



# National Sheets on Education Budgets in Europe

2015

*Eurydice – Facts and Figures*



Education and  
Training





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## INTRODUCTION

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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, active citizenship and social inclusion, and in particular, tackle and prevent youth marginalisation and 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. Public spending on education, which accounts for close to 90 % of total investment in education <sup>(1)</sup>, is under pressure in this consolidation process.

High quality data from authoritative sources on education spending are needed to monitor trends and to contribute to the policy debate at national and European levels. However, comparative and up-to-date data on expenditure is available only with a time lag. The latest expenditure data provided by Eurostat within the Classification of the Functions of Government (COFOG) is from 2013. The latest reference year for the Unesco/OECD/Eurostat (UOE) is 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 the national sheets, which provide the most recent data on education planned budgets in European countries in order to contribute to the policy debate on sustainable budgets, growth-enhancing investments and improvements in the efficiency of public spending in education and training.

This publication provides the public planned education budgets for 2015, as available in June 2015. Public budgets cover all types of public funding, including funding to private education and support to students and families. However, it does not have the ambition to measure the impact of budgetary changes on neither the quality of 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 <sup>(2)</sup>.

The national sheets present an overview of the planned education budgets by type of expenditure and level of education. The budget is generally decided by the national/regional parliaments or other equivalent bodies on an annual/multiannual basis. 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 2015 was planned to increase, decrease or remain stable compared to the planned education budget for 2014 with the same coverage.

The national sheets also provide an important source of contextual information about the reasons for changes in the planned education budgets in general and/or in the different categories of expenditure, between 2014 and 2015.

Analysis in evolution of planned budgets between 2014 and 2015 at European level is expressed in **constant 2014 prices**. The information in the national sheets relates to amounts at **current prices**.

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<sup>(1)</sup> Source Eurostat [educ\_fifunds] (data extracted November 2015).

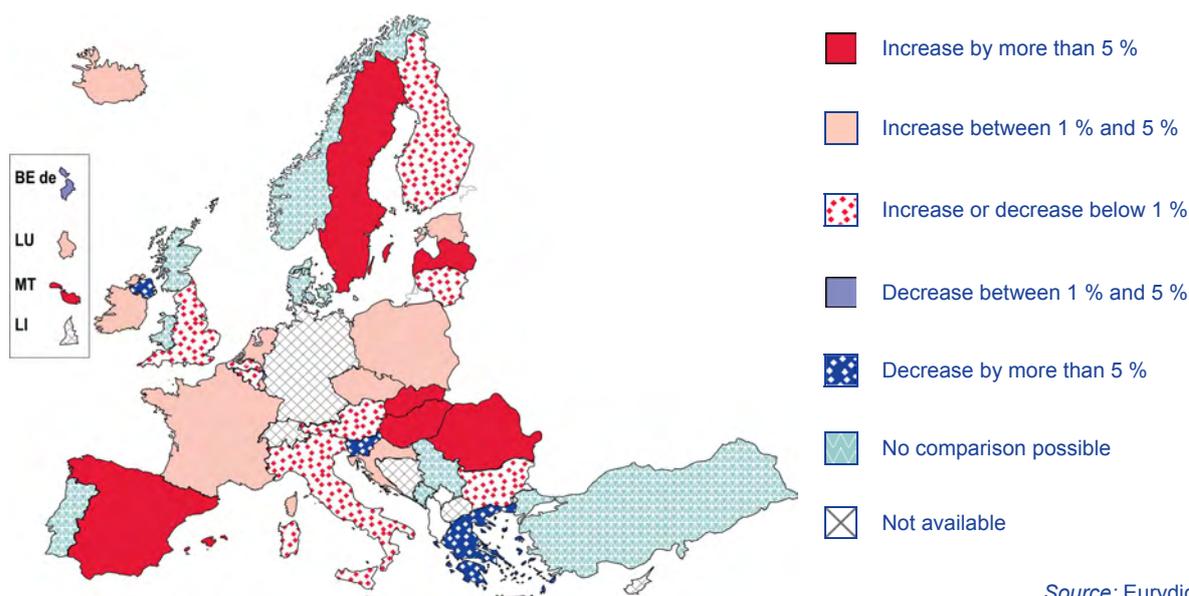
<sup>(2)</sup> For additional info on the funding mechanism, see European Commission/EACEA/Eurydice, 2014. Financing Schools in Europe. Mechanisms, Methods and Criteria in Public Funding. Available at: [https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:Financing\\_Schools\\_in\\_Europe:\\_Mechanisms,\\_Methods\\_and\\_Criteria\\_in\\_Public\\_Funding](https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Publications:Financing_Schools_in_Europe:_Mechanisms,_Methods_and_Criteria_in_Public_Funding).



## EVOLUTION IN NATIONAL EDUCATION BUDGETS BETWEEN 2014 AND 2015

In order to evaluate more precisely the changes in the funding of education, national education planned budgets need to be compared at **constant 2014 prices**, i.e. taking into account the rise in prices that took place in 2015 (see map below) instead of at **current prices**. Detailed information on national education budgets at current prices is included in the national sheets.

### Estimates of changes in education planned budget in June 2015 compared to June 2014 at constant prices



Source: Eurydice.

BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT
0.1	-2.3	1.0	0.7	3.4	–	✘	4.6	2.2	-6.2	5.3	1.8	3.9	0.1
CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI
✘	7.3	1.0	4.6	7.3	9.9	2.9	-0.8	4.5	–	16.1	-6.5	8.5	0.4
SE	UK-ENG	UK-WLS	UK-NIR	UK-SCT	BA	CH	IS	LI	ME	MK	NO	RS	TR
7.5	0.5	–	-5.6	–	✘	✘	2.4	✘	–	✘	–	–	–

✘ 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 2015 were deflated to the 2014 price level using the harmonised index of consumer prices (HICP) for September 2015, in order to take into account differences in inflation rates between the countries that took place in 2015 (source: Eurostat [prc\_hicp\_mv12r], 'moving 12 months average rate of change', [data extracted in October 2015]). The HICP was used to deflate the data in national currency.

Detailed information on the allocation of the budget by ISCED level and type of expenditure, as well as comments on the data coverage by level of public authority and changes between 2014 and 2015, are available in the national sheets.

### Country specific notes

**Denmark:** Comparable data not available due to a new source of information applied in 2015.

**Portugal and Serbia:** No data available for 2014.

**United Kingdom (WLS):** The 2014 total budget did not include allocations to schools via local authorities through the Revenue Support Grant within the Local Government Main Expenditure Group (MEG) or the amount for 'Flying Start'.

**United Kingdom (SCT):** The 2014 and 2015 planned budgets come from different sources and organisations, therefore there might be overlap and accounting differences. As the total budget for 2015 is not available, no comparison is possible.

**Montenegro and Turkey:** HICP for 2015 is not available.

**Norway:** No comparison is possible as the total budget in the 2014 report also included the budget for school education, funded by the regional and local authorities.

When comparing the evolution of planned national education budgets from 2014 to 2015 at constant prices, it is apparent that more than half of the countries/regions – for which data are available and comparable <sup>(3)</sup> – increased their education budget by more than 1 %. For nine countries (the Czech Republic, Estonia, Ireland, France, Croatia, Luxembourg, the Netherlands, Poland and Iceland), the increase is between 1 % and 5 %. Another seven countries (Spain, Latvia, Hungary, Malta, Romania, Slovakia and Sweden) registered an increase higher than 5 %.

The education budget for 2015 compared to that of 2014 at constant prices remained stable (increase or decrease below 1 %) in eight countries/regions (Belgium (French and Flemish Communities), Bulgaria, Italy, Lithuania, Austria, Finland and the United Kingdom (England)).

On the other hand, four countries/regions – for which data are available and comparable – decreased their education budget (at constant price) by more than 1 % between 2014 and 2015. For Belgium (German-speaking Community), the education budget decreased between 1 % and 5 %, while in Greece, Slovenia and the United Kingdom (Northern Ireland) the education budget decreased by more than 5 %.

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

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<sup>(3)</sup> The reasons (e.g. change of methodology, different data coverage) are specified in the country-specific notes of the Figure.

## **GUIDELINES FOR THE READER**

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### **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.

### **The coverage of the education budget**

In some countries, such as Ireland, the total amount indicated in the national sheet equates to the full education budget including all relevant levels of public authorities. In other countries, parts of the information on education budget is not available, most notably the budgets from the regional and local authorities. The contribution of these levels may correspond to a large part of the budget, as is the case for Iceland where 70 % of the total public budget for education comes from the local level.

In countries such as the Czech Republic, France and Hungary, even elements of the education budget coming from top-level authorities are not available. This is mainly due to the different data sources, i.e. the different ministries contributing to the education budget. In other countries, data at local, regional, national and/or EU levels is not included as it was not yet available at the time of reporting.

### **Data aggregation**

For some countries, information on planned budgets based on the ISCED 2011 classification is not yet available; therefore the classification used refers to ISCED 1997. This applies to Belgium (German-speaking Community), Ireland, Latvia and the United Kingdom (Scotland). The ISCED classification used is indicated on the top of the page for each national sheet.

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 (2011) levels 0-3 and 4-8, while in the Netherlands the education budget is aggregated for all ISCED (2011) levels.

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

### **Reference period**

The reference period for this data collection is June 2015. The education budget for 2014 has the same coverage as the data provided for 2015, and its reference period is June 2014.

It should be noted that the budget for the year may be changed after the reference month. Governments may face a situation in which they have to cut their education budgets afterwards 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 actual expenditure on education in any given year.

### **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 at **current prices**;
- coverage of the presented education budget according to the public authority levels contributing to it;

- changes in the planned education budgets at **current prices**, in 2015 compared to 2014 (as available in June of the reference year);
- reasons for changes in capital, current and personnel expenditures <sup>(4)</sup>, in public subsidies to parents with children in education or to students and in the budget allocated for specific programmes of educational support, in 2015 compared to 2014.

The national sheets cover the complete range of education levels, from pre-primary education (ISCED 0) to tertiary education (ISCED 5-8). Education programmes designated as 'adult education' or 'continuing education', which are not classified by ISCED level, are excluded from this data collection.

Amounts are presented in the national currency and in euro (for those countries for which the national currency is not euro). 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.

### **Methodology for calculations at constant prices and in euros**

**Total budgets at constant prices** are calculated on the basis of the total budgets in the national currency. The data provided for 2015 were deflated to the 2014 price level using the harmonised index of consumer prices (HICP) for September 2015, in order to take into account differences in inflation rates between the countries that took place in 2015. The HICP was used to deflate the data in national currency.

HICP source: Eurostat [prc\_hicp\_mv12r], 'HICP moving 12 months average rate of change', [data extracted in October 2015].

**Total budgets in euros** for countries with a national currency other than the euro are calculated on the basis of the Eurostat exchange rate for June 2015.

Exchange rate source: Eurostat [ert\_bil\_eur\_m], [data extracted November in 2015].

For Lithuania, where the euro was adopted in January 2015, the 2014 total planned budget was converted with the official exchange rate.

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<sup>(4)</sup> 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, 2015

	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	11 823 000	980 586 000	4 990 530 000				5 982 939 000
ISCED 3 and 5 (vocational)	EUR	21 750 000	134 628 000	1 589 659 000				1 746 037 000
ISCED 6 (University Colleges of Teacher Education)	EUR	1 143 000	95 251 000	116 985 000				213 379 000
ISCED 6 (Universities and Universities of Applied Sciences), 7 and 8	EUR					3 264 940 000		3 264 940 000
<b>Total</b>	EUR	34 716 000	1 210 465 000	6 697 174 000		3 264 940 000		11 207 295 000

### Explanatory note

The education budget is comprised solely of the budget from the top-level authority. The budget for ISCED 0 is not included 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 budget for ISCED 4 is mainly included in ISCED 3 (vocational).

Data for education and training for health professions is not available (responsibility of the provinces).

ISCED 5 and 6 (Universities and Universities of Applied Sciences) consist of the budget for public universities in Austria. It does not contain the budget for any other higher education institutions or transfers to private individuals. The figure shown does not include grants as data for 2015 are not available at present (2014: EUR 191.6 million).

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: All ISCED levels: Data for public subsidies to parents with children in education and to students
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns: ISCED 0 and ISCED 1: Capital and current expenditure; ISCED 2 and ISCED 3 (general): Capital and current expenditure ISCED 5 and ISCED 6 (Universities of Applied Sciences): Capital, current and personnel expenditure All ISCED levels: Data for public subsidies to parents with children in education and to students
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: ISCED 0 and ISCED 1: Capital and current expenditure; ISCED 2 and ISCED 3 (general): Capital and current expenditure All ISCED levels: Data for public subsidies to parents with children in education
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 11 202 373 783; <b>2015</b> = EUR 11 207 295 000
<b>Capital expenditure:</b>	-
The decrease in capital expenditure is due to budget consolidation measures.	
<b>Current expenditure:</b>	+
The increase in current expenditure is due to the rise of rental costs of school buildings.	
<b>Personnel expenditure:</b>	-
The decrease in personnel expenditure is due to budget consolidation measures.	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	+
The total for this category increased. The budget for Austrian public universities remained stable, while the Federal budget for Universities of Applied Sciences increased and will be allocated based on calls for specific study programmes.	
<b>Public subsidies to parents with children in education:</b>	Not available
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

Austrian Budget 2015:

[https://service.bmf.gv.at/BUDGET/Budgets/2014\\_2015/bfg2015/Bundesfinanzgesetz\\_2015.pdf](https://service.bmf.gv.at/BUDGET/Budgets/2014_2015/bfg2015/Bundesfinanzgesetz_2015.pdf)

## BELGIUM – FLEMISH COMMUNITY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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 0-8	EUR	343 797 000					150 156 000	493 953 000
ISCED 0 and 1	EUR		494 674 000	3 036 674 000				3 531 348 000
ISCED 2, 3, 4 and 5	EUR		480 537 600	3 531 146 000				4 011 683 600
ISCED 6, 7 and 8 (Universities, Universities of Applied Sciences)	EUR				1 748 599 000			1 748 599 000
<b>Total</b>	EUR	343 797 000	975 211 600	6 567 820 000	1 748 599 000		150 156 000	9 785 583 600

### Explanatory note

The Flemish Community of Belgium is the competent body for Flemish-speaking education; therefore direct education spending is derived from its budget. The main items of education expenditure covered by the federal budget are pension costs and family allowances. Within the 6th State reform, since 1 July 2014, the competence for family allowances has been transferred to the regional level with a transition period until 2020, when the competence will be fully transferred to the federated entities.

