

# **Standard-documentation Meta information**

**(Definitions, comments, methods, quality)**

on

## **Educational expenditure statistics**

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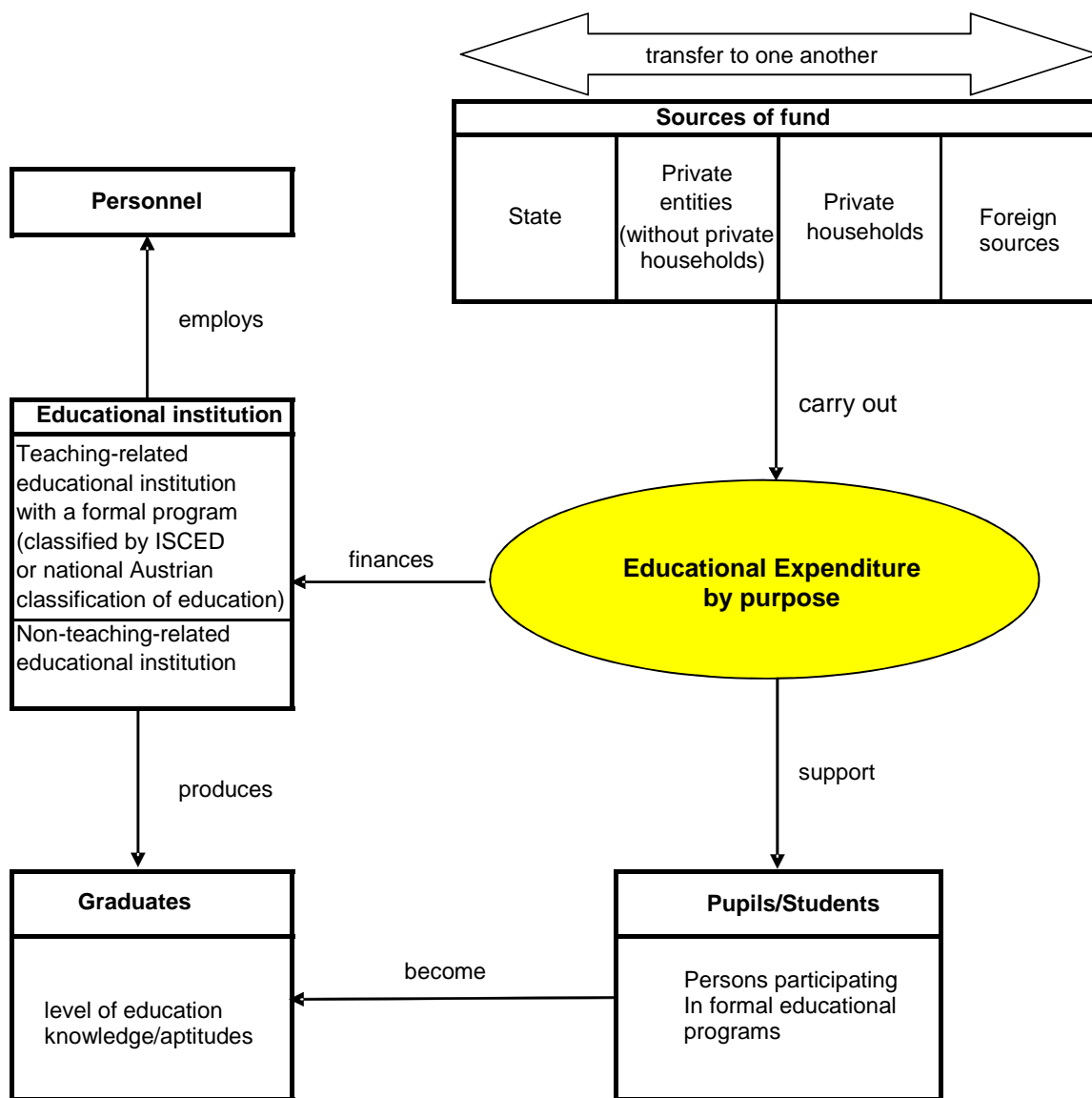
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## Executive Summary

The project “Statistics of Educational Expenditure” is part of the **system of statistics on education**.



The project „Statistics on Educational Expenditure“ of Statistics Austria calculates data on the financing of the Austrian educational system on an annually basis. It deals with the calculation of both the public and private educational expenditure for elementary, primary and secondary schools as well as tertiary schools and universities. Educational expenditure is broken down by type of expenditure and source of fund. However, it does not cover expenditure for after school care centers or schools which do not offer formal educational programs, such as adult education centers. These expenditures represent the funds invested into formal education according to international guidelines issued by UNESCO, OECD and Eurostat<sup>1</sup> (UOE).

On the one hand the preparation of the data follows internationally uniform concepts and regulations. Based on the Regulation (EU) No. 912/2013 of the European Commission from 23<sup>rd</sup> of September, 2013 for the execution of the Regulation (EC) No. 452/2008 of the European Parliament and the European Council UOE, reporting is obligatory. On the other hand, on a

1 United Nations Educational, Scientific and Cultural Organization (UNESCO), Organization for Economic Cooperation and Development (OECD), Statistical Office of the European Communities (Eurostat)

national level schools and universities are obligated to report their financial data to Statistics Austria based on the Bildungsdokumentationsgesetzes BGBl. I Nr. 12/2002 (Education Documentation Act) § 9 from 8th of January 2002 and the respective bylaws BGBl. Nr. 499 and Nr. 500 from 24th of October 2003. The data collections for kindergartens and childcare centers are on a voluntary basis.

