



National Sheets

on Education Budgets

in Europe

2013

Eurydice – Facts and Figures

*Education
and Training*

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GUIDELINES FOR THE READER

Purpose, content and added value of the national sheets

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

High quality and authoritative data on education spending are needed to monitor trends and to feed the policy debate at national and European level. However, comparative up-to-date data on expenditure is available only with a time lag. The latest data from the UNESCO/OECD/Eurostat (UOE) data collection is 2010. Eurostat provides the Classification of the Functions of Government (COFOG) data collection as an alternative source for data on education expenditure. However, the latest expenditure data is from 2011.

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

It is in this context that Eurydice has produced these national sheets, which provide the most recent data on education budgets in European countries. The purpose is to contribute to the policy debate on sustainable budgets, growth-enhancing investments and improvements in the efficiency of public spending in education and training.

The national sheets present an overview of the education budgets by type of expenditure and level of education. The focus is on the **planned** expenditure – not **actual** expenditure. The national sheets make it possible to identify changes in the education budgets across years, i.e. whether in each country/region the education spending for 2013 was planned to increase, decrease or remain stable compared to the education budget for 2012 with the same coverage. Future updates of the data on national education budgets will allow monitoring changes over longer periods of time.

The national sheets also provide an important source of contextual information about the reasons for changes in the education budgets in general and/or in the different categories of expenditure, between 2012 and 2013.

Limitations of this data collection

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

⁽¹⁾ See European Commission (2013). Education and Training Monitor 2013. (http://ec.europa.eu/education/documents/eatm/education-and-training-monitor-2013_en.pdf).

The coverage of the education budget

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

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

Data aggregation

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 levels 0-3 and 5-6, while in Slovakia it is disaggregated for most ISCED levels. Another example is Latvia, where the budget data is available for each category of expenditure, while in the United Kingdom (Scotland) the budget for current and personnel expenditure is aggregated.

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

Reference period

It should be noted that the reference period for the national sheets is June 2013. Therefore, it is possible that the education budgets still change during this year. Governments may face a situation in which they have to cut their education budgets during the last months of the year or, on the contrary, they may be able to increase them. This explains that there will most likely be a discrepancy between the education budgets, i.e. the planned expenditure, and the real expenditure on education in any given year.

General trends in national education budgets

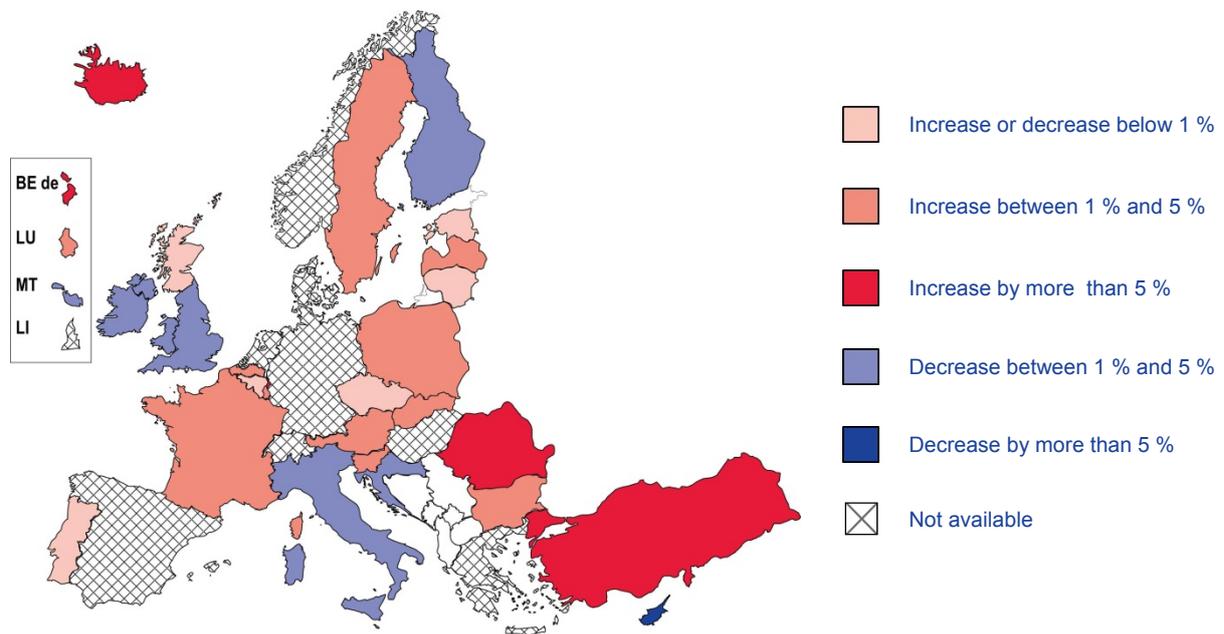
In the great majority of the countries/regions examined, the education budget for 2013 has increased by more than 1 % at **current prices** compared to the education budget for 2012, while a decrease by more than 1 % can be registered in only five countries/regions (Ireland, Croatia, Cyprus, Malta, the United Kingdom – England). The education budget for 2013 compared to that for 2012 at current prices remained stable in four countries/regions (increase or decrease below 1 %).

To evaluate more precisely the changes in the funding of education, national education budgets need to be compared at **constant 2012 prices**, i.e. taking into account the rise in prices that took place in 2013 (see Figure 1).

When comparing 2013 to 2012 at constant prices, it becomes apparent that, nine countries/regions for which data are available decreased their education budget by more than 1 %. The most considerable decrease occurred in Cyprus (about 16 %) as a result of the economic crisis, which affected all categories of expenditure, especially the number of teachers, investments in infrastructure and ICT (equipment and software). In Croatia, public budgets at all levels (national, regional and local) have

been decreasing for the past few years. This has also affected the education budget, which decreased by around 4 %. A similar percentage of decrease occurred in the United Kingdom (England) due to a transfer of the Early Intervention Grant providing funds for local authorities to invest in early interventions for children, young people and families to other funding schemes. In Malta and Finland, the education budget decreased by almost 3 %. In Malta, it decreased mainly as a result of a drop in the capital budget for ISCED 4 and ISCED 5-6. The main reason behind this was the completion in 2012 of a number of projects that were co-financed through European Structural Funds. In Finland, the main reasons for the decrease are the discontinuation of additional funding for the construction of schools, the general reduction in expenses and some temporary decreases in further and special vocational training.

Figure 1: Changes in education budget in 2013 compared to 2012 at constant price



BE fr	BE de	BE nl	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU
0.5	26.9	1.4	3.7	0.4	:	:	0.7	-2.6	:	:	1.7	-4.2	-1.2	-15.8	2.4	-0.3	1.7	:
MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK-ENG	UK-WLS	UK-NIR	UK-SCT	IS	TR	LI	NO	CH
-2.7	:	1.2	2.0	-0.3	6.4	3.9	1.3	-2.9	1.7	-3.8	-2.4	-1.4	0.2	8.6	19.0	:	:	:

Explanatory note

The percentage changes are calculated from budget figures provided by national authorities. The data provided for 2013 were deflated to the 2012 price level using the harmonised index of consumer prices (HICP, moving 12 months average rate of change, available for October 2013), in order to take into account differences in inflation rates between the countries that took place in 2013 (source: Eurostat. Data extracted November 2013). The HICP was used to deflate the data in national currency. For more details on the coverage of budgetary data, see the national sheet for each country.

Country specific notes

Denmark: Comparable data not available. The data for the budget for 2012 excludes the public subsidies to parents with children in education and to students.

Germany, Spain, Netherlands, Liechtenstein and Switzerland: Countries not contributing to data collection.

Greece: Comparable data not available. However, based on available information, the education budget for 2013 seems to have decreased compared to that for 2012.

Hungary: Comparable data not available due to significant changes in the funding mechanism and budget structure.

United Kingdom (ENG/WLS/NIR): The education budget is set for the financial year April 2013 to March 2014.

Norway: Comparable data not available. The data for the budget for 2012 is available only for ISCED 4, 5 and 6.

The education budget for 2013 compared to that for 2012 at constant prices remained stable in six countries/regions (increase or decrease below 1 %).

On the other hand, the 2013 budget increased compared to that for 2012 at constant prices by more than 1 % in 14 countries/regions. Compared to 2012, the largest increase in education budgets occurred in Belgium (German-speaking Community) (about 27 %) due to the renovation and the construction of eight education institutions in the frame of a public private partnership project. In Turkey, an increase in the education budget of about 19 % occurred as a result of investments in new schools as well as those under construction, an increase in the number of students and teachers, raises in education staff salaries and, finally, an increase in the budget allocated for services in special education and guidance. In Iceland, the increase in the education budget of almost 9 % is related to the rise of costs and the increase in the number of students. In Romania, the increase in education budgets of 6 % occurred mainly as a result of investments in school infrastructure, the introduction of scholarships for students in vocational education, the increase in welfare costs and the costs for teachers' examination at national level.

Structure of the national sheets

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

- Budget for education differentiated by category of expenditure and education level;
- Coverage of the presented education budget according to the public authority levels contributing to it;
- Changes in the education budgets at current prices, in 2013 compared to 2012;
- Reasons for changes in capital, current and personnel expenditures ⁽²⁾, in public subsidies to parents with children in education or to students and in the budget allocated for specific programmes of educational support, in 2013 compared to 2012.

The national sheets cover the complete range of education levels, from pre-primary education (ISCED 0) to tertiary education (ISCED 5-6). Education programmes designated as 'adult education' or 'continuing education', which are not classified by ISCED level, are excluded from this data collection.

The reference period for this data collection is June 2013. The education budget for 2012 has the same coverage as the data provided for 2013, and its reference period is June 2012.

Amounts are presented in the national currency and in Euros (for those countries for which the national currency is not Euro) using the exchange rate in June 2012 for the budget 2012 and in June 2013 for the budget 2013 (Source: Eurostat. Data extracted October 2013. In some countries/regions, the amounts have been rounded up. Therefore, the amounts presented in the national sheets can differ slightly from the real amounts in the budgets.

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

Germany, Spain, the Netherlands, Liechtenstein and Switzerland did not take part in this data collection.

⁽²⁾ 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

Education budget by type of expenditure and level of education, June 2013

	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)	11 537 000	753 952 000	5 136 591 000				5 902 080 000
ISCED 3 (vocational) and 4	22 500 000	145 307 000	1 763 471 000				1 931 278 000
ISCED 5 (University Colleges of Teacher Education)	1 662 000	71 546 000	112 416 000				185 624 000
ISCED 5 and 6 (Universities, Universities of Applied Sciences)					3 315 500 000		3 315 500 000
Total	35 699 000	970 805 000	7 012 478 000		3 315 500 000		11 334 482 000

Explanatory note

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

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

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

ISCED 5 and 6 (Universities, Universities of Applied Sciences) comprises 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 given total does not include grants as data for 2013 are not available at present (2012: EUR 196.1m).

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 10 951 680 000; 2013 = EUR 11 334 482 000
Capital expenditure:	=
Current expenditure:	↘ The new Budget Law, which came into force on 1 January 2013, introduced new attributions in budgeting. This led to certain changes in classifications. There were no substantial cuts concerning current expenditure.
Personnel expenditure:	↗ The personnel expenditure increased mainly due to the aging of teacher population (higher costs of senior teachers), new regulations concerning the budgeting of retirement funds, and investment in important initiatives of education policy such as new secondary schools and extension of all-day schooling.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	↗ The budget for Austrian public universities has continuously increased between 2010 and 2013. Additionally, a construction programme to minimise the effects of the 2009/10 recession was set on track that provided further funding to the Austrian public universities. However, the Federal budget for Universities of Applied Sciences in Austria remained stable.
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	=

Source

Austrian Budget 2013: <https://www.bmf.gv.at/budget/das-budget/budget-2013.html>

Belgium – Flemish Community

Education budget by type of expenditure and level of education, June 2013

	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		482 779 000	2 941 322 000				3 424 101 000
ISCED 2, 3 and 4		449 058 000	3 506 236 000				3 955 294 000
ISCED 5 and 6		1 402 527 000					1 402 527 000
ISCED 0, 1, 2, 3, 4, 5 and 6	375 265 000					147 646 000	522 911 000
Total	375 265 000	2 334 364 000	6 447 558 000			147 646 000	9 304 833 000

Explanatory note

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 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, etc. – amounts to EUR 10 664 956 000.

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

ISCED 5 and 6: Current expenditure includes personnel expenditure.

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

In order to obtain the total amount allocated to each ISCED level, parts of the budget included in the row ISCED 0, 1, 2, 3, 4, 5 and 6 need to be added to the relevant ISCED level.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Expenditure on family allowances and pensions for education staff paid by the Federal State level; some specific budgets such as those devoted to projects, subsidies, specific operating funds, cross-level budgets and educational research, etc.
Regional level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
EU level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 9 053 259 000; 2013 = EUR 9 304 833 000
Capital expenditure:	↗ The change in capital expenditure is explained by the additional budget for school buildings, solving problems of infrastructure capacity and reducing the waiting lists for infrastructure work in ISCED 1, 2 and 3.
Current expenditure:	↗ The changes in the current expenditure are mainly due to the indexation of the budget and the demographic evolution.
Personnel expenditure:	↗ ISCED 1, 2 and 3: The changes in the personnel budget are mainly due to the indexation of the salaries, the ageing of teachers, the demographic evolution and the additional staff for primary education. ISCED 5 and 6 (personnel and current expenditure): The changes are due to additional funding resulting from the integration of the academic higher education institution courses in universities and from an increase in the number of higher education students.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↗ The changes are the result of adjusting the budget to the index.
Budget allocated for specific programmes of educational support:	↗ Additional budget due to the increase of the hours of sign language interpreters and writing interpreters to meet the needs of pupils with hearing handicap. Additional budget for the project 'Innovation and Excellence in Education', in which 13 schools participate with a high percentage of pupils meeting the indicator 'Equal Educational Opportunities' (GOK).