The total education budget covers the budget for education and training invested by the Flemish Community, but excludes the budget for adult education and part-time artistic education. The total (planned) budget for education and training – including the budget for adult education and part-time artistic education and specific budgets, such as those devoted to projects, subsidies, specific operating funds, cross-level budgets and educational research – amounts to EUR 10 899 915 000.

These are preliminary figures as final budget decisions will be made by the end of 2015.

ISCED 2, 3, 4 and 5: Data include 'HBO5' (associate degree) which is allocated to ISCED 5.

ISCED 6, 7 and 8: Data on 'current expenditure' includes 'personnel expenditure'.

'Public subsidies to parents with children in education and to students' include scholarships.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns:  Expenditure on family allowances and pensions for education staff financed by the Federal State level; some specific budgets such as those devoted to projects, subsidies, specific operating funds, cross-level budgets and educational research; part-time artistic education and adult education.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:  All categories; all ISCED levels
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns:  All categories; all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = EUR 9 657 972 000; 2015 = EUR 9 785 583 600
<b>Capital expenditure:</b>	-
<p>The investment programme for school infrastructure was increased by EUR 50 million, in line with the multi-annual framework agreed at the time of forming the Government. In 2016, an additional increase of EUR 50 million is planned to reach a total increase of EUR 100 million.</p> <p>Regardless of this increase, a net decrease can be noted for 2015, which is the result of filtering out non-recurrent credits which were granted in 2014. It is necessary to mention that the credits for 2015 consist of EUR 11 million out of available fees within the framework of the DBFM programme, which was fully implemented in 2015. The DBFM programme 'Schools of Tomorrow' – a public private partnership – has a total investment value of EUR 1.5 billion. The DBFM-partnership is responsible for designing, building, financing, and maintenance of 200 new school buildings over 30 years. This programme will result in a catch-up operation in school construction.</p>	
<b>Current expenditure:</b>	-
<p>The overall decrease in the operational budget in compulsory education is, on the one hand, a result of a decrease in the means within the framework of the measures agreed at the time of forming the Government, and on the other hand, an increase of the budget influenced by the cost-generating funding parameters.</p>	
<b>Personnel expenditure:</b>	+
<p>The increase in personnel expenditure is due to the demographic evolution of pupils and students, the indexation of salaries and the cost of replacing retired teachers with new teaching personnel.</p>	
<b>2 aggregated categories out of 3:</b>	+
<p>The overall increase in the budget for higher education is, on the one hand, a result of a decrease in the context of the measures agreed at the time of forming the Government and, on the other hand, an increase following the implementation of the budgetary framework for the integration of the programmes offered by university colleges in the research universities.</p>	
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	+
<p>Since the 2014/15 school year, foster children are eligible for a full study grant regardless of the financial situation of the foster parents. The amount of these subsidies may change during the course of the year (as was the case in previous years).</p>	
<b>Budget allocated for specific programmes of educational support:</b>	
<p>The additional budget for social services for students at universities, provided in the 2014 report, was not included in the final education budget for 2014. There are no specific programmes of educational support; however, the regular financing of primary and secondary schools takes into account some related indicators considering the socio-economic background of pupils.</p>	

### Source

Budget Database of the Ministry for Education and Training – Flemish Community – Budget for 2015 as known in June 2015, *Begrotingsopmaak Initiële Begroting 2015*

Flemish Education in Figures:

[http://www.ond.vlaanderen.be/onderwijsstatistieken/2014-2015/VONC\\_2014-2015/VONC\\_2015\\_ENG\\_Integraal\\_web.pdf](http://www.ond.vlaanderen.be/onderwijsstatistieken/2014-2015/VONC_2014-2015/VONC_2015_ENG_Integraal_web.pdf)

## BELGIUM – FRENCH COMMUNITY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	32 595 808	57 662 330	631 142 572				721 400 710
ISCED 1	EUR	53 824 086	140 533 605	1 591 181 475				1 785 539 166
ISCED 2, 3 and 4	EUR	49 952 228	253 682 567	2 786 459 352			21 831 053	3 111 925 200
ISCED 6, 7 and 8	EUR	2 417 151	386 411 219	1 040 541 844			39 847 947	1 469 218 161
Not allocated by ISCED level	EUR	779 727	11 667 279	16 895 757				29 342 763
<b>Total</b>	EUR	139 569 000	849 957 000	6 066 221 000			61 679 000	7 117 426 000

### Explanatory note

The French Community of Belgium is the competent body for the French-speaking education; therefore, direct education spending is derived from its budget. Reported data only covers expenditures from the education budget of the French Community of Belgium for educational institutions and students (excluding administrative expenditure of the Ministry). The distribution of the budget by ISCED level and by category of expenditure is an estimate.

Education expenditure covered by other entities (included in the UOE data collection but not reported in this budget) come from:

- The federal budget (pension costs, family allowances and assistance for foreign students). Since the 6th State reform, the competence for family allowances has been transferred to the regional level (in July 2014) with a transition period until 2020, when the competence will be fully transferred to the federated entities.
- The regional budgets of Wallonia, Brussels-Capital Region and the French Community Commission (Cocof), which are involved to a lesser extent in education and employability programmes, as well as in school transport spending.
- The local budgets of provinces and municipalities, which may inject some additional resources into schools.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: Family allowances linked to student status and managed by the social security system (previously under the competence of the Federal State).
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: All categories; all ISCED levels
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: Since the information is an estimate based on a survey of high schools, some data may not be included.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 7 090 222 997; <b>2015</b> = EUR 7 117 426 000
The methodology for analysing the education budget by category of expenditure has been refined. Consequently, only the total expenditure and the expenditure by ISCED level from 2015 can be compared to 2014. Overall, the total 2015 education budget remained relatively stable.	
<b>Capital expenditure:</b>	+
A slight increase in capital expenditure is due to financing additional investments in school buildings (2 %).	
<b>Current expenditure:</b>	+
The school population increased by 1 %, which has a small impact on current expenditure for schools.	
<b>Personnel expenditure:</b>	-
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	
The figures for grants to pupils/students include expenditure from the FCB budget only, i.e. student loans and allowances. Family allowances linked to students status, which are managed under the social security system, are not included in this report.	
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

Initial 2015 Expenditure Budget of the French Community of Belgium (*Budget 2015 initial des dépenses de la CFB*):  
<http://www.budget-finances.cfwb.be/index.php?id=5959>

## BELGIUM – GERMAN-SPEAKING COMMUNITY (ISCED 1997)

### Education budget by type of expenditure and level of education, 2015

	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	19 492 000	9 355 000	84 715 000			314 000	113 876 000
<b>Total</b>	EUR	19 492 000	9 355 000	84 715 000			314 000	113 876 000

### Explanatory note

The German-speaking Community of Belgium is the competent body for the German-speaking education; therefore, direct education spending is derived from its budget. The main items of education expenditure covered by the federal budget are: pension costs, family allowances and assistance for foreign students. Within the 6th State reform, since 1 July 2014, the competence for family allowances has been transferred to the regional level with a transition period until 2020, when the competence will be fully transferred to the federated entities.

Figures shown only cover the budget invested by the German-speaking Community.

'Public subsidies to parents with children in education and to students' include study grants.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↓: <b>2014</b> = EUR 116 162 000; <b>2015</b> = EUR 113 876 000
<b>Capital expenditure:</b>	+
<p>On 21 December 2010, the Minister of Education signed the contracts of the PPP (public private partnership) project, which started the biggest investment program in the history of the German-speaking Community. This cooperation between public and private service providers deals with the renovation and the construction of eight education institutions belonging to the Ministry of Education (GUW) and their maintenance over 25 years. The total amount for this project is EUR 146 070 878. The building phase of the education institutions has been finalised, therefore the budget for capital expenditure is lower.</p>	
<b>Current expenditure:</b>	+
<p>The increase in current expenditure aims to provide the most cost-effective access to education, supporting teachers and facilitating the integration of pupils with special education needs into mainstream education.</p>	
<b>Personnel expenditure:</b>	+
<p>The change in personnel expenditure can be explained by automatic salary increases based on years of service and the increase in the number of staff in kindergartens and special education.</p>	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	=
<b>Budget allocated for specific programmes of educational support:</b>	
<p>This budget is integrated in the capital expenditure, the current expenditure and the personal expenditure. It is not possible to specify which part of the total is attributed to specific programmes of educational support. However, the increase in the personnel and current expenditure is partly due to the increase in the budget for specific programmes of support for pupils with special education needs.</p>	

### Source

Decree on the Budget of Income and Expenditures of the German-speaking Community of Belgium 2015 (22 June 2015 – *Dekret zur ersten Anpassung des Dekrets vom 11. Dezember 2014 zur Festlegung des Haushaltsplans der Einnahmen und des allgemeinen Ausgabenhaushaltsplans der Deutschsprachigen Gemeinschaft – Haushaltsjahr 2015*)

## BULGARIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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 and (2 and 3 vocational) (by municipalities)	BGN	34 400 000	449 948 600	1 144 391 400			8 879 000	1 637 619 000
	EUR	17 588 710	230 058 594	585 127 006			4 539 830	837 314 142
ISCED 1, 2, 3, 5, 6 and 7 (by Ministry of Education and Science – MES))	BGN	2 755 000	211 347 500	201 885 200			1 335 900	417 323 600
	EUR	1 408 630	108 061 918	103 223 847			683 045	213 377 441
ISCED 5, 6 and 7 (subsidy for State Universities by MES)	BGN	4 538 400			349 944 797		31 696 203	386 179 400
	EUR	2 320 482			178 926 678		16 206 259	197 453 420
ISCED 5, 6 and 7 (subsidy by Ministry of Defense)	BGN					24 084 000		24 084 000
	EUR					12 314 142		12 314 142
ISCED 1, 2, 3, 4, 5, 6 and 7 (CFP)	BGN					471 820 500		471 820 500
	EUR					241 241 691		241 241 691
ISCED 1, 2, 3, 4, 5, 6 and 7 (EU funds)	BGN	38 394 900			69 474 200			107 869 100
	EUR	19 631 301			35 522 139			55 153 441
Total	BGN	80 088 300	661 296 100	1 346 276 600	419 418 997	495 904 500	41 911 103	3 044 895 600
	EUR	40 949 125	338 120 513	688 350 853	214 448 817	253 555 833	21 429 135	1 556 854 279

### Explanatory note

Apart from the budget from the top-level authorities (ministries), the local level (municipalities) and the EU level, state universities also contribute to the budget for education from their own income. This amount is not included in the table.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↓: 2014 = BGN 3 062 896 800; 2015 = BGN 3 044 895 600	↓: 2014 = EUR 1 566 058 288; 2015 = EUR 1 556 854 279
<b>Capital expenditure:</b>	+	
The municipalities' budget and the EU funds increased; the Ministry of Education and Science (MES) budget for the ISCED levels concerned decreased; the budget for universities remained at the same level. The main increase comes from the EU funds.		
<b>Current expenditure:</b>	+	
The small increase in current expenditure is due to the MES budget increase despite the municipalities' budget decrease for the ISCED levels concerned.		
<b>Personnel expenditure:</b>	+	
For the ISCED levels concerned, the municipalities' budget increased, while the MES budget decreased.		
<b>2 aggregated categories out of 3:</b>	-	
The overall decrease in this category is due to the decrease in the EU funds.		
<b>3 categories aggregated:</b>	+	
Explanation not available.		
<b>Public subsidies to parents with children in education:</b>	-	
The municipalities' budget decreased for the ISCED levels concerned. There is a slight increase in subsidies to state universities.		
<b>Budget allocated for specific programmes of educational support:</b>	-	
The total budget for the 'National Programmes for School Education Development' decreased as a result of the phasing out of mainly two programmes: 'ICT at Schools' and 'Modernisation of the necessary Equipment at School'.		

### Source

Law for the State Budget of Republic of Bulgaria for 2015

Decree of the Council of Ministers № 8/16.01.2015 for execution of the State budget of the Republic of Bulgaria for 2015:

<http://www.minfin.bg>

The data for the municipalities and EU fund are based on the 2015 Consolidated Fiscal Programme (CFP) for Education, as supplied by the Ministry of Finance.

## CROATIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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					2 152 736 069		2 152 736 069
	EUR					284 305 929		284 305 929
ISCED 1 and 2	HRK					5 907 868 432		5 907 868 432
	EUR					780 235 929		780 235 929
ISCED 3 (general and vocational)	HRK					3 450 855 684		3 450 855 684
	EUR					455 745 015		455 745 015
ISCED 4	HRK					1 697 876		1 697 876
	EUR					224 233		224 233
ISCED 5, 6, 7 and 8	HRK					2 751 476 304		2 751 476 304
	EUR					363 379 905		363 379 905
Not allocated by ISCED level	HRK					1 113 982 019		1 113 982 019
	EUR					147 120 540		147 120 540
Total	HRK					15 378 616 384		15 378 616 384
	EUR					2 031 011 553		2 031 011 553

### Explanatory note

The 2015 total budget integrates the 2015 education budget from the central authority (usually around 70 % of the total budget), as well as the actual 2014 expenditures for the local and regional levels.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns:
Although data is not available, the actual expenditure from last year budget has been integrated in the total budget as an estimation.	
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:
Although data is not available, the actual expenditure from last year budget has been integrated in the total budget as an estimation.	
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = HRK 14 811 603 448; 2015 = HRK 15 378 616 384	↑: 2014 = EUR 1 956 127 715; 2015 = EUR 2 031 011 553
Capital expenditure:	Not applicable	
Current expenditure:	Not applicable	
Personnel expenditure:	Not applicable	
2 aggregated categories out of 3:	Not applicable	
3 categories aggregated:	+	
Information not available		
Public subsidies to parents with children in education:	Not applicable	
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%202014.zip>

## CZECH REPUBLIC (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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		179 291 000	13 889 539 000	11 358 412			14 080 188 412
	EUR		6 565 752	508 643 900	415 952			515 625 605
ISCED 1 and 2	CZK		955 001 000	43 426 591 000	603 612 517			44 985 204 517
	EUR		34 972 754	1 590 309 847	22 104 680			1 647 387 282
ISCED 3, 4 and 5	CZK		347 234 000	18 576 385 000	607 925 316			19 531 544 316
	EUR		12 715 933	680 279 232	22 262 618			715 257 784
ISCED 655	CZK		9 924 000	695 354 000				705 278 000
	EUR		363 423	25 464 313				25 827 736
ISCED (0-5 and 655) – aggregated category	CZK	625 282 319	339 400 337	3 097 488 521	6 865 359 519			10 927 530 696
	EUR	22 898 242	12 429 059	113 432 032	251 413 905			400 173 241
ISCED 645 and 7	CZK	10 371 779 048			23 427 891 370			33 799 670 418
	EUR	379 821 256			857 944 533			1 237 765 789
Total	CZK	10 997 061 367	1 830 850 337	79 685 357 521	31 516 147 134			124 029 416 359
	EUR	402 719 499	67 046 923	2 918 129 326	1 154 141 690			4 542 037 439

### Explanatory note

The total education budget is an estimated amount due to a rough estimation of the budget contribution at the regional and local levels.