The data is part of the international report „Education at a Glance“ published by UOE on an annually basis. The criteria of the term „education“ as it is covered by this report and its definitions are defined in a comprehensive UOE-[Manual](#)<sup>2</sup>.

The data, however, is also part of the national publication „Bildung in Zahlen“ (Education in numbers). This report has first been published in 2008 and has since been published on an annual basis. It differs from the UOE report in its fundamental purpose. While the UOE reports aims at achieving international comparability of the different educational systems of the OECD member states, the national report illustrates the financial structure of the Austrian educational system for national purposes.

The UOE manual defines **education** as organised and sustained communication designed to bring about learning. This general functional concept is further defined by the UOE manual. Institutionally education is delimited in the sense that all educational institutions which offer services in the formal, regular educational system are to be included. In addition, there are several negative delimitations. Relevant criteria are the educational content, the typical starting age and the theoretical duration of the educational program. In this context programs designed for adults, people with special needs as well as advanced training programs are only included, if they are comparable both in their contents as well as in their awarded degrees to regular educational programs.

**Educational institutions** are defined as units, which offer educational services in the actual sense of the word on the one hand, and on the other hand deliver educational services to people and other educational institutions. This terminology further differentiates between teaching and non-teaching educational institutions. The former refers to institutions, which offer educational programs that are covered by the UOE data collection. Non-teaching institutions refers to administrative, supportive institutions and institutions offering additional services for pupils, students and other educational institutions. Therefore, the UOE manual also includes administrative services performed by the ministries and regional government, various supporting services for private households and private educational institutions as well as additional services related to education.

**Educational expenditure** as defined by the UOE data collection covers all expenses for goods and services in relation to education. In theory this should ensure that only precisely defined and comparable goods and services related to education should be included. In reality, however, educational expenditure is mostly calculated based on the expenses of educational institutions.

The UOE data collection provides a framework which accommodates the following 3 dimensions:

- Type of the supplied goods and services
- Location of the spending for education related services
- Source of funding

Transactions are recorded on a cash basis, meaning that the actual moment the payment is made is relevant. The calculations are done annually at current prices. Deciding factor to determine whether an institution is considered public or private is who owns the institution, regardless of the financial contribution from public sources. At this point the delimitation of the UOE data collection differs from the one in Art. 14 Abs. 6 Federal constitutional law.

Therefore the structure of the classification of the UOE data collection differs in essential points from the educational concepts used in other international classifications as for instance the

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<sup>2</sup> UOE data collection on education systems-manual-concepts, definitions and classifications

Classification of the Functions of Government COFOG and the Statistical classification of economic activities in the European Community NACE.3 COFOG section 09 (Education) includes only public educational institutions and is compatible with the regulations of national accounts<sup>4</sup>. Therefore, also non formal educational programs are included. It also applies the principle of accrual accounting. NACE 85 (Education services) differs from the UOE data collection in the same points as COFOG, however it also includes the private educational institutions.

For the OECD publication “Education at a Glance” both data from the Directorate Macroeconomic Statistics as well as the Directorate Social Statistics of Statistics Austria are being submitted. The Directorate Macro-economic Statistics provides data on finances in the educational system. While “Education at a Glance” provides data at a rhythm of t+24, the national publication “Bildung in Zahlen” provides more up-to-date data with a rhythm of t+12.

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3 Classification of the Functions of Government (COFOG), Nomenclature générale des activités économiques dans les Communautés Européennes (NACE), See also Statistics Austria (2003): Systematik der Wirtschaftstätigkeiten ÖNACE 2003 Volume 1 and 2

4 National accounts according to guidelines of the European System of Accounts (ESA 2010).

<b>Educational expenditure statistics – Main Features</b>	
<b>Subject Matter</b>	Public and private educational expenditure
<b>Population</b>	Public educational expenditure: see data sources Private educational expenditure (2019): private child care institutions (ca. 4000), private schools (ca. 700), private universities and teacher training colleges (22), annual reports of universities of applied sciences (22)
<b>Type of statistics</b>	Public educational expenditure are based on secondary surveys Private educational expenditure are based largely on primary surveys
<b>Data sources/Survey techniques</b>	Public educational expenditure: Budget data of regional administrative authorities Annual accounts of universities, supplement T of the federal financial statement Other relevant data sources: statistics on family allowance and schoolbooks from the federal ministry for health, family and youth, database of the Bundesimmobiliengesellschaft, school statistics of the Directorate Social Statistics of Statistics Austria  For private educational expenditure: Survey for private childcare institutions, schools and universities Annual reports of the universities of applied sciences Federal financial statements (revenue of the government to calculate expenditure of private households)
<b>Reference period or due day</b>	Calendar year / results until 31 December of the following year (t+12)
<b>Periodicity</b>	Annual
<b>Survey participation (in case of a survey)</b>	Voluntary for childcare institutions Obligatory for schools and universities
<b>Main legal acts</b>	Bildungsdokumentationsgesetzes <a href="#">BGBl. I Nr. 12/2002</a> § 9 of 8 January 2002 and the accompanying bylaws <a href="#">BGBl. II Nr. 499/2003</a> und <a href="#">BGBl. II Nr. 500/2003</a> of 24 October 2003  <a href="#">Commission Regulation (EU) NO 912/2013</a> of 23 September 2013 of the European Parliament and of the Council concerning the production and development of statistics on education and lifelong learning, as regards statistics on education and training systems
<b>Most detailed regional breakdown</b>	NUTS2
<b>Availability of results</b>	At the beginning of every year the national publication "Bildung in Zahlen" (Education in number, only available in German) displays results of public educational expenditure of the preceding year for t+12. For the international publication "Education at a Glance" financial data t+24 are provided.
<b>Other</b>	-