



National Sheets

on Education Budgets

in Europe

2014

Eurydice – Facts and Figures

*Education and
Training*

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GUIDELINES FOR THE READER

Purpose, content and added value of the national sheets

Investment in education is a priority area within the context of Europe 2020 – the EU's growth strategy for the current decade. Investing in education, training and lifelong learning supports the development of human capital to enhance employability and, in particular, tackle and prevent youth unemployment. However, the economic crisis and the subsequent increase in budget deficits and debt levels demand fiscal consolidation to bring Member States in line with the requirements of the EU Stability and Growth pact. Hence, public spending on education, which accounts for close to 90 % of total investment in education ⁽¹⁾, is under pressure in this consolidation process.

High quality and authoritative data on education spending are needed to monitor trends and to feed the policy debate at national and European level. However, comparative up-to-date data on expenditure is available only with a time lag. The latest data from the Unesco/OECD/Eurostat (UOE) data collection is 2011. Eurostat provides the Classification of the Functions of Government (COFOG) data collection as an alternative source for data on education expenditure. However, the latest expenditure data is from 2012.

The lack of recent information on the public funding of education in Europe makes it difficult to assess and discuss the current changes in public investment in the education sector, to pinpoint the factors explaining these changes and to analyse recent reforms undertaken by countries in their budgetary framework.

It is in this context that Eurydice has produced these national sheets, which provide the most recent data on education budgets in European countries. The purpose is to contribute to the policy debate on sustainable budgets, growth-enhancing investments and improvements in the efficiency of public spending in education and training. However, this publication has not the ambition to measure the impact of budgetary changes on neither the quality of education provision nor the relation between planned budgets and governmental efficiency objectives. Additionally, it does not address the issue of how funds are allocated at different levels and of funding mechanisms ⁽²⁾.

The national sheets present an overview of the education budgets by type of expenditure and level of education. The focus is on the **planned** expenditure – not **actual** expenditure. The national sheets make it possible to identify changes in the education budgets across years, i.e. whether in each country/region the education spending for 2014 was planned to increase, decrease or remain stable compared to the education budget for 2013 with the same coverage. Future updates of the data on national education budgets will allow monitoring changes over longer periods of time.

The national sheets also provide an important source of contextual information about the reasons for changes in the education budgets in general and/or in the different categories of expenditure, between 2013 and 2014.

Limitations of this data collection

The national sheets on education budgets provide an approximation of the planned education spending in European countries. However, several limitations have to be taken into consideration with regard to the current data collection.

⁽¹⁾ See European Commission (2014). Education and Training Monitor 2014. (http://ec.europa.eu/education/library/publications/monitor14_en.pdf).

⁽²⁾ For additional info on the funding mechanism, see EACEA/Eurydice, 2014. Financing Schools in Europe. Mechanisms, Methods and Criteria in Public Funding. Available at: http://eacea.ec.europa.eu/education/eurydice/documents/thematic_reports/170EN.pdf

The coverage of the education budget

In some countries, such as for example Ireland, the total amount indicated in the national sheet equals the full education budget including all relevant levels of public authorities. In other countries, parts of the information on education budget are missing, most notably the budgets from the regional and local levels. The contribution of these levels may correspond to a large part of the budget, such as for example in Latvia where more than 50 % of the total public budget for education comes from the local level or in Sweden where around 95 % of the budget for pre-schools and schools come from the municipalities.

In some countries, such as in Greece, France and Hungary, even elements of the education budget coming from the top-level are missing. This is mainly due to the different data sources, i.e. the different Ministries contributing to the education budget. In other countries such as Belgium (Flemish and French Communities), data for the regional, local and EU level is missing as it was not yet available at the time of reporting.

Data aggregation

For some countries, info on expenditures based on the ISCED 2011 classification is not yet available; therefore the classification used refers to ISCED 1997. For each national sheet, the ISCED classification used is indicated on the top of the page.

Additionally, the available data may be aggregated for different education levels and/or expenditure categories. For example, in France, the education budget is aggregated for ISCED (1997) levels 0-3 and 5-6, while in Slovakia it is disaggregated for most ISCED (1997) levels. In the Netherlands, the education budget is aggregated for all ISCED (2011) levels, while for Poland for most ISCED levels (for example data aggregated for higher education (ISCED 6, 7 and 8) as well as for art schools (aggregated ISCED 1, 2 and 3)). Another example is Latvia, where the budget data is available for each category of expenditure, while in the United Kingdom (Scotland) individual budgets come from different sources and organisations, and so comparisons can be made only between years for the separate categories of spend.

For these reasons, it is neither possible to compare the education budget between countries/regions nor it is possible to compare countries'/regions' budgets by categories of spending or ISCED levels.

Reference period

It should be noted that the reference period for the national sheets is June 2014. Therefore, it is possible that the education budgets still change during this year. Governments may face a situation in which they have to cut their education budgets during the last months of the year or, on the contrary, they may be able to increase them. This explains that there will most likely be a discrepancy between the education budgets, i.e. the planned expenditure, and the real expenditure on education in any given year.

General trends in national education budgets

In two thirds of the countries/regions examined, the education budget for 2014 (reported in June 2014) has increased by more than 1 % at **current prices** compared to the education budget for 2013 (reported in June 2013). Conversely, a decrease by more than 1 % can be registered in seven countries/regions (Austria, German-speaking Community of Belgium, Croatia, Czech Republic, Finland, Greece and Ireland). The education budget for 2014 compared to that for 2013 at current prices remained stable (increase or decrease below 1 %) in three countries/regions (French Community of Belgium, Slovakia and Spain). Detailed information on national education budget at current prices is included in the national sheets.

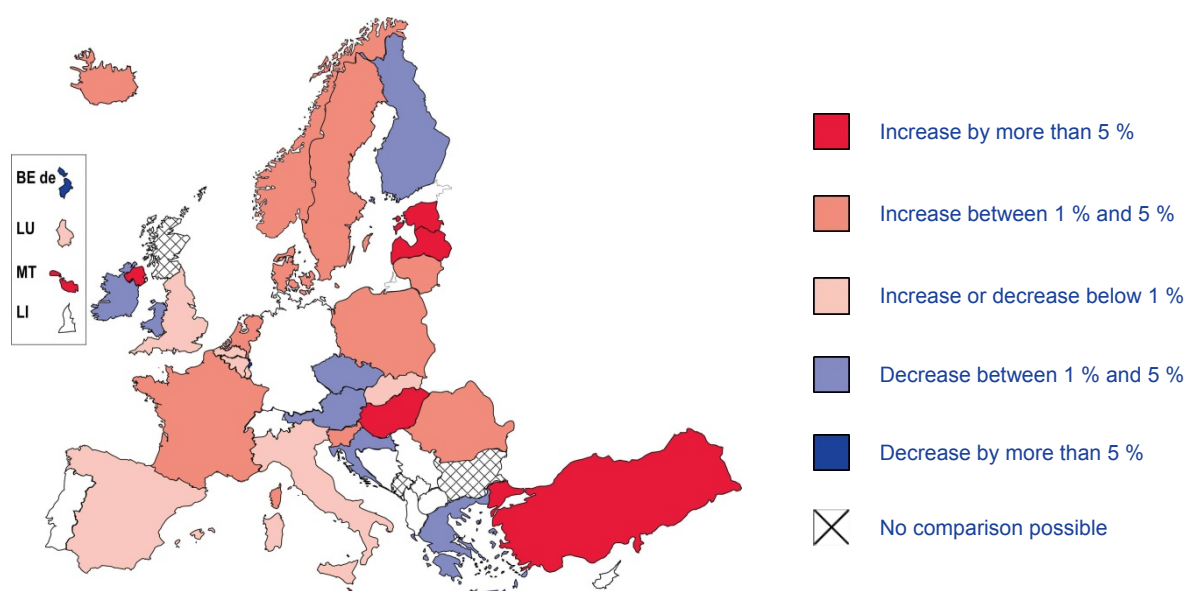
To evaluate more precisely the changes in the funding of education, national education budgets need to be compared at **constant 2013 prices**, i.e. taking into account the rise in prices that took place in 2014 (see Figure 1).

When comparing 2014 to 2013 at constant prices, it is evident that sixteen countries/regions increased their educational budget at constant prices by more than 1 % in comparison to the previous years. For ten countries/regions (Denmark, France, Iceland, the Netherlands, Lithuania, Norway, Poland, Romania, Slovenia and Sweden), the increase is between 1 % and 5 %.

Another six countries/regions (Estonia, Hungary, Latvia, Malta, Turkey and the United Kingdom (Northern Ireland)) registered an increase higher than 5 %.

In Hungary, the positive change (9 %) is a consequence of the introduction of a Teacher Promotion Scheme, which involves significant salary increase for teachers and the launch of the Structural Reform Fund for higher education.

Figure 1: Changes in education budget in 2014 compared to 2013 at constant price



BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU
-0.07	-18.22	0.92	:	-3.33	3.18	×	6.36	-1.53	-2.11	0.08	1.66	-1.95	0.60	×	6.81	4.15	0.08	9.52
MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK-ENG	UK-WLS	UK-NIR	UK-SCT	IS	TR	LI	NO	ME
5.41	1.45	-2.72	2.58	×	2.27	1.59	0.37	-2.39	3.82	0.10	-1.88	5.16	:	3.02	7.05	×	2.47	:

× Countries not contributing to the data collection

Explanatory note

The percentage changes are calculated from budget figures provided by national authorities. The data provided for 2014 were deflated to the 2013 price level using the harmonised index of consumer prices (HICP, moving 12 months average rate of change, available for September 2014), in order to take into account differences in inflation rates between the countries that took place in 2014 (source: Eurostat. Data extracted October 2014). The HICP was used to deflate the data in national currency. For more details on the coverage of budgetary data, see the national sheet for each country.

Country specific notes

Belgium (BE nl): The comparable budget for 2013 is different from the info provided last year and equal to EUR 9 493 597 000. This budget is not the total budget for education of the Flemish Community. For example adult education and part-time artistic education are not included.

Bulgaria: It is not possible to compare the total education budget because the amount for 2013 is not given on the level of Consolidated Fiscal Programme while this is the case for 2014 education budget.

Czech Republic: The decrease in 2014 comes mainly from the decrease of financial resources for Research and Development for Innovation Operational Programme (RDIOP, OP VAVPI in Czech). It results from the end of programming period 2007-2013.

Denmark: The total education budget indicated last year included interest expenses and internal government loans (lending). Adjusted for these, the corresponding 2013 budget is DKK 78 000 000 000.

Finland: Total education budget for 2013 without considering Adult education is equal to EUR 6 736 244 000.

Greece: The amount indicated last year (EUR 5 916 112 723) had to be reviewed because two Regional Authorities updated their 2013 figures, the 2013 budget of one Regional Authority was taken into account this year, budget figures from a Vocational School of the Ministry of Rural Development and Food was included (ISCED 3 voc), budgets from Vocational Schools operating in Hospitals of the Ministry of Health were included (ISCED 3voc), budgetary figures for the Ecclesiastical Academies (ISCED 5/1997) were also included this year. The new total for 2013 is equal to EUR 5 921 771 892.

Croatia: The total public budget for education in 2013 has been recalculated. The correct value is equal to HRK 15 090 814 590.

Slovenia: The total budget for 2013 is different from the info provided last year and equal to EUR 2 048 886 799. In addition to that, the National Assembly adopted revised national budget in July 2013.

United Kingdom (ENG): The sources used in the 2013 edition for Department for Education (DfE) and Department for Business, Innovation and Skills (BIS) budgets have not been published in 2014/15. For comparability purposes, data from the 2013 and 2014 budget estimates have been used (see the national fiche for additional information).

United Kingdom (NIR): The sources used in the 2013 edition for Department of Education (DE) and Department for Employment and Learning (DEL) budgets have not been published in 2014/15. For comparability purposes, data from 2013 and 2014 budget estimate have been used (see the national fiche for additional information).

United Kingdom (SCT): comparison between total value in 2013 and in 2014 is not possible. The values come from different sources and organisations – there might be overlap and accounting differences and so the figures cannot be summed to reach an overall total for education.

Montenegro: HICP for 2013 is not available.

In Malta, the increase (5 %) relies on one side on more capital expenditure over that for 2013. Considerable investment is presently being made at the University of Malta campus where, amongst other projects, works on the new Faculty of Information and Communication Technology buildings are underway. On the other side, the general increase was partly fuelled by the increase in all Public workers' salaries as per Public service Collective Agreement 2011-2016. Education budget remained stable at constant prices (increase or decrease below 1 %) between 2014 and 2013 in seven countries/regions (French and Flemish Communities of Belgium, Italy, Luxembourg, Slovakia, Spain and the United Kingdom (England)).

In Turkey, an increase in the education budget of about 7 % occurred as a result of investments in new schools as well as those under construction, an increase in the number of students and teachers, raises in education staff salaries and, finally, an increase in the budget allocated for services in special education and guidance.

Conversely, seven countries/regions for which data are available decreased their education budget between 1 % and 5 % (Austria, Croatia, Czech Republic, Finland, Ireland, Greece and the United Kingdom (Wales)).

Only for one country the decrease is higher than 5 % (German-speaking Community of Belgium). The important decrease (18 %) is mainly due to a reduction of capital expenditure. Indeed, the building phase of eight education institutions belonging to the ministry of education (GUW) is coming to the end and therefore the necessary budget is lower than in previous years.

Structure of the national sheets

The national sheets follow a harmonised structure. For each country/region, the following elements are presented, if applicable:

- budget for education differentiated by category of expenditure and education level;
- coverage of the presented education budget according to the public authority levels contributing to it;
- changes in the education budgets at **current prices**, in 2014 compared to 2013;

- reasons for changes in capital, current and personnel expenditures ⁽³⁾, in public subsidies to parents with children in education or to students and in the budget allocated for specific programmes of educational support, in 2014 compared to 2013.

The national sheets cover the complete range of education levels, from pre-primary education (ISCED 0) to tertiary education (ISCED 7-8). Education programmes designated as 'adult education' or 'continuing education', which are not classified by ISCED level, are excluded from this data collection.

The reference period for this data collection is June 2014. The education budget for 2013 has the same coverage as the data provided for 2014, and its reference period is June 2013.

Amounts are presented in the national currency and in Euros (for those countries for which the national currency is not Euro) using the exchange rate in June 2013 for the budget 2013 and in June 2014 for the budget 2014 (Source: Eurostat. Data extracted October 2014). In some countries/regions, the amounts have been rounded up. Therefore, the amounts presented in the national sheets can differ slightly from the real amounts in the budgets.

Official documents issued by education authorities are the prime sources of information for this data collection. However, in countries where such official documents do not exist, other documents and agreements, which are recognised and accepted by education authorities, are used. The specific sources are indicated at the bottom of each national sheet.

Germany, Cyprus, Portugal, Liechtenstein and the former Yugoslav Republic of Macedonia did not take part in this data collection.

⁽³⁾ In cases where the budget cannot be provided separately for the three categories capital, current and personnel expenditures, the data is presented as '2 aggregated categories out of 3' or '3 categories aggregated'.

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AUSTRIA (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 2 and 3 (general)	EUR	12 887 000	968 354 000	5 006 213 000				5 987 454 000
ISCED 3, 4 and 5 (vocational)	EUR	22 233 000	133 350 000	1 589 811 000				1 745 394 000
ISCED 6, 7 and 8	EUR	1 143 000	96 977 000	117 443 000		3 253 962 783		3 469 525 783
Total	EUR	36 263 000	1 198 681 000	6 713 467 000		3 253 962 783		11 202 373 783

Explanatory note

The budget for ISCED 0 is missing as this education level is financed by the regional and local authority levels.

ISCED 1 personnel expenditure is included in ISCED 2 and 3 (general) personnel expenditure.

The ISCED 4 budget is mainly included in ISCED 3 (vocational). Data for education and training for health professions is not available (responsibility of the provinces).

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Data on public subsidies to parents with children in education, all ISCED levels.
Regional level:	Data does not include any budget provided by this level, this concerns: ISCED 1: capital and current expenditure; ISCED 2 and ISCED 3 (general): capital and current expenditure; ISCED 5 and 6 (Universities of Applied Sciences): capital, current and personnel expenditure; all ISCED levels: data on public subsidies to parents with children in education
Local level:	Data does not include any budget provided by this level, this concerns: ISCED 1: capital and current expenditure; ISCED 2 and ISCED 3 (general): capital and current expenditure; all ISCED levels: data on public subsidies to parents with children in education
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = EUR 11 334 482 000; 2014 = EUR 11 202 373 783
Capital expenditure:	+
Current expenditure:	+
<p>The data for current expenditure reported by the Austrian unit in 2013 cannot be compared to the data reported for 2014 because of a modification of the financial attribution. The Austrian unit re-calculated the total for current expenditure 2013 to make it comparable to the total of 2014. The re-calculated numerical value for 2013 is: € 1 123 294 000; the numerical value for 2014 is: € 1 198 681 000.</p>	
Personnel expenditure:	-
<p>The data for personnel costs reported by the Austrian unit in 2013 cannot be compared to the data reported for 2014 because of a modification of the financial attribution. The Austrian unit re-calculated the total for personnel costs 2013 to make it comparable to the total of 2014. The re-calculated numerical value for 2013 is: € 6 859 986 000; the numerical value for 2014 is: € 6 713 467 000.</p>	
2 aggregated categories out of 3:	Not applicable
Not applicable	
3 categories aggregated:	-
<p>The sum of budgets decreased. The situation differed between Universities and Universities of Applied Sciences: for Universities the slight budgetary decrease can be attributed to the planned expiration of a subsidizing programme, while for Universities of Applied Sciences the budgetary increase is in line with the government work programme and will be allocated based on calls for specific study programmes.</p>	
Public subsidies to parents with children in education:	Not available
Not available.	
Budget allocated for specific programmes of educational support:	
<p>There is a specific budget for support (concerning students at Universities and Universities of Applied Sciences). Expenditures of the year 2013 amounted to EUR 192 900 000.</p>	

Source

Austrian Budget 2014: https://service.bmf.gv.at/BUDGET/Budgets/2014_2015/bfg2014/Bundesfinanzgesetz_2014.pdf

BELGIUM – FLEMISH COMMUNITY (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1	EUR		495 278 000	2 968 362 000				3 463 640 000
ISCED 2, 3 and 4	EUR		497 171 000	3 495 963 000				3 993 134 000
ISCED 5 and 6	EUR				1 668 798 000			1 668 798 000
Total	EUR	380 562 000	992 449 000	6 464 325 000	1 668 798 000		151 838 000	9 657 972 000

Explanatory note

The data reported in the table are not comparable with the data reported in earlier data collections by Eurydice. An update version (coherent over the different years) has been used for the comparison between 2013 and 2014.