Public subsidies to parents with children in education and to students are not included in the amounts shown as these data come from various sources (e.g. the Ministry of Labour and Social Affairs, regions (school founders – ISCED 0-5 and 655)). However, public subsidies to parents have been an important and long-term part of social policies in the Czech Republic (e.g. the Ministry of Labour and Social Affairs allocated CZK 3 212.2 million for family allowances in 2014 and planned to allocate CZK 3 154.1 million in 2015).

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 authority (Ministry of Education, Youth and Sports). These are salaries, textbooks, teaching aids, expenses connected to 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.

ISCED 645 (bachelor's degree programmes at higher education institutions) and ISCED 7: Global subsidy from the top-level authority, no differentiation for personnel and current expenditure. This amount covers the subsidy from the Ministry of Education, Youth and Sports for scholar, scientific research, development, innovation, artistic and other creative activities, as well as the contribution for development, accommodation and meals.

The development programmes have been included in '2 aggregated categories out of 3', since it is not possible to differentiate 'current expenditure' and 'personnel expenditure' within individual ISCED levels according to the new methodology (this refers to ISCED 0-5 and ISCED 655). For 'current expenditure' and 'personnel expenditure' from the European Social Fund (ESF) and the European Regional Development Fund (ERDF), only part of the expenditure can be differentiated.

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

<b>Top-level:</b>	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
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns: Capital expenditure and running costs for schools established by regions (ISCED 0-5 and 655)
<b>Local level:</b>	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)
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: Data allocated from sources other than the Ministry of Education, Youth and Sports

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = CZK 119 444 473 469; 2015 = CZK 124 029 416 359	↑: 2014 = EUR 4 374 133 865; 2015 = EUR 4 542 037 439
<b>Capital expenditure:</b>	+	
<p>The main reason for the increase is a shift of unspent funds/financial resources from 2014 to 2015. These funds include finances from the Operational Programme 'Research and Development for Innovation' from which construction of research centres, among others, has been funded.</p> <p>In case of ISCED 645 and 7, the higher spending is attributed to the increasing financial flows from the Norwegian Funds and EEA. To a certain extent, the increase in the capital expenditure has also been caused by the planned construction of new school buildings due to increasing numbers of pupils at ISCED 0-2 levels.</p>		
<b>Current expenditure:</b>	-	
There is only a slight difference related to the take-up of the EU funds.		
<b>Personnel expenditure:</b>	+	
<p>There is a slight difference. According to the government policy, teachers' salaries have increased (CZK 2.262 billion shifted to the teachers' salaries between 2014 and 2015); however, these changes cannot be reflected in the total numbers for 2014 and 2015 personnel expenditure as the salary increase has mostly been funded from the development programmes. As it is not possible to separate personnel expenditure within the development programmes, the budget for salaries is included in '2 aggregated categories out of 3'.</p> <p>At ISCED 0-2 levels, the higher amount is due to the increase in the number of children/pupils.</p>		
<b>2 aggregated categories out of 3:</b>	-	
A slight decrease in this category largely depends on the EU funds take-up rate.		
<b>3 categories aggregated:</b>	Not applicable	
<b>Public subsidies to parents with children in education:</b>	Not available	
<b>Budget allocated for specific programmes of educational support:</b>	+	
<p>The national budget for ISCED levels 0-5 and ISCED levels 655 for 2015 includes development programmes targeted at some educational institutions or population categories on the basis of geographical, social, linguistic or other considerations. The budget allocated for these development programmes increased in 2015. This is mainly due to a new development programme supporting the school psychologists and teachers for special education needs at schools, as well as methodologists – specialists at school guidance and counselling facilities. The budget for this programme is CZK 90 million in 2015.</p> <p>Two programmes in the 2014 overall budget were not included in the 2014 report. The programmes aimed at supporting the education of national minorities and multicultural education, and the integration of the Roma community. The budget allocated for these two programmes was CZK 34.9 million in 2014 (the same amount was allocated for 2015). In addition, a new programme targeted at special educational tools (textbooks, materials, etc.) for students with special education needs was announced for 2015. The amount allocated was CZK 1.3 million.</p> <p>The Ministry provides financial support to HEIs for higher costs related to the study of students with special education needs. The support allocated to ISCED levels 645 and ISCED 7 increased from CZK 46.6 million to 51.3 million between 2014 and 2015.</p>		

### Source

Education sector budget, Chapter 333 – Ministry of Education, Youth and Sports of the State Budget of the Czech Republic for 2015, 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, 2015

	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 and 1	DKK					63 245 000 000		63 245 000 000
	EUR					8 477 541 117		8 477 541 117
ISCED 2 and 3	DKK					38 321 000 000		38 321 000 000
	EUR					5 136 656 702		5 136 656 702
ISCED 4, 5, 6, 7 and 8	DKK					34 673 000 000		34 673 000 000
	EUR					4 647 668 324		4 647 668 324
Not allocated by ISCED level	DKK					3 333 000 000		3 333 000 000
	EUR					446 764 875		446 764 875
ESF	DKK					25 656 293		25 656 293
	EUR					3 439 043		3 439 043
Total	DKK					139 597 656 293		139 597 656 293
	EUR					18 712 070 063		18 712 070 063

### Explanatory note

The ESF funding reflects the 2015 regional spending allocated for teaching within the ESF-programme. The indicated amount is a proportion of the new 7-year framework budget starting this year.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns:
Information not available	

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = DKK 80 805 930 000; 2015 = DKK 139 597 656 293	↑: 2014 = EUR 10 831 458 520; 2015 = EUR 18 712 070 063
The amounts are not directly comparable as a new source of information ( <i>Danmarks Statistik</i> ) has been applied in this report.		
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

Statistics Denmark (*Danmarks Statistik*):  
<http://www.statistikbanken.dk/OFF29B>

## ESTONIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	28 006 000	61 104 000	165 490 000				254 600 000
ISCED 1, 2 (general) and 3 (general)	EUR	77 938 000	128 041 000	350 721 000				556 700 000
ISCED 2 (vocational), 3 (vocational), 4 and 5	EUR			69 266 000	48 134 000			117 400 000
ISCED 6, 7 and 8	EUR	39 732 000	122 808 000	198 660 000			10 500 000	371 700 000
<b>Total</b>	EUR	145 676 000	311 953 000	784 137 000	48 134 000		10 500 000	1 300 400 000

### Explanatory note

-

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = EUR 1 241 686 687; 2015 = EUR 1 300 400 000
Capital expenditure:	-
The decrease in capital expenditure is a result of the lower take-up of European Structural Funds.	
Current expenditure:	+
Explanation not available	
Personnel expenditure:	+
The increase in personnel expenditure is due to rising salaries across all education levels.	
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:	

### Source

Ministry of Education and Research: [www.hm.ee](http://www.hm.ee)

Ministry of Finance: [www.fin.ee](http://www.fin.ee)

## FINLAND (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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							172 199 000
ISCED 1	EUR							894 296 000
ISCED 2 and 3 (general)	EUR							1 015 876 000
ISCED 3 (vocational) and 4	EUR							1 071 126 000
ISCED 5, 6, 7 and 8	EUR							3 564 962 000
<b>Total</b>	EUR							<b>6 718 459 000</b>

### Explanatory note

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

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns:
	ISCED 0
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:
	All categories; all ISCED levels
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns:
	All categories; all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = EUR 6 685 347 000; 2015 = EUR 6 718 459 000
The difference between the total education budget for 2014 indicated above and the amount indicated in the 2014 report is due to the change of ISCED classification (from ISCED 1997 to ISCED 2011).	
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:	

### Source

Government Budget Proposals 2015, Ministry of Education and Culture (*Valtion talousarvioesitykset 2015, opetus- ja kulttuuriministeriön hallinnonala*)

Ministry of Finance (*Valtiovarainministeriö*):

[http://budjetti.vm.fi/indox/tae/2015/hallituksenEsitys\\_tae\\_2015.jsp](http://budjetti.vm.fi/indox/tae/2015/hallituksenEsitys_tae_2015.jsp)

Ministry of Education and Culture (*Opetus- ja kulttuuriministeriö*):

<http://www.minedu.fi/OPM/Tiedotteet/2014/09/budjetti2015.html>

## FRANCE (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	EUR	102 620 000	4 171 298 423	61 415 841 801			713 860 484	66 403 620 708
ISCED 4, 5, 6, 7 and 8	EUR	424 187 881	12 355 953 835	773 723 819			2 061 569 790	15 615 435 325
<b>Total</b>	EUR	526 807 881	16 527 252 258	62 189 565 620			2 775 430 274	82 019 056 033

### Explanatory note

The budget covers public educational institutions and private 'under contract' educational institutions (the Ministry of Education and the Ministry of Agriculture).

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns:  ISCED 0, 1, 2 and 3: Institutions under the authority of the Ministry of Defence (total budget and scholarships) and educational institutions under the authority of the Ministry of Health (capital expenditure, current expenditure and scholarships). ISCED 4, 6, 7 and 8 (Teaching): All education institutions that are not under the authority of the Ministry of Higher Education or the Ministry of Agriculture (e.g. Ministry of Defence, Culture, Health). ISCED 4, 5, 6, 7 and 8 (Research and Development): All education institutions that are not under the authority of the Ministry of Higher Education and all non-university research institutions (e.g. the French National Centre for Scientific Research (CNRS), the French National Institute for Agricultural Research (INRA)).
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns:  All categories; all ISCED levels
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:  All categories; all ISCED levels
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns:  All categories; all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 80 524 788 117; <b>2015</b> = EUR 82 019 056 033
The figure for the total 2014 planned budget, provided in the 2014 report, has been corrected (the amount for 'public subsidies to parents with children in education and to students' was taken into account twice).	
<b>Capital expenditure:</b>	-
The variation for capital expenditure differs according to the education levels: +12 % for school education; -14 % for higher education and research.	
<b>Current expenditure:</b>	+
Current expenditure (excluding transfers to households) increased for school education (+5 %), but remained stable for higher education and research (+1 %).	
<b>Personnel expenditure:</b>	+
Personnel expenditure slightly increased for school education (+2 %), but remained stable for higher education and research.	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	+
Public subsidies to students in higher education increased by 2 %; grants for students in school education increased by 1 %.	
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

The budget amounts indicated were adopted in the Initial Finance Act 2015, a law which sets out and approves all the state's income and expenditure for each calendar year.

The budget information provided for ISCED 0-3 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 excluded transfers to households) 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 – transfers to households; Programme 139 (private primary and secondary education) – Action 8 (social work to assist pupils) – intervention costs – transfers to households; Programme 143 (technical education in agriculture) – Action 3 (social support for pupils) – intervention costs – transfers to households.

<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/loi-finances-initiale-2015-mission-enseignement-scolaire#resultat>

The budget information provided for ISCED 4-8 is for programmes 150 (Higher Education and University Research), 142 (Higher Education and Agricultural Research), and 231 (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 excluded transfers to households) and staff costs (part 2). Assistance for students: Programme 231 (Student Life) – Action 1 (direct aid) – intervention costs – transfers to households; Programme 142 (Higher Education and Agricultural Research) – Action 1 (higher education) – intervention costs – transfers to households.

<http://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annee/exercice-2015/loi-finances-initiale-2015-mission-recherche-enseignement-superieur#resultat>

## GREECE (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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 and 1	EUR	183 631 748	2 667 124	1 485 262 212			184 000 000	1 855 561 084
ISCED 2 and 3	EUR	68 973 858	14 096 021	1 545 133 912			1 782 600	1 629 986 391
ISCED 3 (vocational) and 4	EUR	5 908 381	8 068 336	34 487 373		42 686 430	11 530 000	102 680 520
ISCED 0, 1, 2 and 3	EUR	217 013 617	243 000 000		50 027	130 900 023		590 963 667
ISCED 5 and 6	EUR	75 441 023	583 598 801	301 506 212	13 500 000	15 804 113	251 766	990 101 915
ISCED 6, 7 and 8	EUR	3 155 460	53 201 300	4 542 300		27 142 014	12 517 802	100 558 876
<b>Total</b>	EUR	554 124 087	904 631 582	3 370 932 009	13 550 027	216 532 580	210 082 168	5 269 852 453

### Explanatory note

In many cases, it is not possible to distinguish budgets by ISCED level or by type of expenditure.

The Operational Programmes are multi-annual and the annual allocations are redefined in accordance to beneficiaries' performance. Therefore, the amount of the budget, which is co-financed by the European Social Fund (ESF) and the European Regional Development Fund (ERDF), is based on given allocations for 2015 (until June) and not on the initially planned budget.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: Data from the Computer Technology Institute and Press 'Diophantus': All categories; all ISCED levels
<b>Regional level:</b>	Data includes the total budget provided by this level.
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: Data for all ISCED levels from 1 out of 13 regional authorities. This mainly relates to capital expenditure.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↓: <b>2014</b> = EUR 5 710 025 285; <b>2015</b> = EUR 5 269 852 453
The total education budget decreased due to a reduction in national budget allocations, in line with the Greek Government's efforts towards fiscal consolidation.	
<b>Capital expenditure:</b>	-
Capital expenditure derives mainly from the European Social Fund. The budget for this programme is multi-annual; therefore the variation in spending by year does not reflect a real change within the budget.	
<b>Current expenditure:</b>	+
The increase can be explained by difficulties in identifying expenditure categories related to the ESF funding. According to the Greek public authorities, total subsidies covered more than one category of costs without indicating the exact allocation of funds.	
<b>Personnel expenditure:</b>	-
The decrease in personnel expenditure is due to the reduction of the total number of teaching staff.	
<b>2 aggregated categories out of 3:</b>	+
The variation in this category stems from the fact that public authorities provided data following a different set of categories.	
<b>3 categories aggregated:</b>	+
The variation in this category stems from the fact that public authorities provided data following a different set of categories.	
<b>Public subsidies to parents with children in education:</b>	-
The decrease in the budget for public subsidies is due to cuts in the regular budget.	
<b>Budget allocated for specific programmes of educational support:</b>	Not available
In Greece, several programmes are implemented, focusing on specific target groups, e.g. students with disabilities, immigrants, Roma, people living in geographically dispersed areas, including all education levels. These programmes are mainly implemented within the framework of Operational Programmes (co-financed by ESF and ERDF).	

