Allocation of resources / Budgeting for children’s rights

Resources for children – Share of total public expenditures and economic performance

It is not possible to simply classify public expenditures as benefiting children. However, to obtain a general picture, certain positions of public expenditures according to areas of activity (COFOG) can be classified as directly related to children.

For the following calculation these include:

- **07. Public health**: The share of expenditures for children's health are estimated to be at least 6% of the total public health expenditures for 2013-2016 (see expenditures for children’s health)
- **09. Education**: The positions 09.1 (Pre-school and primary education) as well as 09.2 (Secondary education) are directly attributed to children
- **10. Social security**: 10.4 (Expenditures for families and children) are directly related to expenditures for children

The expenditures of all public expenditures of the state sector are depicted here. Intergovernmental flows have been removed.

Expenditures for children have been made in other areas of activity as well, but they cannot be directly allocated to children. For this reason, the following data should be understood as the minimum size. Further positions in areas 06. (Housing and communal shared services), 07. (Public health) 08. (Leisure, sports, culture and religion), 09. (Education) and 10. (Social security) also directly serve children, but they cannot be reflected in the following calculation since they cannot precisely be quantified.

Expenditures in areas 01. (General public administration), 02. (Defence), 03. (Public order and safety), 04. (Economic affairs) and 05. (Environmental protection) do not directly serve children’s well-being and have likewise not been included.

Public expenditures according to areas of activity (COFOG) 2013-2016, ESA 2010, state, consolidated

in million euros
Total public expenditures, consolidated

Expenses thereof directly for children* (at least)

* see description above
Source: Statistics Austria, General government expenditure by function (COFOG)

Public expenditures directly related to children* (at least) as % of total expenditures (consolidated)
in %

* see description above
Source: Statistics Austria, General government expenditure by function (COFOG)

Public expenditures directly related to children* (at least) as % of economic performance
Resources for children – Share of provincial and municipal expenditures

The budget performance of the provinces and municipalities (including Vienna) is reported in their balance of accounts according to groups or sectors of estimated costs. A detailed list of these groups and sectors can be found for example in table 3.1.6 of the Gebarungsübersichten 2016 published by Statistics Austria.

The following sectors have been classified as child-related expenditures for the below calculation:

- **Group 2 – Instruction, education, sports and sciences:**
  21: General education
  23: Support of education
  24: Pre-school education
  25: Extracurricular youth education

- **Group 4 – Social welfare and housing benefits:**
  43: Youth welfare (new denotation: Child and Youth Welfare)
  46: Family-policy measures

Expenditures in this area are also to be understood as minimum size, since groups 3 (Art, culture and religious affairs) and 5 (Public health) also include sectors with direct expenditures for children, which cannot be included due to a lack of exact quantification. In the remaining groups, 0 (Representative bodies and general administration), 1 (Public order and safety), 6 (Road and hydraulic engineering), 7 (Economic development), 8 (Services) and 9 (Finance), few or no expenditures are directly related to children's well-being and for this reason they have likewise not been included.

* see description above

Sources: Statistics Austria, General government expenditure by function (COFOG); Statistics Austria, National accounts – annual data
Expenditures of provinces and municipalities (including Vienna) 2014-2016

In million euros

* see description above
Source: Statistics Austria, Public Finances, [Gebarungsübersichten 2014-2016](https://www.gesundheitsstiftung.at/)

Provincial and municipal expenditures (including Vienna) directly related to children* in % of their respective total expenditures (at least)

* see description above
** without Vienna
Source: Statistics Austria, Public Finances, [Gebarungsübersichten 2014-2016](https://www.gesundheitsstiftung.at/)
Provincial and municipal expenditures (including Vienna, at least) directly related to children* according to sector

In million euros

* see description above
** without Vienna
Source: Statistics Austria, Public Finances, Gebarungsübersichten 2014-2016

Provincial and municipal expenditures (including Vienna, at least) directly related to children* as % of their respective total expenditures (at least) according to sector
Earmarked transfer payments from the federal government to the provinces (and municipalities) related to children

Beyond the common taxes (profit share), in 2016 the federal government paid approx. € 8.27 billion to the provinces (including Vienna) and approx. € 0.34 billion to the municipalities, amounting to approx. € 8.61 billion. This includes **earmarked subsidies and budget appropriation** as well as **payment of costs**. For the provinces (including Vienna), in the case of the former, the subsidies for childcare institutions (subsidies for expanding childcare services, subsidies for introducing half-day, free-of-charge childcare institutions and subsidies for early language development) as well as subsidies for after school care are relevant to children. A significant portion of the payment of costs are allotted to provincial teachers (for general and vocational schools as well as for pension expenditures and employers' pension contributions), which also overall benefit children’s well-being. All other transfer payments, including those to municipalities, do not directly benefit children.

Earmarked subsidies and budget appropriation as well as payment of costs (proportionally) to the provinces (including Vienna) related to children 2014-2016

Basis: Earmarked subsidies and budget appropriation as well as payment of costs without profit share in %

Source: Federal Ministry of Finance, Unterlagen zum Finanzausgleich
Earmarked subsidies and budget appropriation to the provinces (including Vienna) related to children 2016

In million euros

Payment of costs to the provinces (including Vienna) related to children 2016

in million euros

Source: Federal Ministry of Finance, Unterlagen zum Finanzausgleich