Please take into account that these are preliminary data. Final decisions on the budget will be taken at the end of 2014.

Data on ISCED 3 and 4 include the data for 'HBO5' (associate degree) which is allocated to ISCED 5B.

The data on current expenditure for tertiary education includes personnel costs as both are considered as a whole in the education budget.

Only the data that are directly linked to the budget of an education level are reported. In the data budget on adult education and part-time artistic education are not reported in the table by ISCED level.

The scholarships are reported in the public subsidies to parents with children in education. Please take into account that in the UOE data collection also child allowances are reported (paid by the federal level).

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include any budget provided by this level, this concerns: The personnel costs don't include the pensions. The pensions are paid by the central level (federal level) and not by the regions. The data are not reported for all ISCED levels.
Regional level:	Data does not include parts of the budget provided by this level, this concerns: 'In the row 'Total' adult education and part-time artistic education are not included. In the detail by ISCED level some education programmes (for example adult education) are not reported.
Local level:	Data does not include any budget provided by this level, this concerns: Investments (all categories) by municipalities and provinces are not reported in this questionnaire. The data are not reported for all ISCED levels.
EU level:	Data does not include any budget provided by this level, this concerns: Funds from ESF or other EU origin are not reported in this questionnaire.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 9 493 597 000; 2014 = EUR 9 657 972 000
'In the row 'Total' adult education and part-time artistic education are not included.	
Capital expenditure:	+
Additional budget for school buildings; solving problems of infrastructure capacity and reducing the waiting lists for infrastructure work in primary/elementary and secondary education.	
Current expenditure:	+
The changes in the current expenditure are mainly due to the indexation of the budget and the demographic evolution.	
Personnel expenditure:	+
Primary/elementary education and secondary education: The changes in the personnel budget are mainly due to the indexation of the salaries, the ageing teacher and the demographic evolution.	
2 aggregated categories out of 3:	+
Higher education (personnel costs and current expenditure): Additional funding because of the integration of the academic higher education institution courses in universities and because of an increase of higher education students.	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
The changes are the result of adjusting the budget to the index.	
Budget allocated for specific programmes of educational support:	
Additional budget for social services for students at universities.	

Source

Budget Database of the Ministry for Education and Training – Flemish Community); budget 2014 (budget elaboration – initial budget; 'initiële begrotingsopmaak').

This database is not available on the webpage. Only global information is available on the website (see http://www.ond.vlaanderen.be/onderwijsstatistieken/2012-2013/VONC_2012-2013/VONC_2013_ENG_Integraal_web.pdf more recent data will become available during December 2014 on the same website).

BELGIUM – FRENCH COMMUNITY (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	6 222	83 965 397	628 002 092				711 973 711
ISCED 1	EUR	11 212	188 736 957	1 544 986 873				1 733 735 042
ISCED 2 and 3 and 4 (General and vocational)	EUR	353 260	279 331 058	2 803 678 663			21 825 390	3 105 188 371
ISCED 5 and 6	EUR	2 502 226	229 995 177	1 174 786 862			39 837 609	1 447 121 874
NA	EUR	971 171	18 246 565	72 986 263				92 203 999
Total	EUR	3 844 091	800 275 154	6 224 440 753			61 662 999	7 090 222 997

Explanatory note

The French Community of Belgium (FCB) is the competent body for French-speaking education, and direct education spending therefore comes out of its budget. Within the UOE scope, the main items of education expenditure covered by the federal budget are pension costs, family allowances and assistance for foreign students. At regional level, Wallonia, the Brussels-Capital Region and the French Community Commission (Cocof) are involved to a lesser extent in education and employability programmes, as well as in school transport spending. At local level, provinces and municipalities may inject additional resources into schools. Consequently, and because the objective of this survey is to measure the efforts made in education from year to year, the only expenditure reported and analysed in the tables below is expenditure on institutions and students paid for from the education budget of the French Community of Belgium (FCB) (excluding administration).

However, the variations in spending on educational institutions within the budget of the French Community of Belgium (FCB) are a result of education policies. In most cases, they reflect political decisions to channel education spending towards certain targets (central government spending is excluded). As regards European funds, educational grants paid from the European Social Fund (ESF) are reported (approximately EUR 31 000 000), as are European subsidies for R&D in higher education institutions (approximately EUR 47 200 000). The figures on grants to pupils/students are also limited to expenditure from the FCB budget, i.e. student loans and allowances (family allowances linked to the student's status are managed by the social security system and come from the federal budget). Finally, it should be borne in mind that the breakdown of spending by ISCED level is an estimate, as the budget is not organised by ISCED level. The same goes for the breakdown of the budget by type, which by definition is a projection of actual spending. Consequently, caution is required when commenting on changes in spending by ISCED level and by type.

These amounts are taken from the initial 2014 budget, as the adjusted 2014 budget had not been finalised at the time of the survey. Note that the adjusted 2013 budget was used in the 2013 survey.

Caution is required when interpreting these variations (chiefly those in capital expenditure) because the amounts are low and based on the allocations determined when the budget was established.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include any budget provided by this level, this concerns:
All ISCED levels	
Regional level:	Data includes the total budget provided by this level.
Local level:	Data does not include any budget provided by this level, this concerns:
All ISCED levels	
EU level:	Data does not include parts of the budget provided by this level, this concerns:
Since the info is estimation based on survey on high schools, some data may be missing.	

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑ 2013 = EUR 7 038 544 000; 2014 = EUR 7 090 222 997
Caution is required when interpreting these variations (chiefly those in capital expenditure) because the amounts are low and based on the allocations determined when the budget was established.	
Capital expenditure:	-
Current expenditure:	+
Personnel expenditure:	-
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
Note that the figures for grants to pupils/students include expenditure from the FCB budget only, i.e. student loans and allowances. Family allowances linked to the student's status, which are managed under the social security system and come out of the federal budget, are not included in this survey.	
Budget allocated for specific programmes of educational support:	
The 'Decree organising differentiated support in schools in the French Community in order to ensure that every child has equal opportunities for social emancipation in a high-quality teaching and learning environment' provides for additional resources to be made available to sites where differentiated support is in place. These amounts are adjusted each calendar year, taking into account the consumer price index.	

Source

Budget 2014 initial des dépenses de la FWB: <http://www.budget-finances.cfwb.be/>

BELGIUM – GERMAN-SPEAKING COMMUNITY (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2, 3, 4, 5 and 6	EUR	23 200 000	8 712 000	83 936 000			314 000	116 162 000
Total	EUR	23 200 000	8 712 000	83 936 000			314 000	116 162 000

Explanatory note

Data only covers the budget invested by the German-speaking Community. Public subsidies to parents with children in education and to students cover study grants.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = EUR 140 911 000; 2014 = EUR 116 162 000
Capital expenditure:	-
<p>On 21 December 2010, the Minister of Education signed the contracts of the PPP (public private partnership) project and gave the start of the biggest investment program in the history of the German-speaking community. This cooperation between the public and private service providers deals with the renovation and the construction of eight education institutions belonging to the ministry of education (GUW) and the maintenance of those during 25 years. The total amount of this project is € 146 070 878. The education institutions were in the building phase last year and needed a big investment. This year, the building phase is coming to the end and therefore the necessary budget is lower.</p>	
Current expenditure:	-
<p>The negative change is a consequence of the decrease of the number of pupils in the primary school education (demographic reason).</p>	
Personnel expenditure:	+
<p>The main reasons of the increase are: the base salary of new arrived teachers has increased; a new job for two persons was created in special education; the natural increase of salaries based on years of service.</p>	
2 aggregated categories out of 3:	
Not applicable	
3 categories aggregated:	
Not applicable	
Public subsidies to parents with children in education:	=
Budget allocated for specific programmes of educational support:	
<p>This budget is integrated in the capital expenditure, the current expenditure and in the personal costs and it is not possible to say which amount of the total is attributed to specific programmes of education support.</p>	

Source

Decree on the Budget of Income and Expenditures of the German-speaking Community of Belgium 2014 (5 Mai 2014 – Dekret zur ersten Anpassung des Dekrets vom 12. Dezember 2013 zur Festlegung des Haushaltsplans der Einnahmen und des allgemeinen Ausgabenhaushaltsplans der Deutschsprachigen Gemeinschaft – Haushaltsjahr 2014)

BULGARIA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2, 3, (2, 3 voc) by Municipalities	BGN	30 664 000	453 751 200	1 084 251 600			9 200 000	1 577 866 800
	EUR	15 678 494	232 002 863	554 377 543			4 703 957	806 762 859
ISCED 1, 2, 3, 5 and 6 by Ministry of Education and Science (MES)	BGN	3 057 000	202 675 370	205 703 000			8 820 530	420 255 900
	EUR	1 563 043	103 627 860	105 175 887			4 509 934	214 876 725
ISCED 5-6 by MES (subsidy for State Universities)	BGN	4 538 400			315 482 466		31 689 634	351 710 500
	EUR	2 320 482			161 306 097		16 202 901	179 829 481
ISCED 5-6 by Ministry of Defense (subsidy)	BGN					24 084 000		24 084 000
	EUR					12 314 142		12 314 142
ISCED 5-6 Universities	BGN							
	EUR							
ISCED 6 MES, Ministry of Environment and Water (subsidy for BAS)	BGN					75 046 800		75 046 800
	EUR					38 371 408		38 371 408
ISCED 1, 2, 3, 4, 5 CFP	BGN					424 221 100		424 221 100
	EUR					216 904 131		216 904 131
ISCED 1, 2, 3, 4, 5, 6 EC	BGN	5 488 000			184 223 700			189 711 700
	EUR	2 806 012			94 193 526			96 999 539
Total	BGN	43 747 400	656 426 570	1 289 954 600	499 706 166	523 351 900	49 710 164	3 062 896 800
	EUR	22 368 033	335 630 724	659 553 430	255 499 624	267 589 681	25 416 793	1 566 058 288

Explanatory note

On the level of Consolidated Fiscal Programme (CFP) for 2014 for Education the amount is 3 062 896 800 BGN. It integrates the State budget for Education, the municipal budgets for Education and other institutions budgets for Education.

State universities also contribute to the budget for education by their own revenues.

ISCED 6 – 'Doctorate degree' is Research and Development, but it is Activity 'Science' and not 'Education'.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = BGN 2 919 900 000; 2014 = BGN 3 062 896 800 ↑: 2013 = EUR 1 492 944 063; 2014 = EUR 1 566 058 288
<p>From the allocation of the total consolidated expenditures (which are not due to interest expenditures), including reserve, without the payment to the total EU budget for 2014 for Education the amount is 3 062 900 000 BGN, and for 2013 this amount was 2 919 900 000 BGN. The data given for the municipalities budget directly allocated to educational institutions for 2014 are on the base of the Consolidated Fiscal Programme and for that reason there is no separation of ISCED levels. The budget 2014 of the MES is divided into more ISCEDs than those given 2013. The EC budget in 2014 is provided into capital expenditures and the rest in 2 aggregated categories. Thus the columns differ from those for 2013. These are the reasons for which the budget 2014 cannot be compared with the given one for 2013 for the various type of expenditure.</p> <p>The policy for the education and science is taken as one of the basic priorities for 2014. An additional granting for structural measures and programmes for development of the education in the amount up to the 100 000 000 BGN in planned, including up to 22 000 000 BGN for increasing the subsidy for the state universities, according to a complex assessment of the respective quality in the education and the correspondence with the labour market needs. Concerning the school education the accents are on reforming the vocational education and improving the quality, on attractiveness and the link with the business, on improving the quality by bringing into use computer training and the improvement the equipment at schools, and finally on measures for developing and stimulating the pedagogical staff etc.</p> <p>Source of information: For 2014 – ИНФОРМАЦИОНЕН БЮЛЕТИН „БЮДЖЕТ 2014 НАКРАТКО“ http://www.minfin.bg/bg/page/850 For 2013 – БЮДЖЕТ 2013 НАКРАТКО http://www.minfin.bg/bg/page/828</p>	
Capital expenditure:	Not applicable
See Explanation of education budget 2013-2014	
Current expenditure:	Not applicable
See Explanation of education budget 2013-2014	
Personnel expenditure:	Not applicable
See Explanation of education budget 2013-2014	
2 aggregated categories out of 3:	Not applicable
See Explanation of education budget 2013-2014	
3 categories aggregated:	Not applicable
See Explanation of education budget 2013-2014	
Public subsidies to parents with children in education:	Not applicable
See Explanation of education budget 2013-2014	
Budget allocated for specific programmes of educational support:	+
<p>The budget for 2014 for National programmes for school education development (Decision N 221 of the Council of Ministers, dated 23.04.2014) is increased in comparison with 2013. The amount for 2014 is 95 875 855 BGN or 49 000 00 EUR so the increase is almost two times and a half. The National programmes for 2014 are kept the same in comparison with 2013 but the budget of some of them is increased significantly, for example 'ICT at schools', 'Modernisation of the necessary equipment at school' and 'At school without absence'.</p>	

Source

Law for the State Budget of Republic of Bulgaria for 2014 years.

Decree of Council of Ministers № 3/15.01.2014 for execution of the State budget of Republic of Bulgaria for 2014 year, <http://www.minfin.bg>

The data for the municipalities and EC budgets are supplied by the Ministry of Finance.

CROATIA (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	HRK					2 018 742 808		2 018 742 808
	EUR					266 430 356		266 430 356
ISCED 1-2 (single structure)	HRK					5 586 439 623		5 586 439 623
	EUR					737 289 114		737 289 114
ISCED 3 (general & vocational)	HRK					3 283 396 145		3 283 396 145
	EUR					433 337 223		433 337 223
ISCED 4	HRK					1 633 013		1 633 013
	EUR					215 522		215 522
ISCED 5, 6, 7 and 8	HRK					2 742 171 706		2 742 171 706
	EUR					361 907 312		361 907 312
Other education-related expenses (unclassified)	HRK					1 208 207 984		1 208 207 984
	EUR					159 457 302		159 457 302
Total	HRK					14 840 591 279		14 840 591 279
	EUR					1 958 636 832		1 958 636 832

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Data includes the total budget provided by this level.
Local level:	Data includes the total budget provided by this level.
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = HRK 15 090 814 590; 2014 = HRK 14 840 591 279	↓ 2013 = EUR 1 991 660 893; 2014 = EUR 1 958 636 832
Capital expenditure:		
	Not available	
Current expenditure:		
	Not available	
Personnel expenditure:		
	Not available	
2 aggregated categories out of 3:		
	Not available	
3 categories aggregated:		
	Not available	
Public subsidies to parents with children in education:		
	Not available	
Budget allocated for specific programmes of educational support:		

Source

Top level budget – database of Finance department of Ministry of Science, education and sports (not available online);
Regional and local budgets – Official annual report on local and regional budgets of Ministry of finance
(<http://www.mfin.hr/adminmax/docs/22%20Ukupno%20Hrvatska.zip>)

CZECH REPUBLIC (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	CZK		186 599 054	13 805 696 946				13 992 296 000
	EUR		6 797 779	502 939 779				509 737 559
ISCED 1 + 2	CZK		932 413 436	42 195 111 564	37 245 982			43 164 770 982
	EUR		33 967 702	1 537 162 534	1 356 866			1 572 487 103
ISCED 3-5	CZK	165 000	382 629 866	19 472 314 134	8 851 238			19 863 960 238
	EUR	6 010	13 939 157	709 373 921	322 449			723 641 538
ISCED 655	CZK		10 461 000	733 078 000	7 180 616			750 719 616
	EUR		381 092	26 705 938	261 588			27 348 619
ISCED (0-5,655) – aggregated category	CZK	661 309 587	347 731 000	3 231 214 000	5 179 922 580			9 420 177 167
	EUR	24 091 423	12 667 795	117 712 714	188 703 919			343 175 853
ISCED 645 and 7	CZK	4 676 169 073			27 576 380 393			32 252 549 466
	EUR	170 352 243			1 004 604 021			1 174 956 264
Total	CZK	5 337 643 660	1 859 834 356	79 437 414 644	32 809 580 809			119 444 473 469
	EUR	194 449 677	67 753 528	2 893 894 886	1 195 248 845			4 351 346 938

Explanatory note

The total education budget is an estimated amount due to a rough estimation of the budget contribution at regional and local levels. At the same time it does not cover Public subsidies to parents with children in education/students.

ISCED 0-5 and ISCED 655 (tertiary professional schools) the direct educational costs set in the Educational Act are allocated through per capita funding from the top level (Ministry of Education, Youth and Sports). These are salaries, textbooks, teaching aids, expenses connected with teaching of pupils, development of school and quality of education, in-service training of teachers. Municipalities and regional authorities (self-governance) cover running costs and capital expenditure.

For ISCED 645 (645 – bachelor's degree programmes at higher education institutions) and 7 from the top level – global subsidy, no differentiation for personnel and current expenditure. Subsidy from the Ministry of Education, Youth and Sports (for scholarly, scientific, research, development, innovation, artistic and other creative activities) and contribution (for development, accommodation and meals).