## Source

All the information is based on data provided by:

The state (parliamentary approved) budget of the Ministry of Education and Religious Affairs (Ministerial Decision Φ.1/A/460/198 925/B1/08-12-2014), as it is formulated by June 2015; Ministry of Culture, Education and Religious Affairs/Youth and Lifelong Learning Foundation; Ministry of Culture, Education and Religious Affairs/State Scholarships Foundation; Ministry of Education and Religious Affairs/Hellenic Quality Assurance Agency; Ministry of Education and Religious Affairs/General Secretariat for Research and Technology; Ministry of Interior and Administrative Reconstruction; Ministry of Finance; Ministry of Infrastructure, Shipping and Tourism; Ministry of National Defence; Hellenic Police; Buildings' Infrastructure S.A.; Manpower Employment Organization; Ministry of Reconstruction of Production, Environment and Energy, Rural Development; Ministry of Health/Hospitals; Managing Authority of the Operational Programme 'Education and Lifelong Learning'; Managing Authority of the Operational Programme 'Information Society'; Managing Authorities of Regions.

## HUNGARY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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		23 294 900 000	139 830 000 000				163 124 900 000
	EUR		74 672 714	448 230 542				522 903 256
ISCED 1, 2, 3 and 4	HUF	3 958 800 000	56 295 000 000	496 034 900 000				556 288 700 000
	EUR	12 690 088	180 455 827	1 590 059 302				1 783 205 218
ISCED 0, 1, 2, 3 and 4	HUF					168 235 600 000		168 235 600 000
	EUR					539 285 805		539 285 805
ISCED 5, 6, 7 and 8	HUF	49 515 200 000	222 077 000 000	245 913 900 000		36 075 800 000		553 581 900 000
	EUR	158 722 913	711 876 522	788 286 639		115 642 390		1 774 528 465
Total	HUF	53 474 000 000	301 666 900 000	881 778 800 000		204 311 400 000		1 441 231 100 000
	EUR	171 413 001	967 005 064	2 826 576 484		654 928 195		4 619 922 746

### Explanatory note

ISCED 0-4: The aggregated budget contains funds provided from the central budget to private/church establishments.

ISCED 5-8: The aggregated budget contains funds provided to private/church higher education institutions, funds (quality award) for outstanding higher education institutions and funds from the EU level.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: Some amounts allocated to ministries other than the Ministry for Human Resources (e.g. some on VET).
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: Funds spent by municipalities on school infrastructure ('capital expenditure'); infrastructure-related current expenditure and infrastructure-related personnel expenditure (all three categories of expenditure for ISCED 1-3).
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: All categories; all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = HUF 1 345 494 500 000; 2015 = HUF 1 441 231 100 000	↑: 2014 = EUR 4 313 035 325; 2015 = EUR 4 619 922 746
<b>Capital expenditure:</b>	+	
The increase in capital expenditure at ISCED 1-4 levels is due to the uneven distribution of resources during the year.		
<b>Current expenditure:</b>	+	
The increase in current expenditure at all ISCED levels is due to the uneven distribution of resources during the year.		
<b>Personnel expenditure:</b>	+	
The increase is related to the introduction of the Teacher Promotion Scheme, a new teacher career system, which involves a significant salary increase for teachers.		
<b>2 aggregated categories out of 3:</b>	Not applicable	
<b>3 categories aggregated:</b>	+	
A modest increase in this category is due to the increase of funds provided from the central budget to private/church kindergartens and schools (ISCED 0-4).		
<b>Public subsidies to parents with children in education:</b>	Not applicable	
<b>Budget allocated for specific programmes of educational support:</b>		

### Source

Central budget, as known on 30 June 2015, based on the Budget Act:  
[http://net.jogtar.hu/jr/gen/hjegy\\_doc.cgi?docid=A1400100.TV](http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A1400100.TV)

## ICELAND (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	Personnel expenditure	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 0	ISK	205 000 000			32 299 010 000			32 504 010 000
	EUR	1 382 333			217 795 077			219 177 410
ISCED 1 and 2	ISK	1 240 000 000			81 534 000 000			82 774 000 000
	EUR	8 361 429			549 790 964			558 152 393
ISCED 3	ISK	520 000 000			27 675 500 000			28 195 500 000
	EUR	3 506 405			186 618 341			190 124 747
ISCED 5 ,6 and 7	ISK					20 152 400 000		20 152 400 000
	EUR					135 889 413		135 889 413
ISCED 8	ISK					7 412 200 000		7 412 200 000
	EUR					49 981 119		49 981 119
Total	ISK	1 965 000 000			141 508 510 000	27 564 600 000		171 038 110 000
	EUR	13 250 168			954 204 383	185 870 532		1 153 325 084

### Explanatory note

The municipalities are responsible for the construction and operation of the pre-primary and compulsory education (primary and lower secondary levels). The state is responsible for upper secondary and tertiary education, as well as adult education programmes. Data for the pre-primary education and compulsory education are retrieved from the budget plan of the municipalities. Data for upper secondary and tertiary education, as well as adult education programmes originate from the state budget (central).

Since it is not possible to access centrally all the municipalities' budget data (in many cases, the municipalities only provide data for education in general and do not distinguish between pre-primary and compulsory education in their budget plans), the education budget is based on the budgets of the 14 largest municipalities. In the financial statement of municipalities for 2014, these municipalities account for 83 % of total operating costs related to pre-primary and compulsory education. Estimation for all municipalities has been made based on this figure.

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 (students are from 6-16 years of age).

The upper secondary level consists of schools that offer both general and vocational programmes. Therefore, all data for this level include general and vocational education.

Regarding tertiary education, costs of the Icelandic Study Loan Fund (ISLF) have not been included. According to the state budget, the ISLF is budgeted for ISK 8.556 million in 2016. Approximately 85 % of all loans from the ISLF are received by students at tertiary level and 15 % by students at 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 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = ISK 166 902 000 000; 2015 = ISK 171 038 110 000	↑: 2014 = EUR 1 125 434 929; 2015 = EUR 1 153 325 084
Capital expenditure:	+	
Information not available		
Current expenditure:	Not applicable	
Personnel expenditure:	Not applicable	
2 aggregated categories out of 3:	+	
The increase in this category is due to a new general agreement on teacher salaries in ISCED 1, 2 and 3 institutions.		
3 categories aggregated:	+	
The increase in this category is due to a new general agreement on teacher salaries in ISCED 1, 2 and 3 institutions.		
Public subsidies to parents with children in education:	Not applicable	
Budget allocated for specific programmes of educational support:		

### Source

State Budget for Iceland:

<http://hamar.stjr.is/>

The 2014 Budgets of Local Authorities in Iceland; data provided from different sources, e.g.:

<http://reykjavik.is/fjarhagsaaetlun-reykjavikurborgar-2015-myndraen-framsetning>

Association of Local Authorities (financial data):

<http://www.samband.is/verkefnin/fjarmal-sveitarfelaga/financial> data: <http://www.samband.is/verkefnin/fjarmal-sveitarfelaga/>

## IRELAND (ISCED 1997)

### Education budget by type of expenditure and level of education, 2015

	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	EUR	272 501 000	3 408 647 000	46 541 000				3 727 689 000
ISCED 2 and 3 (general)	EUR	206 648 000	2 765 956 000	29 982 000				3 002 586 000
ISCED 3 (vocational) and 4	EUR	4 170 000	359 170 000	4 572 000				367 912 000
ISCED 5, 6, 7 and 8	EUR	83 735 000	1 376 200 000	5 236 000				1 465 171 000
Not allocated by ISCED level	EUR	546 000	19 599 000	1 775 000				21 920 000
<b>Total</b>	EUR	<b>567 600 000</b>	<b>7 929 572 000</b>	<b>88 106 000</b>				<b>8 585 278 000</b>

### 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). In addition to the EUR 8.585 billion funded from Central Government Funds, EUR 362 million is also allocated from the 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 the ESF.

ISCED 3 and 4 include funding provided for Skills Training Initiatives, as well as certain Adult Education and Post-Leaving Certificate Course.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 8 402 000 000; <b>2015</b> = EUR 8 585 278 000
<b>Capital expenditure:</b>	+
The main reason for the increase in capital expenditure was the re-classification of research expenditure as capital expenditure offset by a reduction in the 1st and 2nd Level Schools' Allocation, in line with the Capital Investment Framework 2013-16.	
<b>Current expenditure:</b>	+
The increased current allocation of the education budget was mainly to meet rising numbers of children starting school. This additional funding will provide for 900 new classroom teachers, 480 new resource teachers and 365 new Special Needs Assistant posts.	
<b>Personnel expenditure:</b>	+
This allocation provides for the day-to-day running of the Department which includes the pay of administrative staff, school inspectors and psychologists (in the National Educational Psychological Service (NEPS)), non-pay and certain capital related costs. The increased allocation in 2015 will allow for the recruitment of 10 new Early School Year's Inspectors, staff returning from career-break, as well as a small increase in numbers of administrative staff.	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	Not applicable
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

Revised Estimates for Public Services 2015

## ITALY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	25 629 785	158 146 111	4 762 619 618			581 436	4 946 976 950
ISCED 1	EUR	139 129 603	204 401 875	12 658 230 410			751 499	13 002 513 388
ISCED 2 and 3 (general)	EUR	200 767 259	397 033 481	22 704 164 973			1 459 724	23 303 425 438
ISCED 3 (vocational) and 4	EUR		24 874	1 310 096				1 334 970
ISCED 5	EUR		13 324 987					13 324 987
ISCED 6 and 7	EUR	96 485 700	7 202 238 136	421 968 367			169 037 005	7 889 729 208
<b>Total</b>	EUR	462 012 347	7 975 169 464	40 548 293 464			171 829 664	49 157 304 941

### Explanatory note

Data on ISCED 8 are not included in the table in order to facilitate the comparison between 2014 and 2015. This amount consists of capital expenditure (EUR 1 999 456 476), current expenditure (EUR 60 240 261) and personnel expenditure (EUR 5 635 565), which amounts to a total of EUR 2 065 332 302 for ISCED 8 level and a total budget of EUR 51 222 637 243 for all ISCED levels.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 49 066 182 242; <b>2015</b> = EUR 49 157 304 941
<p>The 2015 total budget presented in the table and the total budget above do not include research and development expenditure in tertiary education (ISCED 8) in order to facilitate the comparison between the 2014 and 2015 budgets (this part of the budget was not included in the 2014 budget).</p> <p>Please note that the amount of EUR 2 065 332 302 should be added to the 2015 total budget for ISCED 8, meaning the planned 2015 total budget for education of EUR 51 222 637 243 (see details for this part of the budget in the explanatory note).</p>	
<b>Capital expenditure:</b>	+
<p>The increase in capital expenditure is due to the Italian Governments' focus on renewing, improving safety and maintaining school buildings (law No. 107 13 July 2015).</p>	
<b>Current expenditure:</b>	-
<p>A slight decrease in current expenditure is due to introducing public spending cuts.</p>	
<b>Personnel expenditure:</b>	+
<p>The increase in personnel expenditure is related to the recruitment of new teaching personnel initiated by the Italian Government according to law No 107 of 13 July 2015. This process started in the third quarter of 2015 and will continue in 2016.</p>	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	-
<p>The types of expenditure concerned in the budget for public subsidies are: scholarships and credit allowances.</p>	
<b>Budget allocated for specific programmes of educational support:</b>	-
<p>The decrease is related to reduced spending on mobility funds for tertiary students.</p>	

### Source

Revised budget – Expenditure by Chapter and Management Plan (*Bilancio assestato – Spese per capitolo e piano di gestione*): <http://dwrgsweb-lb.rgs.mef.gov.it/DWRGSXL/ass.do#>

## LATVIA (ISCED 1997)

### Education budget by type of expenditure and level of education, 2015

	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			23 346 928			12 174 618	35 521 546
ISCED 1, 2 (general) and 3 (general)	EUR	4 497 375	53 665 699	267 019 192			71 275 559	384 283 207
ISCED 1, 2 (vocational) and 3 (vocational)	EUR	4 096 789	30 131 502	50 252 280			10 363 503	90 789 986
ISCED 5 and 6	EUR	293 071	97 439 906	5 395 217			16 807 711	114 235 588
<b>Total</b>	EUR	8 887 235	181 237 107	346 013 617			110 621 391	624 830 327

### Explanatory note

The education budget includes earmarked grants for teachers' salaries. It does not include the budget from the local authority level, non-classified education (e.g. management or support for development of general education policies, programmes; development of educational standards, programmes, textbooks; organisation of seminars, conferences and other educational activities). Science and sports are also not included but remain a part of the education budget.

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

NB: due to category overlap between: 'current expenditure' and 'public subsidies to parents with children in education and to students', the amounts indicated in the column 'total' by ISCED levels (except for ISCED 0) have been corrected and do not correspond to the sum of all types of expenditure for a specific education level:

- ISCED levels 1, 2 (general) and 3 (general): Both 'current expenditure' and 'public subsidies to parents with children in education and to students' include nursery allowance paid to parents whose child cannot get a place in public pre-school education.
- ISCED levels 1, 2 (vocational) and 3 (vocational): Funding of 'public subsidies to parents with children in education and to students' consists of the state (EUR 6 133 447) and the European Social Fund (ESF) stipends (EUR 4 230 056) for vocational school students. This funding is transferred to vocational schools, which disburse it to students. Both 'current expenditure' and 'public subsidies to parents with children in education and to students' include the state budget contribution to the stipends.
- ISCED levels 5 and 6: Funding of 'public subsidies to parents with children in education and to students' consists of the state (EUR 5 700 317) and the ESF stipends (EUR 2 276 844) for higher education students, and the loans paid to students – loans covering study fee and loans covering living expenses (EUR 8 830 550 – 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. Both 'current expenditure' and 'public subsidies to parents with children in education and to students' include the state budget contribution to the stipends.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: All categories and all ISCED levels. Earmarked grants for teachers' salaries are paid by the top-level authorities, but at the same time they are a part of local level revenues and expenditures. Due to overlap, earmarked grants are included only in the top-level contribution.
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: Budget for public subsidies to parents with children in education and to students: all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = EUR 580 527 003; 2015 = EUR 624 830 327
<b>Capital expenditure:</b>	-
The budget for ISCED 1, 2 (general) and 3 (vocational) decreased (EUR 1 428 898, -26 %) due to changes in the financial flow for the reconstruction project of Murjanu Gymnasium of Sport ( <i>Murjāņu sporta ģimnāzija</i> ). Due to implementation of the 'Climate Change Financial Instrument' (CCFI) in Colleges, the budget for ISCED 5 and 6 increased (EUR 142 816, +95 %).	
<b>Current expenditure:</b>	+
In 2013, the Government decided to increase the national budget block grant for teacher salaries. The block grant was earmarked in the national budget for 2014 and additional funding from the state budget was made available for this purpose. ISCED 1 and 2 (general), 3 (general) (EUR 742 773, +1 %); ISCED 1, 2 (vocational) and 3 (vocational) (EUR 2 894 747, +11 %); ISCED 5 and 6 (EUR 7 803 740, +9 %)	
<b>Personnel expenditure:</b>	+
The funding for teacher salaries increased across all ISCED levels due to the reform on teacher remuneration (since September 2014), which led to an increase of the teacher basic monthly salary rate by 5.4 %, compared to 2014. ISCED 0 (EUR 717 284, +3 %); ISCED 1, 2 (general) and 3 (general) (EUR 10 111 783, +4 %); ISCED 1, 2 (vocational) and 3 (vocational) (EUR 984 541, +2 %); ISCED 5 and 6 (EUR -218 243, -4 %)	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	+
ISCED 0 (-EUR 161 130, -1 %) due to decreased funding for nursery allowance paid to parents whose child cannot get a place in public pre-school education. ISCED 1, 2 (general), 3 (general) (+EUR 28 273 977, +66 %) due to increased state family benefit costs, taking into account the projected average monthly benefit increase from EUR 11.51 up to EUR 19.26 per child (according to the Law on State Social Benefits, as of 1 January 2015, the state family benefit is set at EUR 11.38 for the first child in the family, EUR 22.76 for the second one and EUR 34.14 for the third one and subsequent children in the family). ISCED 1, 2 (vocational), 3 (vocational) (-EUR 1 453 832, -12 %) due to decreased funding for the ESF grants for vocational school students. ISCED 5, 6 (-EUR 4 269 967, -20 %) due to decreased funding for the ESF grants for higher education students and the loans (covering study fee and loans covering living expenses) paid to students. In total +25,4 %	
<b>Budget allocated for specific programmes of educational support:</b>	+
The budget allocated to specific programmes of educational support increased by 4.9 %. This category of expenditure includes: funding for teacher salaries, board and lodging expenditures in the special boarding schools, rehabilitation centers, special pre-school education institutions and general boarding schools. The increase in the budget is mainly related to the teacher salary reform.	

