Standard-documentation
Meta information
(Definitions, comments, methods, quality)

on

Educational expenditure statistics

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Executive Summary

The project „Statistics of Educational Expenditure“ deals with the calculation of the public and private educational expenditure associated with the joint data collection of UNESCO, OECD and Eurostat. Financial data on national educational institutions are being transferred to the International Standard Classification of Education (ISCED) currently only available in German in order to classify and characterise school types and school systems. In order to ensure international comparability, the UOE designed a rule book with obligatory guidelines, which can be read up on in an extensive Manual and handbook.

Therefore, on the one hand, the calculation follows international standardised concepts and rules. So far the data reporting to UOE has been voluntary, however a regulation is being prepared, which will make UOE data reporting obligatory. On the other hand on the national level there is an obligation for schools and universities to based on the Bildungsdokumentationsgesetzes BGBl. I Nr. 12/2002 § 9 of 8 January 2002 and the accompanying bylaws BGBI. Nr. 499 und Nr. 500 of 24 October 2003. The data collection of finances for child care institutions in voluntary

As of February 2008 the publication „Bildung in Zahlen“ (Education in Numbers, only available in German) is released on an annual basis. This publication contains indicators on the education system, which are calculated in cooperation by different directorates of Statistics Austria, while content has been defined by each directorate on its own. One chapter of this publication deals with educational finances. While UOE data reporting aims at ensuring international comparability of the different educational systems of the participating countries, the main objective of “Bildung in Zahlen” ist he documentation of the Austrian educational system according to the Austrian school type classification. Essentially the conceptual delimitation of educational expenditure of “Bildung in Zahlen” aligns with the guidelines of the UOE manual. However, it differs in the use of classification for the level of education as well as in how transfer relationships between public and private entities are being depicted. Furthermore “Bildung in Zahlen” only displays the government as source of expenses. The data sources for “Bildung in Zahlen” are exactly the same as for UOE data reporting (public expenditure only). Because of this close relationship the guidelines of the UOE manual will be discussed in more detail in the following.

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 delimitation. 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.

The statistics on educational expenditure calculates expenses of public and private childcare institutions, primary, secondary and non-tertiary secondary schools as well as universities. Not included are cribs, after school day care centres and schools which do not offer programs of the formal educational systems, as for instance adult education centres.

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

1 United Nations Educational, Scientific and Cultural Organization (UNESCO), Organization for Economic Cooperation and Development (OECD), Statistical Office of the European Communities (Eurostat)
2 International Standard Classification of Education 2011 (ISCED)
3 ISCED 2011 Operational Manual
4 OECD Handbook for internationally comparative education statistics-concepts, standards, definitions and classifications
5 For more detailed information on the differences between “Bildung in Zahlen” and the UOE reporting please refer to the chapter „Erhebungs- und Darstellungsmerkmale“ in the German version of this document.
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 are 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 Classification of the Functions of Government COFOG and the Statistical classification of economic activities in the European Community NACE. COFOG section 09 (Education) includes only public educational institutions and is compatible with the regulations of national accounts. 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 Macro-economic 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, whereas the Directorate Social Statistics provides real data such as number of teaching personnel, pupils, students, number of classes and competences of pupils. The national publication “Bildung in Zahlen” provides more up-to-date data as “Education at a Glance”. This means that “Education at a Glance 2012” provides financial data for 2009, while “Bildung in Zahlen 2011/12” provides financial data for 2010.

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6 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
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<th>Educational expenditure statistics – Main Features</th>
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<td><strong>Subject Matter</strong></td>
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| **Population** | Public educational expenditure: see data sources  
Private educational expenditure (2009): private child care institutions (ca. 3200), private schools (ca. 670), private universities and teacher training colleges (21), annual reports of universities of applied sciences (22) |
| **Type of statistics** | Public educational expenditure are based on secondary surveys  
Private educational expenditure are based largely on primary surveys |
| **Data sources/Survey techniques** | 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) |
| **Reference period or due day** | Calendar year / results until 31 December of the following year |
| **Periodicity** | Annual |
| **Survey participation (in case of a survey)** | Voluntary for childcare institutions  
Obligatory for schools and universities |
| **Most detailed regional breakdown** | NUTS3 |
| **Availability of results** | 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 the international publication “Education at a Glance” financial data from 2 years prior are provided. |
| **Other** | |