Source

Budget Database of the Ministry for Education and Training – Flemish Community – Budget for 2013 as known in June 2013.

'Flemish Education in Figures': http://www.ond.vlaanderen.be/onderwijsstatistieken/2012-2013/VONC_2012-2013/VONC_2013_ENG_Integraal_web.pdf

Belgium – French Community

Education budget by type of expenditure and level of education, June 2013

	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	14 966	63 741 329	635 033 928				698 790 223
ISCED 1	25 070	156 736 476	1 557 008 540				1 713 770 086
ISCED 2, 3 and 4	482 656	267 583 630	2 833 267 165			19 166 325	3 120 499 776
ISCED 5 and 6	2 534 132	225 246 712	1 159 823 020			34 984 052	1 422 587 916
Not allocated by ISCED level	978 207	15 470 897	66 446 896				82 896 000
Total	4 035 031	728 779 044	6 251 579 549			54 150 377	7 038 544 001

Explanatory note

The data only covers expenditures for educational institutions and students from the educational budget of the French Community, but excludes administrative expenditure of the Ministry. The distribution of the budget by ISCED level is estimated.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Expenditure on family allowances, pensions for education staff and public subsidies to foreign students paid by the Federal State level.
Regional level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
EU level:	Data does not include parts of the budget provided by this level, this concerns: All categories and ISCED levels, except the expenditure financed from the European Social Fund (ESF) and through the Federation Wallonia-Brussels (FWB) budget.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 6 906 253 000; 2013 = EUR 7 038 544 001
Capital expenditure:	↗
The increase in capital expenditure is explained by the trend of the consumer price index and the needs in terms of buildings due to the demographic trend.	
Current expenditure:	=
Personnel expenditure:	↗
The increase in personnel costs is explained by the ageing of teachers, the demographic evolution and the indexation implemented in January 2013, which led to an increase in gross salary of 2 %.	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	=
Budget allocated for specific programmes of educational support:	↗
The decree for organising a differentiated supervision in schools of the French Community to ensure for each pupil/student equal opportunities for social emancipation in a quality learning environment provides additional resources allocated to the beneficiaries of the differentiated settlements. For the calendar year 2013, these amounts increased by taking into account the index of consumer prices.	

SourceBudget 2013 adjusted for expenditure of the FWB: <http://www.budget-finances.cfwb.be/>

Belgium – German-speaking Community

Education budget by type of expenditure and level of education, June 2013

	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	48 552 000	8 854 000	83 191 000			314 000	140 911 000
Total	48 552 000	8 854 000	83 191 000			314 000	140 911 000

Explanatory note

Data only covers the budget invested by the German-speaking Community.

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

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Expenditure on family allowances and pensions for education staff paid by the Federal State level
Regional level:	Data does not include any budget provided by this level, this concerns: Student loans covered by the Province of Liège (French Community)
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 109 521 000; 2013 = EUR 140 911 000
Capital expenditure:	↗
<p>The increase of the capital expenditure can be explained as follows: On 21 December 2010, the Minister of Education signed the contracts of the PPP (public private partnership) project and gave the start of the biggest investment programme in the history of the German-speaking Community. This cooperation between the public and private service providers deals with the renovation and the construction of eight education institutions belonging to the Ministry of Education (GUW) and the maintenance of those during 25 years. The total amount of this project is EUR 146 070 878. The education institutions are currently being built.</p>	
Current expenditure:	↘
<p>The decrease of the current expenditure is due to a change in the repartition of the budget between current expenditure and personnel expenditure.</p>	
Personnel expenditure:	↗
<p>The increase of personnel costs is due to the salary adjustment to the costs of living. Additionally, the increase is due to a change in the repartition of the budget between current expenditure and personnel expenditure.</p>	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↘
<p>No official information about the reasons for the increase available.</p>	
Budget allocated for specific programmes of educational support:	=

Source

Decree on the Budget of Income and Expenditures of the German-speaking Community of Belgium 2013 (24 Juni 2013 – Dekret zur ersten Anpassung des Dekrets vom 13. Dezember 2012 zur Festlegung des Haushaltsplans der Einnahmen und des allgemeinen Ausgabenhaushaltsplans der Deutschsprachigen Gemeinschaft – Haushaltsjahr 2013)

Bulgaria

Education budget by type of expenditure and level of education, June 2013

	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	BGN	29 762 479	202 710 631	357 957 415				590 430 525
	EUR	15 217 547	103 645 889	183 023 527				301 886 964
ISCED 1, 2 and 3	BGN	55 864 467	468 361 028	968 235 741	24 323 755		18 978 806	1 535 763 797
	EUR	28 563 486	239 472 864	495 058 667	12 436 729		9 703 858	785 235 605
ISCED 2 and 3 (vocational)	BGN	824 872	8 437 497	23 976 562			783 038	34 021 969
	EUR	421 756	4 314 089	12 259 209			400 367	17 395 423
ISCED 5 and 6	BGN	5 138 438			315 136 849	86 390 100	31 689 631	438 355 018
	EUR	2 627 281			161 129 383	44 171 234	16 202 899	224 130 799
ISCED 0, 1, 2, 3, 4, 5 and 6	BGN					279 543 700		279 543 700
	EUR					142 930 616		142 930 616
Total	BGN	91 590 256	679 509 156	1 350 169 718	339 460 604	365 933 800	51 451 475	2 878 115 009
	EUR	46 830 072	347 432 843	690 341 404	173 566 113	187 101 850	26 307 124	1 471 579 409

Explanatory note

Besides the budget from the top authority level (ministries), from the local level (municipalities) and from the EU level, state universities also contribute to the budget for education from their own income, which is not included in the table.

The aggregated budget for ISCED 0, 1, 2, 3, 4, 5 and 6 contains the budget from the EU level as well as a part of the budget from the top-level that can be distributed for expenditures for different educational needs.

ISCED 6 Doctorate degree – Research and Development, covered by the activity 'Science', is included in the table.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = BGN 2 747 100 000; 2013 = BGN 2 878 115 009 (2012 = EUR 1 404 591 471; 2013 = EUR 1 471 579 409)
<p>An increase in the budget is registered for all educational levels. The main reasons are as follows:</p> <p>ISCED 0: Renovation and construction of establishments</p> <p>ISCED 2 and 3: Implementation of structural reforms</p> <p>ISCED 0, 1, 2 and 3: Salary increase of employees in the public establishments due to increase of uniform cost standards for state funded activities, increase of funds for free transportation of pupils under the age of 16 due to higher fuel prices and the number of traveling pupils, increase of funds for travels of teaching staff.</p> <p>ISCED 5 and 6: Increase of funds for training due to the increase of the average number of undergraduate and graduate students, increase of funds for public universities evaluated on a base of quality and relevance to the labour market needs, increase of funds for 'Science'.</p> <p>Changes in the budget according to category of expenditure cannot be indicated.</p>	
Capital expenditure:	:
See explanation of education budget 2012-2013	
Current expenditure:	:
See explanation of education budget 2012-2013	
Personnel expenditure:	:
See explanation of education budget 2012-2013	
2 aggregated categories out of 3:	:
See explanation of education budget 2012-2013	
3 categories aggregated:	:
See explanation of education budget 2012-2013	
Public subsidies to parents with children in education and to students:	:
See explanation of education budget 2012-2013	
Budget allocated for specific programmes of educational support:	↗
<p>The budget for 'National programmes for school education development' increased in comparison to 2012. The concerned programmes are: 'Qualification', 'School – pupils' territory', 'Modernisation of the vocational school system' and 'With care for each pupil'.</p>	

Source

Law for the State Budget of Republic of Bulgaria for 2013 years.

Decree of Council of Ministers № 1/09.01.2013 for execution of the State budget of Republic of Bulgaria for the year 2013

<http://www.minfin.bg>

Croatia

Education budget by type of expenditure and level of education, June 2013

	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							17 915 718
	EUR							2 391 919
ISCED 1 and 2	HRK							4 296 892 679
	EUR							573 676 276
ISCED 3 (general and vocational)	HRK							2 431 897 544
	EUR							324 681 585
ISCED 5 and 6	HRK							2 755 079 975
	EUR							367 829 531
Not allocated by ISCED level	HRK							457 394 585
	EUR							61 066 552
Total	HRK							9 959 180 501
	EUR							1 329 645 866

Explanatory note

Complete official public budget data for 2013 (and 2012) are only available for the top level (State) budget. The local and regional budgets are thus not included in the data. As a result the total budget is underestimated especially regarding ISCED level 0 which is mostly funded from the local budget.

Subsidies to parents with children in education and to students as provided from the central budget are included in the total amount per ISCED level.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = HRK 10 105 512 507; 2013 = HRK 9 959 180 501 (2012 = EUR 1 339 649 562; 2013 = EUR 1 329 645 866)
<p>Due to the ongoing global economic recession, public budgets on all levels (top, regional, local) in Croatia have been decreasing for the past few years. This is the main reason behind the reduction of funds available to education.</p> <p>As no precise official aggregate data are (yet) available for regional and local budgets, it is not possible to evaluate the precise amount of the decrease in the total education budget between 2012 and 2013. However, as the top level budget for education represents the main part (around 70 %) of total public expenditure on education and since it did decrease to some extent, it is rather safe to assume that the decrease in this component lead to the decrease in total public budget for education.</p>	
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 and to students:	Not applicable
Budget allocated for specific programmes of educational support:	↘
<p>The budget allocated for specific programmes of education support in the central budget decreased in 2013 compared to 2012. Information from local and regional budgets is not available.</p>	

Source

Official documents published by Ministry of Finance of the Republic of Croatia: State budget for 2013, web page: <http://www.mfin.hr/hr/drzavni-proracun-2013-godina>, reference document: <http://www.mfin.hr/adminmax/docs/Posebni%20dio%20izmjena%20i%20dopuna%20proracuna%202013.xls>

Cyprus

Education budget by type of expenditure and level of education, June 2013

	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	17 954 880	47 911 714	277 185 916			12 249 013	355 301 523
ISCED 2 and 3 (general)	10 625 000	34 151 468	309 925 994			350 000	355 052 462
ISCED 3 (vocational)	1 532 100	1 538 066	29 001 871				32 072 037
ISCED 5 and 6					130 413 884		130 413 884
Total	30 111 980	83 601 248	616 113 781		130 413 884	12 599 013	872 839 906

Explanatory note

ISCED 3 (vocational): Personnel expenditure does not include salaries of the personnel teaching core subjects such as literature, mathematics, history, etc. Their salaries are included in the budget for personnel costs at ISCED level 2.

As from 2011, all expenditures referring to ICT, school sports and infrastructure for all levels of education are included in the administration budget, and expenditures referring to publications and purchases of educational books are included in the budget of Program Development Services. The ICT budget is included in ISCED 2 capital expenditure, while the budget for school sports, publications and purchases of educational books and infrastructure are allocated to the appropriate education level.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = EUR 1 028 829 000; 2013 = EUR 872 839 906
Capital expenditure:	↘ The main types of expenditure that are significantly affected by the economic crisis concern ICT (equipment and software) and the infrastructure (building, extensions and improvement of school buildings). This concerns all levels of education.
Current expenditure:	↘ Due to the economic crisis, there has been a significant reduction of social transfers for ISCED 2 and 3 (general) levels. Generally, there has been a reduction in all categories of expenditure.
Personnel expenditure:	↘ Personnel expenditure has been reduced due to the reduction of the overall number of teachers, especially at ISCED 2 and 3 (general), and the reduction of allowances such as the special allowance to educational staff in rural areas.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	↘ This category refers to ISCED 5-6 and concerns all categories of expenditure. The main reason for the decrease of all categories of expenditure is the economic crisis and the adoption of a comprehensive fiscal consolidation package aiming at bringing public finances to a sustainable path.
Public subsidies to parents with children in education and to students:	↘ The decrease in the budget for public subsidies to parents with children in education and to students is due to the economic crisis, which mostly affected the subsidies for laptops of students in the second grade of lower secondary education. All other types of expenditure of this category remain unchanged or show an increase (e.g. meals offered to pupils).
Budget allocated for specific programmes of educational support:	↘ The budget allocated to specific programmes of educational support of secondary education has decreased due to the decrease in the number of pupils needing support and a better management of resources (Illiteracy and support programme). As for primary education, the budget allocated to such programmes remained stable compared to 2012.

Source

Budget of the Ministry of Education and Culture for 2013 – Table of Expenditure and Appendix

Webpage of the Ministry of Finance: http://www.mof.gov.cy/mof/mof.nsf/page15_en%20/page15_en?OpenDocument

Czech Republic

Education budget by type of expenditure and level of education, June 2013

	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		173 551 000	13 305 539 000				13 479 090 000
	EUR		6 737 489	516 539 423				523 276 912
ISCED 1 and 2	CZK		844 794 000	40 977 994 000	218 567 397			42 041 355 397
	EUR		32 796 071	1 590 822 392	8 485 088			1 632 103 552
ISCED 3 and 4	CZK	23 205 430	388 571 000	20 060 228 000	345 305 465			20 817 309 895
	EUR	900 866	15 084 863	778 765 790	13 405 235			808 156 756
ISCED 5B	CZK		10 606 000	735 409 000	21 889 708			767 904 708
	EUR		411 739	28 549 594	849 788			29 811 122
ISCED 1, 2, 3, 4 and 5B	CZK	569 526 152	331 165 000	1 799 745 000	2 235 829 247			4 936 265 399
	EUR	22 109 792	12 856 283	69 868 589	86 797 983			191 632 648
ISCED 5A and 6	CZK	12 723 922 206			28 059 021 348			40 782 943 554
	EUR	493 960 254			1 089 290 009			1 583 250 264
Total	CZK	13 316 653 788	1 748 687 000	76 878 915 000	30 880 613 165			122 824 868 953
	EUR	516 970 914	67 886 447	2 984 545 789	1 198 828 105			4 768 231 257

Explanatory note

ISCED 0, 1, 2, 3, 4 and 5B: The direct educational costs set in the Education Act are allocated through per capita funding from the top level (Ministry of Education, Youth and Sports). These are salaries, textbooks, teaching aids, expenses connected with teaching of pupils, development of school and quality of education, and in-service training of teachers.