### Source

[http://www.fm.gov.lv/lv/sadalas/valsts\\_budzets/2015\\_\\_gada\\_budzets/](http://www.fm.gov.lv/lv/sadalas/valsts_budzets/2015__gada_budzets/)

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

[http://www.km.gov.lv/lv/ministrija/KM\\_budzets.html](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, 2015

	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)	EUR					1 196 815 437		1 196 815 437
ISCED 3 (vocational) and 4	EUR					89 232 159		89 232 159
ISCED 5, 6 and 7	EUR					69 563 716		69 563 716
Not allocated by ISCED level	EUR					443 690 745		443 690 745
<b>Total</b>	EUR					1 799 302 057		1 799 302 057

### Explanatory note

Only total expenditures are available in the public documents provided by the Finance Ministry of Lithuania.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: Only part of the general budget can be identified.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include parts of the budget provided by this level, this concerns: Only part of the general budget can be identified.
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 1 790 764 597; <b>2015</b> = EUR 1 799 302 057
<p>As Lithuania adopted the euro in January 2015, the total budget for 2014 was expressed in litas. The conversion into euros has been calculated on the official exchange rate (EUR 1 = LIT 3.4 528).</p> <p>The total education budget for 2014 is considerably higher than the estimate provided in the 2014 report. The increase reflects more accurate data provided by the Finance Ministry.</p> <p>The total education budget for 2015 increased by EUR 8 537 460; a minor change in absolute terms.</p>	
<b>Capital expenditure:</b>	Not applicable
<b>Current expenditure:</b>	Not applicable
<b>Personnel expenditure:</b>	Not applicable
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	+
The reasons for the minor increase in the total education budget could not be identified.	
<b>Public subsidies to parents with children in education:</b>	Not applicable
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

www.finmin.lt  
www.smm.lt

## LUXEMBOURG (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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 and 1	EUR	15 000	15 340 192	549 780 913				565 136 105
ISCED 2, 3 and 4	EUR	750 000	83 027 797	578 146 970				661 924 767
<b>Total</b>	EUR	765 000	98 367 989	1 127 927 883				1 227 060 872

### Explanatory note

-

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = EUR 1 173 831 044; 2015 = EUR 1 227 060 872
Capital expenditure:	=
Current expenditure:	+
The increase of less than 1 % is due to inflation.	
Personnel expenditure:	+
The increase in personnel expenditure is due to a small increase in the number of teachers.	
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:	

### Source

State Income and Expenditure Budget 2015 (*Budget des Recettes et des Dépenses de l'État 2015*):  
<http://www.legilux.public.lu/leg/a/archives/2014/0255/index.html>

## MALTA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	5 255 780	3 479 060	24 651 290			8 428 800	41 814 930
ISCED 1	EUR	11 564 800	6 942 036	81 773 240			851 200	101 131 276
ISCED 2 and 3	EUR	11 841 420	9 012 046	135 165 640			1 161 310	157 180 416
ISCED 4	EUR	8 055 000	4 455 400	18 784 000			13 240 390	44 534 790
ISCED 5, 6, 7 and 8	EUR	15 222 000	13 471 200	50 944 000			12 349 300	91 986 500
<b>Total</b>	EUR	<b>51 939 000</b>	<b>37 359 742</b>	<b>311 318 170</b>			<b>36 031 000</b>	<b>436 647 912</b>

### 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).

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

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 393 537 478; <b>2015</b> = EUR 436 647 912
<b>Capital expenditure:</b>	+
The increase in capital expenditure is in line with the Government's commitment to improving school infrastructure at ISCED 0-4 levels; this concerns ISCED 2 and 3 institutions, in particular.	
<b>Current expenditure:</b>	+
The overall increase of 11.52 % in current expenditure is mainly attributed to the 'Free Childcare for All' scheme launched in 2014 which, given its popularity and take-up, had its budget allocation significantly increased in 2015.	
<b>Personnel expenditure:</b>	+
The increase in personnel expenditure is due to the salary scale increase for all public employees according to the Public Service Collective Agreement 2011-2016 (15/10/2012).	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	+
The budget allocated to specific programmes of educational support increased by 15.26 %. The largest increase (200 %) concerns ISCED 0. The increase is related to the Government's support to facilitate and encourage employment of parents (in particular, to increase female employment rates) by offering free childcare services (when both parents are in employment or continuing their studies).	
<b>Budget allocated for specific programmes of educational support:</b>	+
There is a significant increase in the budget for specific programmes of educational support. The 18.68 % increase is due to the central Government's aim to support working parents (including those parents that are furthering their education) by providing free childcare. The take-up and popularity of this scheme saw a significant increase in the budget allocation for 2015.	

### Source

Budgetary Estimates 2014 as presented by the Ministry for Finance for the 2015 Budget:  
<https://mf.in.gov.mt/en/The-Budget/Pages/The-Budget-2015.aspx>

## MONTENEGRO (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	650 000	1 001 462	13 048 184				14 699 646
ISCED 1	EUR	4 008 874	4 171 810	62 974 245			834 844	71 989 773
ISCED 2 and 3	EUR	2 702 368	2 330 340	28 739 346			802 337	34 574 391
ISCED 6, 7 and 8	EUR	4 574 500	9 830 000	14 326 480			4 562 310	33 293 290
Specific programmes of educational support (aggregated funds for ISCED 1, 2 and 3)	EUR	230 000	430 693	2 008 962				2 669 655
<b>Total</b>	EUR	12 165 742	1 776 430	121 097 217			6 199 491	157 226 755

### Explanatory note

ISCED 2, 3 and ISCED 6, 7 and 8 levels (capital expenditure, current expenditure and personnel expenditure) are aggregated as in the national Law on Budget. ISCED 2 and 3 levels are within the Secondary Education 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 6, 7 and 8 levels are within the Higher Education Program.

An amount of EUR 8.50 million under current expenditure relates to the Program of professional training of higher education graduates, which is performed for the third year. This programme is in accordance with the Law on Professional Training of Persons Graduated from Higher Education. Within the Project 'Higher Education and Research for Innovation and Competitiveness', financed by the World Bank (WB) loan, EUR 0.630 million is awarded for scholarships to master students who are enrolled at prominent universities abroad. Within the same project, Institutional Improvement Grants for institutional improvement of Montenegrin higher education institutions are allocated (EUR 0.7 million).

As Montenegro is in the implementation process of the 'Higher Education and Research for Innovation and Competitiveness' Project, EUR 0.348 million is allocated for capital expenditure for higher education in 2015.

Three institutions are specific beneficiaries of the national budget:

- the Police Academy (upper secondary, non-tertiary education institution (ISCED 4), 2 years), with a total amount of EUR 1 103 153 million for 2015 (not included in table above);
- the University of Montenegro with a total amount of EUR 14 126 122 million;
- the Faculty for Montenegrin Language and Literature with a total amount of EUR 352 523 for 2015.

Within the Law on Budget 2015, capital expenditure appears as a separate item. Out of the total capital budget, EUR 6 679 000 is allocated to education (ISCED 0: EUR 0.625 million; ISCED 1: EUR 0.4 million; ISCED 2 and 3: EUR 0.5 million; ISCED 6, 7 and 8: EUR 4 225 000 million). Total amount enabled within the KFW loan for capital expenditure in 2015 is EUR 5 354 242.8 million (ISCED 1: EUR 3 306 874.38 million; ISCED 2 and 3: EUR 1 947 368.42 million), while total amount allocated for current expenditure within the Ministry of Education budget (in accordance with the Law on Budget 2015) is EUR 0.812 million (ISCED 0: EUR 0.025 million; ISCED 1: EUR 0.302 million; ISCED 2 and 3: EUR 0.255 million; specific programmes of educational support: EUR 0.23 million).

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: Information not available

### Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: <b>2014</b> = EUR 148 497 734; <b>2015</b> = EUR 157 226 755
<b>Capital expenditure:</b>	+
Capital expenditure almost doubled compared to 2014. A significant increase in capital expenditure concerns ISCED 1, 2 and 3 (aggregated) and ISCED 6, 7 and 8. The increase is related to the availability of the KFW loan and capital budget allocated for the construction and reconstruction of school buildings and facilities.	
<b>Current expenditure:</b>	+
Current expenditure increased by EUR 411 129, given the availability of the WB loan resources within the 'Higher Education and Research for Innovation and Competitiveness' project.	
<b>Personnel expenditure:</b>	+
Personnel expenditure increased by EUR 2 645 032 mainly due to the increased budget for University of Montenegro and allocated budget for the newly established Faculty for Montenegrin Language and Literature. Also, this budget increased for ISCED 0 and 1 due to a more realistic allocation within the education budget.	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	-
Public subsidies to parents with children in education and to students decreased by EUR 234 883. The main reason is that the 2015 budget no longer includes costs related to the transportation of pupils and students.	
<b>Budget allocated for specific programmes of educational support:</b>	-
According to the Law on Budget 2015, the total amount of planned funds for education of students with special education needs is EUR 2 669 655.23 million, while according to the Law on Budget 2014, the planned funding for education of students with special education needs was EUR 2 688 320 million.	

### Source

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

Ministry of Education: [www.mps.gov.me](http://www.mps.gov.me)

## THE NETHERLANDS (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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					31 728 750 000		31 728 750 000
ISCED 2, 3, 4, 5, 6 and 7	EUR						4 172 024 000	4 172 024 000
<b>Total</b>	EUR					31 728 750 000	4 172 024 000	35 900 774 000

### 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. 'Public subsidies' cover the subsidies by the Ministry of Education, Culture and Science only.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: Budgets from the Ministry of Health, Welfare and Sport
<b>Regional level:</b>	Data includes the total budget provided by this level.
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: All categories; all relevant ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = EUR 34 829 919 000; 2015 = EUR 35 900 774 000
Capital expenditure:	Not applicable
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	+
<p>ISCED 1-4: Increase in the central government budget to education institutions for establishing sustainable quality improvements in teaching and educational innovations, according to the Administrative Agreement Primary Education (<i>Bestuursakkoord primair onderwijs</i>), the Secondary Education Sector Agreement (<i>Sectorakkoord voortgezet onderwijs</i>) and the Administrative Agreement Senior Secondary Vocational Education (<i>Bestuursakkoord Middelbaar Beroepsonderwijs</i>).</p> <p>ISCED 2-7: Adjustment of the budget based on the new estimate of the number of students.</p>	
Public subsidies to parents with children in education:	-
<p>ISCED 5-7: Adjustment of the budget for student loans and grants based on the new estimate of the number of students.</p>	
Budget allocated for specific programmes of educational support:	

### Source

The Central Government Budgets 2015 Ministry of Education, Culture and Science (*Rijksbegroting 2015 Ministerie van Onderwijs, Cultuur en Wetenschap*), article 1, 3, 4, 6, 7, 9, 11 and 12:

[http://www.rijksbegroting.nl/2015/uitvoering/1e\\_suppletore,kst209231.html](http://www.rijksbegroting.nl/2015/uitvoering/1e_suppletore,kst209231.html)

The Central Government Budgets 2015 Ministry of Economic Affairs (*Rijksbegroting 2015 Ministerie van Economische Zaken*), beleidsartikel 17:

[http://www.rijksbegroting.nl/2015/uitvoering/1e\\_suppletore,kst209259.html](http://www.rijksbegroting.nl/2015/uitvoering/1e_suppletore,kst209259.html)

Regional Budgets 2015 (*Provinciebegroting*):

<http://statline.cbs.nl/Statweb/publication/?DM=SLNL&PA=70932ned&D1=46&D2=a&D3=0&D4=8-10&HDR=G1%2cG3&STB=G2%2cT&VW=T>

Local Budgets 2015 (*Gemeentebegroting*):

<http://statline.cbs.nl/Statweb/publication/?DM=SLNL&PA=82981ned&D1=9&D2=a&D3=0&D4=9-11&HDR=G1%2cG3&STB=G2%2cT&VW=T>

## NORWAY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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 6, 7 and 8	NOK					31 980 440 000		31 980 440 000
	EUR					3 652 820 102		3 652 820 102
Total	NOK					31 980 440 000		31 980 440 000
	EUR					3 652 820 102		3 652 820 102

### Explanatory note

ISCED 0 is financed by municipalities and parents. Municipalities are responsible for ISCED 1 and 2, and counties are responsible for ISCED 3, 4 and 5. Municipalities and counties receive a lump sum grant and also levy local taxes. Their budget figures are not available. In addition, some schools at ISCED 4 and 5 also receive funds from the central government, but these figures are also not available.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: ISCED 4-5: Funds from the central government
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns: ISCED 3-5: Data not available at central level
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: ISCED 0-2: Data not available at central level
<b>EU level:</b>	

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = NOK 30 246 124 000; 2015 = NOK 31 980 440 000	↑: 2014 = EUR 3 454 725 756; 2015 = EUR 3 652 820 102
No comparison is possible as the total budget in the 2014 report also included the budget for school education, funded by the regional and local authorities.		
<b>Capital expenditure:</b>		
<b>Current expenditure:</b>		
<b>Personnel expenditure:</b>		
<b>2 aggregated categories out of 3:</b>		
<b>3 categories aggregated:</b>		
<b>Public subsidies to parents with children in education:</b>		
<b>Budget allocated for specific programmes of educational support:</b>		+
The increase in the expenditure for educational support is due to the rise in the number of students and inflation (2.2 % in 2015).		

