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**Financing structure (final funds) of the spending on education, by education areas 2014<sup>1</sup>**

Area	Government sector				Private sector	Abroad	Economy as a whole	
	Federal Government	Länder	Communities	Total				
	Billions of €							
<b>A</b>	<b>Education budget in international demarcation (ISCED)<sup>2</sup></b>	<b>12.7</b>	<b>94.5</b>	<b>37.2</b>	<b>144.4</b>	<b>28.2</b>	<b>0.7</b>	<b>173.3</b>
A30	Expenditure on educational institutions (public and private funded)	7.2	87.4	35.9	130.4	22.1	0.7	153.2
A31	ISCED 0: pre-primary level <sup>3</sup>	0.0	2.5	17.4	19.9	5.5	0.0	25.4
	Of which:							
	Expenditure on children aged younger than 3 years	0.0	0.9	6.1	7.0	2.1	0.0	9.1
	Expenditure on children aged from 3 to school entrance	0.0	1.7	11.2	12.9	3.4	0.0	16.3
A32	ISCED 1-4: school and levels close to school	2.6	57.5	18.0	78.2	11.4	0.0	89.6
	Of which:							
	General programmes	0.0	51.2	12.4	63.6	2.1	0.0	65.8
	Vocational programmes <sup>4</sup>	0.7	6.0	2.9	9.6	1.2	0.0	10.8
	In-company training under the dual system <sup>5</sup>	2.0	0.3	0.3	2.6	8.0	0.0	10.6
A33	ISCED 5-8: tertiary level <sup>6</sup>	4.4	25.5	0.2	30.1	5.2	0.7	36.0
	Of which:							
	Vocational programmes	0.0	0.6	0.2	0.8	0.3	0.0	1.1
	Academic programmes (at higher education institutions)	4.4	24.4	0.0	28.8	3.8	0.7	33.2
	Of which, research and development at higher education institutions	3.5	8.6	0.0	12.1	2.1	0.7	14.9
A34	Others (without ISCED classification) <sup>7</sup>	0.1	1.9	0.2	2.2	0.0	0.0	2.2
A40	Expenditure of private households on educational products and services beyond educational institutions	0.0	0.0	0.0	0.0	6.1	0.0	6.1
A50	Expenditure on the assistance to participants in ISCED education programmes	5.6	7.1	1.3	14.0	0.0	0.0	14.0
<b>B</b>	<b>Additional education-relevant expenditure in national demarcation</b>	<b>3.1</b>	<b>1.2</b>	<b>3.9</b>	<b>8.2</b>	<b>10.5</b>	<b>0.0</b>	<b>18.7</b>
B10	Continuing vocational education <sup>8</sup>	0.4	0.8	0.5	1.7	9.5	0.0	11.2
B20	Expenditure on other educational opportunities	1.7	0.4	3.5	5.5	1.0	0.0	6.6
B30	Assistance to participants in continuing education <sup>9</sup>	1.0	0.0	0.0	1.0	0.0	0.0	1.0
<b>A - B</b>	<b>Total education budget</b>	<b>15.8</b>	<b>95.7</b>	<b>41.2</b>	<b>152.7</b>	<b>38.7</b>	<b>0.7</b>	<b>192.1</b>

## Financing structure (final funds) of the spending on education, by education areas 2014<sup>1</sup>

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- 1 Financial statement (funder), excluding payment transactions between federal, Länder and local governments (final funds). Data defined due to concept 2012; reference database August 2017. Possible rounding differences.
- 2 ISCED = International Standard Classification of Education 2011.
- 3 Crèches, kindergartens, pre-school classes, school kindergartens.
- 4 Excluding trade and technical schools, specialised academies and vocational academies. Including schools for nurses, midwives etc.
- 5 Expenditure on company-based, extra-company and inter-company training under the dual system including training grants by the Federal Employment Agency, and the Federal Ministry of Labour and Social Affairs.
- 6 Excluding expenditure on patient treatment, including expenditure on trade and technical schools, specialised academies, vocational academies, R&D at higher education institutions, and the student services.
- 7 Expenditure can not be related to particular ISCED levels (including the estimated expenditure on training for civil servants, services of the public administration, and teacher training courses).
- 8 Estimate of the costs of continuing vocational training provided by companies (excluding staff costs of participants) based on the results of the continuing vocational training survey (CVTS). The number of employees is multiplied by the average continuing training cost per employee by branch and company size. No adjustment for possible double countings at external training programmes (e.g. at institutions of higher education).
- 9 Payments from the Federal Employment Agency to participants in continuing vocational education. It is not possible to eliminate cases (dual system, continuing education) where grants may have been included twice.

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Source: Federal Statistical Office, Bildungsfinanzbericht

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