ISCED 5A and 6: Subsidy from the Ministry of Education, Youth and Sports (for scholarly, scientific, research, development, innovation, artistic and other creative activities) and contribution (for development, accommodation and meals).

There are various public subsidies to parents with children in education. These data are from different sources (the state budget, the Ministry of Labour and Social Affairs, regions, etc.) and are not available. The estimated contribution of the Ministry of Labour and Social Affairs to child allowance is CZK 3 400 000 000. However, the benefit is for an unprovided-for child from a family with the income lower than 2.4 times the subsistence level. The unprovided-for child must confirm after the compulsory school attendance his/her systematic preparation for future work placement.

2 aggregated categories out of 3: Refers to the budget from EU level. For current 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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Public subsidies from the Ministry of Labour and Social Affairs and other sources (ISCED 0, 1, 2, 3, 4, 5 and 6)
Regional level:	Data does not include any budget provided by this level, this concerns: Capital and current expenditure for schools established by regions (ISCED 0, 1, 2, 3, 4 and 5B)
Local level:	Data does not include any budget provided by this level, this concerns: Capital and current expenditure for schools established by regions/municipalities (ISCED 0, 1, 2, 3, 4 and 5B)
EU level:	Data does not include parts of the budget provided by this level, this concerns: Data allocated from other sources than the Ministry of Education, Youth and Sports

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = CZK 120 384 014 479; 2013 = CZK 122 824 868 953 (2012 = EUR 4 695 164 371; 2013 = EUR 4 768 231 257)
Capital expenditure:	↗ The increase is connected with the funding of the ERDF programmes, i.e. the programming period 2007 to 2013.
Current expenditure:	↗ There was an increase in direct educational costs (according to the Education Act these are, e.g. teaching aids and continuous education of educational staff, development of school and quality of education). Generally, more funds were approved in the State Budget Act.
Personnel expenditure:	↘ For ISCED 0, 1, 2, 3, 4 and 5B, there was a salary decrease and the number of teachers has decreased, the financial means were re-allocated mostly to the current expenditure (e.g. teaching materials, etc.)
2 aggregated categories out of 3:	↗ The increase concerns current and personnel expenditure from ESF and ERDF, valid for all ISCED levels. For ISCED 5A and 6, the increase concerns the subsidy from the top level.
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	↗ There was just a slight increase in the budget for specific programmes. The Ministry balanced the base budget with the actual expenditure of the year 2012.

Source

Education sector budget, Chapter 333 – Ministry of Education, Youth and Sports of the State Budget of the Czech Republic for years 2012 and 2013, 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

Education budget by type of expenditure and level of education, June 2013

	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 and 2 (general)	DKK					7 444 400 000	1 077 800 000	8 522 200 000
	EUR					998 229 993	144 523 707	1 142 753 700
ISCED 2 (vocational) and 3 (vocational)	DKK					7 693 700 000		7 693 700 000
	EUR					1 031 658 978		1 031 658 978
ISCED 3 (general)	DKK					12 131 600 000	2 622 500 000	14 754 100 000
	EUR					1 626 743 188	351 654 687	1 978 397 875
ISCED 5 and 6 (teaching)	DKK					14 305 200 000	26 188 600 000	40 493 800 000
	EUR					1 918 204 248	3 511 665 951	5 429 870 199
ISCED 5 and 6 (research and development)	DKK					10 380 800 000		10 380 800 000
	EUR					1 391 975 970		1 391 975 970
Total	DKK					51 955 700 000	29 888 900 000	81 844 600 000
	EUR					6 966 812 379	4 007 844 346	10 974 656 726

Explanatory note

Public subsidies to parents with children in education and to students:

ISCED 0: This category is not separated from the other childcare financing. In 2013, the Ministry for Economic Affairs and Interior gave 2 block grants to the municipalities to manage and finance the childcare offer, in total DKK 2 500 million. Moreover, two ministries (Ministry of Education and Ministry of Social Affairs and Integration respectively) were allocated DKK 0.2 and 39.7 million to develop and improve the childcare offer in Denmark. These amounts are not included in the table.

ISCED 0, 1 and 2 (general): This subsidy is given to all families with children aged 0-18. It does not include, however, subsidies for disabled children.

ISCED 3: Data includes all subsidies for children over 18 years in general and vocational education.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Public subsidies to parents with children in education for ISCED 0 and different categories that can be made by the government.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels.
EU level:	Data does not include parts of the budget provided by this level, this concerns: The competent authority for the European Social Fund (ESF) in Denmark cannot disaggregate the total allocation into categories.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	2013 = DKK 81 844 600 000 (2013 = EUR 10 974 656 726)
The data for the budget 2012, which excludes the public subsidies to parents with children in education and students, is DKK 50 584 700 000.	
Capital expenditure:	Not applicable
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	
The educational budget in general increased across all levels as there was more participation in the educational system, i.e. the number of pupils slightly increased.	
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	Not available
Many of the specific programmes of educational support are locally started and funded; therefore there is no consistent data across the country.	

Source

Finance Law for 2013 <http://www.oes-cs.dk/bevillingslove/docshelf?shelf=f113>

ESF: <http://regionalt.erhvervsstyrelsen.dk/>

Estonia

Education budget by type of expenditure and level of education, June 2013

	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					205 200 000		205 200 000
ISCED 1, 2 and 3	29 600 000	139 800 000	260 200 000				429 600 000
ISCED 4 (vocational education, adult education, language policies)	34 300 000	51 550 000	42 150 000				128 000 000
ISCED 5 and 6 (teaching)							183 000 000
ISCED 5 and 6 (research and development)							210 100 000
Total	63 900 000	191 350 000	302 350 000		205 200 000		1 155 900 000

Explanatory note

Public subsidies to parents with children in education are social nature grants, which are not directly educational costs. They are provided by local authorities.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 1 108 700 000; 2013 = EUR 1 155 900 000
Capital expenditure:	↘ The project ensuring a decrease in CO ₂ emissions and ensuring the energy efficiency of public buildings in Estonia was initiated in 2010. The cost of the project is EUR 146 million. The respective work is planned to be carried out by the end of 2012.
Current expenditure:	=
Personnel expenditure:	↗ Salary increase. All education levels are concerned.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	↘ The decrease in the ISCED 0 education budget is related to the number of births.
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	=

Source

Ministry of Education and Research

Finland

Education budget by type of expenditure and level of education, June 2013

	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							191 306 000
ISCED 1							993 523 000
ISCED 2 and 3 (general)							1 123 574 000
ISCED 2 and 3 (vocational)							1 272 938 000
ISCED 5 and 6							3 154 903 000
Total							6 736 244 000

Explanatory note

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

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = EUR 6 765 574 000; 2013 = EUR 6 736 244 000
The main reason for the decrease in the education budget between 2012 and 2013 is the discontinuation of additional funding for the construction of schools, the general reduction in expenses and some temporary decreases in further and special vocational training, in apprenticeship training and polytechnic education. A further reason is a decrease in the number of those who received study grants and housing supplements.	
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 and to students:	Not applicable
Budget allocated for specific programmes of educational support:	Not available
Municipalities can receive state subsidies for certain special categories such as preparatory classes for immigrant children. There are also state subsidies which are available for different types of developments and activities. These are granted to education providers by application.	

Source

Valtion talousarvioesitykset 2013, opetus- ja kulttuuriministeriön hallinnonala (The Central Government Budgets 2012-2013, Ministry of Education and Culture and Ministry of Finance): <http://budjetti.vm.fi/indox/index.jsp>

France

Education budget by type of expenditure and level of education, June 2013

	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	62 200 000	3 674 356 462	59 553 938 820			711 777 447	64 002 272 729
ISCED 5 and 6	415 312 924	11 704 543 459	893 204 377			1 881 363 735	14 894 424 495
Total	477 512 924	15 378 899 921	60 447 143 197			2 593 141 182	78 896 697 224

Explanatory note

ISCED 0, 1, 2 and 3: Covers public educational institutions and private 'under contract' educational institutions (Department for Education and Department for Agriculture).

ISCED 5 and 6: Covers public educational institutions and private 'under contract' educational institutions (Department for Higher Education and Research, Department for Agriculture) and university research institutions under the authority of the Department for Higher Education and Research.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: ISCED 0, 1, 2 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 5 and 6 (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, etc. ISCED 5 and 6 (research): All education institutions that are not under the authority of the Ministry of Higher Education and for all non-university research institutions (e.g. CNRS, INRA, etc.).
Regional level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
EU level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 76 722 238 853; 2013 = EUR 78 896 697 224
Capital expenditure:	↗
No official information about the reasons for the increase available.	
Current expenditure:	↗
In higher education, current expenditure increased. Universities that became autonomous in 2013 have received an operating grant to pay their staff.	
Personnel expenditure:	↗
At aggregated level (i.e. all levels of education), the budget devoted to personnel expenditure increased. In higher education, personnel expenditure strongly decreased. Indeed, between 2012 and 2013, some universities have gained autonomy and thus now manage their payrolls. A transfer occurred between personnel expenditure and current expenditures (through operating grants paid by the State to universities to pay their staff).	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↗
No official information about the reasons for the increase available.	
Budget allocated for specific programmes of educational support:	Not available

Source

Budgetary documentation on the initial Budget Act 2013, available at:
<http://www.performance-publique.budget.gouv.fr/ressources-documentaires/lois-projets-de-lois-et-documents-annexes-par-annee/exercice-2013/lfi-et-lfr-2013.html>

Greece

Education budget by type of expenditure and level of education, June 2013

	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	22 453 573					145 000 000	167 453 573
ISCED 1	82 656 635				26 838 173		109 494 809
ISCED 0 and 1	439 145	3 100 242	1 574 493 810			2 140 550	1 580 173 747
ISCED 2	11 768 943				8 638 841		20 407 785
ISCED 3 (general)	11 775 333				184 728		11 960 061
ISCED 3 (vocational)	6 107 000	15 100 000	36 200 000			250 000	57 657 000
ISCED 2 and 3	15 443 029	13 376 513	1 833 818 365		699 278	1 240 630	1 864 577 815
ISCED 0, 1, 2 and 3	198 528 508	266 258 399	20 926 336		34 815 674	14 250	520 543 168
ISCED 4		8 840 330	12 192 000		20 800 077	10 633 366	52 465 773
ISCED 3 and 5		709 960	1 495 113				2 205 073
ISCED 0, 1, 2, 3 and 4	6 330 637						6 330 637
ISCED 5-6 (teaching)	165 917 352	240 676 460	649 785 893		26 839 371	188 565 515	1 271 784 591
ISCED 5-6 (research and development)	47 702 232	82 984 822	11 162 527		34 429 594	4 835 217	181 114 392
ISCED 0, 1, 2, 3, 5 and 6		20 554 384	49 389 916				69 944 300
Total	569 122 387	651 601 110	4 189 463 960		153 245 737	352 679 529	5 916 112 723

Explanatory note

The budget presented in the table is covered by the top level (Ministry of Education & Religious Affairs, Ministry of Interior, Ministry of Finance, Ministry of Development & Competitiveness, Ministry of Culture & Sports, Ministry of Defence, Hellenic Police, State Scholarships Foundation, School Buildings Organisation S.A., Manpower Employment Organization, Hellenic Quality Assurance and Accreditation Agency) and by the regional level (10 out of 13 regional authorities).

The central headquarters of the Ministry of Education and Religious Affairs acts as a supportive structure for all education levels.

The Hellenic Quality Assurance and Accreditation Agency acts as a supportive structure for the institution of quality assurance in Greek higher education institutions (ISCED 5 and 6).

The General Secretariat for Lifelong Learning is responsible for educational structures belonging to ISCED 4.

The budget for admission examinations to higher education cannot be categorised under any particular ISCED level, so it is included in ISCED 3 and 5.

In many cases, it is not possible to distinguish budgets per category of expenditure or per ISCED level (e.g. for school books).

Past years' liabilities (transferred to the 2013 budget) are not included.