### Source

Revised national budget for 2015 (*Revidert nasjonalbudsjett 2015*):

<https://www.regjeringen.no/no/dokument/statsbudsjettet/Statsbudsjettet-2015/revidert-nasjonalbudsjett-2015/id2409228/>

## POLAND (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	448 891 099	3 854 257 876	6 278 846 816				10 581 995 791
	EUR	107 942 841	926 816 206	1 509 846 298				2 544 605 345
ISCED 1	PLN	1 265 203 761	4 317 367 203	15 822 426 475				21 404 997 439
	EUR	304 237 907	1 038 178 041	3 804 748 346				5 147 164 295
ISCED 2 (general)	PLN	248 567 945	2 119 029 698	8 435 321 333				10 802 918 976
	EUR	59 772 025	509 553 623	2 028 404 110				2 597 729 759
ISCED 3 (general)	PLN	173 804 576	972 967 570	3 131 769 326				4 278 541 472
	EUR	41 794 011	233 965 173	753 082 606				1 028 841 790
ISCED 3 (vocational) and ISCED 4	PLN	202 062 900	1 791 545 899	4 888 034 258				6 881 643 057
	EUR	48 589 164	430 805 054	1 175 403 803				1 654 798 022
ISCED 0, 1, 2, 3 and 4	PLN						407 832 407	407 832 407
	EUR						98 069 640	98 069 640
ISCED 5b (teacher training colleges)	PLN		12 915 566	45 510 767				58 426 333
	EUR		3 105 748	10 943 771				14 049 519
ISCED levels 0-5b (including artistic schools)	PLN					12 273 014 694		12 273 014 694
	EUR					2 951 237 121		2 951 237 121
ISCED 6, 7 and 8	PLN	448 680 000			13 709 834 734		1 825 793 000	15 984 307 734
	EUR	107 892 079			3 296 742 830		439 040 302	3 843 675 211
Total	PLN	2 787 210 281	13 068 083 812	38 601 908 975	13 709 834 734	12 273 014 694	2 233 625 407	82 673 677 903
	EUR	670 228 028	3 142 423 847	9 282 428 936	3 296 742 830	2 951 237 121	537 109 942	19 880 170 707

### Explanatory note

The funding for ISCED 0-5b covers the budget provided by the Ministry of Education. The funding for ISCED 6-8 covers the budget provided by the Ministry of Science and Higher Education.

Student loans are a repayable form of financial support for students and doctoral students; these loans are not granted directly from the state budget but by commercial banks; the state budget supports the Student Loan and Credit Fund from which co-financing of credit interest and cancelling of debt is covered. Currently, individual loans of 600 PLN/month have been disbursed to approx. 51 000 students. In total, approx. PLN 306 million was allocated to students.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: The higher education budget from ministries other than the Ministry of Science and Higher Education (budgetary section 803)
<b>Regional level:</b>	Data does not include parts of the budget provided by this level, this concerns: The higher education budget at regional level

<b>Local level:</b>	Data does not include parts of the budget provided by this level, this concerns:
The higher education budget at local level	
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns:
The higher education budget from ministries other than the Ministry of Science and Higher Education	

### Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = PLN 79 634 977 000; 2015 = PLN 82 673 677 903	↑: 2014 = EUR 19 149 467 849; 2015 = EUR 19 880 170 707
<b>Capital expenditure:</b>	-	
In the area of school education, the decrease in the planned capital expenditure (PLN 69 355 719) is due to limited investment and modernisation. In the area of higher education, the increase in capital expenditure is mainly due to investments in military higher education institutions.		
<b>Current expenditure:</b>	+	
In the area of school education, the increase in the planned current expenditure (PLN 709 972 933 000) is mainly due to the increase in subsidies granted to schools for purchasing textbooks, educational and exercise materials (for ISCED 1 and 2 (general)). Moreover, the increase in expenditure is related to lowering the school entry age to 6 (compulsory schooling).		
<b>Personnel expenditure:</b>	+	
The increase in the planned expenditure (PLN 973 969 435 000) for ISCED 0, 1, 2 and artistic schools is mainly due to the increase of the remuneration of teachers and ongoing teachers' professional advancement.		
<b>2 aggregated categories out of 3:</b>	+	
The increase in expenditure is mainly due to the planned increase of basic remuneration of public higher education institution staff. It has been planned for the years 2013-2015 and corresponds each year to an increase by 9.14 % of the minimum amount of the basic pay. In the 2015 budget, a total amount of PLN 1 040 349 000 was earmarked for this purpose.		
<b>3 categories aggregated:</b>	-	
The decrease is mainly due to the completion of OP Human Capital projects planned for 2007-2013.		
<b>Public subsidies to parents with children in education:</b>	+	
In the area of school education, a decrease in the planned financial support for pupils is due to the phasing out of the Government Programme, 'School Kit', linked to the targeted subsidy for the provision of free textbooks and educational/exercise materials in schools in 2014. In the area of higher education, the subsidy directed to financial support for students and doctoral students is adjusted every year on the basis of an average yearly indicator of the increase in the costs of prices, goods and services established by the Budget Act for the given budget year. The level of financing of the Student Loan and Credit Fund has decreased in 2015 due to a reduction in the interest rate of the National Bank, which is the main determinant of co-financing directed to this Fund. The lower rate of co-financing within this Fund has no bearing on access to this form of student support.		
<b>Budget allocated for specific programmes of educational support:</b>		

### Source

School education (ISCED 0-5b): Reports by territorial self-government authorities RB-28 (expenditure planned in the second quarter of 2015). The State Budget Act for 2015:

[www.mf.gov.pl](http://www.mf.gov.pl)

Higher education (ISCED 6-8): The Ministry of Finance (*Ministerstwo Finansów*), The State Budget Act for 2015:

<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2015/ustawa>

## PORTUGAL (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	12 145 963	68 359 517	381 462 030			94 375 000	556 342 510
ISCED 1	EUR	55 299 438	278 596 161	1 607 889 870			63 364 958	2 005 150 427
ISCED 2	EUR	82 116 359	254 491 249	1 305 328 747			55 419 512	1 697 355 867
ISCED 3	EUR	103 396 208	242 032 357	1 227 222 159			83 840 831	1 656 491 555
ISCED 5, 6, 7 and 8	EUR	199 414 903	569 515 838	1 296 755 646			204 110 772	2 269 797 159
Not allocated by ISCED level	EUR				84 341 627			84 341 627
<b>Total</b>	EUR	<b>452 372 871</b>	<b>1 412 995 122</b>	<b>5 818 658 452</b>	<b>84 341 627</b>		<b>501 111 073</b>	<b>8 269 479 145</b>

### Explanatory note

The funding for ISCED 4 is included in ISCED 3 and in higher education.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns:
All ISCED levels	
<b>Regional level:</b>	Data does not include any budget provided by this level, this concerns:
All categories; all ISCED levels	
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:
All categories; all ISCED levels	
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns:
All ISCED levels	

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	
The data for the total education 2014 budget is not available.	
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

Educational Institute of Financial Management (*Instituto de Gestão Financeira da Educação*):  
<http://www.igefe.mec.pt/>

## ROMANIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	RON							2 070 700 000
	EUR							463 544 581
ISCED 1	RON							2 831 700 000
	EUR							633 901 188
ISCED 2 and 3 (general)	RON							8 350 900 000
	EUR							1 869 423 115
ISCED 3 (vocational) and 4	RON							151 400 000
	EUR							33 892 234
ISCED 4	RON							188 500 000
	EUR							42 197 398
ISCED 5-8	RON							5 505 500 000
	EUR							1 232 455 060
Not allocated by ISCED level	RON							3 549 500 000
	EUR							794 587 092
Total	RON	1 329 300 000	10 515 300 000	10 803 600 000				22 648 200 000
	EUR	297 575 608	2 353 943 274	2 418 481 789				5 070 000 671

### Explanatory note

The amounts not allocated by ISCED level refer to libraries, special education, administration, inspectorates, student hostels-canteens, etc.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	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.	
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = RON 19 467 900 000; 2015 = RON 22 648 200 000	↑: 2014 = EUR 4 358 062 277; 2015 = EUR 5 070 000 671
The total education budget for 2014 was amended several times after June 2014, which led to a revised amount of RON 19 467 900 000.		
<b>Capital expenditure:</b>	+	
The increase is related to the legal costs granted in advance (the amounts corresponding to 2016 will be granted in 2015) and release of funds for public procurement (after 5 years): procurement costs of printing machines, computers, motor vehicles, etc.		
<b>Current expenditure:</b>	+	
The increase in current expenditure is due to the increase in personnel expenditure and rising utility costs.		
<b>Personnel expenditure:</b>	+	
The increase in personnel expenditure is due to salary increases (5 % in March and 5 % in September) for teaching and auxiliary personnel and (12 % since August 2015) for non-teaching personnel.		
<b>2 aggregated categories out of 3:</b>	Not applicable	
<b>3 categories aggregated:</b>	Not applicable	
<b>Public subsidies to parents with children in education:</b>	Not applicable	
<b>Budget allocated for specific programmes of educational support:</b>		
The budget for the following national programmes increased:		
- 'Supplies for Students' (679 275 beneficiaries; RON 20 000 million);		
- 'Euro 200' (17 779 beneficiaries; RON 16 000 million);		
- 'Money for High School' (79 876 beneficiaries; RON 119 000 million);		
- ' <i>Bursa profesionala</i> ' 49 287 beneficiaries; RON 80 000 million).		

### Source

The answer to the official note sent by the Eurydice National Unit to the Ministry of Public Finances  
Ministry of Public Finances: Law of the State Budget for year 2015 – Law No. 186/2014

## SERBIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	RSD		400 000			13 001 569 465		13 001 969 465
	EUR		3 324			108 066 340		108 069 664
ISCED 1 and ISCED 2	RSD	1 979 754 000	4 113 688 000	57 000 916 000		26 258 578 255	689 350 000	90 042 286 255
	EUR	16 455 303	34 192 118	473 779 754		218 255 839	5 729 733	748 412 749
ISCED 3 and 4	RSD	1 527 138 000	3 352 328 000	29 243 232 000		11 520 226 711	689 000 000	46 331 924 711
	EUR	12 693 253	27 863 852	243 063 660		95 753 727	5 726 824	385 101 318
ISCED 5, 6, 7 and 8	RSD	955 659 000	4 074 536 000	31 790 987 000		5 445 200 082	1 896 471 000	44 162 853 082
	EUR	7 943 238	33 866 695	264 240 069		45 259 370	15 763 072	367 072 446
Total	RSD	4 462 551 000	11 540 952 000	118 035 135 000		56 225 574 513	3 274 821 000	193 539 033 513
	EUR	37 091 795	95 925 991	981 083 483		467 335 277	27 219 630	1 608 656 178

### Explanatory note

'Capital expenditure', 'current expenditure', 'personnel expenditure' and 'public subsidies to parents with children in education and to students' refer to allocations from the top-level authority and are part of the Law on the Budget 2015. Local education budget cannot be divided by type of expenditure.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include parts of the budget provided by this level, this concerns: Local expenditure integrated in the education budget has been calculated as a sum of 137 Local Government Budget Decisions and the Decision on Annual Financial Statement of the Autonomous Province of Vojvodina. For the vast majority of local governments, the total expenditure per level of education is available, while data from 29 out of 166 local governments is an estimate.
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: Data not available

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	
The data for the total education 2014 budget is not available.	
<b>Capital expenditure:</b>	
<b>Current expenditure:</b>	
<b>Personnel expenditure:</b>	
<b>2 aggregated categories out of 3:</b>	
<b>3 categories aggregated:</b>	
<b>Public subsidies to parents with children in education:</b>	
Public subsidies decreased, affecting mainly secondary and tertiary levels, while public subsidies to parents with children in primary education remained approximately at the same level.	
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

Law on the Budget 2015:

<http://www.parlament.gov.rs/upload/documents/4598-14.pdf>

Decision on Annual Financial Statement of the Autonomous Province of Vojvodina 2015:

<http://www.psf.vojvodina.gov.rs/BUDZET%202015%20konacan.pdf>

'137 Local Government' websites for the local expenditure on education

## SLOVAKIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	19 576 584	83 989 230	255 121 494				358 687 308
ISCED 1	EUR	18 611 819	96 603 975	371 495 341				486 711 135
ISCED 2 (general)	EUR	8 206 819	85 636 777	356 681 579				450 525 175
ISCED 2 (vocational), ISCED 3 and 4 (general and vocational)	EUR	27 476 930	265 856 708	216 380 696			43 119 498	552 833 832
ISCED 5, 6, 7 and 8	EUR	27 100 734	229 406 087	235 413 566			39 558 444	531 478 831
ISCED 5, 6, 7 and 8 (Research and Development)	EUR	36 163 493	122 041 066	97 623 172				255 827 731
Not allocated by ISCED level	EUR	33 974 444	640 316 885	163 276 067				837 567 396
<b>Total</b>	EUR	171 110 823	1 523 850 728	1 695 991 915			82 677 942	3 473 631 408

### Explanatory note

Capital expenditure for schools is largely covered from budgets of the local authorities or other entities: kindergartens and primary schools from the budget of the municipalities; secondary schools from the budget of the self-governing regions; and the private and church schools from the budget of their establishments.

Regarding private and church schools, 'personnel expenditure' is included in 'current expenditure'. Private and church schools are funded at the ISCED 1, 2, 3 and 4 levels.

The amounts 'not allocated by ISCED level' cover various expenditures for ISCED 1-8 (catering, accommodation and other services at school); expenditures for the organisations of the Ministry of Education (Office of the MESRS SR, School Inspection, National Vocational Education Institute, State Pedagogical Institute, methodical-educational centres, etc.); expenses for the management, execution or support of activities such as development, management, coordination and monitoring of framework educational policies, plans, programmes and budgets; preparation and application of legislation and norms for providing education including granting permission to educational institutions; development and dissemination of general information, technical documentation and statistical data from the field of education, provision of educational programmes for adults; management, control, operation or support of services in transport, accommodation, dental care and other related services to pupils and students.

