

**Public expenditure on education in 2021 by type of expenditure, level of education and level of government
(in million euro), Austrian classification**

Type of expenditure	Total	Day care centers ¹ <i>Kindertagesheime</i>	General education compulsory schools <i>Allgemein bildenden Pflichtschulen</i>	General secondary schools <i>Allgemein bildende höhere Schulen</i>	Vocational schools <i>Berufsschulen</i>
All levels of government					
All types of expenditure	22 709.00	3 131.28	6 489.64	2 138.15	632.46
Personnel expenses	13 828.11	1 644.82	4 761.56	1 624.82	429.83
Material expenses	5 100.32	408.10	1 160.39	499.07	171.31
Investments	1 420.11	232.84	503.37	10.89	21.06
Taxes	0.19	-	0.19	-	-
Transfers to private households	903.02	5.06	7.60	0.10	0.99
Transfers to private non profit organizations	998.19	796.08	17.41	3.26	4.63
Transfers to companies	453.51	43.05	35.51	0.01	4.59
Transfers to social security institutions	3.01	0.07	2.33	-	0.06
Interest and other expenses	2.54	1.26	1.28	-	-
Federal government including universities					
All types of expenditure	12 079.90	0.15	241.16	2 127.93	22.34
Personnel expenses	6 773.02	-	22.06	1 623.97	0.02
Material expenses	3 444.61	0.15	219.11	494.86	22.32
Investments	637.32	-	-	9.10	-
Taxes	-	-	-	-	-
Transfers to private households	882.30	-	-	-	-
Transfers to private non profit organizations	77.56	-	-	-	-
Transfers to companies	265.09	-	-	-	-
Transfers to social security institutions	-	-	-	-	-
Interest and other expenses	-	-	-	-	-
Federal states excluding Vienna					
All types of expenditure	5 105.57	519.49	3 601.13	2.99	473.55
Personnel expenses	4 323.77	219.98	3 550.61	-	355.69
Material expenses	229.26	8.51	29.69	-	88.78
Investments	37.48	-	1.10	-	20.14
Taxes	-	-	-	-	-
Transfers to private households	13.86	3.63	6.26	-	0.98
Transfers to private non profit organizations	381.64	278.49	8.77	2.99	3.57
Transfers to companies	115.58	7.62	2.46	-	4.38
Transfers to social security institutions	2.72	-	2.25	-	-
Interest and other expenses	1.26	1.26	-	-	-
Vienna					
All types of expenditure	2 240.74	834.78	1 285.66	-	85.75
Personnel expenses	1 327.27	366.10	867.55	-	68.19
Material expenses	401.81	70.55	309.82	-	15.94
Investments	113.66	6.59	106.08	-	0.89
Taxes	-	-	-	-	-
Transfers to private households	0.16	-	0.00	-	0.00
Transfers to private non profit organizations	396.98	391.53	2.20	-	0.73
Transfers to companies	0.85	-	-	-	-
Transfers to social security institutions	-	-	-	-	-
Interest and other expenses	-	-	-	-	-
Municipalities and collective municipalities⁵					
All types of expenditure	3 282.80	1 776.85	1 361.69	7.23	50.83
Personnel expenses	1 404.05	1 058.73	321.35	0.85	5.92
Material expenses	1 024.64	328.89	601.77	4.21	44.28
Investments	631.65	226.25	396.19	1.79	0.03
Taxes	0.19	-	0.19	-	-
Transfers to private households	6.69	1.43	1.33	0.10	0.01
Transfers to private non profit organizations	142.01	126.06	6.44	0.27	0.32
Transfers to companies	71.99	35.43	33.05	0.01	0.21
Transfers to social security institutions	0.29	0.07	0.09	-	0.06
Interest and other expenses	1.28	-	1.28	-	-

S: STATISTICS AUSTRIA, Education Expenditure Statistics. Compiled on 10 March 2023. – Rounding differences not compensated.