The Operational Programmes are multiannual 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 2013 (until June) and not on the initially planned budget.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Data for ISCED 4 from 3 authorities: Programmes of Agricultural Education of the Ministry of Rural Development and Food, Nursing schools of the Ministry of Health, and Vocational Training Institutes of the Ministry of Tourism.
Regional level:	Data does not include parts of the budget provided by this level, this concerns: Data for all ISCED levels from 3 out of 13 regional authorities. Capital expenditure is the basic category missing.
Local level:	Not applicable
EU level:	Data does not include parts of the budget provided by this level, this concerns: Data for all ISCED educational levels from 3 out of 13 regional authorities. Capital expenditure is the basic category missing.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	2013 = EUR 5 914 412 660
The present information gives only an estimation of trends between 2012 and 2013 due to the missing data for the 2012 total education budget. Difficulties concerning the collection of data for education budgets are due to the fact that different categories of expenditures dedicated to various levels of education are under the auspices of a number of different authorities (top and regional level). However, based on available data, the total budget for education seems to have decreased.	
Capital expenditure:	=
Current expenditure:	↘
A decline is observed in current expenditures, which is part of the effort of the Greek Government for fiscal consolidation.	
Personnel expenditure:	↘
Personnel costs have decreased due to the reduction of the total number of teaching staff as well as due to the implementation of Law 4 024/2011 and Law 4 093/2012, which refer to the decrease in personnel salaries and the conservative policy which Greece is implementing. Law 4 024/2011 'Pension arrangements, single payroll – ranking, job redundancy and other provisions for the implementation of the medium term fiscal policy framework 2012-2015' introduced a new system for calculating salaries for all public employees and it provided for the abolishment of the majority of bonuses and allowances. Last, law 4 093/2012 'Approval of the medium term fiscal policy framework 2013-2016 – Emergency measures of Implementation of Law 4 046/2012 and of the medium term fiscal policy framework 2013-2016' provided for the abolishment of the holiday (Christmas and Easter) and leave allowances.	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	↗
The highest amount of expenses presented under '3 categories aggregated', derives from the Operational Programmes (O.P.) which Greece implements. Those are the Sectoral O.P. 'Education and Lifelong Learning', 'Information Society' and the Regional O.P. which are implemented by Greek Regions. Due to the nature of those Programmes, it is not possible to distinguish among different categories of expenditure. In addition, as it is mentioned above, the budget for those programmes is multiannual and the presented amount is indicative as the budget is determined by the beneficiaries' performance each year. The eligible expenditure includes small scale building repairs, compensation for teaching services and other operating expenses.	
Public subsidies to parents with children in education and to students:	↗
An effort from the Greek state has been made to support the most vulnerable social groups by increasing the subsidies to parents and students in order to facilitate attainment levels of students throughout all educational levels.	
Budget allocated for specific programmes of educational support:	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, and others, referring to all education levels. These programmes are mainly implemented in the framework of Operational Programmes (co-financed by ESF and ERDF). They are multiannual and their budget covers the programmatic period 2007-2013. For this data collection, it is considered that the annual credit allocations, which are determined by the beneficiaries' performance, are the actual annual budget for these Programmes. Therefore, comparison between budgets and/or credit allocations between 2012 and 2013 is out of the scope of this particular analysis.	

Source

The state (parliamentary approved) budget of the Ministry of Education and Religious Affairs (Ministerial Decision F.1/A/653/150 826/IB/30-11-2012), as it is formulated by June 2013; Ministry of Education & Religious Affairs / Several Directorates; Ministry of Education & Religious Affairs / General Secretariat for Lifelong Learning; Ministry of Education & Religious Affairs / General Secretariat for Research & Technology; Ministry of Interior; Ministry of Finance; Ministry of Development & Competitiveness; Ministry of Culture & Sports; Ministry of Defence (Military Academy of Combat Support Officers: Administration / Staff and Logistics Administration / Students Battalion, Military Nursing Academy, Airforce Academy, and other schools); Hellenic Police / Police Academy; Managing Authority for Operational Programme 'Education & Lifelong Learning' (ESF); Managing Authority of Operational Programme 'Information Society' (ERDF); Intermediate Managing Authorities of Regions (ERDF); State Scholarships Foundation; School Buildings Organisation S.A.; Manpower Employment Organization

Hungary

Education budget by type of expenditure and level of education, June 2013

	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		16 743 300 000	101 228 800 000		306 000 000		118 278 100 000
	EUR		56 622 590	342 336 151		1 034 832		399 993 574
ISCED 0, 1, 2, 3 and 4	HUF					126 866 500 000		126 866 500 000
	EUR					429 037 876		429 037 876
ISCED 1, 2 and 3	HUF					12 837 000 000		12 837 000 000
	EUR					43 412 242		43 412 242
ISCED 1, 2, 3 and 4	HUF	994 900 000	57 998 300 000	399 147 300 000				458 140 500 000
	EUR	3 364 558	196 138 992	1 349 838 687				1 549 342 238
ISCED 5 and 6	HUF	49 483 600 000	179 377 500 000	229 062 500 000		50 825 400 000		508 749 000 000
	EUR	167 343 929	606 619 885	774 644 910		171 881 636		1 720 490 361
Total	HUF	50 478 500 000	254 119 100 000	729 438 600 000		190 834 900 000		1 224 871 100 000
	EUR	170 708 488	859 381 467	2 466 819 749		645 366 587		4 142 276 293

Explanatory note

ISCED 0, 1, 2, 3 and 4: The aggregated budget contains funds provided from the central budget to private/church establishments.

ISCED 1, 2 and 3: The aggregated budget contains funds from EU level.

ISCED 5 and 6: The aggregated budget contains funds provided from the central budget to private/church higher education institutions, funds (quality award) for outstanding higher education institutions and funds from EU level.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Some amounts allocated to ministries other than the Ministry for Human Resources
Regional level:	Not applicable
Local level:	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 costs (all the three categories of expenditure for ISCED 1-3)
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	2013 = HUF 1 224 871 100 000	(2013 = EUR 4 142 276 293)
<p>Cannot be compared due to the significant changes in the funding mechanism and budget structure.</p> <p>OLD SYSTEM (2012 and before): Municipalities had the task of providing ISCED 0-2 education (and, if they wanted, ISCED 3 education). They received a block grant from the central budget based on indicators. This had to be spent on capital, current and personnel costs. Municipalities had to supplement this block grant from their own revenues (local taxes, etc.).</p> <p>NEW SYSTEM (2013): Municipalities are responsible for kindergarten education but not for school education anymore. Accordingly, they only receive a grant from the central budget for ISCED 0 (kindergartens). Local taxes are not spent on education locally but are paid into the central budget. At ISCED 1-3, the wages of teaching staff and the non-teaching staff directly supporting teaching is financed directly from the central budget. The other cost categories (non-teaching staff not directly supporting teaching, e.g. cleaners, security staff; operational goods/services capital goods) are financed from the budget of municipalities (from their own revenues). In case of some municipalities (e.g. those with a population of less than 3 000 people), the central government has also taken over the financing of all the other cost categories.</p>		
Capital expenditure:		
See explanation of education budget 2012-2013		
Current expenditure:		
See explanation of education budget 2012-2013		
Personnel expenditure:		
See explanation of education budget 2012-2013		
2 aggregated categories out of 3:	Not applicable	
3 categories aggregated:		
See explanation of education budget 2012-2013		
Public subsidies to parents with children in education and to students:	Not applicable	
Budget allocated for specific programmes of educational support:		
Cannot be compared due to the significant changes in the funding mechanism and budget structure. Some of these programmes were financed from local budgets until last year, while this year they are financed from the central budget.		

Source

Central budget as it is on 30 June 2013 (Based on the Budget Act, http://njt.hu/cgi_bin/njt_doc.cgi?docid=157592.248568)
EMIR Database of the National Development Agency

Iceland

Education budget by type of expenditure and level of education, June 2013

	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	ISK	235 000 000			37 968 000 000			38 203 000 000
	EUR	1 463 353			236 428 171			237 891 525
ISCED 1 and 2	ISK	1 402 000 000			70 999 000 000			72 401 000 000
	EUR	8 730 306			442 113 456			450 843 763
ISCED 3	ISK	719 000 000			23 011 000 000			23 730 000 000
	EUR	4 477 240			143 290 366			147 767 606
ISCED 5 and 6 (teaching)	ISK	1 290 000 000			19 432 000 000			20 722 000 000
	EUR	8 032 878			121 003 798			129 036 677
ISCED 5 and 6 (research)	ISK				4 094 000 000			4 094 000 000
	EUR				25 493 492			25 493 492
Total	ISK	3 646 000 000			155 504 000 000			159 150 000 000
	EUR	22 703 779			968 329 285			991 033 065

Explanatory note

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

Since it is not possible to access centrally all the municipalities' budget data (and in many cases the municipalities only provide data for education in general and do not distinguish between pre-primary education and compulsory education in their budget plan), the education budget is based on the budgets of the 14 largest municipalities.

Public subsidies to parents with children in education and to students:

ISCED 0: Parents contribute a substantial amount towards the operating costs of the pre-primary school level. The share that the parents contribute varies from municipality to municipality and in some cases depends on the circumstances of the parents. In some municipalities, single parents and students pay substantially lower fees than others. Many municipalities offer reduction to parents who have two or more children attending schools at pre-primary level and in some places parents of five year old children pay less than others. There are no special family allowances/study grants, tax reliefs or loans, but meals at pre-primary level are partly subsidised.

ISCED 1 and 2: Pupils at the compulsory level do not receive financial support as compulsory education is free of charge for all pupils in the age bracket 6 to 16. However, families receive allowances related to the number of children and are paid until they are 16 years of age. They are paid according to family income. In compulsory schools, meals are provided for pupils at a low cost. Data on how much school meals are subsidised are not available in all the budget plans of municipalities.

ISCED 3: Pupils who have to leave their legal residence for the purpose of studying have the right to non-refundable grants to cover expenses in this respect. This right is defined in a law and a regulation on study grants issued by the Ministry of Education, Science and Culture. In addition, pupils in the certified trades and in some other vocational branches of study have the right to receive study loans from the Icelandic Study Loan Fund. It is estimated that ca. 15 % of the loans are received by students at the upper secondary level. Family allowances are related to the number of children and are paid until the age of 16. They are paid according to family income, i.e. there is a maximum amount. Tax relief to parents to pay the cost of educating their children does not exist.

ISCED 5 and 6: Costs of the Icelandic Student Loan Fund (ISLF) are not included. According to the state budget, the ISLF received 8 032 million kronas in 2012 and is budgeted for 8 486 million kronas in the year 2013. Approximately 85 % of all loans from 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 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = ISK 140 287 000 000; 2013 = ISK 159 150 000 000 (2012 = EUR 877 726 334; 2013 = EUR 991 033 065)
Capital expenditure:	↗ Some of the reasons for the increase in capital expenditure may be related to inflation, rise of costs and increase in the number of students.
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	↗ Reasons are both demographic and financial. No specific data available.
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	Not available

Source

State Budget for Iceland: <http://www.althingi.is/altext/141/s/pdf/0801.pdf>

The 2013 budgets of Local authorities in Iceland are provided in different places, e.g. www.reykjavik.is or <http://eldri.reykjavik.is/desktopdefault.aspx/tabid-4865>

Ireland

Education budget by type of expenditure and level of education, June 2013

	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	210 000 000	3 301 000 000	40 000 000				3 551 000 000
ISCED 2 and 3	151 000 000	2 768 000 000	31 000 000				2 950 000 000
ISCED 4	3 000 000	365 000 000	7 000 000				375 000 000
ISCED 5 and 6	49 000 000	1 498 000 000	11 000 000				1 558 000 000
Not allocated by ISCED level	1 000 000	71 000 000	1 000 000				73 000 000
Total	414 000 000	8 003 000 000	90 000 000				8 507 000 000

Explanatory note

Education expenditure is funded directly from Central Government Funds. The figures provided are in respect of Gross Education Expenditure funded by the Department of Education and Skills and include programmes funded by the European Social Fund (ESF).

The amounts not allocated to ISCED level mainly relate to a Residential Institutions Redress Scheme set up to make fair and reasonable awards to persons who, as children, were abused while resident in scheduled institutions. It also covers Administration costs of the Scheme.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = EUR 8 671 000 000; 2013 = EUR 8 507 000 000
In the current economic crisis, all public budgets including education have been reduced. Total budget decreased by EUR 165 million in 2013 compared to 2012.	
Capital expenditure:	↘
Just over EUR 2 billion has been allocated for the implementation of a five-year plan for educational infrastructure for 2012-2016. Allocations have been set for each of the years in question. Under the Plan, while 2013 shows a EUR 16 million reduction on 2012, the 2014 allocation will show an increase of EUR 60 million approx.	
Current expenditure:	↘
While seeking to protect education expenditures, and in particular frontline education services, as far as possible in the budget for 2013, some savings in education current expenditures were nevertheless required in 2013. The budget decreased by EUR 149 million in 2013 compared to 2012. The aim was to focus the savings measures on those areas where expenditure could be reduced while seeking to minimize the impact on core education services. The savings measures introduced include: increases in the staffing schedule in the 55 fee-charging second level schools and in the pupil teacher ratio for Post Leaving Certificate(PLC) programmes (ISCED 2 and 3); reduced rates of support for participants in further education and training schemes (ISCED 4); increases in the student contribution at third level and a reduction in the income threshold for assessing entitlement to student grants (ISCED 5 and 6); and one-off reductions in the funding allocations to vocational educational committees and higher education institutions (ISCED 3, 5 and 6), but with a requirement in this regard for existing cash reserves to be managed so that there will no reductions in service levels.	
Personnel expenditure:	↘
Reducing substitution costs for teachers: sick leave provisions will be similar to those that apply in the civil service; teachers annual leave entitlements will be covered by school closures. This move will not affect teachers' entitlement to 6 months' fully paid maternity leave and to 16 weeks of unpaid leave.	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	↗
In line with its commitment that Education would be treated as a priority, the Government endeavoured to protect frontline services in Education in 2013 – especially those programmes catering for disadvantaged and special educational needs pupils.	