The data includes funding from the Ministry of Education Sciences Research and Sport; the Ministry of Interior for regional education, municipalities and self-governing regions. Funds allocated to state higher education institutions are not included.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Data includes the total budget provided by this level.
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Data includes the total budget provided by this level.

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = EUR 3 207 550 574; 2015 = EUR 3 473 631 408
The overall budget for education reflects the Government's attempt to reduce debt and achieve a balanced state budget. However, funds allocated to education from the state budget increased by 5.7 %: there was a reduction of 7.9 % at regional level (under the administration of the self-governing regions), while the funding for public universities increased by 5.2 %.	
<b>Capital expenditure:</b>	+
ISCED 0 and 1: Increase due to the reconstruction of schools and the expansion of pre-schools, nurseries and school facilities (financing was supported by the municipal development funds (ROP and EU funds).) The decrease of funds on R&D is related to the operational programme 'Research and Development (expected to be completed in 2015). The increase in expenditure 'not allocated by ISCED level' led to an increase of 10.1 % on sports infrastructure spending (reconstruction, upgrading and building football stadiums for the years 2013-2022, according to the Government Resolution no. 115/2013).	
<b>Current expenditure:</b>	+
ISCED 1-4: The increase is a result of computerisation of the education system at the local (municipality) and regional levels (Higher Territorial Units): putting electronic services into operation, purchasing equipment for digital learning rooms, creating digital educational content and training selected staff for the provision of the teaching staff further education.	
<b>Personnel expenditure:</b>	+
The increase results from the rise in salary rates of employees working in the public sector: teaching and professional staff of regional schools have increased by 5 %, non-teaching staff of regional schools by 1.5 % (since 1/1/2015). There was a further increase in salary rates by 1 % (since 1/7/2015) for employees in universities.	
<b>2 aggregated categories out of 3:</b>	Not applicable
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	-
The number of pupils receiving family allowances has decreased.	
<b>Budget allocated for specific programmes of educational support:</b>	-
Public expenditure in 2015 decreased by EUR 25.2 million mainly due to a lower allocation of EU funds. Specific programmes funded for 2015: the Operational Programme 'Education' (2007-2015), which aims to increase the adaptability of the labour force by improving the quality and approach to lifelong education; the Operational Programme 'Research and Development' (2008-2015), which supports the implementation of the Lisbon strategy for Slovakia with the intention to help equal development of research within individual regions of the Slovak Republic and to improve the conditions for the implementation of national and international projects. Specific programmes funded for 2014 and 2015: the 'National Programme of Sport Development in the Slovak Republic' (2014: EUR 41 million; 2015: EUR 46 million); the 'Higher Education and Science, Social Support of Students at Higher Education Institutions' (2014: EUR 430.9 million; 2015: EUR 453.1 million); the 'National Programme of education, training and youth in the system of regional education', enabling young people's entrance and sustained integration into the labour market (2014: EUR 41.6 million; 2015: EUR 46.4 million); the Operational Programme 'Research and Development' (2014: EUR 285.9 million; 2015: EUR 236.4 million); and the reform of the system of education, vocational training and continuing education (2014: EUR 139.2 million; 2015: EUR 185.0 million).	

### Source

The 2015 budget of the Ministry of Education, Science, Research and Sport, and the Ministry of the Interior (data on pre-primary education and primary education (ISCED 0, 1, 2), and secondary education (ISCED 3, 4)):

<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/statnyRozpocet/2015/>

The 2015 budget of public higher education institutions:

<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/rozpocetOS/2015/110/>

## SLOVENIA (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	39 111 877	3 175 428	20 728 955			265 859 732	328 875 992
ISCED 1 and 2	EUR	78 477 555	33 733 484	676 370 547			24 474 582	813 056 168
ISCED 3 (general and vocational)	EUR	12 073 423	47 939	278 117	269 945 500		51 125 329	333 470 308
ISCED 5 (tertiary education (short cycle))	EUR	100 000	1 230 270	12 455 167			3 000	13 788 437
ISCED 6, 7 and 8	EUR	38 632 091	591 212	974 327	243 542 975		101 587 379	385 327 984
Not allocated by ISCED level	EUR	264 717	5 540 539	4 738 766	21 518 739		42 091 610	74 154 371
<b>Total</b>	EUR	168 659 663	44 318 872	715 545 879	535 007 214		485 141 632	1 948 673 260

### Explanatory note

ISCED 3: The data covers the financing of general and vocational upper secondary education, and residence halls for upper secondary students (*dijaški domovi*).

Public subsidies for travelling costs are not planned separately for ISCED 3, 5, 6, 7 and 8 and are included in subsidies for ISCED 6, 7 and 8 (EUR 38 500 000). Public subsidies for meals and scholarships for tertiary students are included in subsidies for ISCED 6, 7 and 8.

'Current expenditure' and 'personnel expenditure' for ISCED 3 and ISCED 6, 7 and 8 include only funds provided from the local budgets. The funding from the state budget for 'current expenditure' and 'personnel expenditure' are included in '2 aggregated categories out of 3'.

'Not allocated by ISCED level' includes costs that cannot be allocated according to the ISCED levels and funds allocated to the educational institutions that support 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, the functioning of the expert bodies (national expert councils), international activities and the activity of the Ministry of Education. In 2015, this represents an additional amount of EUR 35 831 450.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns: ISCED 3: Higher child benefit for children enrolled in upper secondary education.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include parts of the budget provided by this level, this concerns: Data from 3 municipalities
<b>EU level:</b>	Data does not include parts of the budget provided by this level, this concerns: All categories, except capital expenditure

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↓: <b>2014</b> = EUR 2 093 907 161; <b>2015</b> = EUR 1 948 673 260
Please note that the state budget was revised in November 2014 [ <a href="http://www.uradni-list.si/1/objava.jsp?sop=2014-01-3440">http://www.uradni-list.si/1/objava.jsp?sop=2014-01-3440</a> ].	
<b>Capital expenditure:</b>	-
The decrease in capital expenditure is planned for all ISCED levels (except for short cycle higher education (ISCED 5)).	
<b>Current expenditure:</b>	-
According to the Fiscal Balance Act (2012), total current expenditure is planned to decrease. An increase is planned for pre-primary education (ISCED 0). The decrease is forecasted for basic education (single structure ISCED 1-2), short cycle higher education (ISCED 5) and for the expenditure 'not allocated by ISCED level'.	
<b>Personnel expenditure:</b>	-
According to the measures implemented by the Fiscal Balance Act (2012), personnel expenditure is forecasted to decrease in pre-primary education (ISCED 0), basic education (single structure ISCED 1-2) and short cycle higher education (ISCED 5).	
<b>2 aggregated categories out of 3:</b>	-
The aggregated categories include funds from the state budget for current expenditure and personnel expenditure for upper secondary education (ISCED 3) and higher education (ISCED 6, 7 and 8). The budget is forecasted to decrease.	
<b>3 categories aggregated:</b>	Not applicable
<b>Public subsidies to parents with children in education:</b>	-
The planned budget for the subsidies for the transport and student meals (ISCED 3-8) decreased. The budget for subsidies for school meals (ISCED 1-2) is planned to increase. According to the Fiscal Balance Act (2012) and the new Scholarship Act (2013), the planned budget for student grants at ISCED 3 increased; while at ISCED 5-8 the budget decreased.	
<b>Budget allocated for specific programmes of educational support:</b>	=
The exact data is not available. However, the budget for specific programmes of support is estimated to have remained stable.	

### Source

Source for the State Budget:

[http://www.mf.gov.si/si/delovna\\_podrocja/proracun/sprejeti\\_proracun/2015/sprejeti\\_proracun\\_rs\\_za\\_let\\_2015/](http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/2015/sprejeti_proracun_rs_za_let_2015/)

Data provided by the Ministry of Education, Science and Sport, Ministry of Labour, Family, Social Affairs and Equal Opportunities, Ministry of Infrastructure, and Ministry of Economic Development

The Ministry of Finance provided data on municipalities' budgets – including local budgets sent in the period from December 2014 to September 2015 and data on 209 municipalities (data from three municipalities is not available)

The Fiscal Balance Act (2012):

<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO6388>

The Scholarship Act (2013):

<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO6571>

## SPAIN (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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							46 003 600 000
<b>Total</b>	EUR							46 003 600 000

### Explanatory note

Data for the total education budget disaggregated by ISCED level or by category of expenditure is not available. The total budget for education covers the overall public expenditure in education of different education administrations (including universities). The total education budget is an estimated amount based on initial budgets.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Data includes the total budget provided by this level.
<b>Local level:</b>	Data includes the total budget provided by this level.
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

Education budget:	↑: 2014 = EUR 44 002 400 000; 2015 = EUR 46 003 600 000
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:	

### Source

General Subdirection of Statistics and Studies. Ministry of Education, Culture and Sports. 'Facts and figures. School Year 2015-16':

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

## SWEDEN (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	SEK					53 000 000 000		53 000 000 000
	EUR					5 716 011 302		5 716 011 302
Total	SEK					53 000 000 000		53 000 000 000
	EUR					5 716 011 302		5 716 011 302

### Explanatory note

The main part of the education budget comes from municipal tax revenues. In Sweden, 290 municipalities are entitled to levy taxes in order to finance their activities and to decide on their own educational budgets. Pre-schools and schools account for over 40 % of municipal budgets. There are no overall statistics available regarding Swedish municipal budgets (only expenditures are available).

The state budget for education (excluding adult education and research) is approximately SEK 53 000 000 000 in 2015.

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 is approximately SEK 92 000 000 000 in 2015. About 15 % of the total municipality budget is based on state grants (general and targeted). However, there is no information available regarding how much of the general grants the municipalities have budgeted for education in 2015.

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

<b>Top-level:</b>	Data does not include parts of the budget provided by this level, this concerns:
	ISCED 0-3: Part of capital expenditure, current expenditure and personnel expenditure
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns:
	ISCED 0-3: Capital expenditure, current expenditure and personnel expenditure
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = SEK 49 000 000 000; 2015 = SEK 53 000 000 000	↑: 2014 = EUR 5 284 614 223; 2015 = EUR 5 716 011 302
<b>Capital expenditure:</b>	Not applicable	
<b>Current expenditure:</b>	Not applicable	
<b>Personnel expenditure:</b>	Not applicable	
<b>2 aggregated categories out of 3:</b>	Not applicable	
<b>3 categories aggregated:</b>	+	
<p>ISCED 1: The amount of SEK 1 987 000 000 is allocated in 2015 for a new initiative (<i>Lågstadie lyftet</i>) to increase the quality in primary education.</p> <p>ISCED 0-3: Increased funding for school development.</p>		
<b>Public subsidies to parents with children in education:</b>	Not applicable	
<b>Budget allocated for specific programmes of educational support:</b>		

### Source

The Swedish State Budget for 2015:

<http://www.regeringen.se/artiklar/2015/04/statens-budget-2015-i-siffror/>

The Swedish State Annual Report 2014:

<http://www.regeringen.se/contentassets/beaf6dd98f254aa394f11e66bd4e1bbe/arsredovisning-for-staten-2014-skr.-201415101>

## TURKEY (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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		53 614 000	9 704 181 876				9 757 795 876
	EUR		17 694 973	3 202 805 992				3 220 500 965
ISCED 1	TRY	647 565 000	1 173 887 400	19 962 021 106			3 020 746 634,37	24 804 220 140,37
	EUR	213 724 875	387 434 370	6 588 343 214			996 978 987	8 186 481 448
ISCED 2 and 3 (general)	TRY	489 378 000	773 567 850	6 502 077 874			1 380 259 284,34	9 145 283 008,34
	EUR	161 516 221	255 311 346	2 145 971 112			455 546 151	3 018 344 832
ISCED 3 (vocational) and 4	TRY	1 385 448 000	772 649 200	8 290 878 365			408 502 481,29	10 857 478 046,29
	EUR	457 258 655	255 008 152	2 736 353 795			134 823 750	3 583 444 353
ISCED 5, 6, 7 and 8	TRY	3 853 000 000	2 911 982 000	11 728 270 000			5 375 986 000	23 869 238 000
	EUR	1 271 659 130	961 081 883	3 870 843 922			1 774 311 363	7 877 896 300
Total	TRY	6 375 391 000	5 685 700 450	56 187 429 221			10 185 494 400	78 434 015 071
	EUR	2 104 158 883	1 876 530 727	18 544 318 037			3 361 660 252	25 886 667 900

### Explanatory note

ISCED1: Includes the budget allocated to private educational institutions.

### 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 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = TRY 70 567 969 020; 2015 = TRY 78 434 015 071	↑: 2014 = EUR 23 290 527 416; 2015 = EUR 25 886 667 900
<b>Capital expenditure:</b>	-	
<p>The decrease in capital expenditure is due to a change in the budget reporting. In the 2014 report, the financial support to private educational institutions for students with special education needs was included in 'capital expenditure'. As of 2015, the amount is included in 'public subsidies to parents with children in education and to students'.</p>		
<b>Current expenditure:</b>	-	
<p>The decrease in current expenditure is due to a change in the budget reporting. In the 2014 report, the financial support provided to students was included in 'current expenditure'. As of 2015, the amount for student support is included in 'public subsidies to parents with children in education and to students'.</p>		
<b>Personnel expenditure:</b>	+	
<p>The increase stems from the differences in salaries and staff recruitment at all levels of education.</p> <p>The types of expenditure consist of personnel expenditure (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>		
<b>2 aggregated categories out of 3:</b>	Not applicable	
<b>3 categories aggregated:</b>	Not applicable	
<b>Public subsidies to parents with children in education:</b>	+	
<p>The increase in the budget for public subsidies is due to the increase in funding for scholarships.</p>		
<b>Budget allocated for specific programmes of educational support:</b>	+	
<p>The budget allocated to specific programmes increased 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, etc. In line with the decision specified as 'Educational expenses of visually, hearing, language-speech impaired', the Ministry allowance covers support to individuals with mental, orthopaedic or psychological disorders who are eligible for receiving supportive education provided at special education and rehabilitation centres and educational expenses for individuals who are evaluated by special education evaluation committees and found as disabled at the minimum rate of 20 %. In addition, educational expenses in favour of disabled individuals continue to be met by schools and institutions providing the education.</p>		

### Source

<http://www.bumko.gov.tr/TR,5540/2015.html>

## UNITED KINGDOM – ENGLAND (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	4 900 000 000			53 500 000 000			58 400 000 000
	EUR	6 798 190 848			74 225 144 981			81 023 335 830
ISCED 5, 6, 7 and 8	GBP	4 000 000 000			13 400 000 000			17 400 000 000
	EUR	5 549 543 550			18 590 970 892			24 140 514 442
Total	GBP	8 900 000 000			66 900 000 000			75 800 000 000
	EUR	12 347 734 398			92 816 115 874			105 163 850 273

### Explanatory note

This budget applies to the financial year 2015-16, which runs from April 2015 to March 2016.