For current expenditure and personnel cost from ESF and ERDF (only part of the expenditure can be differentiated), valid for all ISCED levels.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Public subsidies from the Ministry of Labour and Social Affairs and other sources (all ISCED levels)
Regional level:	Data does not include any budget provided by this level, this concerns: Capital expenditure and running costs for school established by regions (ISCED 0-5 and 655) – only rough estimate in the Table
Local level:	Data does not include any budget provided by this level, this concerns: Capital expenditure and running costs for school established by municipalities (ISCED 0-5 and 655) – only rough estimate in the Table
EU level:	Data does not include parts of the budget provided by this level, this concerns: Data allocated from other sources than the Ministry of Education, Youth and Sports

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = CZK 122 824 868 953; 2014 = CZK 119 444 473 469 ↓ 2013 = EUR 4 474 494 315; 2014 = EUR 4 351 346 938
Capital expenditure and the total education budget are significantly affected by the end of Research and Development for Innovation Operational Programme (RDIOP, OP VAVPI in Czech) programming period.	
Capital expenditure:	-
Decrease in capital expenditure in 2014 comes from the decrease of financial resources for Research and Development for Innovation Operational Programme (RDIOP, OP VAVPI in Czech). It results from the end of programming period 2007-2013.	
Current expenditure:	+
There was an increase in direct educational costs (according to the Educational Act these are, e.g. teaching aids and continuous education of educational staff, development of school and quality of education) due to the increase of per capita amount for pupils at ISCED levels 1+2. The impulse was mainly the increase in the number of the first graders (these must be provided free of charge with basic teaching aids to the value of CZK 200 per pupil per school year).	
Personnel expenditure:	+
The overall slight increase in personnel cost is connected with the increase of the per capita amounts in line with the government policy to increase the educational staff salaries. At ISCED levels 0 to 2 the higher amount was also influenced by the increase of the children/pupils. The decrease of funds at ISCED levels 3-5 and 655 was caused by the decrease of pupils/students when comparing their number with that in the previous year.	
2 aggregated categories out of 3:	+
There was an increase in this aggregated category. The amount largely depends on the EU funds uptake rate.	
3 categories aggregated:	
Public subsidies to parents with children in education:	
'Public subsidies to parents with children in education' are not included as these are data from various sources (the state budget, the Ministry of Labour and social Affairs, regions, etc.).	
Budget allocated for specific programmes of educational support:	+
National budget for ISCED levels 0-5 and 655 includes development programmes. The programme that influenced the increase from 2012 to 2014 to a greater extent was the one aimed at the financial support of pedagogical assistant for children with social or health disadvantages. The target of this programme is to support the integration of those pupils in the mainstream schools. When comparing years 2013 and 2014 a priority was also given to a programme supporting speech therapy in pre-primary education. (ISCED level 0-5 and 655 – EUR 6 000 000 in 2012, EUR 7 700 000 in 2013 and EUR 8 500 000 in 2014). Concerning the higher education institutions (ISCED 645, ISCED 7), ministry provides the financial support to HEIs for higher costs associated with the study of students with special education needs. The support is allocated on the base of application of HEIs. The budget for this purpose increased from 2012 to 2014. This kind of support is a relatively new one; firstly implemented in the year 2012. Thus the HEIs are improving the way of addressing the needs of the students (including better indication of those student and their needs). The amounts for selected programmes for ISCED 645, ISCED 7 was equal to EUR 1 500 000 in 2012, EUR 1 600 000 in 2013 and EUR 1 700 000 in 2014.	

Source

Education sector budget, Chapter 333 – Ministry of Education, Youth and Sports of the State Budget of the Czech Republic for years 2013 and 2014, Final account statement of Chapter 333- Ministry of Education, Youth and Sports, Budgetary data (budgetary system of the Ministry of Education, Youth and Sports)

www.msmt.cz

DENMARK (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2: Primary school/ <i>folkeskole</i> , private schools and continuation schools.	DKK					7 606 400 000	991 000 000	8 597 400 000
	EUR					1 019 788 705	132 863 195	1 152 651 901
ISCED 3 Voc and Gen, <i>Erhvervsuddannelser og gymnasiale</i>	DKK					19 992 000 000	8 416 000 000	28 408 000 000
	EUR					2 680 323 912	1 128 331 635	3 808 655 547
ISCED 5, 6 and 7 <i>Videregående uddannelser</i> , Higher education	DKK					15 517 000 000	17 368 000 000	32 885 000 000
	EUR					2 080 361 452	2 328 524 695	4 408 886 147
ISCED 8 Research and development and Ph. D degrees**	DKK					10 910 000 000		10 910 000 000
	EUR					1 462 701 775		1 462 701 775
ESF	DKK					5 530 000		5 530 000
	EUR					741 406		741 406
Total	DKK					54 030 930 000	26 775 000 000	80 805 930 000
	EUR					7 243 917 252	3 589 719 525	10 833 636 778

Explanatory note

Exclusive municipalities' budgets (primary school-*folkeskolen*). The subsidies on primary school level are tuition fees for *efterskoler*/continuation schools. The funding for Ph.D degrees is included in the overall funding for research and development as the universities themselves can decide out of the overall lump how much they want to use for Ph.D degrees.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: Primary public schools, ISCED 0, 1 and 2
EU level:	Data does not include parts of the budget provided by this level, this concerns:

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = DKK 78 000 000 000; 2014 = DKK 80 805 930 000	↑: 2013 = EUR 10 457 446 238; 2014 = EUR 10 833 636 778
The total provided last year included interest expenses and internal government loans (lending). Adjusted for these, the corresponding 2013 budget is DKK 78 000 000 000.		
Capital expenditure:		
Not available		
Current expenditure:		
Not available		
Personnel expenditure:		
Not available		
2 aggregated categories out of 3:		
Not available		
3 categories aggregated:	+	
This is due to increased activity – mainly in the field of higher education.		
Public subsidies to parents with children in education:	+	
The increase is primarily due to an increase in scholarships for higher education programmes.		
Budget allocated for specific programmes of educational support:		
Not available		

Source

<http://oes-cs.dk/bevillingslove/fl14x20.pdf>

http://www.fm.dk/publikationer/2014/finanslov-for-finansaaret-2014/~media/Publikationer/Imported/2014/AFL14/Finanslov%2019_WEB.pdf

http://www.fm.dk/publikationer/2014/finanslov-for-finansaaret-2014/~media/Publikationer/Imported/2014/AFL14/Finanslov%2021_WEB.pdf

<http://oes-cs.dk/bevillingslove/fl14x19.pdf>

ESTONIA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR					243 833 086		243 833 086
ISCED1, 2 and 3	EUR					495 497 155		495 497 155
ISCED 4	EUR					109 648 799		109 648 799
ISCED 5-6 (Teaching)	EUR					194 904 893		194 904 893
ISCED 5-6 (Research and Development)	EUR					197 802 754		197 802 754
Total	EUR					1 241 686 687		1 241 686 687

Explanatory note

ISCED 4 (Post-secondary non-tertiary) total without adult education and language policies, which was included last year (EUR 5 800 000).

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 1 155 900 000; 2014 = EUR 1 241 686 687
Capital expenditure:	Not available
Current expenditure:	Not available
Personnel expenditure:	Not available
2 aggregated categories out of 3:	Not available
3 categories aggregated:	+
Personal increase on ISCED 0 level. Salary increase on ISCED 1-3, ISCED 4 and ISCED 5-6 level. The capital expenditure decreased due to investments on ISCED 4 and ISCED 5-6 level and the main reason is decrease of using European Union Structural Funds.	
Public subsidies to parents with children in education:	Not available
Budget allocated for specific programmes of educational support:	Remained stable. Estonia does have specific programmes of educational support (for SEN, on the basis of linguistic, social, geographical, etc.) and the costs of these programmes included to special ISCED level (QA2). The costs of these programmes (amount) are not available separately in the State Budget Act for Local level (local budgets). The budget for specific programmes of educational support in 2014 remained stable because there are not significant changes in these programmes planned for 2014.

Source

Ministry of Education and Research – www.hm.ee; Ministry of Finance – www.fin.ee

FINLAND (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR							188 117 000
ISCED 1	EUR							976 962 000
ISCED 2 and 3 (general)	EUR							1 104 898 000
ISCED 3 (vocational) and 4	EUR							1 305 688 000
ISCED 6, 7 and 8	EUR							3 091 031 000
Total	EUR							6 666 696 000

Explanatory note

In addition to the Ministry of Education and Culture, the Ministry of Finance is funding ISCED 0, 1 and 2 levels. The Ministry gives a lump sum for basic public services to municipalities (not earmarked); among other services is also pre-primary and basic education. This share of this funding is included in the numbers above.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Data on early childhood education partly missing (ISCED 0)
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: All categories, all ISCED levels
EU level:	Data does not include any budget provided by this level, this concerns: All categories, all ISCED levels

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = EUR 6 736 244 000; 2014 = EUR 6 666 696 000
Capital expenditure:	
Current expenditure:	
Personnel expenditure:	
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	
Budget allocated for specific programmes of educational support:	

Source

Valtion talousarvioesitykset 2014, opetus- ja kulttuuriministeriön hallinnonala (Ministry of Finance)

<http://budjetti.vm.fi/indox/index.jsp>

FRANCE (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2, 3	EUR	91 300 000	4 681 034 863	60 191 583 170			706 720 113	65 670 638 146
ISCED 5, 6	EUR	387 907 459	11 912 196 493	769 124 763			2 026 924 820	15 096 153 535
Total	EUR	479 207 459	16 593 231 356	60 960 707 933			2 733 644 933	80 766 791 681

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: ISCED 0, 1, 2, 3: institutions under the authority of the Ministry of Defence (entire budget and grants), institutions reporting to the Ministry of Health (capital expenditure, routine expenditure, grants). ISCED 5, 6 (teaching): all institutions reporting to ministries other than Higher Education or Agriculture: Defence, Culture, Health, etc. ISCED 5, 6 (Research and Development): institutions reporting to ministries other than Higher Education, and non-university research organisations, e.g. the French National Centre for Scientific Research (CNRS), the French National Institute for Agricultural Research (INRA).
Regional level:	Data does not include any budget provided by this level, this concerns: All ISCED levels: entire budget and education grants
Local level:	Data does not include any budget provided by this level, this concerns: All ISCED levels entire budget and education grants
EU level:	Data does not include any budget provided by this level, this concerns: All ISCED levels entire budget and education grants

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 78 896 697 224; 2014 = EUR 80 766 791 681
<p>The budget amounts indicated were adopted in the Initial Finance Act 2014, a law which sets out and approves all of the state's resources and expenditure for each calendar year. The budget information provided for ISCED 0, 1, 2 and 3 is for the 'School Education' section of the state's general budget. The figures for capital expenditure (part 5), routine expenditure (parts 3 and 6) and staff costs (part 2) are for the whole 'School Education' section. Assistance for pupils: Programme 230 (Pupil Life) – Action 4 (social work) – Intervention costs (spending on households); Programme 139 (private primary and secondary education) – Action 8 (social work to assist pupils) – intervention costs; Programme 143 (technical education in agriculture) – Action 3 (social support for pupils).</p> <p>Web link: http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/lfi/pdf/LFI_2014_BG_enseignement_scolaire.pdf</p> <p>The budget information provided for ISCED 5 and 6 is for programmes 150, 142 and 230 (Higher Education and University Research, Higher Education and Agricultural Research, Student Life), which form part of the Research and Higher Education section of the general state budget. Capital expenditure (parts 5 and 7), routine expenditure (parts 3 and 6) and staff costs (part 2) – for programme 150 only. Assistance for students: Research and Higher Education section – Programme 231 (Student Life) – Action 1 (direct aid) – intervention costs; Research and Higher Education section – Programme 142 (Higher Education and Agricultural Research) – Action 1 (higher education) – intervention costs (transfers to households)</p> <p>Web link: http://www.performancepublique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/lfi/pdf/LFI_2014_BG_recherche.pdf</p>	
Capital expenditure:	+

Current expenditure:	+
<p>The increase in the budget for routine expenditure mainly affects school education (ISCED 0123). Said budget grew by 27 % for school education between 2013 and 2014, as against just 2 % for higher education.</p> <p>The general 2014 budget for school education reflects the priority the state is giving to young people. The priority spending areas are: assistance with the education of children, social funds, loans for training teaching and careers-guidance staff, and funding for digital technology. The budget for the 'School Education' section, excluding staff costs, has been increased by USD 99 000 000 in 2014, making it possible to finance: the creation of 6 000 additional teaching positions under the 'Jobs for the future' scheme for the 2014-15 academic year, an increase in grants for secondary school students, and measures to assist pupils with disabilities.</p> <p>Source: PAP 2014 (Draft state budget presented to Parliament), http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/pap/pdf/PAP_2014_BG_enseignement_scolaire.pdf.</p>	
Personnel expenditure:	+
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
<p>The increase in the budget allocated to assistance for pupils/students mainly affects higher education (+8 %). The corresponding budget for school education has not changed as significantly (-1 %).</p> <p>The 2014 budget provides for the continuation of student grant reform. This reform is being implemented in two stages (September 2013 and September 2014). Its aim is to improve the financial situation of three categories of students: those from the most disadvantaged families, those who have to work alongside their studies, and those who can prove that they live independently.</p> <p>Source: PAP 2014 (Draft state budget presented to Parliament), http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/pap/pdf/PAP_2014_BG_recherche.pdf</p>	
Budget allocated for specific programmes of educational support:	

Source

Web link: http://www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/lfi/pdf/LFI_2014_BG_enseignement_scolaire.pdf

Web link: http://www.performancepublique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/lfi/pdf/LFI_2014_BG_recherche.pdf

GREECE (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	32 575 405					160 000 000	192 575 405
ISCED 1	EUR	95 104 343		3 000 000		50 766 317		148 870 660
ISCED 0, 1	EUR	7 660 605	1 659 665	1 602 575 012			2 146 250	1 614 041 532
ISCED 2	EUR	14 195				3 789 967		3 804 162
ISCED 3 (gen)	EUR					50 000		50 000
ISCED 3 (vocational)	EUR	5 628 190	2 529 809	822 619			227 271	9 207 889
ISCED 2, 3 (general)	EUR	57 124 985	10 635 149	1 580 537 562		4 622 774	1 762 500	1 654 682 970
ISCED 0, 1, 2, 3	EUR	316 117 912	213 349 860	14 267 813		74 640 644	12 460	618 388 689
ISCED 4	EUR	500 000	9 659 450	9 663 238	12 900 000	4 555 000	3 288 971	40 566 659
ISCED 2, 3, 4	EUR		5 500 000	32 600 000		9 387 001		47 487 001
ISCED 3, 6	EUR		540 550	595 699				1 136 249
ISCED 6-7	EUR	118 419 024	208 015 004	626 084 959		19 467 464	174 264 271	1 146 250 722
ISCED 8	EUR	6 576 439	60 965 697	10 697 905		30 420 330	4 466 686	113 127 057
ISCED 0, 1, 2, 3, 6, 7	EUR	3 110 505	22 525 285	92 945 500				118 581 290
ISCED 3, 6, 7	EUR			1 255 000				1 255 000
Total	EUR	642 831 603	535 380 469	3 975 045 307	12 900 000	197 699 497	346 168 409	5 710 025 285

Explanatory note

The data in the table are not definitive and might be subject to revision given the reorganisation the Ministry of Education and Religious Affairs went through in the last months.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Information on the Public Investment Programme of the General Secretariat for Research and Technology is missing (ISCED 8). Also, specific ISCED 4 data is missing. It is not possible to indicate specific categories of expenditure.
Regional level:	Data does not include parts of the budget provided by this level, this concerns: Data for all educational levels are not included, as 12 out of 13 Regional Authorities have replied to the questionnaire. Capital expenditure is the basic category missing.
Local level:	Data does not include parts of the budget provided by this level, this concerns: Data for ISCED 3 from Vocational Schools operating in Hospitals is missing. It mainly concerns current expenditure and personnel costs.
EU level:	Data does not include parts of the budget provided by this level, this concerns: Data for all educational levels are not included, as 12 out of 13 Regional Authorities have replied to the questionnaire. Capital Expenditure is the basic category missing.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = EUR 5 921 771 892; 2014 = EUR 5 710 025 285
The amount indicated last year (EUR 5 916 112 723) had to be reviewed because of the following reasons: two Regional Authorities updated their past year's figures, the 2013 budget of 1 Regional Authority was taken into account this year, budget figures from a Vocational School of the Ministry of Rural Development and Food was included (ISCED 3 voc), budgets from Vocational Schools operating in Hospitals of the Ministry of Health were included (ISCED 3 voc), budgetary figures for the Ecclesiastical Academies (ISCED 5/1997) were also included this year. Finally, a different categorisation was applied this year for the Ministry of Interior, with no impact to the total figures.	
Capital expenditure:	+
Current expenditure:	-
A decline is observed in current expenditure, which is part of the effort of the Greek Government for fiscal consolidation.	
Personnel expenditure:	-
A (limited) decline is observed, which is due to the reduction of the total number of the teaching staff in Greece.	
2 aggregated categories out of 3:	+
The difference presented is due to a different categorisation of a figure at level ISCED 4 compared to last year.	
3 categories aggregated:	+
Three categories aggregated represent budgets from the Operational Programme 'Education and Lifelong Learning' of the Ministry of Education and Religious Affairs. Distinguishing among different categories of expenditure is not possible due to the nature of the Programme. Moreover, budgeting of the Programme is multiannual and allocations per year depend on beneficiaries' performance.	
Public subsidies to parents with children in education:	-
Budget allocated for specific programmes of educational support:	
In Greece, several programmes focusing on specific target groups are implemented, e.g. students with disabilities, immigrants, Roma, people living in geographically dispersed areas, Zones of Educational Priority and others, all relating to different levels of education. These programmes are mainly implemented in the framework of Operational Programmes (co-financed by ESF and ERDF), they are multiannual, their budget covering the programmatic period 2007-2013. For the purpose of this data collection, annual credit allocations, which are determined by the beneficiaries' performance, are considered as actual annual budget for these Programmes. Therefore, comparison between budgets (credit allocations) between 2013 and 2014 is out of the scope of this particular analysis.	

Source

All the above mentioned information is based on the data provided by: The state (parliamentary approved) budget of the Ministry of Education and Religious Affairs (Ministerial Decision Φ.1/A/479/191 024/IB/12-11-2013), as it is formulated by June 2014. Ministry of Education and Religious Affairs / General Secretariat for Lifelong Learning, Ministry of Education and Religious Affairs / State Scholarships Foundation, Ministry of Education and Religious Affairs / Hellenic Quality Assurance Agency for Higher Education, Ministry of Interior, Ministry of Finance, Ministry of Shipping, Ministry of Culture and Sports, Ministry of Defence (Military Academy, School of Petty Officers, Military Nursing Academy, Airforce Academy, and other schools), Hellenic Police / Police Academy, Managing Authority for Operational Programme 'Education and Lifelong Learning' (ESF), Managing Authority of Operational Programme 'Information Society' (ERDF), Intermediate Managing Authorities of Regions (ERDF), Building Infrastructure S.A., Ministry of Tourism, Ministry of Rural Development and Food, Manpower Employment Organization, Ministry of Health, information collected by regional health districts.