Source

The Department's analysis of the Revised Estimates for Public Services 2012 and 2013

Italy

Education budget by type of expenditure and level of education, June 2013

	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	1 261 809	187 966 805	5 972 540 279			182 797	6 161 951 690
ISCED 1	4 334 702	263 450 752	11 423 406 510			1 002 471	11 692 194 435
ISCED 2	2 529 371	123 799 150	8 653 275 106			835 628	8 780 439 255
ISCED 3 (general)	3 706 057	352 138 378	13 605 277 532			600 609	13 961 722 576
ISCED 3 (vocational) and 4		38 961	2 084 678				2 123 639
ISCED 5 and 6	102 758 119	7 230 976 327	429 815 823			215 217 841	7 978 768 110
Total	114 590 058	8 158 370 373	40 086 399 928			217 839 346	48 577 199 705

Explanatory note

The Ministry of Internal Affairs gives a small contribution to the regional and local authority level for free textbooks and school buildings. Similarly, the Economy and Finance Ministry gives a small contribution to the regional level for scholarships and school buildings. At present this data is not available.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 48 404 224 686; 2013 = EUR 48 577 199 704
Capital expenditure:	↗ As a result of the Law Decree 95/2012 there has been an increase of capital expenditure. This Law assigned special funds to the Ministry of Education and therefore to the local level to improve safety and maintenance of school buildings at all levels.
Current expenditure:	↘ The slight decrease of current expenditure is a direct effect of Law Decree 95/2012 (passed in the summer of 2012), which included a whole series of measures in order to increase efficiency of expenditure.
Personnel expenditure:	↗ In order to rationalize public spending in education and to make it more efficient, Law 133/2008 established a decrease in the number of teachers during the period 2008-2012. Now in 2013, due to the increased efficiency levels resulting from the spending review process, it has been possible to reorganize resources among the levels of education and therefore to have a slight increase.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↘ The following types of expenditure are concerned in the budget for public subsidies: scholarships, mobility grants and research endowments for ISCED 5 and 6 students. The decrease of this type of expenditure can be explained by the general reduction of expenditure for scholarships, which is most important for ISCED 5 and 6.
Budget allocated for specific programmes of educational support:	↘ The following types of expenditure are concerned in the budget for specific programmes of educational support: technical and didactical support for impaired or special needs students, special learning programmes for personnel (teaching and staff) involved in special needs assistance and teaching, special programmes for minority linguistic teaching. The budget decreased from 2012 to 2013 by 7 %. Even if there was a slight increase in expenditure for technical and didactical support (near 1.5 %), the general decrease of personnel expenditure influenced the reduction of the other two components, so the overall expenditure of this category decreased.

Source

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

Latvia

Education budget by type of expenditure and level of education, June 2013

	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	LVL			13 128 869			3 200 000	16 328 869
	EUR			18 704 757			4 559 053	23 263 811
ISCED 1, 2 (general) and 3 (general)	LVL	1 450 288	25 924 628	171 805 056			29 083 200	228 263 172
	EUR	2 066 231	36 934 930	244 771 414			41 434 962	325 207 539
ISCED 1, 2 (vocational) and 3 (vocational)	LVL	1 524 195	18 815 830	33 418 121			7 446 880	53 758 146
	EUR	2 171 527	26 806 995	47 610 943			10 609 602	76 589 465
ISCED 5 and 6	LVL	69 500	62 169 103	3 116 892			20 798 225	81 227 856
	EUR	99 016	88 572 592	4 440 649			29 631 322	115 725 681
Total	LVL	3 043 983	106 909 561	221 468 938			60 528 305	379 578 043
	EUR	4 336 775	152 314 519	315 527 764			86 234 940	540 786 498

Explanatory note

The education budget does not include the budget from the local authority level, but it includes ear-marked grants for teachers' salaries.

It also does not include non-classified education, such as management or support for such activities as development of general education policies, plans, programmes and budgets; development of educational standards, educational programmes, textbooks; organisation of seminars and conferences and other educational activities. These activities are not divided by ISCED levels. Science and sports are also not included in the calculations, but remain a part of the educational budget.

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

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

Funding of public subsidies to parents with children in education for ISCED 5 and 6 consists of the state and the ESF stipends for higher education students (LVL 12 105 405) and the loans paid to students – loans covering study fee and loans covering living expenses (LVL 8 692 820, funding comes from the state budget). The state and ESF funding for stipends (LVL 12 105 405) is transferred to higher education institutions where it is disbursed to students. Therefore the data in the columns 'Current expenditure' and 'Public subsidies to parents with children in education' are overlapping for these education levels, but only the state budget contribution to the stipends overlaps: LVL 4 925 864. Taking this into account, this sum (LVL 4 925 864) of the column 'Public subsidies to parents with children in education' is not included in the calculation in the column 'Total'.

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

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels. Ear-marked grants for teachers' salaries are paid from the top level, but at the same time they are a part of local level revenues and expenditures. Due to overlap, ear-marked grants are included only in the top level contribution.

EU level:	Data does not include parts of the budget provided by this level, this concerns: Budget for education infrastructure and support projects for all ISCED levels.
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Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = LVL 369 531 344; 2013 = LVL 379 578 043 (2012 = EUR 530 250 170; 2013 = EUR 540 786 498)
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Capital expenditure:	↗
The increase in the budget concerns, on the one hand, ISCED 1, 2 (general) and 3 (general) and is due to an increase of funds for learning materials (textbooks); on the other hand there has been an increase in the budget for ISCED 1, 2 (vocational) and 3 (vocational) for the reconstruction of Murjanu Gymnasium of Sport (<i>Murjāņu sporta ģimnāzija</i>).	

Current expenditure:	↗
There has been an overall increase in the budget for current expenditure although the changes and the reasons for the changes vary for the different ISCED levels.	

Personnel expenditure:	↗
The amount of funding for teachers' salaries for all ISCED levels has increased in 2013 compared to 2012. The main reason is the teachers' remuneration reform, which starting from September 2012 led to an increase by 10 % of the minimum salary as stated by the legislative acts.	
According to regulations in force, the state budget does not finance pre-primary programmes and care for children younger than 5 years; it is financed by local government budgets. However, the salaries of those teachers who work with pre-primary programmes for 5-6 year old children are financed by the state budget. The amount of funding for salaries for this category has increased in 2013 compared to 2012.	

2 aggregated categories out of 3:	Not applicable
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3 categories aggregated:	Not applicable
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Public subsidies to parents with children in education and to students:	↘
Since 1 September 2013, a new allowance is paid to parents whose child cannot get a place in a public pre-school education institution (kindergarten). This budget line is decreasing because the number of pupils and students is decreasing.	

Budget allocated for specific programmes of educational support:	↗
Between 2012 and 2013, the budget allocated for specific programmes of educational support increased by 3.1 %. This category of expenditure includes: funding for teachers' salaries and board and lodging expenditures in the special boarding schools, rehabilitation centres, special pre-school education institutions and general boarding schools. The increase in the budget is also related to the increase in the number of assisting personnel who are helping children to acquire their education programme.	

Source

http://www.fm.gov.lv/lv/sadalas/valsts_budzets/2013_gada_budzets/

http://www.lm.gov.lv/upload/amatpersonuatalgojums/lm_sb_2013pas.pdf

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

Treasury's Annual Reports on Local Governments Consolidated Budget Execution (forms VBI3, 2PB_Pasv, 2SB_Pasv, 2citi_Pasv): <https://bp.kase.gov.lv/pub5.5/code/pub.php?module=pub&orgs=pasv>

Data from the Ministry of Education and Science

Lithuania

Education budget by type of expenditure and level of education, June 2013

	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	LTL					696 400 000		696 400 000
	EUR					201 691 380		201 691 380
ISCED 1, 2 and 3	LTL	7 767 000			1 988 404 000			1 996 171 000
	EUR	2 249 478			575 881 603			578 131 082
ISCED 2 and 3 (vocational)	LTL					302 700 000		302 700 000
	EUR					87 667 979		87 667 979
ISCED 5 and 6	LTL	7 077 000			815 330 000			822 407 000
	EUR	2 049 640			236 135 889			238 185 530
Not allocated by ISCED level	LTL					1 473 178 000		1 473 178 000
	EUR					426 661 839		426 661 839
Total	LTL	15 655 000			2 782 667 000	2 472 278 000		5 290 856 000
	EUR	4 534 001			805 916 068	716 021 200		1 532 337 812

Explanatory note

The category 'Not allocated by ISCED level' includes administrative expenditures of the Ministry of Education and other administrative authorities as well as other expenditures. Subsidies to pupils and students are included in the category 'Not allocated by ISCED level'.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Parts of the budget for capital expenditure
Regional level:	Data does not include parts of the budget provided by this level, this concerns: The budget for capital expenditure
Local level:	Not applicable
EU level:	Not applicable

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = LTL 5 224 400 000; 2013 = LTL 5 290 856 000 (2012 = EUR 1 513 090 824; 2013 = EUR 1 532 337 812)
Capital expenditure:	Not available
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	Not available
3 categories aggregated:	↗
The increase is very small, only 0.9 % of the total spending. Small increases can be seen at different education levels, however they are very minor.	
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	=

Source

<http://www.smm.lt/web/lt/smm-studijos/aukstojo-mokslo-finansavimas>

<http://www.finmin.lt>

<http://www.stat.gov.lt/>

Luxembourg

Education budget by type of expenditure and level of education, June 2013

	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	15 000	21 617 996	507 996 015				529 629 011
ISCED 2 and 3	810 583	97 074 033	533 727 965				631 612 581
Total	825 583	118 692 029	1 041 723 980				1 161 241 592

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

Top level:	Data includes the total budget provided by this level.
Regional level:	Data does not include any budget provided by this level, this concerns: All categories for ISCED level 0, 1, 2 and 3
Local level:	Data does not include any budget provided by this level, this concerns: All categories for ISCED level 0, 1, 2 and 3
EU level:	Not applicable

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 1 120 283 455; 2013 = EUR 1 161 241 592
Capital expenditure:	↗
The budget for the article 'Participation financière de l'État aux frais d'infrastructure du Deutsch-Luxemburgisches Schengen-Lyzeum Perl' was of 100 euros in 2012 and 812 583 euros in 2013. The rise in capital expenditure was due to an investment in one particular school.	
Current expenditure:	↘
The current expenditures for primary education decreased between 2012 and 2013. This is mainly due to a decrease in the budget category 'Frais du personnel intervenant dans l'enseignement fondamental: remboursement de la part de l'État' (Expenditure of the personnel involved in primary education: reimbursement from the State), article 43.000/43.22.04.20.	
Personnel expenditure:	↗
The number of teachers slightly increased between 2012 and 2013. Furthermore, the indexation of salaries increased wages between 2012 and 2013.	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	Not applicable

Source

Le Budget des Recettes et des Dépenses de l'État 2013 (Budget of Income and Expenditure of the State 2013)
<http://www.legilux.public.lu/leg/a/archives/2012/0273/2012A4003A.html>

Malta

Education budget by type of expenditure and level of education, June 2013

	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	2 427 806	2 592 047	21 368 725			227 000	26 615 578
ISCED 1	7 408 656	6 686 878	67 678 313			646 000	82 419 847
ISCED 2 and 3	7 457 538	8 364 557	128 780 271			7 235 004	151 837 370
ISCED 4	12 966 000	3 779 400	16 080 000			8 071 861	40 897 261
ISCED 5 and 6	6 889 000	10 878 200	40 520 000			10 299 135	68 586 335
Total	37 149 000	32 301 082	274 427 309			26 479 000	370 356 391

Explanatory note

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

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

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = EUR 375 332 688; 2013 = EUR 370 356 391
Capital expenditure:	↘
<p>ISCED levels 0, 1, 2 and 3 registered an increase in capital expenditure over those for 2012 ranging from 9.58 % to 10.35 %. However, the capital budget for ISCED 4 decrease by 40.62 % from that for 2012 while the capital budget for ISCED 5-6 decreased by 66.26 % from that for 2012. The decreases were mainly due to the fact that a number of European Structural Funds projects were completed in 2012.</p>	
Current expenditure:	↗
<p>An overall increase to the current expenditure budget of 3.25 % over that for 2012 was registered for 2013. All ISCED levels have been allocated an increase to their current expenditure budgets. These range from an increase over the respective amounts for 2012 of 1.58 % for both ISCED 2-3 and ISCED 5-6 to an increase of 16.67 % for ISCED 4. Major increases concerned programmes providing after-school hours care for students as proposed in the 2012 and 2013 country specific recommendations.</p>	
Personnel expenditure:	↗
<p>Personnel costs increased across all five ISCED categories shown in the table due to a 2.5 % wage increase given to all public sector employees and an increase in specific allowances to all teaching grades.</p>	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↗
<p>In 2013, there was an overall increase in funds of 3.49 % over the 2012 amount dedicated to public subsidies to parents with children in education. There was no change in the subsidies to parents of children in ISCED 0 or ISCED 1. On the other hand, there was an increase of 2.67 % and 2.57 % for ISCED 2-3 and ISCED 4 respectively while subsidies to parents of students in ISCED 5-6 increased by 5.12 %.</p>	
Budget allocated for specific programmes of educational support:	↗
<p>The budget allocated for specific programmes of educational support increased by 6.81 % in 2013 over the amount allocated for 2012. The largest increases were those allocated for after school hours programmes (carried out both during school days and during the summer holidays). Other increases concerned the provision of specialist personnel supporting students in mainstream schools classified as having special educational needs (Learning Support Assistants) giving a service in non-state schools and for a special school for students having a troubled family background. Programmes offering specific literacy initiatives were reduced while a programme highlighting safer internet practices is now coming to a close and its budget was thus also reduced.</p>	

Source

Budgetary Estimates 2013 as presented by the Ministry for Finance for the 2013 budget:
<http://mfin.gov.mt/en/The-Budget/Pages/The-Budget-2013.aspx>

Norway

Education budget by type of expenditure and level of education, June 2013

	Currency	Capital expenditure	Current expenditure	Personnel expenditure	2 aggregated categories out of 3	3 categories aggregated	Public subsidies to parents with children in education and to students	Total
ISCED 1 and 2	NOK					67 500 000 000		67 500 000 000
	EUR					8 721 606 326		8 721 606 326
ISCED 3	NOK					31 100 000		31 100 000
	EUR					4 018 399		4 018 399
ISCED 4, 5 and 6	NOK					28 707 549 000		28 707 549 000
	EUR					3 709 273 199		3 709 273 199
Total	NOK					96 238 649 000		96 238 649 000
	EUR					12 434 897 924		12 434 897 924

Explanatory note

ISCED 1 and 2: The budget presented in the table is from the Ministry of Education and Research and the Ministry of Local Government and Regional Development.