The amounts shown are the capital and resource Departmental Expenditure Limits (DEL) for the two government departments with responsibility for education. The DEL is the government budget that is allocated to and spent by government departments. This amount, and how it is split between government departments, is set at Spending Reviews. The split across departments corresponds only approximately to ISCED levels: the amounts shown for ISCED 0, 1, 2 and 3 relate to the Department for Education (DfE), which funds early years, schools and provision for 16-19, and the amounts for ISCED 5, 6, 7 and 8 relate to the Department for Business, Innovation & Skills (BIS), which funds higher and adult education. No programmes are allocated to ISCED 4.

The amounts include:

- all policy responsibilities, not just education, and all expenditure, not just direct allocations to institutions;
- for some policy areas, such as science/research funding for specific projects and programmes, the amount covers not just England but the whole of the UK.

The amounts do not include:

- annually managed expenditure (AME), which forecasts for expenditure that is demand-led, for example student loans;
- child benefit (which is not considered to be an education related benefit);
- any funds contributed by local authorities from local taxation for early years and schools. Only a small minority do so and the amount is not available;
- any funds raised by individual institutions.

The amount is not available for:

- EU structural funds including ERDF and ESF. The allocation for England for 2014-2020 is EUR 6 937.2 million. It is not possible to break this down to provide an amount for 2015.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: All categories, ISCED 0, 1, 2 and 3 (not applicable for ISCED 5, 6, 7 and 8)
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: All categories, all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = GBP 75 200 000 000; 2015 = GBP 75 800 000 000	↑: 2014 = EUR 104 331 418 740; 2015 = EUR 105 163 850 273
<p>The capital DEL for DfE decreased (GBP 5 billion to GBP 4.9 billion).  The resource DEL for DfE is the same (GBP 53.5 billion).  The capital DEL for BIS increased (GBP 2.9 billion to GBP 4 billion).  The resource DEL for BIS decreased (GBP 13.8 billion to GBP 13.4 billion).</p>		
<b>Capital expenditure:</b>	+	
<b>Current expenditure:</b>	Not applicable	
<b>Personnel expenditure:</b>	Not applicable	
<b>2 aggregated categories out of 3:</b>	-	
<b>3 categories aggregated:</b>	Not applicable	
<b>Public subsidies to parents with children in education:</b>	Not applicable	
<b>Budget allocated for specific programmes of educational support:</b>	+	
<p>Pupil premium payments provide schools with extra funds for students from disadvantaged backgrounds. The provision for 2014-15 was GBP 2 500.1 million and for 2015-16 GBP 2 595.0 million, an increase of GBP 94.9 million. The increase in 2015-16 is largely due to the introduction of the 'Early Years Pupil Premium', which gives providers of early education and childcare extra funding for disadvantaged 3- and 4-year-olds.</p>		

### Source

Source for amounts shown is budget published March 2015:

<https://www.gov.uk/government/publications/budget-2015-documents>

Note: This budget was introduced by the Coalition Government which held office from May 2010 to May 2015. On taking office in May 2015, the new Conservative Government began an in-year budget review process and on 8 July introduced a revised 'summer budget'. The revised budget for 2015-16:

<https://www.gov.uk/government/publications/summer-budget-2015>

Sources for EU Structural Funds:

<https://www.gov.uk/government/publications/european-structural-and-investment-funds/european-funds-european-structural-and-investment-funds>;

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf)

Source for specific programmes of educational support:

<http://www.parliament.uk/documents/commons-committees/Education/Estimates-Memoranda/DfE-2015-16-Main-Estimate-Memorandum.pdf>

## UNITED KINGDOM – NORTHERN IRELAND (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	136 300 000			1 880 800 000			2 017 100 000
	EUR	189 100 696			2 609 395 377			2 798 496 073
ISCED 5, 6, 7 and 8	GBP	33 233 000			852 648 000			885 881 000
	EUR	46 106 995			1 182 951 802			1 229 058 797
Total	GBP	169 533 000			2 733 448 000			2 902 981 000
	EUR	235 207 691			3 792 347 179			4 027 554 871

### Explanatory note

This budget applies to the financial year 2015-16, which runs from April 2015 to March 2016.

The amounts shown are the capital and resource Departmental Expenditure Limits (DEL) for the two departments with responsibility for education. The split across departments corresponds only approximately to ISCED levels. The amounts shown for ISCED 0, 1, 2 and 3 relate to the Department of Education (DE) and cover pre-school education and schools. The amounts for ISCED 5, 6, 7 and 8 relate to the Department for Employment and Learning (DEL) and cover higher education (including universities and colleges of education); further education; educational maintenance allowance for 16-19s; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education. No programmes are allocated to ISCED 4.

The amounts include:

- all policy responsibilities with the exception of the youth service;
- all expenditure, not just direct allocations to institutions.

The amounts do not include:

- annually managed expenditure (AME), forecasts for expenditure that is demand-led, for example student loans;
- science/research funding for specific projects and programmes (which is allocated via the UK Government Department for Business, Innovation and Skills on a UK-wide basis);
- child benefit, which is not considered to be an education related benefit;
- EU structural funds including ERDF and ESF. The allocation for Northern Ireland for 2014-20 is EUR 513.4 million. It is not possible to break this down to provide an amount for 2015.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Not applicable
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: All categories, all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↓: 2014 = GBP 3 065 273 000; 2015 = GBP 2 902 981 000	↓: 2014 = EUR 4 252 716 501; 2015 = EUR 4 027 554 871
<p>The Department of Education faced the same level of baseline reductions as other NI departments, but a degree of protection for front-line education services was provided through additional allocations totalling some GBP 252.9 million. The capital budget allocation has been significantly reduced. Major capital programmes have been prioritised.</p> <p>The reduction in the Department for Employment and Learning's resource budget amounts to GBP 62 million.</p> <p>Source: Budget 2015-16 published January 2015.</p>		
<b>Capital expenditure:</b>	-	
See above.		
<b>Current expenditure:</b>	Not applicable	
<b>Personnel expenditure:</b>	Not applicable	
<b>2 aggregated categories out of 3:</b>	-	
See above.		
<b>3 categories aggregated:</b>	Not applicable	
<b>Public subsidies to parents with children in education:</b>	Not applicable	
<b>Budget allocated for specific programmes of educational support:</b>		

### Source

Source for amounts for Department of Education:

<https://www.deni.gov.uk/publications/department-education-resource-accounts-year-ended-31-march-2015> (Page 39);

Source for amounts for Department for Employment and Learning:

<https://www.dfni.gov.uk/publications/estimates-publications> See Reconciliation of Capital Expenditure Between Estimates and Budgets (p103) and Table 1.2 Net Resources column (p6).

Sources for information on EU Structural Funds:

<https://www.gov.uk/government/publications/european-structural-and-investment-funds/european-funds-european-structural-and-investment-funds>;

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf)

Budget 2015-16 published January 2015:

<http://www.northernireland.gov.uk/budget.htm>

## UNITED KINGDOM – SCOTLAND (ISCED 1997)

### Education budget by type of expenditure and level of education, 2015

	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				4 953 300 000			Not available
	EUR				6 872 138 516			Not available
ISCED 4 and 5-6 (teaching), 5-6 (research and development)	GBP				2 617 500 000			Not available
	EUR				3 631 482 560			Not available
Total	GBP	Not available			Not available			Not available
	EUR	Not available			Not available			Not available

### Explanatory note

The amounts come from different sources and organisations and there might be overlap and accounting differences. Therefore, the figures cannot be summed to reach an overall total budget for education.

Total local authorities planned capital expenditure in education in 2015-16 is not yet available.

Local authority planned expenditure on education includes some elements which are not school education (e.g. community learning) and is not split by ISCED level.

ISCED 4, 5 and 6:

- '2 aggregated categories out of 3': Includes revenue and capital expenditure. Scottish Government Student Awards Agency for Scotland (SAAS) budget for 2015-16 is GBP 622.5 million plus a further GBP 347.8 million in annually managed expenditure. Scottish Government FE/HE budget (Scottish Funding Council) 2015-16 is GBP 1 647.2 million.
- 'Public subsidies to parents with children in education and to students': The SAAS budget includes funding for student loans, grants and tuition fee subsidies.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: Not yet available for ISCED 0, 1, 2 and 3 (general)
<b>EU level:</b>	Not applicable

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	
The planned budgets come from different sources and organisations and there might be overlap and accounting differences. Therefore, the figures cannot be summed to reach an overall total budget for education. As the corrected total budget for 2015 is not yet available, no comparison is possible.	
<b>Capital expenditure:</b>	
<b>Current expenditure:</b>	
<b>Personnel expenditure:</b>	
<b>2 aggregated categories out of 3:</b>	
<b>3 categories aggregated:</b>	
<b>Public subsidies to parents with children in education:</b>	
<b>Budget allocated for specific programmes of educational support:</b>	

### Source

Top-level budget - Scottish Draft Budget 2015/16:

<http://www.gov.scot/Publications/2014/10/2706/0>

Local Government Planned Expenditure – Provisional Outturn and Budget Estimates 2015 statistical publication:

<http://www.gov.scot/Publications/2015/05/6806>

## UNITED KINGDOM – WALES (ISCED 2011)

### Education budget by type of expenditure and level of education, 2015

	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	173 834 000			3 445 829 000			3 619 663 000
	EUR	241 174 838			4 780 694 525			5 021 869 363
Total	GBP	173 834 000			3 445 829 000			3 619 663 000
	EUR	241 174 838			4 780 694 525			5 021 869 363

### Explanatory note

This budget applies to the financial year 2015-16, which runs from April 2015 to March 2016.

No programmes are allocated to ISCED 4.

The amounts include:

- capital and resource Departmental Expenditure Limit (DEL) for the Welsh Government's Main Expenditure Group (MEG) for education and skills. The DEL is the government budget that is allocated to and spent by government departments. The amounts cover all policy responsibilities within this MEG, i.e. not just education (GPB 173 834 000 capital and GPB 1 589 009 000 resource);
- allocations to schools via local authorities through the Revenue Support Grant within the Local Government Main Expenditure Group (MEG) (GPB 1 779 920 000);
- allocations to 'Flying Start' within the Communities & Tackling Poverty Main Expenditure Group (MEG) (GPB 76 900 000).

The amounts do not include:

- capital allocations to 'Flying Start';
- annually managed expenditure (AME), which forecasts for expenditure that is demand-led, for example student loans;
- child benefit (which is not considered to be an education related benefit);
- science/research funding for specific projects and programmes (which is allocated via the UK Government Department for Business, Innovation and Skills on a UK-wide basis);
- any funds contributed by local authorities from local taxation for early years and schools. The amount is not available;
- any funds raised by individual institutions. The amount is not available;
- funds allocated to Estyn, the inspectorate;
- EU structural funds including ERDF and ESF. The allocation for Wales for 2014-20 is EUR 2 412.5 million. It is not possible to break this down to provide an amount for 2015.

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

<b>Top-level:</b>	Data includes the total budget provided by this level.
<b>Regional level:</b>	Not applicable
<b>Local level:</b>	Data does not include any budget provided by this level, this concerns: All categories: ISCED 0, 1, 2 and 3 (not applicable for ISCED 5, 6, 7 and 8)
<b>EU level:</b>	Data does not include any budget provided by this level, this concerns: All categories; all ISCED levels

## Changes in the education budget between June 2014 and June 2015 by type of expenditure

<b>Education budget:</b>	↑: 2014 = GBP 2 035 359 000; 2015 = GBP 3 619 663 000	↑: 2014 = EUR 2 823 828 352; 2015 = EUR 5 021 869 363
The total is not comparable with 2014-15 which did not include allocations to schools via local authorities through the Revenue Support Grant within the Local Government Main Expenditure Group (MEG) or the amount for 'Flying Start'.		
<b>Capital expenditure:</b>		
<b>Current expenditure:</b>		
<b>Personnel expenditure:</b>		
<b>2 aggregated categories out of 3:</b>		
<b>3 categories aggregated:</b>		
<b>Public subsidies to parents with children in education:</b>		
<b>Budget allocated for specific programmes of educational support:</b>		+
The 'Pupil Deprivation Grant' (PDG) provides schools with extra funds for students from disadvantaged backgrounds. The Welsh Government is providing an extra GBP 44 million in 2015-16 to increase the PDG from GBP 918 per eligible pupil in 2014-15 to GBP 1 050 in 2015-16. The Welsh Government is also extending the PDG to under 5s, with an additional GBP 3.8 million. The total budget is increased from GBP 71 246 000 for 2014-15 to GBP 82 046 000 for 2015-16.		

### Source

All budget documents for 2015-16 can be found at:

<http://gov.wales/funding/budget/?lang=en>

The source for the Education and Skills MEG:

<http://gov.wales/docs/caecd/publications/140624-megs-en.pdf> Education and skills (p1)

The source for allocations to schools:

<http://gov.wales/docs/caecd/publications/141001-narrative-en.pdf> (p101)

The source for funding for 'Flying Start' (early years provision):

<http://gov.wales/docs/caecd/publications/141001-narrative-en.pdf> (p53)

Sources for EU Structural Funds: <https://www.gov.uk/government/publications/european-structural-and-investment-funds/european-funds-european-structural-and-investment-funds>;

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/307492/bis-14-772-uk-allocations-eu-structural-funds-2014-2020-letter.pdf)

The source for specific programmes of educational support:

- For amount per pupil increase:

<http://gov.wales/docs/caecd/publications/141001-narrative-en.pdf> (No budgeted amounts available, only the increase);

- For total increase:

<http://www.senedd.assembly.wales/documents/s32438/CYPE4-25-14%20-%20Paper%205.pdf>



## GLOSSARY

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### 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: central, regional or local levels.

**Public subsidies to parents with children in education/students:** In accordance with the definition in the UOE manual <sup>(5)</sup>, 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 capital expenditure; current expenditure; and personnel expenditure. Budget allocated for specific programmes of educational support are reported separately.

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<sup>(5)</sup> <http://www.uis.unesco.org/Library/Documents/uoe-data-collection-education-systems-v1-2013-en.pdf>

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### ROMANIA

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### SERBIA

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### SLOVAKIA

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### TURKEY

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The report on Education Budgets in Europe for 2015 provides the most recent data on planned education budgets by country. It makes it possible to identify changes in education budgets within a country between 2014 and 2015. National education budgets are presented by type of expenditure and education level.

Information covers 26 EU Member States as well as other countries participating in the Eurydice network.

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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>.