HUNGARY (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	HUF		17 321 600 000	138 596 100 000				155 917 700 000
	EUR		56 630 594	453 120 933				509 751 528
ISCED 1, 2, 3 and 4	HUF	96 800 000	39 973 300 000	470 115 800 000				510 185 900 000
	EUR	316 474	130 687 220	1 536 979 108				1 667 982 803
ISCED 5, 6, 7 and 8	HUF	49 879 600 000	194 634 400 000	234 618 900 000		40 364 000 000		519 496 900 000
	EUR	163 074 508	636 330 467	767 054 304		131 964 560		1 698 423 840
ISCED 0, 1, 2, 3 and 4	HUF					159 894 000 000		159 894 000 000
	EUR					522 751 495		522 751 495
Total	HUF	49 976 400 000	251 929 300 000	843 330 800 000		200 258 000 000		1 345 494 500 000
	EUR	163 390 983	823 648 281	2 757 154 346		654 716 055		4 398 909 667

Explanatory note

ISCED 0, 1, 2, 3 and 4, '3 categories aggregated' contains funds provided from the central budget to private/church kindergartens and schools. It cannot be broken down to cost categories. ISCED 5, 6, 7 and 8, '3 categories aggregated' contains funds provided for private/church HEIs, for HEIs as quality award and for the Structural Reform Fund.

Municipalities finance the following items: at ISCED 0 capital expenditure; at ISCED 1, 2, 3 and 4 capital expenditure, some of the current expenditure, non-teaching staff not directly supporting teaching (e.g. cleaners, security staff; operational goods/services capital goods). In case of some municipalities (e.g. those with a population of less than 3 000 people) the central government has taken over the financing of all cost categories.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Funds allocated to Ministries other than the Ministry for Human Resources for funding e.g. some of VET.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: School infrastructure (capital expenditure), infrastructure-related current expenditure and infrastructure related personnel costs (i.e. all the three categories of expenditure for ISCED 1, 2 and 3); capital expenditure for ISCED 0.
EU level:	Data does not include any budget provided by this level, this concerns: All categories, all levels

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = HUF 1 224 871 100 000; 2014 = HUF 1 345 494 500 000	↑: 2013 = EUR 4 004 548 010; 2014 = EUR 4 398 909 667
Capital expenditure:	-	
Insignificant decrease		
Current expenditure:	-	
Insignificant decrease		
Personnel expenditure:	+	
Increase due to the introduction of a Teacher Promotion Scheme, which involves significant salary increase for teachers.		
2 aggregated categories out of 3:		
3 categories aggregated:	+	
The most significant factor is the launch of the Structural Reform Fund for higher education.		
Public subsidies to parents with children in education:		
Budget allocated for specific programmes of educational support:		
No data available		

Source

Central budget as it is on 30 June 2013 (Based on the Budget Act – http://njt.hu/cgi_bin/njt_doc.cgi?docid=165_756.254_377)

ICELAND (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	ISL	249 000 000			40 170 000 000			40 419 000 000
	EUR	1 611 024			259 899 068			261 510 093
ISCED 1-2	ISL	1 483 000 000			75 117 000 000			76 600 000 000
	EUR	9 594 979			486 005 434			495 600 414
ISCED 3	ISL	2 719 000 000			22 635 000 000			25 354 000 000
	EUR	17 591 873			146 447 981			164 039 855
ISCED 5-6 (Tertiary education Teaching)	ISL					18 302 000 000		18 302 000 000
	EUR					118 413 561		118 413 561
ISCED 5-6 (Tertiary education Research)	ISL					6 227 000 000		6 227 000 000
	EUR					40 288 561		40 288 561
Total	ISL	4 451 000 000			137 922 000 000	24 529 000 000		166 902 000 000
	EUR	28 797 877			892 352 484	158 702 122		1 079 852 484

Explanatory note

The municipalities in Iceland are responsible for the construction and operation of the pre-primary education and compulsory education (primary and lower secondary level). Upper secondary education, tertiary education as well as adult's education programmes are governed by the state.

Data for Upper secondary education, Tertiary education and Adults education programmes originate from the state budget (central).

Data for the pre-primary education and compulsory education are retrieved from the budget plan of the municipalities. Since it is not possible to access centrally the sum of all budget data of all municipalities, and in many cases the municipalities only provide data for education in general and do not distinguish between pre-primary education and compulsory education in their budget plan, another approach was needed similar as used in 2013. The method: The budget data of 14 the largest municipalities was gathered. In the financial statements of municipalities for year 2013, 83 % of the operating costs of pre-primary and of compulsory education are originated in these 14 largest municipalities. Based on that, estimation for all municipalities was made.

The compulsory school in Iceland covers primary and lower secondary level. Compulsory education is organised in a single structure system, i.e. primary and lower secondary education form part of the same school level and usually take place in the same school. Pupils are from 6-16 years of age. All information provided for the columns marked Primary education thus includes both primary and lower secondary education in Iceland.

Secondary general education and Secondary vocational education. In Iceland the upper secondary level consists for a large part of schools who offer both general programmes as vocational as well. Therefore all data provided in columns marked Secondary general education includes both general education and vocational education.

Regarding tertiary education, costs of the Icelandic Study Loan Fund are not included. According to the state budget, the Icelandic Student Loan Fund (ISLF) is budgeted for 8.343 million kronas in the year 2015. Approximately 85% of all loans from ISLF are received by students at the tertiary level, and 15% by students at the upper secondary level.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = ISL 159 150 000 000; 2014 = ISL 166 902 000 000 ↑: 2013 = EUR 1 029 697 204; 2014 = EUR 1 079 852 484	
Capital expenditure:	+	
Current expenditure:	Not available	
Personnel expenditure:	Not available	
2 aggregated categories out of 3:	+	
3 categories aggregated:	+	
Public subsidies to parents with children in education:	Not available	
Budget allocated for specific programmes of educational support:	Not available	

Source

State Budget for Iceland, viewed at 6 September 2014 (<http://hamar.stjr.is/> 2). The 2013 budgets of Local authorities in Iceland. Provided from differential sources for example from <http://reykjavik.is/fjarhagsaetlun-reykjavikurborgar-2014-myndraen-framsetning>.

IRELAND (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0 - 1	EUR	314 000 000	3 187 000 000	45 000 000				3 546 000 000
ISCED 2 - 3	EUR	193 000 000	2 718 000 000	29 000 000				2 940 000 000
ISCED 4	EUR	3 000 000	346 000 000	4 000 000				353 000 000
ISCED 5 - 6 (University Colleges of Teacher Education)	EUR	35 000 000	1 463 000 000	5 000 000				1 503 000 000
Other	EUR	1 000 000	58 000 000	1 000 000				60 000 000
Total	EUR	546 000 000	7 772 000 000	84 000 000				8 402 000 000

Explanatory note

Education expenditure is funded directly from Central Government Funds. The figures provided above are in respect of Gross Education Expenditure funded by the Department of Education and Skills and include programmes funded by the European Social Fund (ESF). The monies received from the ESF in respect of the relevant programmes are brought to account separately by the Department by way of receipts. In addition to the € 8 507 billion funded from Central Government Funds, € 362 million is also allocated from a National Training Fund. This is a dedicated fund to support the training of those in employment, and those seeking employment. The Fund is mainly resourced by contributions from employers and also from receipts from the European Social Fund.

Funding provided above at ISCED 4 includes monies provided for Skills Training Initiatives for those in Employment as well as those seeking employment as well as certain Adult Education and Post-Leaving Certificate Course (ISCED 2 and 3).

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = EUR 8 507 000 000; 2014 = EUR 8 402 000 000
<p>Frontline education services were again protected in the 2014 Budget Allocation. Pupil-teacher ratios in free first and second level schools were maintained for the third successive year, while provision was made for the recruitment of over 1 400 teachers to meet rising pupil numbers as well as additional Resource Teachers for children with special educational needs. Spending on the DEIS scheme has been ring-fenced in this Budget, and there are no changes to either the overall staffing or funding of our disadvantaged schools. Additional funds were also included in 2014 for the continued roll-out of the National Literacy and Numeracy Strategy as well implementation of a major reform of the Junior Cycle at second-level.</p>	
Capital expenditure:	+
<p>Under the Infrastructure and Capital Investment Framework 2013-2016 the 2014 Capita Allocation for the Education Sector was increased from EUR 414 000 000 in 2013 to EUR 456 000 000 in 2014 – an increase of EUR 132 000 000. The bulk of this increase was in respect of Capital works on First and Second-Level Schools.</p>	
Current expenditure:	-
<p>The main reason for the reduced Current Expenditure in 2014 compared to 2013 was the imposition of pay cuts under a new Public Sector Pay Agreement introduced on 1 July, 2013, offset by increased expenditure due to demographics and additional Resource teachers for children with special educational needs.</p>	
Personnel expenditure:	-
<p>The main reason for the reduced Personnel costs in 2014 compared to 2013 was the imposition of pay cuts under a new Public Sector Pay Agreement introduced on 1 July 2013.</p>	
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	
Budget allocated for specific programmes of educational support:	

Source

Revised Estimates for Public Services 2014

ITALY (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	1 091 414	190 729 218	5 045 872 006			175 640	5 237 868 278
ISCED 1	EUR	3 803 276	252 620 084	12 530 531 647			964 105	12 787 919 112
ISCED 2 and 3 (general)	EUR	5 431 135	503 603 481	22 416 229 325			1 380 000	22 926 643 941
ISCED 3 (vocational) and 4	EUR		13 862 394	821 502				14 683 896
ISCED 5, 6	EUR	105 791 928	7 312 204 478	433 381 501			247 689 108	8 099 067 015
Total	EUR	116 117 753	8 273 019 655	40 426 835 981			250 208 853	49 066 182 242

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 48 577 199 704; 2014 = EUR 49 066 182 242
Capital expenditure:	+
Increasing of capital expenditure is due both to the effect of Law Decree 95/2012 and to the government's aim of improving safety and maintenance of school buildings at all level.	
Current expenditure:	+
Thanks to the rationalisation of public expenditure it was possible to free more resource in order to support the expenditure in all level of education.	
Personnel expenditure:	+
Thanks to the rationalisation of public expenditure it was possible to free more resource in order to support the expenditure in all level of education.	
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
Budget allocated for specific programmes of educational support:	
Thanks to the rationalising of public expenditure it was possible to free more resource in order to support the expenditure in all level of education.	

Source

Annual Budget: <http://dwrqweb-lb.rqs.mef.gov.it/DWRGSXL/pages/cons/index.jsp?inf=2>

LATVIA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR			22 629 644			12 335 748	34 965 392
ISCED 1, 2, and 3 (general)	EUR	4 497 375	52 922 926	256 907 409			43 001 582	344 993 544
ISCED 1, 2 and 3 (vocational)	EUR	5 525 687	27 236 755	49 267 739			11 817 335	89 793 428
ISCED 5 and 6	EUR	150 255	89 636 166	5 613 460			21 077 678	110 774 639
Total	EUR	10 173 317	169 795 847	334 418 252			88 232 343	580 527 003

Explanatory note

The education budget does not include the budget from the local authority level, but it includes ear-marked grants for teachers' salaries. It also does not include non-classified education, such as management or support for such activities as development of general education policies, plans, programmes and budgets; development of educational standards, educational programmes, textbooks; organisation of seminars and conferences and other educational activities. These activities are not divided by ISCED levels. Science and sports are also not included in the calculations, but remain a part of the educational budget.

ISCED 1, 2 (vocational) and 3 (vocational) includes interest-related (extracurricular) education.

ISCED 1, 2 gen, 3 gen, 'Current expenditure' includes nursery allowance paid to parents whose child cannot get a place in a public pre-school education. The data in the columns 'Current expenditure' and 'Public subsidies to parents with children in education' overlap for these education levels. Taking this into account, the sum in the column 'Public subsidies to parents with children in education' is not included in the calculation in the column 'Total'.

Funding of public subsidies to parents with children in education and to students for ISCED 1, 2 (vocational) and 3 (vocational) consists of the state (EUR 4 054 088) and the European Social Fund (ESF) (EUR 7 763 247) stipends for vocational school students. This funding is transferred to vocational schools and the schools disburse it to students, therefore the data in the columns 'Current expenditure' and 'Public subsidies to parents with children in education' partly – for funding from the State – overlap for these education levels. Taking this into account the sum of State financing for stipends for vocational school students in the column 'Public subsidies to parents with children in education' is not included in the calculation in the column 'Total'.

Funding of public subsidies to parents with children in education for ISCED 5 and 6 consists of the state (EUR 5 702 920) and the ESF stipends (EUR 3 731 015) for Higher Education students and the loans paid to students – loans covering study fee and loans covering living expenses (EUR 11 643 743 – funding comes from the state budget). The state and ESF funding for stipends is transferred to Higher Education Institutions where it is disbursed to students. Therefore the data in the columns 'Current expenditure' and 'Public subsidies to parents with children in education' are overlapping for these education levels, but only the state budget contribution to the stipends overlaps actually in this table: EUR 5 702 920. Taking this into account, this sum of the column 'Public subsidies to parents with children in education' is not included in the calculation in the column 'Total'.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: Data on local budgets planned expenditures is not available for 2014. But ear-marked grants for teachers' salaries are paid from the top level, but at the same time they are a part of local level revenues and expenditures. Due to overlap, ear-marked grants are included in the top level contribution.
EU level:	Data does not include parts of the budget provided by this level, this concerns: Only budget for Public subsidies to parents with children in education and to students for all ISCED levels.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 540 786 498; 2014 = EUR 580 527 003
Capital expenditure: +	
<p>ISCED 1, 2 gen, 3 gen (EUR 2 433 801, +118 %) – due to an increase of funds for learning materials</p> <p>ISCED 1, 2 voc, 3 voc (EUR 3 356 953 +155 %) – for the reconstruction of Murjanu Gymnasium of Sport (Murjāņu sporta ģimnāzija).</p> <p>ISCED 5, 6 (EUR 51 365 +52 %)</p>	
Current expenditure: +	
<p>ISCED 1, 2 gen, 3 gen (EUR 16 035 504, +43 %) – additional financing for nursery allowance paid to parents whose child cannot get a place in a public pre-school education and for free meal for pupils.</p> <p>ISCED 1, 2 voc, 3 voc (EUR 464 241, +2 %)</p> <p>ISCED 5, 6 (EUR 1 177 502, +1.3 %)</p>	
Personnel expenditure: +	
<p>ISCED 0 (EUR 3 948 946, +21 %)</p> <p>ISCED 1, 2 gen, 3 gen (EUR 12 450 838, +5 %)</p> <p>ISCED 1, 2 voc, 3 voc (EUR 1 718 037, +4 %)</p> <p>ISCED 5, 6 (EUR 1 178 522, +27 %)</p> <p>The amount of funding for teachers' salaries for all ISCED levels has increased in 2014 compared to 2013. The main reason is the teachers' remuneration reform. Since 1 September 2014 basic monthly salary rate paid for teachers has increased by 5.5 % in comparing to the previous year. Also the allowance for teachers who in the framework of European Social Fund project 'Promotion of Educators' Competitiveness within the Optimization of Educational System' have obtained 3rd, 4th and 5th quality level has increased.</p>	
2 aggregated categories out of 3:	
Not available	
3 categories aggregated:	
Not available	
Public subsidies to parents with children in education: +	
<p>ISCED 0 (EUR 7 782 558 +171 %) – Since 1 September 2013, a new allowance is paid to parents whose child cannot get a place in a public pre-school education institution (kindergarten), therefore in 2014 compared to 4 months of 2013, the amount paid tripled.</p> <p>ISCED 1, 2 gen, 3 gen (EUR 1 619 917, +4 %) ISCED 1, 2 voc, 3 voc (EUR 1 221 379, +12 %)</p> <p>ISCED 5, 6 (-8 515 530 lats, -29 %) – decrease is due to end of Structural Funds planning period.</p>	
Budget allocated for specific programmes of educational support: +	
<p>Between 2013 and 2014 the budget allocated for specific programmes of educational support increased by 6.6 %.</p> <p>This category of expenditure includes: funding for teachers' salaries and board and lodging expenditures in the special boarding schools, rehabilitation centres, special pre-school education institutions and general boarding schools. The increase in the budget is mainly related to the teachers' remuneration reform.</p>	

Source

http://www.fm.gov.lv/lv/sadalas/valsts_budzets/2014_gada_budzets/

<http://www.lm.gov.lv/text/1048>

http://www.km.gov.lv/lv/ministrija/KM_budzets.html

Data from the Ministry of Education and Science

Data from the State Education Development Agency

LITHUANIA (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 1, 2 and 3 (general)	LT	25 485 000			1 985 392 000			2 010 877 000
	EUR	7 380 966			575 009 267			582 390 234
ISCED 6, 7 and 8	LT					794 871 000		794 871 000
	EUR					230 210 553		230 210 553
Total	LT	25 485 000			1 985 392 000	794 871 000		5 527 200 000
	EUR	7 380 966			575 009 267	230 210 553		1 600 787 766

Explanatory note

The Ministry of Education is the main provider of funds (80 %). The remaining part is provided by Local authorities and EU Funds. EU funds are included in the total budget, therefore cannot be distinguished by category.

Budget provided for ISCED 2, 3 also includes ISCED 1. Budget provided for ISCED 6 also includes ISCED 7 and 8.