ISCED 3: The budget presented in the table is from the Ministry of Education and Research and the Ministry of Local Government and Regional Development.

ISCED 4, 5 and 6: The budget presented in the table is from Ministry of Education and Research.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: ISCED 0, all categories of expenditure
Regional level:	Data does not include any budget provided by this level, this concerns: ISCED 3 and 4, all categories of expenditure
Local level:	Data does not include any budget provided by this level, this concerns: ISCED 0, 1 and 2, all categories of expenditure
EU level:	Not applicable

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	2013 = NOK 96 238 649 000	(2013 = EUR 12 434 897 924)
The data for the budget for 2012 is available only for ISCED 4, 5 and 6, which is NOK 27 202 836 000.		
Capital expenditure:	Not applicable	
Current expenditure:	Not applicable	
Personnel expenditure:	Not applicable	
2 aggregated categories out of 3:	Not applicable	
3 categories aggregated:	Not available	
Public subsidies to parents with children in education and to students:	Not applicable	
Budget allocated for specific programmes of educational support:	↗	
The increase is due to the inflation regulation of the budget.		

Source

Ministry of Education and Research

Poland

Education budget by type of expenditure and level of education, June 2013

	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	327 046 000	2 867 137 000	5 712 943 000				8 907 126 000
	EUR	76 343 051	669 281 962	1 333 584 584				2 079 209 598
ISCED 1	PLN	1 172 924 000	3 881 026 000	14 887 657 000				19 941 607 000
	EUR	273 798 174	905 956 254	3 475 257 825				4 655 012 255
ISCED 2 (general)	PLN	264 855 000	1 973 499 000	8 416 889 000				10 655 243 000
	EUR	61 825 672	460 678 120	1 964 772 520				2 487 276 313
ISCED 3 (general)	PLN	186 284 000	1 023 774 000	3 316 305 000				4 526 363 000
	EUR	43 484 675	238 981 768	774 132 215				1 056 598 660
ISCED 3 (vocational) and 4	PLN	310 817 000	1 802 970 000	4 835 610 000				6 949 397 000
	EUR	72 554 681	420 871 168	1 128 786 853				1 622 212 703
ISCED 1, 2, 3 and 4	PLN					11 979 619 000	416 861 000	12 396 480 000
	EUR					2 796 428 254	97 308 760	2 893 737 015
ISCED 5b (teacher training colleges)	PLN	1 651 000	15 837 000	109 331 000				126 819 000
	EUR	385 396	3 696 865	25 521 370				29 603 632
ISCED 5a and 6	PLN	669 171 000			11 345 547 000			12 014 718 000
	EUR	156 206 027			2 648 415 462			2 804 621 489
ISCED 5 and 6	PLN						1 802 147 000	1 802 147 000
	EUR						420 679 054	420 679 054
Total	PLN	2 932 748 000	11 564 243 000	37 278 735 000	11 345 547 000	11 979 619 000	2 219 008 000	77 319 900 000
	EUR	684 597 679	2 699 466 140	8 702 055 370	2 648 415 462	2 796 428 254	517 987 814	18 048 950 722

Explanatory note

ISCED 1, 2, 3 and 4 covers areas such as school day care, special care centres, early support to the child's development, counselling and guidance centres including the specialist ones, transport of pupils to schools, continuing education and practical training centres as well as vocational training centres, centres for training and in-service training for human resources, pre-school and school cafeterias, teacher in-service training, regional educational superintendents offices, external examinations, economic and administrative support units, boarding facilities and out-of-school care units. It also covers all artistic schools.

ISCED 5 and 6: No data is available on other forms of co-financing in cash or in kind which depend on the student's status (e.g. reduction in transport fees, medical insurance, etc.). Student credits constitute refundable financial support for students and doctoral students. Credit funds are not paid directly from the state budget but by commercial banks from their own sources; the State budget supports the Student Credit and Loan Fund from which co-financing of credit interest and cancelling of debt is covered.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: The higher education budget from other ministries than the Ministry of Science and Higher Education.
Regional level:	Data does not include parts of the budget provided by this level, this concerns: The higher education budget of the territorial self-government units at regional level.

Local level:	Data does not include parts of the budget provided by this level, this concerns:
The higher education budget of the territorial self-government units at local level.	

EU level:	Data does not include parts of the budget provided by this level, this concerns:
The higher education budget from other ministries than the Ministry of Science and Higher Education.	

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = PLN 74 971 662 000; 2013 = PLN 77 319 900 000 (2012 = EUR 17 446 224 838; 2013 = EUR 18 048 950 722)

Capital expenditure:	↘
In the area of school education, the decrease in the planned capital expenditure is due to the limiting of investment and modernisation. In the area of higher education, the decrease in capital expenditure is linked to the decrease in the level of funding coming from the EU budget in the framework of the operational programmes.	

Current expenditure:	↗
The increase of the planned current expenditure is due to the general increase of prices (inflation) and the increase in subventions allocated to local self-government units.	

Personnel expenditure:	↗
The increase of the planned expenditure is due to the increase of the basic remuneration of teachers and ongoing teachers' professional advancement.	

2 aggregated categories out of 3:	↗
The increase in expenditure in this category is due mainly to the planned increase of basic remuneration of public higher education institution staff. The increase is planned for the years 2013-2015 and corresponds in every year to an increase by 9.14 % of the minimum amount of the basic pay. In the 2013 budget, a total amount of PLN 907 546 000 will be directed towards the costs of this increase in remuneration.	

3 categories aggregated:	↗
The increase of expenditure directed to artistic schools and other expenses is due to the general increase in the planned expenditure on education including the increase in the remuneration of teachers employed by artistic schools.	

Public subsidies to parents with children in education and to students:	↗
In the area of school education, the increase of the planned financial support for pupils is due to the lowering of the income criteria (more pupils are eligible for support) and to the increase of an amount of financial support allocated per pupil. In the area of higher education, the amount of 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.	

Budget allocated for specific programmes of educational support:	↗
An increase in the planned expenditure for specific programmes of educational support (e.g a long term programmes of support to the Roma community in Poland, educational provision for pupils with special educational needs) is due mainly to the increase of expenditure from the EU funds.	

Source

School education: Reports generated by the local self-government authorities RB-28 (expenditure planning II quarter of 2013). The State Budget Act for 2013 of 25 January 2013.

Higher education: Ministry of Finance The State Budget Act for 2013:

<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2013/ustawa>

Portugal

Education budget by type of expenditure and level of education, June 2013

	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							569 841 713
ISCED 1, 2 and 3							4 928 821 409
ISCED 4, 5 and 6							2 321 954 014
Total							7 820 617 136

Explanatory note

Data refers only to the budget from the Ministry of Education and Science.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Budgets from other Ministries (Defence, Justice, etc.)
Regional level:	Data does not include any budget provided by this level, this concerns: All categories at ISCED levels 1, 2 and 3, for the Autonomous Regions of Madeira and Azores
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels
EU level:	Data includes the total budget provided by this level.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 7 783 844 116; 2013 = EUR 7 820 617 136
Capital expenditure:	Not available
Current expenditure:	Not available
Personnel expenditure:	↗
The budget increased in 2013 compared to 2012 as the government had to pay 14 salaries as a result of the decision of the Constitutional Court.	
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	Not available

Source

<http://www.dgpgf.mec.pt/>

Romania

Education budget by type of expenditure and level of education, June 2013

	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							1 829 700 000
	EUR							408 387 831
ISCED 1	RON							3 119 200 000
	EUR							696 203 379
ISCED 2 and 3 (general)	RON							6 847 200 000
	EUR							1 528 290 516
ISCED 3 (vocational)	RON							121 400 000
	EUR							27 096 399
ISCED 4	RON							148 000 000
	EUR							33 033 502
ISCED 5 and 6	RON							5 260 400 000
	EUR							1 174 117 804
Not allocated by ISCED level	RON							2 680 100 000
	EUR							598 196 549
Total	RON	1 248 800 000	9 013 900 000	9 743 200 000				20 006 000 000
	EUR	278 731 334	2 011 896 524	2 174 675 802				4 465 325 982

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = RON 18 127 900 000; 2013 = RON 20 006 000 000 (2012 = EUR 4 062 183 480; 2013 = EUR 4 465 325 982)
Capital expenditure:	↗ The increase in this type of expenditure is small. Categories of expenditure involved: investment in schools, consolidation works in school buildings, procurement of school furniture for the preparatory grade, etc. Other category of expenditure is related to extraordinary situations – natural disasters, earthquakes, floods, etc.
Current expenditure:	↗ The increase in this type of expenditure is small. Categories of expenditure involved: costs of goods (for example: school supplies, cleaning products, consumables, etc.), scholarships (the introduction of the vocational scholarship amounting to RON 200 per month for every student in vocational education), welfare costs (school supplies, EUR 200, students' commuting – transport costs), costs with the examination for the definitive teaching degree – an examination at national level, etc.
Personnel expenditure:	↗ In 2012, salaries were indexed twice (in June 2012 by 8 % and in December 2012 by 7.4 %).
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	Not available

Source

Ministry of Public Finances, Law of the State Budget for the year 2013 – Law No. 5/2013.

Slovakia

Education budget by type of expenditure and level of education, June 2013

	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	7 821 521	68 678 220	188 397 741				264 897 482
ISCED 1	9 173 565	97 875 353	260 583 519				367 632 437
ISCED 2 (general)	11 212 136	119 625 431	318 490 967				449 328 534
ISCED 3 (general)	4 792 404	34 842 449	80 985 932			14 550 505	135 171 290
ISCED 3 (vocational) and 4	7 289 464	264 523 164	130 723 439			32 325 262	434 861 329
ISCED 5 and 6	34 910 881	177 089 383	208 027 717			41 937 592	461 965 573
ISCED 5 and 6 (research and development)	86 442 271	227 176 108	94 299 643				407 918 021
Not allocated by ISCED level	17 050 547	385 142 025	271 782 503				673 975 075
Total	178 692 789	1 374 952 132	1 553 291 462			88 813 359	3 195 749 741

Explanatory note

Data cover items of the amended budget measures of current year, the data are without drawing funds for previous years (drawing resources allocated in one year may continue in the following years), are informative, from processing the budget of the second quarter (period January-June 2013). A part of budget resources (Reserve) will be calculated in the next months by the end of 2013 and the resultant values in individual types of expenditures (current, capital or personnel) may be subject to change.

ISCED 5 and 6 refers to tertiary education i.e. the provision of higher education on the basis of Higher Education Act – the Bachelor's study which continues in coherent higher education (Master's, Engineer's, Doctorate), management, control, operation or support of universities and other institutions providing higher education – the Bachelor's study (as a final study programme), scholarships, grants, loans and extra support for university students, this category does not include expenses for services at schools, for higher education institutions established by the Ministry of Defence of the Slovak Republic and Ministry of interior of the Slovak Republic;

ISCED 5 and 6 (R&D): Expenses for applied research in the field of education systems, teaching methods and procedures for individual types of schools.

'Not allocated by ISCED level' covers management, execution or support of such activities as development, management, coordination and monitoring of framework educational strategies, plans, programmes and budgets; preparation and application of legislation and norms for providing education including granting permissions to educational institutions; development and dissemination of general information, technical documentation and statistical data from the field of education, provision of education non-definable by level, educational programmes especially for adults, which do not require previous education, especially vocational training and cultural development; management, control, operation or support of services from the field of transport, meals, accommodation, medical services and dental care and the related services to pupils and students, open-air-schools; expenses for accommodation and meals in college dormitories.

Public subsidies to parents with children in education and to students: Covers family allowances paid by the Ministry of Labour, Social Affairs and Family to students according to the level of education. For ISCED 5 and 6, it also includes student loans by the Education Support Fund, which are provided to university students studying full-time.

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

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

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 3 091 712 351; 2013 = EUR 3 195 749 741

Capital expenditure:	↘
The budget for the purchase of licences and telecommunication technology decreased between 2012 and 2013. The budget for such expenditure in 2013 being around half of the one in 2012.	

Current expenditure:	↗
The increase is explained by the increase of the costs for heating and other energy and purchase of teaching aids, computer technology (expenditure for ICT equipment with a value under EUR 1 700 is considered as current expenditure).	

Personnel expenditure:	↗
The rise is due to the increase of the salary of educational staff and professional staff (which entered into effect on 1 January 2013) by 5 % depending on the staff's experience.	

2 aggregated categories out of 3:	Not applicable

3 categories aggregated:	Not applicable

Public subsidies to parents with children in education and to students:	↗
Compared to 2012, family allowances have increased from EUR 23.10 to EUR 23.52 per month. The Education Support Fund has increased from EUR 3.5 million to EUR 4.8 million.	

Budget allocated for specific programmes of educational support:	=

Source

For the 2013 budget of the Ministry of Education, Science, Research and Sport see website:
<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/statnyRozpocet/2013/#sekcia5>
 For the 2013 budget of public higher education institutions see website:
<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/rozpocetOS/2013/110/>
 For the 2013 budget for municipalities see website:
<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/rozpocetOS/2013/210/>
 For the 2013 budget for self-governing region see website:
<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/rozpocetOS/2013/3/>

Slovenia

Education budget by type of expenditure and level of education, June 2013

	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	80 147 893	3 234 380	25 915 212			273 941 147	383 238 632
ISCED 1 and 2	102 455 389	37 917 847	646 191 981			22 202 392	808 767 610
ISCED 3	18 110 063	20 296 357	237 189 295			23 672 593	299 268 308
ISCED 5 and 6	68 071 933			275 238 573		51 165 110	394 475 616
Not allocated by ISCED level	447 958			32 060 582		43 197 267	75 705 807
Total	269 233 236	61 448 584	909 296 488	307 299 155		414 178 510	1 961 455 972

Explanatory note

ISCED 3: The data covers the financing of residence halls for upper secondary students (*dijaški domovi*). Public subsidies to parents with children in education and to students exclude subsidies for travelling costs which are included in ISCED 5 and 6. The distribution between current expenditure and personnel costs is estimated from the block grant (82-86 % of the block grant is estimated as personnel costs).