1) Kindergarten, day care centers for mixed ages, day nurseries, after school care centers. – 2) Including educational institutions for kindergarten pedagogy, educational institutions for social pedagogy and other vocational middle and higher schools. – 3) Until October 2007 pedagogical academies. – 4) Administration on federal government, Länder and municipality level, including study grants, education-related parts of the family allowance and social benefits such as free travel for students, other schools. – 5) Not including collective music school municipalities.

Vocational middle and higher schools ² <i>Berufsbildende mittlere und höhere Schulen</i>	Colleges of education ³ <i>Pädagogische Hochschulen</i>	Universities of applied sciences <i>Fachhochschulen</i>	Universities <i>Universitäten</i>	Ministry, administration ⁴ <i>Ministerium, Verwaltung</i>	Type of expenditure
All levels of government					
2 457.34	223.15	458.97	5 167.09	2 010.92	All types of expenditure
1 884.82	117.79	0.15	3 095.80	268.52	Personnel expenses
534.29	99.57	0.78	1 456.29	770.54	Material expenses
32.79	2.71	4.18	600.76	11.51	Investments
-	-	-	-	-	- Taxes
0.18	0.18	0.00	0.00	888.90	Transfers to private households
3.50	2.88	116.64	0.03	53.78	Transfers to private non profit organizations
1.29	0.02	337.22	14.21	17.61	Transfers to companies
0.48	-	-	-	0.07	Transfers to social security institutions
-	-	-	-	-	- Interest and other expenses
Federal government including universities					
2 174.26	223.08	328.81	5 133.75	1 828.41	All types of expenditure
1 687.00	117.79	-	3 089.73	232.45	Personnel expenses
466.33	99.57	-	1 443.89	698.39	Material expenses
20.84	2.71	-	600.76	3.91	Investments
-	-	-	-	-	- Taxes
0.09	0.18	-	0.00	882.03	Transfers to private households
-	2.80	66.94	-	7.82	Transfers to private non profit organizations
-	0.02	261.87	-0.63	3.83	Transfers to companies
-	-	-	-	-	- Transfers to social security institutions
-	-	-	-	-	- Interest and other expenses
Federal states excluding Vienna					
263.53	0.07	126.79	33.34	84.69	All types of expenditure
184.75	-	0.15	6.07	6.52	Personnel expenses
62.30	0.00	0.73	12.40	26.86	Material expenses
11.54	-	4.18	-	0.52	Investments
-	-	-	-	-	- Taxes
0.07	-	0.00	-	2.92	Transfers to private households
3.23	0.07	47.22	0.03	37.27	Transfers to private non profit organizations
1.17	-	74.51	14.84	10.60	Transfers to companies
0.48	-	-	-	-	- Transfers to social security institutions
-	-	-	-	-	- Interest and other expenses
Vienna					
13.11	-	3.37	-	18.07	All types of expenditure
10.68	-	-	-	14.74	Personnel expenses
2.33	-	0.05	-	3.11	Material expenses
0.09	-	-	-	0.00	Investments
-	-	-	-	-	- Taxes
-	-	-	-	0.16	Transfers to private households
-	-	2.48	-	0.04	Transfers to private non profit organizations
-	-	0.84	-	0.01	Transfers to companies
-	-	-	-	-	- Transfers to social security institutions
-	-	-	-	-	- Interest and other expenses
Municipalities and collective municipalities⁵					
6.44	0.00	-	-	79.74	All types of expenditure
2.39	-	-	-	14.82	Personnel expenses
3.32	-	-	-	42.18	Material expenses
0.32	-	-	-	7.07	Investments
-	-	-	-	-	- Taxes
0.02	-	-	-	3.80	Transfers to private households
0.27	0.00	-	-	8.64	Transfers to private non profit organizations
0.12	-	-	-	3.17	Transfers to companies
-	-	-	-	0.07	Transfers to social security institutions
-	-	-	-	-	- Interest and other expenses