Please be aware that the total includes other values not shown in table, such as for example vocational education budget.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Capital, current, personnel expenditure, all ISCED levels
Regional level:	Not applicable
Local level:	Data does not include parts of the budget provided by this level, this concerns: Capital expenditure ISCED 0, 1, 2 and 3
EU level:	Data does not include parts of the budget provided by this level, this concerns:

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = LT 5 290 856 000; 2014 = LT 5 527 200 000	↑: 2013 = EUR 1 532 337 812; 2014 = EUR 1 600 787 766
There is an increase of the total budget of around 4.5 %.		
Capital expenditure:	+	
Current expenditure:		
Personnel expenditure:		
2 aggregated categories out of 3:	-	
3 categories aggregated:	-	
Officially the budget is increasing just slightly; therefore it is not possible to identify particular expenditure. However it is important to note that because of significantly decreasing number of students, education funding per student is actually growing.		
Public subsidies to parents with children in education:		
Budget allocated for specific programmes of educational support:		

Source

Ministry of finance: http://www.finmin.lt/web/finmin/2014_biudzetas

LUXEMBOURG (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1	EUR	15 000	14 580 959	534 722 228				549 318 187
ISCED 2, 3 and 4	EUR	750 000	83 437 901	540 324 956				624 512 857
Total	EUR	765 000	98 018 860	1 075 047 184				1 173 831 044

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 1 161 241 592; 2014 = EUR 1 173 831 044
Capital expenditure:	-
Current expenditure:	-
Personnel expenditure:	+
The number of teachers slightly increased between 2013 and 2014. Furthermore, the indexation of salaries increased wages between 2013 and 2014.	
2 aggregated categories out of 3:	
Not applicable	
3 categories aggregated:	
Not applicable	
Public subsidies to parents with children in education:	
Not available	
Budget allocated for specific programmes of educational support:	

Source

Budget des Recettes et des Dépenses de l'État 2014.

<http://www.legilux.public.lu/leg/a/archives/2014/0065/2014A0685A.html>

MALTA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	2 736 849	2 701 305	22 380 395			4 080 000	31 898 549
ISCED 1	EUR	6 256 308	6 796 265	76 687 690			591 000	90 331 263
ISCED 2 and 3 (general)	EUR	6 881 024	8 407 162	126 135 880			6 611 400	148 035 466
ISCED 3 (vocational) and 4	EUR	11 804 000	4 099 400	17 280 000			9 256 000	42 439 400
ISCED 5 and 6 (Universities, Universities of Applied Sciences)	EUR	10 364 000	12 548 200	47 200 000			10 720 600	80 832 800
Total	EUR	38 042 181	34 552 332	289 683 965			31 259 000	393 537 478

Explanatory note

ISCED 2 and 3: amounts presented are devoted to, and utilised by, secondary schools (up to compulsory school age) as well as post-secondary non-compulsory general education institutions (both state and non-state ones).

ISCED 4: amounts presented are those earmarked for the two vocational institutions in Malta providing education at this level, which is the Malta College of Arts, Science and Technology (MCAST) and the Institute of Tourism Studies (ITS). It is important to point out that there are students at these institutions who follow courses of studies at both lower and higher ISCED levels than ISCED 4. However, these amounts cannot be categorised by ISCED level as funds are apportioned by institution and not by ISCED level.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 370 356 391; 2014 = EUR 393 537 478
There has been an increase in all the global budgets allocation (by type). However, there has been a recorded decrease in some categories (for example Capital budget for ISCED 2 and 3 was revised downwards in 2014 compared to 2013 by 11 %).	
Capital expenditure:	+
The 2014 Capital budget saw a significant increase in the budget allocated to ISCED 5 and 6 over that for 2013. Considerable investment is presently being made at the University of Malta campus where, amongst other projects, works on the new Faculty of Information and Communication Technology buildings are underway. Capital budget plans in the other ISCED categories, with the exception of ISCED 0, saw a decrease in Capital budget allocation. This could be partly due to the Government's shift of focus from building new schools to improving, up keeping and maintaining present schools. On the other hand, ISCED 0 saw an increase in its Capital budget allocation which could be directly or indirectly linked to the Government's drive towards offering free childcare centres (both state- and privately-owned ones).	
Current expenditure:	+
An increase in the current budget estimate was registered in all ISCED categories with the exception of ISCED 2 and 3, which saw a marginal decline. Equally marginal were increases registered by ISECD 0 and ISCED 1. More significantly, an increase of between 8.9 % and 11.5 % were registered by ISCED 4 and ISCED 5 and 6 respectively. Such increments could be influenced by the Government's drive to further retain post-secondary students in education, including the widening of the provision of students' grants to groups previously not entitled to such grants.	
Personnel expenditure:	+
Personnel costs increased across all five ISCED categories as appearing in this questionnaire, with the only exception being a decrease for ISCED 2 and 3. This general increase was partly fuelled by the increase in all Public workers' salaries as per Public service Collective Agreement 2011-2016 signed on 15 October 2012.	
2 aggregated categories out of 3:	Not applicable
Not applicable	
3 categories aggregated:	Not applicable
Not applicable	
Public subsidies to parents with children in education:	+
In 2014 there was an overall increase in funds of 15.29 % over the 2013 amount dedicated to public subsidies to parents with children in education. The most significant increase of 1 797.36 % was registered in the ISCED 0 category. This was principally brought about by the Government's continued support to facilitate and encourage employment of parents (and in particular to increase female employment rates) by offering free childcare services (in cases where both parents are in employment or still continuing their studies). A 14.67 % and 4.09 % increase were respectively registered by ISCED 4 and ISCED 5. Both ISCED 1 and ISCED 2 and 3 registered a decrease of approximately 8.5 % each.	
Budget allocated for specific programmes of educational support:	+
There was a significant increase in the allocated budget for specific programmes in 2014 when compared to 2013. The increase, registered at 53.14 %, is mostly due to the central Government's drive to assist parents who are in employment or furthering their education) by providing free childcare.	

Source

Budgetary Estimates 2014 as presented by the Ministry for Finance for the 2014 Budget and accessed at: <https://mf.gov.mt/en/The-Budget/Pages/The-Budget-2014.aspx>

MONTENEGRO (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	1 843 000	1 031 445	12 276 463				15 150 908
ISCED 1	EUR	631 000	4 324 846	62 416 639			904 018	68 276 503
ISCED 2 and 3 (general)	EUR	709 000	2 556 885	28 646 847			694 201	32 606 933
ISCED 5 and 6	EUR	2 750 000	9 200 000	13 109 236			4 836 154	29 895 390
Specific programmes of educational support (aggregated funds for ISCED 1, 2 and 3)	EUR	325 000	240 000	2 003 000				2 568 000
Total	EUR	6 258 000	17 353 176	118 452 185			6 434 373	148 497 734

Explanatory note

ISCED 2, 3 and ISCED 5, 6 (for capital expenditure, current expenditure and personnel costs) are aggregated because in the national Law on Budget ISCED 2, 3 are within the program Secondary Education as unique program, which comprises lower secondary education in duration of 2 or 3 years, vocational education in duration of 4 years and general secondary education-gymnasium in duration of 4 years), while ISCED 5, 6 are under the unique Program Higher Education. In accordance with the Law, total amount of money for current expenditure for ISCED 5, 6 is EUR 200 000. EUR 9 000 000 under current expenditure relates to the Program of professional training of persons with acquired of higher education which is performed for the second year. Functioning of this Program is arranged by the Law on Professional Training of Persons with Acquired of Higher Education.

As Montenegro is in the realization process of Project 'Higher Education and Research for Innovation and Competitiveness', financed by World Bank (WB) loan, EUR 103 000 are investigated in current expenditure, while loan amount investigated in capital expenditure is EUR 980 000 for 2014. These amount relates to WB loan is not included in the above table.

Separate budget user within national budget is Police Academy (upper secondary, non-tertiary education institution (ISCED 4) in duration of 2 years) with total amount of EUR 1 054 398 for year 2014 (not included in above table) and University of Montenegro with total amount of EUR 13 309 236 for 2014.

Within the Law on Budget 2014 separate item is Capital budget. Out of total capital budget means EUR 5 215 000 are allocated to the education (ISCED 0: EUR 1 790 000, ISCED 1: EUR 475 000, ISCED 2 and 3: EUR 200 000, ISCED 5 and 6: EUR 2 750 000).

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Data does not include parts of the budget provided by this level, this concerns:

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 127 085 724; 2014 = EUR 148 497 734
<p>Budget for education for 2013 ('Law on Budget 'Official Gazette of Montenegro', no 66/2012) was allocated from the top level only, in the total amount of EUR 127 085 724, for all levels of education. For ISCED 0 total amount of planned money was EUR 11 295 500 (personnel costs EUR 10 574 588, capital expenditure EUR 30 000, current expenditure EUR 690 912). For ISCED 1 in amount of EUR 63 207 372 (personnel costs EUR 59 145 502, capital expenditure EUR 161 000, current expenditure EUR 3 900 747), plus public subsidies to parents with children in education in amount of EUR 921 666). For ISCED 2 and 3 (aggregated) in amount of EUR 27 343 526 (personnel costs EUR 25 412 838, capital expenditure EUR 308 000, current expenditure EUR 1 622 611), plus public subsidies to parents with children in education EUR 663 300, specific programmes of educational support in amount of EUR 2 321 906 (personnel costs EUR 1 965 506, capital expenditure EUR 150 000, current expenditure EUR 215 401), ISCED 5 and 6 (aggregated) in amount of EUR 13 501 868 (personnel costs EUR 12 835 868, current expenditure EUR 666 000) plus public subsidies to students in amount of EUR 2 972 290. This budget is allocated within the item Ministry of Education and item University of Montenegro (Law on Budget 2013).</p> <p>Separate budget user within national budget is Police Academy (upper secondary, non-tertiary education institution – ISCED 4) with total amount of EUR 1 262 358 for 2013. Separate budget user within national budget is University of Montenegro (public higher education institution) ISCED 5 and 6 with total amount of EUR 13 501 868 for 2013. Within the Law on Budget 2013 separate item is capital budget. Out of total capital budget means EUR 4 264 900 are allocated to education (ISCED 0 – 820 900 EUR, ISCED 1 – 682 000 EUR, ISCED 2 and 3 – 350 000, ISCED 5, 6 – 2 412 000 EUR).</p>	
Capital expenditure:	+
<p>Capital expenditure in 2014 is increased in comparison with capital expenditure in 2013. ISCED 0 increased by EUR 23 000, ISCED 1 decreased by 50 000 EUR, ISCED 2 and ISCED 3 (aggregated) increased by EUR 200 748. This statement relates to amount of money allocated within the item Ministry of Education in the laws on budget 2014 and 2013 respectively.</p>	
Current expenditure:	+
<p>Current expenditure in 2014 increased in comparison with current expenditure in 2013 by EUR 1 232 906, ISCED 0 increased by EUR 340 000, ISCED 1 increased by EUR 420 000, ISCED 2 and ISCED 3 (aggregated) increased by EUR 934 000, while ISCED 5 and ISCED 6 (aggregated) current expenditure decreased by EUR 466 000. As we are in realization process of Project 'Higher Education and Research for Innovation and Competitiveness', financed by World Bank loan, EUR 164 000 are investigated in current expenditure for 2013.</p>	
Personnel expenditure:	+
<p>Personnel expenditure in 2014 increased by EUR 8 486 388 in comparison to personnel expenditure in 2013. ISCED 0 increased by EUR 1 701 874, ISCED 1 increased by EUR 3 271 137, ISCED 2 and ISCED 3 (aggregated) increased by EUR 3 234 009, while ISCED 5 and ISCED 6 (aggregated) personnel expenditure increased by EUR 273 367.</p>	
2 aggregated categories out of 3:	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
<p>Public subsidies to parents with children in education and to students in 2014 increased in comparison to 2013 by EUR 13 000. Public subsidies to students is increased in total amount of EUR 1 867 549. The main reason of this increase is putting in function new students' dormitory capacity of 460 places and increased number of students' loan users and payment of arrears from the previous 2013 year.</p>	
Budget allocated for specific programmes of educational support:	+
<p>In accordance with the Law on Budget 2014 total amount of planned money for education of persons with special education needs is EUR 2 688 320 (personnel costs EUR 2 003 437, EUR capital expenditure 325 000, current expenditure EUR 240 000). In accordance with the Law on Budget 2013 there was planned funds for education of persons with special educational needs in amount of EUR 2 321 906 (personnel costs EUR 1 965 506, capital expenditure EUR 150 000, current expenditure EUR 215 401). Budget for 2014 increased by EUR 366 413 concerning capital expenditure which increased by EUR 175 000 (for reconstruction, renovation and regular maintenance).</p>	

Source

Ministry of Finance: www.mf.gov.me link <http://budzet.sntcg.com/>

Ministry of Education: www.mps.gov.me

THE NETHERLANDS (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2, 3, 4, 5, 6, 7 and 8	EUR					30 597 307 000		30 597 307 000
ISCED 2, 3, 4, 5, 6 and 7	EUR						4 232 612 000	4 232 612 000
Total	EUR					30 597 307 000	4 232 612 000	34 829 919 000

Explanatory note

The budgets directly allocated to educational institutions cover the budgets for education of the Ministry of Education, Culture and Science, the Ministry of Economic Affairs and the regional and local budgets. In the local budget the public subsidy for transport of children to and from school could not be separated and is thus included. The public subsidies cover the subsidies by the Ministry of Education, Culture and Science only. In the local budget the public subsidy for transport of children to and from school could not be separated and is thus excluded.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: The budgets on education of the Ministry of Health, Welfare and Sport are missing for all categories and all relevant ISCED levels. However this budget represents only some EUR 20 000 000 per year, a relative small part of the Total budget on education.
Regional level:	Data includes the total budget provided by this level.
Local level:	Data includes the total budget provided by this level.
EU level:	Data does not include any budget provided by this level, this concerns: The budgets for European Social Fund (ESF) and Lifelong Learning Programme (LLP) are missing for all categories and all relevant ISCED levels.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑ 2013 = EUR 34 126 721 000; 2014 = EUR 34 829 919 000
Capital expenditure:	
Current expenditure:	
Personnel expenditure:	
2 aggregated categories out of 3:	
3 categories aggregated:	+
ISCED 2 to 7, adjustment of the budget based on the new estimate of the numbers of students. ISCED level 3 also shows a shift in the number of students attending vocational education vs. the number of students attending general education: more students are estimated to follow general education whereas general education is relatively expensive for the government.	
Public subsidies to parents with children in education:	+
ISCED 3 to 7, adjustment of the budget for student loans and grants based on the new estimate of the numbers of students.	
Budget allocated for specific programmes of educational support:	No budget information available
Not available.	

Source

The Central Government Budgets 2014 Ministry of Education, Culture and Science (Rijksbegroting 2014 Ministerie van Onderwijs, Cultuur en Wetenschap), artikel 1, 3, 4, 6, 7, 9, 11 and 12:

<http://www.rijksbegroting.nl/2014/voorbereiding/begroting,kst186630.html>

The Central Government Budgets 2014 Ministry of Economic Affairs (Rijksbegroting 2014 Ministerie van Economische Zaken), beleidsartikel 17: http://www.rijksbegroting.nl/2014/voorbereiding/begroting,kst186632_6.html Regional Budgets 2014 (Provinciebegroting):

<http://statline.cbs.nl/Statweb/publication/?VW=T&DM=SLNL&PA=70932NED&D1=46&D2=0-1&D3=0&D4=7-9&HD=140 827-0753&HDR=G3&STB=G2,T,G1>

Local Budgets 2014 (Gemeentebegroting):

<http://statline.cbs.nl/Statweb/publication/?VW=T&DM=SLNL&PA=80418NED&D1=30-44&D2=a&D3=0&D4=8-10&HD=140 827-0757&HDR=G1,G3&STB=G2,T>

NORWAY (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 1 and 2	NOK							69 900 000 000
	EUR							8 508 928 897
ISCED 3	NOK							32 300 000 000
	EUR							3 931 879 876
ISCED 4, 5 and 6	NOK							30 726 860 000
	EUR							3 740 381 501
Total	NOK							132 926 860 000
	EUR							16 181 190 276

Explanatory note

The budget presented in the table comes from the Ministry of Education and Research (KD) and the Ministry of Local Government and Regional Development (KRD).

ISCED 0, 1 and 2: the budget is given as a lump sum to each municipality from the KRD. For ISCED 0 there is a co-financing by the parents up to a set maximum sum, for ISCED 1 and 2 the grant is meant to cover all expenses.

ISCED 3: the budget given in the same manner to each county from KRD – and is meant to cover all expenses.

ISCED 4, 5 and 6: the budget is given from KD and it covers very different percentages of the total expenses.

Due to mistake in 2013 data the value provide last year was not correct. The total for 2013 is equal to NOK 127 307 549 000.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: ISCED 0, all categories of expenditure
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = NOK 127 307 549 000; 2014 = NOK 132 926 860 000	↑: 2013 = EUR 15 497 151 395; 2014 = EUR 16 181 190 276
Capital expenditure:		
	Not available	
Current expenditure:		
	Not available	
Personnel expenditure:		
	Not available	
2 aggregated categories out of 3:		
	Not available	
3 categories aggregated:		
	Not available	
Public subsidies to parents with children in education:		
	Not available	
Budget allocated for specific programmes of educational support:		
	Not available	

Source

The source is www.regjeringen.no and the two ministries KD and KRD, number from the budget proposition for the two years.