ISCED 5 and 6: Public subsidies to parents with children in education and to students include subsidies for travelling costs for ISCED 5 and 6 and for ISCED 3.

Not allocated by ISCED level: In addition to the total amount indicated above, there is a budget that is not directly allocated to educational institutions covering elements such as specific programmes of educational support, funds from the European Social Fund (ESF) for projects, the functioning of the expert bodies (national expert councils), international activities and the activity of the ministry of education. In 2013, this is additionally EUR 76 942 051 and in 2012 additionally EUR 63 482 521.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Higher child benefit for children enrolled in upper secondary education is not included.
Regional level:	Not applicable
Local level:	Data includes the total budget provided by this level.
EU level:	Data does not include parts of the budget provided by this level, this concerns: Funds for ESF projects that are not allocated by ISCED level and not allocated directly to schools are not included.

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = EUR 1 847 194 209; 2013 = EUR 1 961 455 972
Capital expenditure:	↗
<p>The increase of capital expenditure is planned in the local budgets for basic education (ISCED 1 and 2). The increase of capital expenditure is also planned in the state budget (Ministry of Education, Science and Sport) for higher education (ISCED 5 and 6). By improving the infrastructure of public higher education institutions better and more effective studies shall be provided.</p>	
Current expenditure:	↗
<p>The current expenditure is planned to increase in the local budgets, especially for basic education (ISCED 1 and 2). The ministry responsible for education plans to reduce current expenditure for ISCED levels 1, 2 and 3.</p>	
Personnel expenditure:	↘
<p>According to the Fiscal Balance Act and to the Agreement on the settlement strike demands, employment in public sector is restricted (the number of employees should drop not more than 1 % during the periods January 2013-January 2014 and January 2014-January 2015) and the legal basis for introducing measures in the field of employees' wages was set up.</p> <p>In May 2013, the Government and the Unions signed the Agreement on further measures in the field of salaries and other labour costs in the public sector to balance public finances. This gave the legal basis for additional measures in the field of employees' wages, e.g. value of wage grades decreased, some allowances decreased, etc.</p>	
2 aggregated categories out of 3:	↗
<p>The current expenditure and personnel costs which are aggregated is planned to increase by 2 %. The number of second cycle study programmes (Master) and accordingly the number of students shall increase in 2012/13 and in the two following academic years.</p>	
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↗
<p>The planned budget decreased in 2013 because the upper secondary students under age 18 are not entitled to receive state scholarships but their parents are entitled to child benefit (Exercise of Rights to Public Funds Act). The possibility of receiving the state scholarships for the last possible class census has been postponed (Fiscal Balance Act).</p> <p>The planned budget increased because upper secondary and higher education students are entitled to subsidized transport (according to the amendment of the Road Transport Act – August 2012) and the number of entitled pupils (ISCED 1 and 2) for subsidized meals increased (School Meals Act – December 2012). The increase of public subsidies to parents with children in education is planned in the local budgets for basic (ISCED 1 and 2) and upper secondary (ISCED 3) education.</p>	
Budget allocated for specific programmes of educational support:	=

Source

State budget: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/2013/sprejeti_proracun_za_letno_2013/

The data was provided by the Ministry of Education, Science and Sport, the Ministry of Labour, Family, Social Affairs and Equal Opportunities, the Ministry of Infrastructure and Spatial Planning, and the Ministry of Economic Development and Technology (Regional Development and European Territorial Cooperation Directorate). The Ministry of Finance provided data on municipalities' budgets – it includes local budgets sent in the period from December 2011 to September 2013 and includes data on all 211 municipalities.

Sweden

Education budget by type of expenditure and level of education, June 2013

	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 4	SEK					8 096 626 000		8 096 626 000
	EUR					932 404 302		932 404 302
ISCED 5 and 6	SEK					38 903 374 000		38 903 374 000
	EUR					4 480 097 425		4 480 097 425
Total	SEK					47 000 000 000		47 000 000 000
	EUR					5 412 501 727		5 412 501 727

Explanatory note

The main part of the education budget for ISCED 0-4 comes from municipal tax revenues. There are 290 municipalities in Sweden and they are entitled to levy taxes in order to finance their activities. They are also entitled to decide on their own educational budgets. Pre-schools and schools account for over 40 per cent of municipal budgets. There are no overall statistics regarding the Swedish municipal budgets (only expenditures are available). The state budget for education (including ISCED 5 and 6 but excluding adult education and research) is approximately SEK 47 billion in 2013.

Apart from the targeted grants included in the state budget for education, municipalities also receive general grants. The state budget regarding general grants for municipalities in 2013 is approximately SEK 89 billion. 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 2013.

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

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

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = SEK 46 000 000 000; 2013 = SEK 47 000 000 000 (2012 = EUR 5 183 507 431; 2013 = EUR 5 412 501 727)
The state budget for education as well as the state budget regarding general grants for municipalities and the budget for ISCED 5 and 6 increased between 2012 and 2013. One factor behind the increase in the budget for ISCED 5 and 6 is an increased funding for additional education places in engineering and nursing programmes during 2013 and 2014. For the increase in the general grant for municipalities, one explanation is the reform of the upper secondary school system which came into force in 2011. The municipalities maintain two parallel upper secondary school systems as the first students to graduate according to the new system will not graduate until 2014.	
Capital expenditure:	Not applicable
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	↗
The budget for ISCED 5 and 6 increased between 2012 and 2013. One factor behind the increase in the budget for ISCED 5 and 6 is an increased funding of additional education places in engineering and nursing programmes during 2013 and 2014.	
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	Not available
Specific programmes of educational support are the responsibility of the municipalities.	

Source

The Budget Bill from the Swedish Government regarding the budget for 2013:
<http://www.regeringen.se/content/1/c6/19/91/89/27f90ef4.pdf>

The Swedish Association of Local Authorities and Regions, SALAR (*Sveriges kommuner och landsting*, SKL):
<http://www.skl.se/>, <http://english.skl.se/>

Turkey

Education budget by type of expenditure and level of education, June 2013

	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	100 000 000	42 409 600	450 584 000				592 993 600
	EUR	39 955 250	16 944 861	180 031 964				236 932 076
ISCED 1 and 2	TRY	557 590 000	2 146 449 500	23 040 994 000			797 182 000	26 542 215 500
	EUR	222 786 479	857 619 266	9 206 086 782			318 516 062	10 605 008 590
ISCED 3 (general)	TRY	644 800 000	704 976 200	5 076 082 000			618 170 000	7 044 028 200
	EUR	257 631 452	281 675 003	2 028 161 259			246 991 369	2 814 459 085
ISCED 3 (vocational)	TRY	779 000 000	547 040 350	6 181 177 000			48 258 000	7 555 475 350
	EUR	311 251 398	218 571 340	2 469 704 730			19 281 604	3 018 809 073
ISCED 5 and 6	TRY	3 365 356 052	2 467 158 516	9 395 246 006			3 738 800 000	18 966 560 574
	EUR	1 344 636 428	985 759 355	3 753 894 041			1 493 846 891	7 578 136 716
Total	TRY	5 446 746 052	5 908 034 166	44 144 083 006			5 202 410 000	60 701 273 224
	EUR	2 176 261 008	2 360 569 828	17 637 878 778			2 078 635 927	24 253 345 542

Explanatory note

ISCED 1: 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 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = TRY 47 523 526 444; 2013 = TRY 60 701 273 224 (2012 = EUR 20 809 881 527; 2013 = EUR 24 253 345 542)
Capital expenditure:	↗ The increase stems from the need for new schools or schools under construction and maintenance and repair needs of existing schools. Capital expenditure decreased for each level of education. However, overall capital expenditure increased (i.e. the building of new schools increased) as these new constructions are not yet allocated to a level of education.
Current expenditure:	↗ This increase stems from the increase in the number of students, schools and institutions for all levels of education. Moreover, all types of activities which aim to increase efficiency in education and training lead to an increase.
Personnel expenditure:	↗ The increase stems from the differences in salaries and the recruitment of the staff for all levels of education.
2 aggregated categories out of 3:	Not applicable
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	↗ This is an increase which stems from the increase in scholarships given to students in accordance with relevant legislation.
Budget allocated for specific programmes of educational support:	↗ There has been an increase in 2013 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, free meal expenses, etc. In line with the decision specified as 'Educational expenses of visually, hearing, language-speech paired', the Ministry allowance covers support to individuals with mental, orthopaedic or psychological disorders who are found eligible for getting supportive education provided at special education and rehabilitation centres and educational expenses of 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.

Source

<http://www.bumko.gov.tr/TR,3753/2013.html>

United Kingdom – England

Education budget by type of expenditure and level of education, June 2013

	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	3 984 000 000			52 425 000 000			56 409 000 000
	EUR	4 676 550 339			61 538 190 653			66 214 740 993
ISCED 5 and Adult & Skills (covering elements of ISCED 1, 3 and 4)	GBP	609 000 000			10 800 000 000			11 409 000 000
	EUR	714 864 246			12 677 395 499			13 392 259 745
Total	GBP	4 593 000 000			63 225 000 000			67 818 000 000
	EUR	5 391 414 586			74 215 586 153			79 607 000 739

Explanatory note

There is no single budget for education in England. Broadly speaking, the funding for early years and school provision comes from the Department for Education, while the public funding for higher and further education comes from the Department for Business, Innovation and Skills (BIS). At the local level, local authorities are free to add to funds received from local taxation to their schools and early childhood education budgets. Institutions are also free to raise their own funds. This will be a small amount in schools and early years settings but will be larger in higher education institutions where income is generated from tuition fees, services, endowments etc. Tuition fees are increasingly becoming a key element of a higher education institution's income. Some institutions will participate in projects which receive European funding either through the Lifelong Learning Programme (LLP) or the European Social Fund (ESF).

The education budget for ISCED 0, 1, 2 and 3 shows not only the amount allocated for individual schools budget but also allocations for apprenticeships, participation, and support for 16- to-19-year-olds, workforce reform programmes, adoption, vulnerable children and families, initial teacher training, curriculum and qualifications and accountability.

In the field of higher education, an additional amount of GBP 3.2bn is allocated to the UK Research Councils. This amount has not been included in the data as it is available to institutions across the UK on the basis of applications made by individual researchers.

Higher education student grants are included in the recurrent figure for ISCED 5 and Adult & Skills. Funds for student loans appear as a standalone line in the budget allocation. In 2012/13, the figure of GBP 1.9 billion is allocated to Student Loans Non Cash; in 2013/14 it is GBP 2.7 billion.

Public subsidies to parents with children in education and to students: Child benefit is a tax-free payment, which can be claimed for a child. It is available for children aged 0 to 16 (or 19 if the child is still in qualifying full-time education and training). There is a higher rate for the first child than for subsequent children. From January 2013, when one person in the household has an income of more than GBP 50 000 the benefit tapers to zero for incomes over 60 000. Child benefit is a UK wide benefit. It is not considered as part of spending on education.

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

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: ISCED 1-3, data for all categories of expenditure; ISCED 5 – not applicable, no local funding
EU level:	Data does not include any budget provided by this level, this concerns: All categories and all ISCED levels

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↘: 2012 = GBP 68 615 000 000; 2013 = GBP 67 818 000 000 (2012 = EUR 85 152 459 077; 2013 = EUR 79 607 000 739)
<p>Although overall, there is a reduction in the budget for ISCED 0, 1, 2 and 3 between 2012/13 and 2013/14, it should be noted that there is an increase in budgeted school spending (for 2- to-16-year-olds), from GBP 45 945 million to GBP 46 831 million. The greatest budget reduction covers 'Children and Families' and this is due to changes to the Early Intervention Grant (EIG). EIG provided funds for local authorities to invest in early interventions for children, young people and families. It was introduced in 2011/12 and replaced a number of previous sources of funding. From 2013/14, EIG allocation for local authorities will be visible within Business Rates Retention funding (see https://www.gov.uk/a-plain-english-guide-to-business-rates-retention) as part of changes to the ways local authorities are funded. In addition, funding early education for two-year-olds from lower income households has moved from the EIG to the Dedicated Schools Grant which is included in the recurrent figure for ISCED 0, 1, 2 and 3.</p>	
Capital expenditure:	↘
No official information about the reasons for the decrease available.	
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	↘
See explanation of education budget 2012-2013	
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	↗
<p>Pupil Premium payments provide schools with extra funds for students from disadvantaged backgrounds. In the 2013-2014 financial year, the payment is GBP 900 per child. It was GBP 600 in the 2012-2013 financial year. The Premium is paid for each child who is or has been eligible for free school meals in the last six years and 'looked after' children (children in the care of the local authority). There is a lower level Premium for the children of those serving in the armed forces. An amount for Pupil Premium payments is included in the indicative budget allocations used in the tables above.</p>	

Source

Department for Education, Departmental expenditure 2013/14: <http://transparency.number10.gov.uk/assets/client/pdf/dfexpenditure.pdf>

Business Plan 2012-2015 Department for Education:

<http://media.education.gov.uk/assets/files/pdf/d/department%20for%20education%20business%20plan%202012%202015.pdf>

Department for Business Innovation and Skills, Departmental expenditure 2013/14:

<http://transparency.number10.gov.uk/assets/client/pdf/bis-expenditure.pdf>

Business Plan 2012-2015 – Department for Business Innovation and Skills:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/31960/12-p58-bis-2012-business-plan.pdf

United Kingdom – Wales

Education budget by type of expenditure and level of education, June 2013

	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 and 5	GBP	379 003 000			1 658 658 000			2 037 661 000
	EUR	444 886 196			1 946 987 357			2 391 873 554
Total	GBP	379 003 000			1 658 658 000			2 037 661 000
	EUR	444 886 196			1 946 987 357			2 391 873 554

Explanatory note

Broadly speaking, the funds for the education budget in Wales come from the Welsh Government. At the local level, local authorities are free to add to funds received from local taxation to their schools and early childhood education budgets. Institutions are also free to raise their own funds. This will be a small amount in schools and early years settings but will be larger in higher education institutions where income is generated from tuition fees, services, endowments etc. Tuition fees are increasingly becoming a key element of a higher education institution's income. Some institutions will participate in projects which receive European funding either through the Lifelong Learning Programme (LLP) or the European Social Fund (ESF).

