educational activities to private enterprises or non-profit organisations (transfers to private households and enterprises).

**Expenditure on institutions** isn't limited to that made on instructional services, but also includes expenditure on ancillary services for students and families, where these services are provided through educational institutions. At the tertiary education level, spending on research and development can be significant and this is included in the data presented to the extent that any such research is performed by educational institutions. As such, expenditure on educational institutions includes expenditure on core educational goods and services, such as teaching staff, school buildings, or schoolbooks and teaching materials, and peripheral educational goods and services such as ancillary services, general administration and other activities. Education expenditure on institutions covers all types of public or private schools/universities and other educational institutions that are involved in delivering or supporting educational services.

**Expenditure on educational institutions from public sources** corresponds to direct expenditure on educational institutions from public sources. It may take 1 of 2 forms

- direct purchases by government of educational resources to be used by educational institutions (such as the payment of teachers' salaries by a central or regional education ministry)
- payments made by government agencies to educational institutions that have responsibility for purchasing educational resources themselves (for example, a government appropriation or block grant to a university, which the university then uses to compensate staff and/or to purchase other resources).

Direct expenditure by a government agency excludes tuition payments to an institution that have been received from students (or their families) enrolled in public schools under that agency's jurisdiction, even if such tuition payments flow, initially, to the government agency rather than to the institution in question.

**Expenditure on educational institutions from private sources** comprises the following: school fees; materials (such as textbooks and teaching equipment); transport to school (if organised by the school); meals (if provided by the school); boarding fees, and; expenditure by employers on initial [vocational training](#) .

**Public financial aid** to students refers to direct public assistance to pupils/students in the form of scholarships, public loans and family allowances contingent on student status. This is not a full measure of the level of assistance students may receive as, for instance, students (or their families) may also get financial support indirectly, for example through ancillary services (in other words, student welfare services such as meals, transportation, healthcare or dormitories) or tax reductions.

### Accounting conventions

Data on educational expenditure are compiled on a cash accounting rather than an [accrual](#) accounting basis. As such, expenditure is recorded in the year in which the payments occurred. This means in particular that

- capital acquisitions are counted fully in the year in which the expenditure occurs
- depreciation of capital assets isn't recorded as expenditure, though expenditure on repair and maintenance is recorded in the year it occurs.

Expenditure on student loans is recorded as the gross loan outlays in the year in which the loans are made, without netting-off repayments from existing borrowers.

## Context

Education accounts for a significant proportion of total public expenditure in all of the EU countries. The largest education budget item is usually expenditure for staff. The cost of teaching usually increases substantially as a young person moves through the education system, with expenditure per pupil/student considerably higher in universities than in primary schools. Although tertiary education generally costs more per pupil/student, the highest share of total education spending is normally allocated to secondary education, as this level teaches a larger share of the total number of pupils/students.

There is a policy debate in many EU countries regarding how to increase or maintain funding for education, improve efficiency and promote equity. This challenge became harder in the context of the global financial and economic crisis, subsequent sovereign debt crises, COVID-19 pandemic and cost-of-living crisis. The debate is not purely about the levels and sources of finance, but also concerns proposals for reforms of education policies and systems and raises questions as to the development of labour force skills for the future, for the benefit of individuals and society. Possible approaches to funding include tuition fees, administrative or examination charges. Another potential fundraising source is partnerships between business and higher educational establishments.

Education costs may be balanced by needs-based or merit-based support

- merit-based support includes support awarded on the basis of academic performance
- needs-based support includes income-contingent grants, loans or other support to try to stimulate enrolment rates in higher education, in particular among the less well-off and disadvantaged members of society, thereby promoting equal opportunities as well as social mobility and inclusion.

An analysis of national student fees and support systems in European higher education is available in a [report](#) produced by the [European Commission](#) , the [European Education and Culture Executive Agency](#) and [Eurydice](#) .

## Explore further

### Other articles

- [Education and training in the EU – facts and figures](#)

## Database

- [Education and training \(educ\)](#) , see

Education finance (educ\_uee\_fin)

## Thematic section

- [Education and training](#)

## Publications

- [A guide to educational expenditure statistics](#) – 2005 edition

## Methodology

### Metadata

- [Pupils and students – enrolments](#) (ESMS metadata file – educ\_uee\_enr\_esms)

### Manuals and other methodological information

- [Classification of learning activities – Manual](#) – 2016 edition
- [International Standard Classification of Education \(ISCED\) 2011](#)
- [ISCED 2011 Operational Manual – Guidelines for classifying national education programmes and related qualifications](#)
- [UOE data collection on formal education – Manual on concepts, definitions and classifications](#) – 2024 edition
- [UNESCO OECD Eurostat \(UOE\) joint data collection – methodology](#)

## External links

- [European Commission – Education and training](#) , see
  - [Strategic framework for European cooperation in education and training towards the European Education Area and beyond \(2021–30\)](#)
- [European Education and Culture Executive Agency \(EACEA\)](#) , see
  - [Eurydice](#) , see
    - \* [National Student Fee and Support Systems in European Higher Education](#)
- [OECD – Directorate for Education and Skills](#)
- [UNESCO – Education transforms lives](#)

## Legislation

- [Regulation \(EC\) No 452/2008](#) of 23 April 2008 concerning the production and development of statistics on education and lifelong learning
  - [Commission Regulation \(EU\) No 912/2013](#) of 23 September 2013 as regards statistics on education and training systems
  - [Summaries of EU Legislation: statistics on education and lifelong learning](#)