POLAND (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	PLN	421 891 000	3 484 675 000	6 097 983 000			433 488 000	10 004 549 000
	EUR	102 024 327	842 685 964	1 474 652 495			104 828 786	2 419 362 787
ISCED 1	PLN	1 309 663 000	4 013 621 000	15 057 158 000				20 380 442 000
	EUR	316 710 920	970 599 003	3 641 216 386				4 928 526 310
ISCED 2 (general)	PLN	258 187 000	2 028 899 000	8 385 198 000				10 672 284 000
	EUR	62 436 399	490 641 081	2 027 761 172				2 580 838 653
ISCED 3 (general)	PLN	222 572 000	998 706 000	3 181 700 000				4 402 978 000
	EUR	53 823 757	241 513 348	769 418 649				1 064 755 755
ISCED 3 voc ISCED 4 – post-secondary schools (<i>szkoły policealne</i>)	PLN	219 935 000	1 816 849 000	4 829 114 000				6 865 898 000
	EUR	53 186 061	439 361 820	1 167 806 635				1 660 354 517
ISCED 1, 2 and 3 – Art schools	PLN					1 090 511 000		1 090 511 000
	EUR					263 714 209		263 714 209
Other – ISCED 0, 1, 2, 3 and 4	PLN					11 326 347 000	433 488 000	11 759 835 000
	EUR					2 739 008 270	104 828 786	2 843 837 057
ISCED 5b – teacher training colleges (<i>kolegia nauczycielskie</i>)	PLN		15 360 000	76 786 000				92 146 000
	EUR		3 714 451	18 568 872				22 283 323
ISCED 6, 7, 8	PLN	424 318 000			12 270 217 000		1 671 799 000	14 366 334 000
	EUR	102 611 240			2 967 260 833		404 284 919	3 474 156 993
Total	PLN	2 856 566 000	12 358 110 000	37 627 939 000	12 270 217 000	12 416 858 000	2 105 287 000	79 634 977 000
	EUR	690 792 706	2 988 515 670	9 099 424 211	2 967 260 833	3 002 722 480	509 113 706	19 257 829 609

Explanatory note

Financial plan for 2014 (data from 2nd quarter 2014). Total sums may insignificantly differ from the sum of the components due to rounding.

Several types of spending incur at all ISCED levels and thus cannot be assigned to any particular ISCED level.

The Ministry of Science and Higher Education has no data concerning other forms of financial aid for students, either in kind or in cash, which are granted depending of student's financial situation (e.g. transport fee reduction, medical treatment reimbursement, etc.)

Student loans are a repayable form of financial aid for students and doctoral students; these loans are not granted directly from the State Budget, but by commercial banks from their budgets; the State Budget establishes The Student Loan and Credit Fund, from which the interest rates and loan remissions of students' loans are co-financed; currently a loan of 600 PLN/month has been admitted to approx. 78 000 of debtors, which means that, thanks to the Fund, students receive approx. PLN 470 000 000 yearly. In column '2 aggregated categories out of 3' categories personnel costs and current expenditure were aggregated.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Resources from specific-purpose reserves used within section 803 Higher Education by the ministries other than the Ministry of Science and Higher Education.
Regional level:	Data does not include any budget provided by this level, this concerns: Planned funding of higher education by the local authorities on the regional level.

Local level:	Data does not include any budget provided by this level, this concerns:
Planned funding of higher education by the local authorities on the local level.	
EU level:	Data does not include parts of the budget provided by this level, this concerns:
Resources from specific-purpose reserves used within section 803 Higher Education by the ministries other than the Ministry of Science and Higher Education.	

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = PLN 77 319 900 000; 2014 = PLN 79 634 977 000	↑: 2013 = EUR 18 697 983 168; 2014 = EUR 19 257 829 609
Capital expenditure:	-	
The increase in capital expenditure of PLN 168 671 000 in comparison with 2013 (ISCED 0, ISCED 1, ISCED 3 gen, art. schools) is caused by increase in amount of found directed to capital expenditure and to financing of investments. Nevertheless, a relative decrease is registered in the level of financing of investments/capital expenditure in public HEIs both from the State Budget and the EU funds.		
Current expenditure:	+	
Increase in planned current expenditure of PLN 793 869 000 in comparison with 2013 (ISCED 0, ISCED 1, ISCED 2 gen, ISCED 3 voc, ISCED 4, art schools) results from the increase in general price level (inflation) and mainly from the increase in subsidies granted to local authorities. As for September 2013 communes (<i>gmina</i>) receive additional subsidies for development of pre-school education (ISCED 0).		
Personnel expenditure:	+	
Increase in personnel cost of 349 205 thousand PLN in comparison with 2013 (ISCED 0, ISCED 1, art schools) results from teachers' acquiring professional promotion grades.		
2 aggregated categories out of 3:	+	
Increase in this category results mainly from planned for 2013-2015 yearly increase of 9 % of the minimum salaries of personnel in public HEIs. In 2014 PLN 783 473 000 were spent on the increase of the salaries in public HEIs.		
3 categories aggregated:	+	
Increase in spending for art schools of 67 942 000 PLN and in other spending of PLN 396 296 000 in comparison with 2013 results from the general increase in the amount of funds for education, including teachers' acquiring professional promotion grades.		
Public subsidies to parents with children in education:	-	
This category consists of two independent budgets of the Ministry of National Education and the Ministry of Science and Higher Education. The first one had no significant change while the latter experienced decrease in public subsidies to parents with children in education, which resulted in overall decrease. The amount of resources for financial aid for students and doctoral students is adjusted (increased) every year by no less than the inflation rate determined in the State Budget for the given year. Decrease in the financing of The Student Loan and Credit Fund in 2014 results from the decrease of the rediscount rate in July 2013, which is the main determinant of the amount of the resources granted to the Fund. The decrease in financing the Fund doesn't affect the availability of this form of financing studies.		
Budget allocated for specific programmes of educational support:	+	
In comparison with 2013, there was an increase in planned expenditure for specific educational support programmes (e.g. government programme 'Happy school' (<i>Radosna szkoła</i>), education of pupils with special educational needs, government programme of granting financial support to children and pupils in the form of an aid payment for educational purposes or in the form of therapeutic and educational trip) which results from the increase in funds allocated for these programmes in 2014 in comparison with 2013. All expenditure for higher education from the State budget was included in the financial plan.		

Source

School education: The Ministry of Finance: State Budget 2013 <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2013/ustawa>

Budgetary reports of local authorities (financial plan for 2nd quarter 2014)

ROMANIA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	LEI							2 073 600 000
	EUR							472 023 674
ISCED 1	LEI							2 682 100 000
	EUR							610 539 494
ISCED 2 and 3 (general)	LEI							7 493 000 000
	EUR							1 705 668 108
ISCED 3 (vocational upper secondary education)	LEI							107 300 000
	EUR							24 425 221
ISCED 4 (post-secondary non tertiary education)	LEI							159 700 000
	EUR							36 353 289
ISCED 5-6 (tertiary education) (as a whole – teaching + research and development)	LEI							5 356 100 000
	EUR							1 219 235 146
ISCED [Other (education that cannot be defined based on levels: libraries, special education)]	LEI							665 300 000
	EUR							151 445 481
[Other expenditure (administration, inspectorates, student hostels – canteens, etc.)]	LEI							2 189 900 000
	EUR							498 497 609
Total	LEI	1 118 300 000	9 206 600 000	10 337 600 000				20 727 000 000
	EUR	254 564 079	2 095 743 227	2 353 198 269				4 718 188 026

Explanatory note

The sources of the budget are the Ministry of Public Finances, the Ministry of National Education and Local Councils.

The Total contains also difference LEI 64 500 000 from Local Budget (BL) for which it is not possible to make any distinction based on the ISCED level.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include parts of the budget provided by this level, this concerns:
Sums allocated from Local Budgets are budgetary proposals of the main spending institutions	
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = LEI 20 006 000 000; 2014 = LEI 20 727 000 000	↑: 2013 = EUR 4 554 063 282; 2014 = EUR 4 718 188 026
The increase is due to the investment objectives proposed to be completed in 2014 by the universities.		
Capital expenditure:	+	
Current expenditure:	+	
Personnel expenditure:	+	
Staff costs increased in 2014 compared to 2013, due to the enforcement of the court decisions relating to the remuneration, won by teachers in court in 2008 (under GO 71/2009); increase in minimum wage of 800 lei/month in 2013, 850 lei/month from January 2014 to 900 lei/month from July 2014. Additionally, the Ministry of National Education organize every year titular exams for teachers. In these conditions, the number of substitute teachers decreased, positions are occupied by permanent teachers, who have higher wages than the substitute teachers. Finally, as from 1 January 2014, the new teachers receive an additional increase of 10 % of the wage.		
2 aggregated categories out of 3:		
3 categories aggregated:		
Public subsidies to parents with children in education:		
Budget allocated for specific programmes of educational support:		
The budget for social support decreased in 2014 in relation with 2013 because the number of beneficiaries of social programs decreased. The decreasing of the number of beneficiaries due to the fact that the family income increased (in comparison with 2013), making the student no longer fit the criteria for receiving supplementary support.		
The program 'supplies for students': during 2013 – 722,198 beneficiaries (LEI 18 292 000); during 2014 680,260 beneficiaries (LEI 16 624 000).		
The program 'Euro 200 ': during 2013 – 21,077 beneficiaries (LEI 18 292 000); during 2014 15,765 beneficiaries (LEI 13 391 000).		
The program 'Money for high school!': during 2013 118,582 beneficiaries (LEI 168 498 000); during 2014 98,550 beneficiaries (LEI 157 000 000).		

Source

Answer to the official note sent by the Eurydice National Unit to the Ministry of Public Finances.

The sums in the subdivisions: state budget, external non-reimbursed funds and incomes of institutions subordinate to some ministries are sums approved by the Law of the State Budget for year 2014 – law no. 356/2013.

SLOVAKIA (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	9 757 691	70 321 893	196 800 854				276 880 438
ISCED 1	EUR	10 922 798	74 438 309	276 399 525				361 760 632
ISCED 2 (general)	EUR	13 350 086	90 980 155	337 821 642				442 151 883
ISCED 3 (general)	EUR	1 744 305	25 912 462	82 219 469			14 221 791	124 098 027
ISCED 3 and 4 (vocational)	EUR	5 187 526	227 071 868	138 881 838			33 630 942	404 772 174
ISCED 5 and 6 (Universities, Universities of Applied Sciences)	EUR	27 308 310	188 402 577	210 442 983			42 122 444	468 276 314
ISCED 5 and 6 (R&D)	EUR	70 820 632	179 119 465	100 335 899				350 275 996
The other undivided expenses – services at school, education non classified elsewhere	EUR	26 388 512	477 497 684	275 448 904				779 335 100
Total	EUR	165 479 860	1 333 744 413	1 618 351 114			89 975 177	3 207 550 564

Explanatory note

The data for 2014 represent the budget data prepared in the same method as used for calculating the data for 2013. They include financial resources from the funds of the Ministry of Education, Science, Research and Sport of the SR and Ministry of the Interior for the area of regional education, and financial resources from regions of municipalities and self-governing regions. The funds allocated for the State higher education institutions from other sectors, such as the Ministry of Defence, Ministry of Health and Ministry of the Interior are not involved. The funds allocated directly from regional founders of schools/school facilities; the capital expenditure is mostly involved in the processing along with the budgets of the Ministry of Education, Science, Research and Sport of the SR and District Offices of education department in the county falling under the Ministry of the Interior of the SR.

The capital expenditure of schools is mostly covered from budgets of their founder, that means, in case of kindergartens and primary schools from the budget of municipality, in case of secondary schools from the budget of self-governing region, and in case of the private and church schools from the budget of private and church founders.

Concerning the private and church schools the financial resources for personnel costs are included in current expenditures, as it is impossible to divide the personnel costs from financial resources for current expenditures. Private and church schools are funded at the level of ISCED 1, 2, 3, 4.

The category 'Other undivided expenditures' represent the following expenditures for school services for ISCED 1-6 (catering, accommodation and the other services at school) and other services, which are not divided according to level of education, expenditures for directly managed organizations of the ministry of education (Office of the MESRS SR, School Inspection, National Vocation Education Institute, State Pedagogical Institute, methodical-educational centres, etc.).

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Data includes the total budget provided by this level.
Local level:	Data includes the total budget provided by this level.
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑ 2013 = EUR 3 195 749 741; 2014 = EUR 3 207 550 564	↑ 2013 = EUR 3 195 749 741; 2014 = EUR 3 207 550 564
<p>In general, the total budget for education is influenced by government attempt to diminish loans and achieve a balanced national budget. As it follows from the portion allocated from the budget of the Ministry of Education, Science, Research and Sport of the SR, Ministry of the Interior for the field of regional education under the municipalities' administration, the 0.4 % increase of the total funds allocated to education occurred.</p> <p>The changes between individual years (2013-2014) are as follows:</p> <p>Capital expenditure diminished as a result of budget cuts of investments in construction of new buildings and repair of old buildings, and the total decrease represented about 7.4 %. In case of regional education the expenses increased for kindergartens (ISCED 0) and primary schools (ISCED 1, 2), but decreased at general and vocational education (ISCED 3, 4):</p> <ul style="list-style-type: none"> education ISCED 0, increase of expenditure by about 25 %; education ISCED 1-2, increase of expenditure by about 19 %; education ISCED 3 GEN, decrease of expenditure by 64 %; education ISCED 3 VOC, decrease by 29 %; higher education (ISCED 5/6) showed decrease of capital expenditure budget by about 22 %; research and development (ISCED 5/6) showed decrease of capital expenditure by about 18 %; the other undivided expenditures, increase by 55 %. <p>In current expenditure there was a total decrease by about 3 %:</p> <ul style="list-style-type: none"> education ISCED 0, increase of expenditure by about 2.4 %; education ISCED 1-2, decrease of expenditure by 24 %; education ISCED 3 GEN, decrease of expenditure by 25 %; education ISCED 3 VOC, decrease by 14 %; higher education (ISCED 5/6), increase by 6 %; research and development (ISCED 5/6) showed decrease by about 21 %; the other undivided expenditure showed increase by 24 %. <p>Personnel costs for teaching and non-teaching staff were higher and represented 4.2 %:</p> <ul style="list-style-type: none"> education ISCED 0, increase of costs by about 4.5 %; education ISCED 1-2, increase of costs by 6.1 %; education ISCED 3 GEN, increase of costs by 1.5 %; education ISCED 3 VOC, increase by 6.2 %; higher education (ISCED 5/6), increase by 1.2 %; research and development (ISCED 5/6), increase of financial resources by about 6.4 %; the other undivided expenditure, increase by 1.3 %. 		
Capital expenditure:	-	
<p>In case of ISCED 0 to 2 levels of education the investment expenditure went up as a result of reconstruction of schools and school facilities along with use of financial resources from the funds of the European Union by means of projects of municipality development – ROP (Regional Operation Programme).</p> <p>Investment expenditure in public higher education institutions and science and research (R&D), when established by MESRS SR, were lower by about 20 % compared to the year 2013. The decrease is connected with Operational programme Research and Development to be completed by 2015.</p>		
Current expenditure:	-	
<p>Current expenditure at regional education corresponds to inevitable conditions provided for the school procedure. The decrease is due to lowering normative for heat and other energy (mild winter, not extremely wide temperature variations).</p>		
Personnel expenditure:	+	
<p>Increase of wage tariff scales for teaching and professional staff.</p>		
2 aggregated categories out of 3:		
3 categories aggregated:		

Public subsidies to parents with children in education:	+
The fund for education support increase to EUR 6 600 000.	
Budget allocated for specific programmes of educational support:	
<p>The budget allocated for specific programmes is stable; the resources are drawn in such a way as planned during the project duration.</p> <p>Specific programmes for 2014 were:</p> <p>The operational programme Education (period 2007-2015), which supports increase of adaptability of labour force by means of improving quality and approach to lifelong education. The concrete measures are aimed at strengthening human capital, especially through education support in individual segments of the education system: regional education, higher education and the further education. The support is carried out in the form of development and implementation of the reforms in the system of education and vocational training with regard to improvement of the people's ability to react to the needs of knowledge-based society and lifelong education, improvement of abilities of the teaching staff towards innovation, and knowledge-based economy and development of networks between institutions of higher education, research and technological centres and enterprises. The educational support of people with special education needs makes easier the social inclusion and sustainable integration of disadvantaged groups at the labour market with a special regard to marginalized Roma communities.</p> <p>The operational programme Research and Development (period 2008-2015), which represents a complementary form of Lisbon strategy for Slovakia with the intention to help equilibrium development of research in individual regions of the Slovak Republic and to improvement of conditions for implementation of national and international projects. The global aim of the operational programme Research and Development rests in modernization and streamlining of the system of R&D support and improvement of infrastructure of higher education institutions in such a way as to contribute to improvement of economic ability to compete, to reduction of regional disparities, origination of new innovative (high-tech) small and medium enterprises, creation of new working posts and improvement of conditions of educational process in higher education institutions, and is linked to Strategic directions of the Community, aimed at improvement of knowledge and innovations for growth of the Community, first of all to improve increase and investments in research and technical development and to make the innovations easier by interlink of scientific sphere and application of research-development achievements to practice.</p>	

Source

The budget for education of 2014 at the Ministry of Education, Science, Research and Sport of the SR and Ministry of the Interior, is shown at the website:

<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/statnyRozpocet/2014/>

The data is accumulated for pre-primary education and primary education (ISCED 1, 2), along with secondary education (ISCED 3, 4).

Budget for 2014 for public higher education is shown at website:

<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/rozpocetOS/2014/110/>

SLOVENIA (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	EUR	97 640 756	3 120 038	24 158 153			272 367 427	397 286 374
ISCED 1 and 2	EUR	117 233 086	38 182 511	681 528 133			21 963 766	858 907 496
ISCED 3 (general and vocational)	EUR	15 432 543	26 985 484	247 927 590			48 904 666	339 250 283
ISCED 5 (Tertiary education (short cycle))	EUR	100 000	1 332 000	13 485 151			3 000	14 920 151
ISCED 6, 7 and 8	EUR	45 745 365	511 979	1 211 963	255 749 369		108 158 498	411 377 174
Not allocated by levels	EUR	328 945	5 928 961	4 108 056	19 879 797		41 919 913	72 165 672
Total	EUR	276 480 695	76 060 973	972 419 046	275 629 166		493 317 270	2 093 907 150

Explanatory note

ISCED 3 Includes data on general and vocational upper secondary education and on financing residence halls for upper secondary students (*dijaški domovi*). Upper secondary schools receive block grants for Current expenditure and Personnel costs. Estimation within the block grant: 82 – 86 % of the block grant is estimated as Personnel costs.

Data for subsidies for travelling costs are not planned separately for ISCED 3, ISCED 5, ISCED 6, 7 and 8; we included them in subsidies for ISCED 6, 7 and 8 (EUR 40 590 214). Data on subsidies for meals and on scholarships of tertiary students is not planned separately for ISCED 5 and ISCED 6, 7; we included them all in subsidies for ISCED 6, 7 and 8.