The recurrent education budget (shown as 2 aggregated categories in the table above) is allocated along several funding lines and sub categories as follows (the bracketed elements are the sub categories: Education and training standards (Literacy and numeracy; Curriculum; Teaching and leadership; Qualifications; Post-16 education; Higher education; Education structures; Education standards; Pupil Deprivation grant; ICT and information management systems); Skilled workforce (Skills in the workforce; Employability of the workforce; Education and careers choice); Economic and social wellbeing and reducing inequality (Access opportunities; Wellbeing of children and young people; Post-16 learner support; Pupil engagement); Welsh language (Welsh in education; Welsh language); Delivery support.

In the field of higher education, an additional amount of GBP 3.2 billion is allocated to the UK Research Councils. This amount has not been included in the data as it is available to institutions across the UK on the basis of applications made by individual researchers.

Public subsidies to parents with children in education and to students: Child benefit is a tax-free payment, which can be claimed for a child. It is available for children aged 0 to 16 (or 19 if the child is still in qualifying full-time education and training). There is a higher rate for the first child than for subsequent children. From January 2013, when one person in the household has an income of more than GBP 50 000 the benefit tapers to zero for incomes over 60 000. Child benefit is a UK wide benefit. It is not considered as part of spending on education.

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

Top level:	Data includes the total budget provided by this level.
Regional level:	Not applicable
Local level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels; ISCED 5 – not applicable, no local funding
EU level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = GBP 2 033 131 000; 2013 = GBP 2 037 661 000 (2012 = EUR 2 523 152 434; 2013 = EUR 2 391 873 554)
The budgets do not contain explanations of the changes to budget allocations. Decisions are taken against a background of austerity but with the aim of promoting economic growth, creating and sustaining jobs in Wales.	
Capital expenditure:	↗
See explanation of education budget 2012-2013	
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	↘
See explanation of education budget 2012-2013	
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	↗
The School Effectiveness Grant (SEG) and the Pupil Deprivation Grant (PDG) are the Welsh Government's financial mechanisms for supporting the three national priorities for schools in Wales as set out in 'Improving Schools' agenda. The priorities are: improving standards in literacy, improving standards in numeracy and reducing the impact of poverty on educational attainment. Both increased from 2012/13 to 2013/14.	

Source

Supplementary Budget: June 2012; Main expenditure group (MEG):
<http://wales.gov.uk/docs/caecd/publications/120626suppbudgetmotion1213tables.pdf>

Supplementary Budget: June 2012; Main expenditure group (MEG):
<http://wales.gov.uk/docs/caecd/publications/130625suppbudgetmeg.pdf>

United Kingdom – Northern Ireland

Education budget by type of expenditure and level of education, June 2013

	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	106 000 000			1 903 000 000			2 009 000 000
	EUR	124 426 289			2 233 804 040			2 358 230 329
ISCED 5	GBP	16 100 000			427 700 000			443 800 000
	EUR	18 898 709			502 048 338			520 947 048
Total	GBP	122 400 000			2 330 700 000			2 452 800 000
	EUR	143 677 148			2 735 852 378			2 879 177 377

Explanatory note

There is no single budget for education in Northern Ireland. Broadly speaking, the funding for early years and school provision comes from the Department of Education, Northern Ireland (DENI). The public funding for higher and further education comes from the Department of Employment and Learning (DEL). The sum (GBP 413.4 million) included to the DELNI budget for employment and skills is not included in the figures above as the amount available for employment services cannot be separated from the further education and adult skill allocation. Institutions are also free to raise their own funds. This will be a small amount in schools and early years settings but may be larger in higher education institutions where income is generated from tuition fees, services, endowments, etc. Some institutions will participate in projects which receive European funding either through the Lifelong Learning Programme (LLP) or the European Social Fund (ESF).

In the field of higher education, an additional amount of GBP 3.2 billion is allocated to the UK Research Councils. This amount has not been included in the data as it is available to institutions across the UK on the basis of applications made by individual researchers. The amount budgeted for higher education student support is included in the recurrent figure for ISCED 5. Student loans are not included within this amount.

Financial support for learners aged 16-19 is included in the recurrent figure for ISCED 0-3.

Public subsidies to parents with children in education and to students: child benefit is a tax-free payment, which can be claimed for a child. It is available for children aged 0 to 16 (or 19 if the child is still in qualifying full-time education and training). There is a higher rate for the first child than for subsequent children. From January 2013, when one person in the household has an income of more than GBP 50 000 the benefit tapers to zero for incomes over 60 000. Child benefit is a UK wide benefit. It is not considered as part of spending on education.

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

Top level:	Data does not include parts of the budget provided by this level, this concerns: Funding covering elements of ISCED 1, 3 and 4 (adult education and skills)
Regional level:	Not applicable
Local level:	Not applicable
EU level:	Data does not include any budget provided by this level, this concerns: All categories and ISCED levels

Changes in the education budget between June 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = GBP 2 422 800 000; 2013 = GBP 2 452 800 000 (2012 = EUR 3 006 738 728; 2013 = EUR 2 879 177 377)
<p>ISCED 0, 1, 2 and 3: Capital expenditure increased, aggregated category decreased. The DENI corporate plan covers a three-year period which presents considerable challenges for all public services. After a period of growth in investment in public services, the difficult economic climate has resulted in constrained public expenditure forecasts for the years ahead, in both capital and resource budgets. Education, as a result of the cuts to the Block grant by the British Government, has faced unprecedented financial challenges over the next three years in terms of a gap of around GBP 300 million between the anticipated spending requirements and the available budget for 2012-2015. The small increases as shown in the table above follow on from much greater reduction at the beginning of the spending</p> <p>ISCED 5: Capital expenditure and aggregated category increased. It is necessary to consider the full spending period to understand whether allocations for education provision are increasing/decreasing. The DEL final Budget 2010 resource allocation for the Department for the financial year 2012-2013 was GBP 780.3 million, a decrease of GBP 7 million from 2011-2012. This represented a 0.9 % reduction in cash terms and a 2.9 % real terms reduction (assuming inflation of 2 %) in resources available. This allocation was on the predication that there would be an increase in tuition fees. In the event, the Executive decided not to increase tuition fees by more than inflation, and also agreed to partially meet the funding gap this decision created. This meant a further allocation of GBP 9.5 million to the Department in 2012-2013. The revised 2012-2013 allocation for the Department is therefore GBP 789.8 million. This still means that there is a real terms reduction of some GBP 13.2 million. The Corporate plan 2012-2015 also discusses the financial context for planned spending that will deliver resource savings totalling GBP 129 million per year by 2014-2015.</p> <p>Emphasis is placed on reducing bureaucracy and concentrating resources on the front line; bearing down on pay and price inflation; improving productivity and efficiency in service delivery; protecting the level and quality of services available to the public. The plan has enabled the Department to allocate resources to priority areas in the higher education and further education sectors; to the adult employment programmes; and to help industries upskill their workforce.</p>	
Capital expenditure:	↗
See explanation of education budget 2012-2013	
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	↗
See explanation of education budget 2012-2013	
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not applicable
Budget allocated for specific programmes of educational support:	Not applicable

Source

DENI: figures provided for the revised budget (http://www.deni.gov.uk/de_corporate_plan_2012_english.pdf)

DEL: the Business Plan 2012/13 (<http://www.delni.gov.uk/del-business-plan-2012-2013.pdf>) and Corporate and Business Plan 2013/15 (<http://www.delni.gov.uk/corporate-and-business-plan-2013-2015-reduced.pdf>)

United Kingdom – Scotland

Education budget by type of expenditure and level of education, June 2013

	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 (general), 2 (vocational) and 3 (general)	GBP	586 800 000			4 745 200 000			5 332 000 000
	EUR	688 805 155			5 570 071 955			6 258 877 111
ISCED 4, 5 and 6 (teaching) and 5 and 6 (research & development)	GBP	46 300 000			2 351 500 000			2 397 800 000
	EUR	54 348 464			2 760 268 103			2 814 616 567
Total	GBP	633 100 000			7 096 700 000			7 729 800 000
	EUR	743 153 619			8 330 340 059			9 073 493 678

Explanatory note

The majority of expenditure on school education – ISCED 0, 1, 2 and 3 – in Scotland is funded by local authorities. The Scottish Government budget delivers national challenge and improvement support for school education. The budget for ISCED 0, 1, 2 (general), 2 (vocational) and 3 (general) (£4 745 200 000) will include a very small amount of funding that should be categorised as Further Education/ISCED 5 but this cannot be separated out.

The majority of expenditure on higher and further education – ISCED 4, 5 and 6 (teaching) and 5 and 6 (research & development) – in Scotland is funded by the Student Awards Agency for Scotland (SAAS) and the Scottish further & higher education funding council. The Scottish FE/HE total in the 2 aggregated categories out of three includes an annually managed expenditure component. Funding for students loans, grants and tuition fee subsidies are included in the Scottish Government SAAS.

Public subsidies to parents with children in education and to students: child benefit is a tax-free payment from the UK government which can be claimed for a child. It is not considered spending on education. The SAAS budget covers payments to students in terms of grants and loans plus the cost of tuition fee subsidies (Scottish & EU students typically do not pay tuition fees for undergraduate higher education course in Scotland. Some of these may be deemed to be subsidies to parents, but a significant proportion of students are 'independent' – so not directly dependent on parental support. It is not possible to provide a separate parental subsidy figure from the Scottish Government budget totals.

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 2012 and June 2013 by type of expenditure

Education budget:	↗: 2012 = GBP 7 514 900 000; 2013 = GBP 7 729 800 000 (2012 = EUR 9 326 127 154; 2013 = EUR 9 073 493 678)
Within the total education budget figures, the Scottish Government Student Awards Agency for Scotland budget includes a component of annually managed expenditure.	
Capital expenditure:	↘
The decrease in school's capital expenditure budget is due to the profiling of the investment programme.	
Current expenditure:	Not applicable
Personnel expenditure:	Not applicable
2 aggregated categories out of 3:	↗
There has been a small decrease in Local Government education spending due to overall budget pressures. The increase in SAAS budget reflects an increase in student support and loans. The increase in Scottish further and higher education funding council reflects increased support for colleges.	
3 categories aggregated:	Not applicable
Public subsidies to parents with children in education and to students:	Not available
Budget allocated for specific programmes of educational support:	Not available

Source

Scottish Government Draft Budget 2013-14: <http://www.scotland.gov.uk/Resource/40/402310.pdf>

Local Government revenue budget data: <http://www.scotland.gov.uk/Publications/2013/05/1189>

Local Government capital budget data is from an SG statistical collection.

GLOSSARY

Levels of education according to the International Standard Classification of Education (ISCED 1997)

The International Standard Classification of Education (ISCED) distinguishes seven levels of education. Empirically, ISCED assumes that several criteria exist which can help allocate education programmes to levels of education. Depending on the level and type of education concerned, there is a need to establish a hierarchical ranking system between main and subsidiary criteria (typical entrance qualification, minimum entrance requirement, minimum age, staff qualification, etc.).

ISCED 0: Pre-primary education

Pre-primary education is defined as the initial stage of organised instruction. It is school- or centre-based and is designed for children aged at least 3 years.

ISCED 1: Primary education

This level begins between 5 and 7 years of age, is compulsory in all countries and generally lasts from four to six years.

ISCED 2: Lower secondary education

It continues the basic programmes of the primary level, although teaching is typically more subject-focused. Usually, the end of this level coincides with the end of compulsory education.

ISCED 3: Upper secondary education

This level generally begins at the end of compulsory education. The entrance age is typically 15 or 16 years. Entrance qualifications (end of compulsory education) and other minimum entry requirements are usually needed. Instruction is often more subject-oriented than at ISCED level 2. The typical duration of ISCED level 3 varies from two to five years.

ISCED 4: Post-secondary non-tertiary education

These programmes straddle the boundary between upper secondary and tertiary education. They serve to broaden the knowledge of ISCED level 3 graduates. Typical examples are programmes designed to prepare pupils for studies at level 5 or programmes designed to prepare pupils for direct labour market entry.

ISCED 5: Tertiary education (first stage)

Entry to these programmes normally requires the successful completion of ISCED level 3 or 4. This level includes tertiary programmes with academic orientation (type A) which are largely theoretically based and tertiary programmes with occupation orientation (type B) which are typically shorter than type A programmes and geared for entry into the labour market.

ISCED 6: Tertiary education (second stage)

This level is reserved for tertiary studies that lead to an advanced research qualification (Ph.D. or doctorate).

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.).

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.

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:

- **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.
- **Regional level:** Applies to authorities whose responsibilities are exercised within certain geographical subdivision of a country.
- **Local level:** Refers to authorities whose responsibilities are exercised at municipal or city level.
- **EU level:** Refers to funds from European Social Fund (ESF) or other EU origin.

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

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.

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

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

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