'Not allocated by levels' includes other costs that cannot be allocated according to the ISCED levels, and the funds are allocated to the institutions that support education (e.g. to the National examination centre for the provision of national testing), etc. According to the programme classification other costs that cannot be allocated according to the ISCED levels, and are not allocated to the educational institutions but belong in the education policy, such as funds from ESF for projects, the functioning of the expert bodies (national expert councils), international activities and the activity of the ministry of education. In addition to the total amount indicated above, there is a budget that is not directly allocated to educational institutions covering elements such as specific programmes of educational support, funds from the European Social Fund (ESF) for projects, the functioning of the expert bodies (national expert councils), international activities and the activity of the ministry of education. In 2014, this is additionally EUR 42 243 066.

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Higher child benefit for children enrolled in upper secondary education is not included.
Regional level:	Not applicable
Local level:	Data does not include parts of the budget provided by this level, this concerns: The data on one municipality is missing.
EU level:	Data does not include parts of the budget provided by this level, this concerns: Only funds for capital expenditure included.

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑ 2013 = EUR 2 048 886 799; 2014 = EUR 2 093 907 150
The amount indicated last year (EUR1 961 455 972) had to be reviewed because part of the data regarding subsidies for ISCED 3, 5 and 6 was left out. The new total for 2013 is equal to EUR 2 048 886 799. In addition to that, on 19 July 2013, the state budget was revised (http://www.uradni-list.si/1/objava.jsp?urlurid=20132458). Based on estimation, the budget 2014 remained stable compared to the revised budget 2013.	
Capital expenditure:	+
The capital expenditure is planned to decrease on all levels of education except in basic education (single structure ISCED 1, 2) and pre-school education (ISCED 0).	
Current expenditure:	+
The current expenditure is planned to increase for basic education (single structure ISCED 1, 2) and upper secondary education (ISCED 3).	
Personnel expenditure:	+
The personnel costs are planned to increase for basic education (single structure ISCED 1, 2) and upper secondary education (ISCED 3).	
2 aggregated categories out of 3:	-
For the purpose of comparison of years 2013 and 2014 the funds for ISCED 6,7 and 8 are aggregated in the column '2 aggregated categories out of 3' and the funds for ISCED 5 in the columns 'Personal costs' and 'Capital expenditure', since these data were reported together in year 2013.	
3 categories aggregated:	
Public subsidies to parents with children in education:	+
The planned budget for the subsidies for the transport of students (ISCED 3-8) is stable. This is also the case for subsidies for meals of tertiary students, for upper secondary students (ISCED 3) the budget decreased. Due to the Fiscal Balance Act and the new Scholarship Act (http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO6571) the planned budget for student grants on level ISCED 3 increased and on level ISCED 5-8 decreased.	
Budget allocated for specific programmes of educational support:	
The exact data is not available for the Ministry of Education. However the estimation is that the budget for specific programmes of support remained stable.	

Source

The source of information is the state budget (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/2014/spremembe_proracuna_rs_za_letno_2014/). The data was provided by the Ministry of Education, Science and Sport, Ministry of Labour, Family, Social Affairs and Equal Opportunities, Ministry of Infrastructure and Spatial Planning, and Government Office for Development and European Cohesion Policy.

The Ministry of Finance provided data on municipalities' budgets – the data includes local budgets sent in the period from January 2013 to August 2014 and includes data on 210 municipalities, the data on 1 municipality is missing.

SPAIN (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
All ISCED levels	EUR							45 684 800 000
Total	EUR							45 684 800 000

Explanatory note

Data on the total budget for education disaggregated by education level and category of expenditure is not available. Only the total budget for education can be provided.

Estimated budget for 2014 based on the initial budgets. It refers to public expenditure in education (including universities) of the different education administrations altogether. Financial costs are excluded.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Data includes the total budget provided by this level.
Local level:	Data includes the total budget provided by this level.
EU level:	

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = EUR 45 646 900 000; 2014 = EUR 45 684 800 000
The budget for 2013 was EUR 45 646 900 000 (estimated amount for 2013 based on the available consolidated budgets). It refers to public expenditure in education (including universities) of the different education administrations altogether. Financial costs are excluded. According to the General Subdirection on Statistics and Studies (for 2013 data) and to the Ministry of Economy and Competitiveness (for July 2014 data), the total budget for education decreased from 4.46 % of GDP in 2013 to 4.39 % of GDP in June 2014.	
Capital expenditure:	Not applicable
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education:	Not applicable
Budget allocated for specific programmes of educational support:	Not applicable
Information not available.	

Source

General Subdirection of Statistics and Studies. Ministry of Education, Culture and Sports.

'Facts and figures. School Year 2014-15'

<http://www.mecd.gob.es/servicios-al-ciudadano-mecd/estadisticas/educacion/indicadores-publicaciones-sintesis/datos-cifras.html>

SWEDEN (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 1, 2, 3, 4, 5 and 6	SEK					49 000 000 000		49 000 000 000
	EUR					5 389 708 955		5 389 708 955
Total	SEK					49 000 000 000		49 000 000 000
	EUR					5 389 708 955		5 389 708 955

Explanatory note

The major part of school funding comes from municipal tax revenues. There are 290 municipalities in Sweden and they are entitled to levy taxes in order to finance their activities. They are also entitled to decide on their own educational budgets. Preschools and schools account for over 40 % of municipal budgets. There are no overall statistics available regarding Swedish municipal budgets. The statistics available focus instead on real expenditures.

The State budget for Education (excluding 'adult education' and research) is approximately SEK 49 000 000 000 in 2014.

Apart from the targeted grants included in the State budget for Education, municipalities also receive general grants. The State budget regarding general grants for municipalities in 2014 is approximately SEK 94 000 000 000. About 15 % of the total municipality budget is based on state grants (general and targeted). There is no information available regarding how much of the general grants the municipalities have budgeted for education in 2014. Sources: <http://www.regeringen.se/sb/d/16886/a/223709> (The Swedish State budget 2014), <http://www.regeringen.se/content/1/c6/23/80/75/441b113c.pdf> (Changes in the Swedish State budget 2014) and Swedish Association of Local Authorities and Regions

Data coverage by level of public authority contributing to the education budget

Top level:	Data does not include parts of the budget provided by this level, this concerns: Capital expenditure, current expenditure and personnel costs for ISCED levels 0, 1, 2 and 3.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: Capital expenditure, current expenditure and personnel costs for ISCED levels 0, 1, 2 and 3.
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = SEK 47 102 000 000; 2014 = SEK 49 000 000 000 ↑: 2013 = EUR 5 180 940 229; 2014 = EUR 5 389 708 955
<p>The State budget for Education (excluding 'adult education' and research), as well as the State budget regarding general grants for municipalities and the budget for ISCED 5-6, increased between 2013 and 2014. ISCED 5-6 (3 categories aggregated): SEK 39 005 374 000 (The amount differs from the amount provided last year. This amount takes into consideration changes in the Swedish State budget 2013 that occurred during 2013).</p> <p>The State budget for Education (excluding 'adult education' and research) was approximately SEK 47 102 000 000 in 2013.</p> <p>The State budget regarding general grants for municipalities in 2013 was approximately SEK 89 000 000 000 billion.</p> <p>Source: http://www.regeringen.se/content/1/c6/19/91/89/27f90ef4.pdf (The Swedish State budget 2013), http://www.regeringen.se/content/1/c6/21/43/69/eb623c96.pdf (Changes in the Swedish State budget 2013)</p>	
Capital expenditure:	Not available
Not available	
Current expenditure:	Not available
Not available	
Personnel expenditure:	Not available
Not available	
2 aggregated categories out of 3:	Not available
Not available	
3 categories aggregated:	+
Not available	
Public subsidies to parents with children in education:	+
Not available	
Budget allocated for specific programmes of educational support:	
<p>The municipalities are usually responsible for the publicly funded specific programmes of educational support. There are no overall statistics available regarding municipality budgets. Sources: Swedish Association of Local Authorities and Regions</p>	

Source

<http://www.regeringen.se/sb/d/16886/a/223709> (The Swedish State budget 2014), <http://www.regeringen.se/content/1/c6/23/80/75/441b113c.pdf> (Changes in the Swedish State budget 2014) and Swedish Association of Local Authorities and Regions.

TURKEY (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	TRY		43 681 500	8 637 460 960				8 681 142 460
	EUR		15 162 975	2 998 285 531				3 013 448 507
ISCED 1	TRY	1 519 000 000	2 340 201 920	18 597 234 560			1 030 887 000	23 487 323 480
	EUR	527 284 087	812 344 459	6 455 579 894			357 847 472	8 153 055 915
ISCED 2 and 3 (general)	TRY	797 733 000	822 996 980	5 921 376 430			917 855 000	8 459 961 410
	EUR	276 913 704	285 683 483	2 055 462 520			318 611 149	2 936 670 858
ISCED 3 (vocational) and 4	TRY	1 053 000 000	640 024 050	7 148 942 620			78 203 000	8 920 169 670
	EUR	365 523 465	222 168 859	2 481 582 414			27 146 278	3 096 421 018
ISCED 5, 6, 7 and 8	TRY	3 625 230 000	2 555 400 000	10 758 380 000			4 080 362 000	21 019 372 000
	EUR	1 258 410 858	887 045 265	3 734 511 246			1 416 398 916	7 296 366 287
Total	TRY	6 994 963 000	6 402 304 450	51 063 394 570			6 107 307 000	70 567 969 020
	EUR	2 428 132 116	2 222 405 043	17 725 421 608			2 120 003 818	24 495 962 586

Explanatory note

Share allocated to private educational institutions has been included in ISCED1.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = TRY 60 701 273 224; 2014 = TRY 70 567 969 020	↑: 2013 = EUR 21 070 977 931; 2014 = EUR 24 495 962 586
Capital expenditure: +		
<p>The increase stems from the need for new schools or schools under construction, and maintenance and repair needs of existing schools. Types of expenditure consist of purchases of finished goods, securities production costs, purchases of intangible rights, purchases and the expropriation of real estate, real estate productions costs and major repairs within the scope of capital expenditure.</p>		
Current expenditure: +		
<p>This increase stems from the increase in the number of students, schools and institutions for all levels of education. Moreover, all types of activities which aim to increase efficiency in education and training lead to increase.</p> <p>An increase is observed when the recurring expense total is considered.</p> <p>Types of expenditure are composed of purchases of goods and materials for consumption, travel allowances, working expenses, service procurement, representation and promotion expenses, personal property, purchase of incorporeal right, maintenance and repair expenses for real estate, treatment and funeral costs, transfers to non-profit organisations, to households and abroad within the scope of the current transfer costs.</p>		
Personnel expenditure: +		
<p>The increase stems from the differences in salaries and the recruitment of the staff for all levels of education.</p> <p>Types of expenditure are composed of personnel costs (civil servants, contract employees, workers, temporary staff and other staff), cash payments based on payrolls (salary rises and compensations, allowances, social rights, prices for additional work, wages, etc.) and state premium costs (social security contributions, health care premiums, etc.) for their social security institutions.</p>		
2 aggregated categories out of 3:		
3 categories aggregated:		
Public subsidies to parents with children in education: +		
This is an increase which stems from the increase in scholarships given to students in accordance with relevant legislation.		
Budget allocated for specific programmes of educational support: +		
<p>There has been an increase in 2014 in terms of services in special education and guidance. Expenditures have been on the rise due to the increase in the number of schools and students and free meal expenses, so on. Besides, in line with the decision specified as 'Educational expenses of visually, hearing, language-speech impaired; spastic individuals with mental, orthopaedic or psychological disorders who are found eligible for getting supportive education provided at special education and rehabilitation centres serving in the context of 5 580 numbered Special Education Institutions Law and educational expenses of individuals who are evaluated by special education evaluation committees and found as disabled at the minimum rate of 20 % with a report issued by authorised health institutions are met through the Ministry's allowance provided for this issue and the amount determined by the Ministry of Finance each year' in Directorate General for Educational Institutions, Article 43 of Legislative Decree No. 652, educational expenses of disabled individuals continue to be met by schools and institutions providing the education.</p>		

Source

<http://www.bumko.gov.tr/TR,4570/2014.html>

UNITED KINGDOM – ENGLAND (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2 and 3	GBP	5 000 000 000			53 500 000 000			58 500 000 000
	EUR	6 218 209 404			66 534 840 627			72 753 050 031
ISCED 5, 6, 7 and 8	GBP	2 900 000 000			13 800 000 000			16 700 000 000
	EUR	3 606 561 454			17 162 257 956			20 768 819 410
Total	GBP	7 900 000 000			67 300 000 000			75 200 000 000
	EUR	9 824 770 858			83 697 098 583			93 521 869 442

Explanatory note

There is no single budget for education in England. The split between ISCED levels is an approximation as the split between departmental responsibilities does not correspond to ISCED levels. The amount shown for ISCED 0, 1, 2 and 3 is the Departmental Expenditure Limit for the Department for Education (DfE). DfE provides the majority of funding for early years, schools and provision for 16-19. The amount shown for ISCED 5, 6, 7 and 8 is the Departmental Expenditure Limit for the Department for Business, Innovation and Skills (BIS). BIS provides the majority of funding for higher and adult education. Neither of these departments deal solely with education and their budgets cover ALL of their responsibilities. The Departmental Expenditure Limit or DEL is the government budget that is allocated to and spent by government departments.

There is no regional government in England.

At local level, local authorities are free to add funds from local taxation for early years and schools. A small minority do so. The amount is not available.

Institutions are also free to raise their own funds. This will be a small amount in schools and early years settings but which will be larger in higher education institutions where income is generated from tuition fees, services, endowments, etc.

Some institutions will participate in projects which receive European funding either through Erasmus+ or the European Social Fund (ESF). These would only add a relatively small amount to the total education budget.

ISCED 0, 1, 2 and 3 shows the full budget for the Department for Education in 2014/15, this means that figures provided cover more than the amounts allocated to individual institutions.

ISCED 5, 6, 7 and 8 shows the full budget for the Department for Business, Innovation and Skills in 2014/15, which covers all BIS's areas of responsibility (areas relating to economic growth including further education, higher education, science and research). It is not possible to separate out education/skills funding. This sum includes funds for higher education research at UK level which is allocated to UK universities and Research Council Institutes on the basis of application made by individual researchers.

As regards public subsidies to parents with children in education, child benefit is a tax-free payment from central government which can be claimed for a child. It is not considered spending on education.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include parts of the budget provided by this level, this concerns: ISCED 5, 6, 7 and 8 not applicable, no local fund
EU level:	Data does not include any budget provided by this level, this concerns:

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = GBP 73 800 000 000; 2014 = GBP 75 200 000 000	↑: 2013 = EUR 91 780 770 809; 2014 = EUR 93 521 869 442
There is reduction in the resource DEL for BIS.		
Capital expenditure:	+	
Not available		
Current expenditure:		
Not available		
Personnel expenditure:		
Not available		
2 aggregated categories out of 3:	+	
Not available		
3 categories aggregated:		
Not available		
Public subsidies to parents with children in education:		
Not available		
Budget allocated for specific programmes of educational support:		
<p>The budget for ISCED 0, 1, 2 and 3 includes pupil premium payments which provide schools with extra funds for students with disadvantaged backgrounds. In 2014/15, the pupil premium rose to GBP 1 300 for eligible primary school pupils and GBP 935 for eligible secondary school pupils. In 2013/14, it was £900 per child and in 2012/13, GBP 600. The premium is paid for each child who is or has been eligible for free school meals in the last six years. There is a separate rate for 'looked after' children (children in the care of the local authority) in 2014/15, this is GBP 1 900 per child. There is a lower level premium for the children of those serving in the armed forces.</p>		

Source

Source: Table 2.4, BUDGET 2014

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/293759/37630_Budget_2014_Web_Accessible.pdf

This is a different source from previous editions of this series. Therefore the figure for the budget 2014 is taken from the same tables in the 2013 budget.

UNITED KINGDOM – NORTHERN IRELAND (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2 and 3	GBP	7 525 000			2 086 908 000			2 094 433 000
	EUR	9 358 405			2 595 366 190			2 604 724 595
ISCED 5, 6, 7 and 8	GBP	335 984 000			891 744 000			1 227 728 000
	EUR	417 843 773			1 109 010 185			1 526 853 959
Total	GBP	343 509 000			2 978 652 000			3 322 161 000
	EUR	427 202 178			3 704 376 375			4 131 578 554

Explanatory note

There is no single budget for education in Northern Ireland. Broadly speaking, the majority of funding for early years and school provision comes from DENI. The majority of public funding for higher and further education comes from DEL.

Institutions are also free to raise their own funds. This will be a small amount in schools and early years settings but may be larger in higher education institutions where income is generated from tuition fees, services, endowments etc.

Some institutions will participate in projects which receive European funding either through Erasmus+ or the European Social Fund (ESF). These would only add a relatively very small amount to the total education budget.

The split between ISCED levels is an approximation as the split between departmental responsibilities does not correspond to ISCED levels. The amount shown for ISCED 0, 1, 2 and 3 is the combines the Net Total for Resources in Request for Resource A (RFR A) and Capital for the Department of Education (DE). DE RFR A provides for expenditure on schools, centrally financed services, early years services, and grants-in-aid to education and library boards, the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland, Comhairle na Gaelscholaichta and Middletown Centre for Autism.

The amount shown for ISCED 5, 6, 7 and 8 is the Net Total for Resources in Request for Resource A and Capital for the Department for Employment and Learning (DEL). DEL RFR A provides for higher education, further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education, labour market services, employment schemes and services and payments under European Union Structural Funds Programmes. In addition, some research funding for higher education is provided at UK level. Each year a total of around £3 billion is invested in research conducted at UK universities, Research Council Institutes, and in securing international facilities for UK researchers. This sum is not included in Northern Ireland budget figures as they are available to institutions across the UK on the basis of applications made by individual researchers.

Neither DE nor DEL deals solely with education and their budgets cover all of their responsibilities.

There is no regional government in Northern Ireland.

As regards public subsidies to parents with children in education, child benefit is a tax-free payment from central government which can be claimed for a child. It is not considered spending on education.

Source

Northern Ireland Estimates which set out the detailed spending plans of Northern Ireland departments for the financial year: <http://www.dfpni.gov.uk/main-estimates-2014-15.pdf>

This is a different source to previous editions however information for 2013/14 is taken from a comparative source.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Data does not include any budget provided by this level, this concerns:

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↑: 2013 = GBP 3 103 237 000; 2014 = GBP 3 322 161 000	↑: 2013 = EUR 3 859 315 499; 2014 = EUR 4 131 578 554
Capital expenditure:	Not available	
Current expenditure:	Not available	
Personnel expenditure:	Not available	
2 aggregated categories out of 3:	The budget has increased for ISCED 0, 1, 2, 3, 5, 6, 7 and 8. No explanation is given.	
3 categories aggregated:	+	
Public subsidies to parents with children in education:	Not available	
Budget allocated for specific programmes of educational support:	Such programmes do not exist in Northern Ireland.	

UNITED KINGDOM – WALES (ISCED 2011)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2, 3, 5, 6, 7 and 8	GBP	492 156 000			1 543 203 000			2 035 359 000
	EUR	612 065 813			1 919 191 881			2 531 257 695
Total	GBP	492 156 000			1 543 203 000			2 035 359 000
	EUR	612 065 813			1 919 191 881			2 531 257 695

Explanatory note

The majority of funding for education in Wales comes from the Welsh Government. There is no regional government in Wales. At local level, local authorities are free to add funds from local taxation for early years and schools. A small minority do so. The amount is not available.

Some institutions will participate in projects which receive European funding either through Erasmus+ or the European Social Fund (ESF). These would only add a relatively small amount to the total education budget.

The Welsh budget is organised by Main Expenditure Group (MEG) which broadly mirror Ministerial responsibilities. The data provided above is taken from the Education and Skills MEG.

Some research funding for higher education is provided at UK level. Each year a total of around GBP 3 000 000 000 is invested in research conducted at UK universities, Research Council Institutes, and in securing international facilities for UK researchers. This sum is not included in Welsh budget figures as they are available to institutions across the UK on the basis of applications made by individual researchers.

As regards public subsidies to parents with children in education, child benefit is a tax-free payment from central government which can be claimed for a child. It is not considered spending on education.

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns:
	All ISCED levels
EU level:	Data does not include any budget provided by this level, this concerns:
	All ISCED levels

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	↓ 2013 = GBP 2 037 661 000; 2014 = GBP 2 035 359 000 ↓ 2013 = EUR 2 534 120 558; 2014 = EUR 2 531 257 695
The budget does not contain explanations of the changes to budget allocations. Decisions are taken against a background of austerity but with the aim of promoting economic growth, creating and sustaining jobs in Wales.	
Capital expenditure:	+
Not available	
Current expenditure:	
Not available	
Personnel expenditure:	
Not available	
2 aggregated categories out of 3:	-
Not available	
3 categories aggregated:	
Not available	
Public subsidies to parents with children in education:	
Not available	
Budget allocated for specific programmes of educational support:	
The Welsh Government has not yet issued grant offers and therefore these figures are not available. The Pupil Deprivation grant is calculated using a notional amount per eligible pupil. It is expected that the Pupil Deprivation Grant will double in 2014/15. When they are issued they will reflect an allocation of GBP 918 per pupil aged 5-15 who are eligible for free school meals and £GBP 918 for each child in care.	

Source

Source – 1st Supplementary Budget 2014-15 <http://wales.gov.uk/funding/budget/1st-supplementary-budget-2014-2015/?lang=en> . The detailed spending breakdown is in the third pdf linked to from this page Main Expenditure Group Allocations.

UNITED KINGDOM – SCOTLAND (ISCED 1997)

Education budget by type of expenditure and level of education, national currency, 2014

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0, 1, 2 and 3 (general)	GBP				5 351 600 000			Not available
	EUR				6 655 473 889			Not available
ISCED 4 and 5-6 (teaching), 5-6 (research & development)	GBP				2 506 100 000			Not available
	EUR				3 116 690 917			Not available
Total	GBP				Not available			Not available
	EUR				Not available			Not available

Explanatory note

In the case of United Kingdom – Scotland it is not appropriate to sum the figures as the individual budgets come from different sources and organisations – there might be overlap and accounting differences and so the figures cannot be summed to reach an overall total for education. Comparison can be made only between years for the separate categories of spend.

The majority of expenditure on school education – ISCED 0, 1, 2 and 3 – in Scotland is funded by local authorities. The Scottish Government budget delivers national challenge and improvement support for school education.

ISCED 0, 1, 2 and 3 (general), '2 categories aggregated out of 3': Total Local Authorities planned revenue expenditure on education (pre-school, school and community learning) in 2014-15 is GBP 4 615 000 000. Total local authorities planned capital expenditure in education in 2014-15 is GBP 553 600 000. Scottish Government Learning Budget (schools) 2014-15 is GBP 173 000 000 (this includes revenue and capital expenditure).

ISCED 4, v5 and 6: Scottish Government student awards agency for Scotland budget for 2014-15 is GBP 1 000 000 (capital), GBP 505 400 000 (revenue), plus a further GBP 347 800 000 in annually managed expenditure.

Scottish Government FE/HE budget (Scottish further and higher education funding council) budget for 2014-15 is GBP 61 400 000 (capital), GBP 1 590 500 000 (revenue).

Office for National Statistics (ONS) has reclassified Scotland's incorporated colleges as public sector (central government) bodies. Whilst the decision has no impact on the level of funding provided for Scotland's colleges, the central government classification requires that the full income and expenditure budget for the sector is recorded against Departmental Expenditure Limits. The budget disclosed in the Scottish Government draft budget 2014-15 has therefore been adjusted to show the full income and expenditure for the sector at an aggregate level. Funding for the sector will continue to be routed through the Scottish Funding Council as cash grant in aid.

The SAAS budget covers payments to students in terms of grants and loans plus the cost of tuition fee subsidies (Scottish and EU students typically do not pay tuition fees for undergraduate higher education courses in Scotland). Some of these may be deemed to be subsidies to parents but a significant proportion of students are 'independent' – so not directly dependant on parental support. It is not possible to provide a separate parental subsidy figure from the SG budget totals.

Source

Top level budget – Scottish Draft Budget 2014/15 <http://www.scotland.gov.uk/Publications/2013/09/9971/6> Local Government Planned Expenditure – Provisional Outturn and Budget Estimates 2014 statistical publication – <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/ReturnPOBE/POBE2014Workbook> Local Government capital budget data is from a statistical collection (CRQ1 return – not yet published)

Data coverage by level of public authority contributing to the education budget

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Not applicable

Changes in the education budget between June 2013 and June 2014 by type of expenditure

Education budget:	2013 = Not available; 2014 = GBP Not available	2013 = EUR Not available; 2014 = EUR Not available
It is not appropriate to sum the figures as the individual budgets come from different sources and organisations and there might be overlap and accounting differences and so the figures cannot be summed to reach an overall total for education.		
Capital expenditure:	+	
Capital expenditure on education by local authorities is determined at the local authority level. Student Awards Agency for Scotland capital budget increased by 150 %. Scottish further and higher education funding council capital budget increased by 8 %. In 2014/15 an additional GBP 5 000 000 will be allocated to higher education to support increased research and development capacity in the university sector.		
Current expenditure:		
Not available		
Personnel expenditure:		
Not available		
2 aggregated categories out of 3:	+	
Revenue expenditure by local authorities is determined at the local authority level. Planned revenue spent by local authorities on education increased by 1.1 % between 2013/14 and 2014/15. The increase in Scottish further and higher education funding council reflects an additional GBP 51 000 000 has been provided to the SFC to ensure that the commitment of GBP 522 000 000 to the college sector is delivered across 2014-15. The funding floor has been increased to GBP 526 000 000 in 2015-16. Student Awards Agency for Scotland revenue budget increased by 11%. The increase in the SAAS budget reflects a diversion in savings from loan interest subsidies and student loan company administration to invest a further GBP 2 000 000 in operating costs to ensure high quality and timely delivery of support to students.		
3 categories aggregated:		
Not available		
Public subsidies to parents with children in education:		
Not available		
Budget allocated for specific programmes of educational support:		
Not available		

GLOSSARY

Levels of education according to the International Standard Classification of Education (ISCED 2011)

ISCED 0: Early Childhood Education

Programmes at this level are typically designed with a holistic approach to support children's early cognitive, physical, social and emotional development and introduce young children to organized instruction outside of the family context. ISCED level 0 refers to early childhood programmes that have an intentional education component.

Programmes classified at ISCED level 0 may be referred to in many ways, for example: early childhood education and development, play school, reception, pre-primary, pre-school, or *educación inicial*.

ISCED 1: Primary education

Programmes at this level are typically designed to provide students with fundamental skills in reading, writing and mathematics (i.e. literacy and numeracy) and establish a solid foundation for learning and understanding core areas of knowledge, personal and social development, in preparation for lower secondary education.

Age is typically the only entry requirement at this level. The customary or legal age of entry is usually not below 5 years old nor above 7 years old. This level typically lasts six years, although its duration can range between four and seven years.

Programmes classified at ISCED level 1 may be referred to in many ways, for example: primary education, elementary education or basic education (stage 1 or lower grades if an education system has one programme that spans ISCED levels 1 and 2).

ISCED 2: Lower secondary education

Programmes at this level are typically designed to build on the learning outcomes from ISCED level 1. Students enter ISCED level 2 typically between ages 10 and 13 (age 12 being the most common).

Programmes classified at ISCED level 2 may be referred to in many ways, for example: secondary school (stage one/lower grades if there is one programme that spans ISCED levels 2 and 3), junior secondary school, middle school, or junior high school. If a programme spans ISCED levels 1 and 2, the terms elementary education or basic school (stage two/upper grades) are often used.

ISCED 3: Upper secondary education

Programmes at this level are typically designed to complete secondary education in preparation for tertiary education or provide skills relevant to employment, or both. Pupils enter this level typically between ages 14 and 16. Programmes classified at ISCED level 3 may be referred to in many ways, for example: secondary school (stage two/upper grades), senior secondary school, or (senior) high school.

ISCED 4: Post-secondary non-tertiary education

Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education.

Programmes at ISCED level 4, or post-secondary non-tertiary education, are typically designed to provide individuals who completed ISCED level 3 with non-tertiary qualifications required for

progression to tertiary education or for employment when their ISCED level 3 qualification does not grant such access. The completion of an ISCED level 3 programme is required to enter ISCED level 4 programmes.

Programmes classified at ISCED level 4 may be referred to in many ways, for example: technician diploma, primary professional education, or *préparation aux carrières administratives*.

ISCED 5: Short-cycle tertiary education

Programmes at this level are often designed to provide participants with professional knowledge, skills and competencies. Typically, they are practically based, occupationally-specific and prepare students to enter the labour market. However, these programmes may also provide a pathway to other tertiary education programmes.

Entry into ISCED level 5 programmes requires the successful completion of ISCED level 3 or 4 with access to tertiary education. Upon completion of these ISCED level 5 programmes, individuals may in some education systems continue their education at ISCED level 6 (Bachelor's or equivalent level) or long first degree ISCED level 7 programmes (Master's or equivalent level).

Programmes classified at ISCED level 5 may be referred to in many ways, for example: (higher) technical education, community college education, technician or advanced/higher vocational training, associate degree, or bac+2.

ISCED 6: Bachelors' or equivalent level

Programmes at this level, are often designed to provide participants with intermediate academic and/or professional knowledge, skills and competencies, leading to a first degree or equivalent qualification.

Entry into these programmes normally requires the successful completion of an ISCED level 3 or 4 programme with access to tertiary education. Entry may depend on subject choice and/or grades achieved at ISCED levels 3 and/or 4. Additionally, it may be required to take and succeed in entry examinations. Entry or transfer into ISCED level 6 is also sometimes possible after the successful completion of ISCED level 5.

Programmes classified at ISCED level 6 may be referred to in many ways, for example: Bachelor's programme, licence, or first university cycle.

ISCED 7: Master's or equivalent level

Programmes at this level, are often designed to provide participants with advanced academic and/or professional knowledge, skills and competencies, leading to a second degree or equivalent qualification. Typically, programmes at this level are theoretically-based but may include practical components and are informed by state of the art research and/or best professional practice. They are traditionally offered by universities and other tertiary educational institutions.

Entry into ISCED level 7 programmes preparing for a second or further degree normally requires the successful completion of an ISCED level 6 or 7 programme. In the case of long programmes that prepare for a first degree equivalent to a Master's degree, entry requires the successful completion of an ISCED level 3 or 4 programme with access to tertiary education. Entry into such programmes may depend on subject choice and/or grades achieved at ISCED levels 3 and/or 4. Additionally, it may be required to take and succeed in entry examinations.

Programmes classified at ISCED level 7 may be referred to in many ways, for example: master programmes or magister.

ISCED 8: Doctorate or equivalent level

Programmes at ISCED level 8, or doctoral or equivalent level, are designed primarily to lead to an advanced research qualification. Programmes at this ISCED level are devoted to advanced study and original research and are typically offered only by research-oriented tertiary educational institutions such as universities. Doctoral programmes exist in both academic and professional fields.

For the full details on each ISCED level, please consult:

UNESCO, Institute for Statistics, 2012. International Standard Classification of Education. ISCED 2011. Available at: <http://www.uis.unesco.org/Education/Documents/isced-2011-en.pdf>

Definitions

Ancillary services: Services provided by educational institutions that are peripheral to the main educational mission (student welfare services (e.g. meals, school health services and transportation to and from school) and services for the general public (e.g. things like museums, sports, etc.).

Budgets directly allocated to educational institutions: Capital expenditure, current expenditure and personnel expenditure; and Public subsidies to parents with children in education/students.

Capital expenditure (immovable): Refers to expenditure on assets that last longer than one year. It includes spending on construction, renovation and major repair of buildings and expenditure on new or replacement equipment. (It is understood that most countries report small outlays for equipment, below a certain cost threshold, as current rather than capital spending.)

Child/Family allowances: A regular government payment to the parents of children up to a certain age or in certain conditions.

Current expenditure (or operational expenditure): Refers to expenditure on goods and services consumed within the current year, i.e., expenditure that needs to be made recurrently in order to sustain the production of educational services. Minor expenditure on items of equipment, below a certain cost threshold, is also reported as current spending. It may also refer to resources employed by institutions to offer a service that is marginal compared to their main educational responsibilities, e.g. implementation of school transport facilities, school meals or even accommodation for pupils, and extramural activities.

EU level: Refers to funds from European Social Fund (ESF) or other EU origin.

Local level: Refers to authorities whose responsibilities are exercised at municipal or city level.

Non-salary compensation: Includes expenditure by employers or public authorities on retirement programmes, health care or health insurance, unemployment compensation, disability insurance, other forms of social insurance, non-cash supplements (e.g., free or subsidised housing), maternity benefits, free or subsidised child care, and such other fringe benefits as each country may provide. This expenditure does not include contributions made by the employees themselves, or deducted from their gross salaries.

Non-teaching staff: Includes, in addition to head-teachers and other administrators of schools, supervisors, counsellors, school psychologists, school health personnel, librarians or educational media specialists, curriculum developers, clerical personnel, building operations and maintenance staff, security personnel, transportation workers, food service workers, etc.

Personnel expenditure: Under budget on personnel expenditure the full compensation of full-time teachers/non-teaching staff plus appropriate portions of the compensation of staff who teach/work

part-time must be indicated. Salaries, expenditure on retirement as well as on other non-salary compensation must be reported.

Public authority levels: Public funding invested in education may be provided by different levels of public authority, namely:

Public subsidies to parents with children in education/students: In accordance with the definition in the UOE questionnaire, this is understood as covering grants and other assistance on the one hand, and student loans on the other. The first category theoretically includes grants in the strict sense, grants in the wider sense (endowments, prizes, etc.), the value of any special assistance provided for students in cash or in kind (such as free travel or reduced prices on public transport) as well as family/child allowances only when they are contingent upon student status. Tax advantages are not included. The second category comprises loans, of which the gross amount is considered here (i.e. without deducting repayments made by borrowers from previous years).

Regional level: Applies to authorities whose responsibilities are exercised within certain geographical subdivision of a country.

Retirement expenditure: Actual or imputed expenditure by employers or third parties to finance retirement benefits for current educational personnel. This expenditure does not include pension contributions made by the employees themselves, or deducted from their gross salaries. The reference to third parties is included to cover situations in which costs of retirement are not borne by the education authorities directly but rather by other public authorities, such as social security or pension agencies or finance ministries:

Salaries: Means the gross salaries of educational personnel, before deduction of taxes, contributions for retirement or health care plans, and other contributions or premiums for social insurance or other purposes.

Specific programmes of educational support: Specific programmes of educational support are targeted to some educational institutions or population categories on the basis of geographical, social, linguistic or other considerations (special programmes to help children with learning difficulties priority education areas, teaching the language of a linguistic minority, whose physical mobility is impaired, etc.).

Study grants: Non-repayable public aid given to students.

Student loans: They are reported on a gross basis –that is without subtracting or netting out repayments or interest payments from the borrowers (students or households). Thus, student loan expenditure represents the total value of loans paid by government to students during the reference year. The cost to government of servicing these loans (i.e. interest rate subsidies and the cost of default payments) is not included.

Top-level authority: In most countries, this is the central government. In four cases, however, the top-level authority is that of the governments of the Communities in Belgium, the *Länder* in Germany, the governments of the Autonomous Communities in addition to the central government in Spain and the respective education ministries in England, Wales, Northern Ireland and Scotland for the United Kingdom.

Total education budget: Is direct public budget allocated to education both at top level or local levels. The budget is generally decided by the national/regional parliaments or other equivalent bodies on an annual/multiannual basis. It includes budget for:

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The Eurydice Network's task is to understand and explain how Europe's different education systems are organised and how they work. The network provides descriptions of national education systems, comparative studies devoted to specific topics, indicators and statistics. All Eurydice publications are available free of charge on the Eurydice website or in print upon request. Through its work, Eurydice aims to promote understanding, cooperation, trust and mobility at European and international levels. The network consists of national units located in European countries and is co-ordinated by the EU Education, Audiovisual and Culture Executive Agency. For more information about Eurydice, see <http://eacea.ec.europa.eu/education/eurydice>.