



Factsheet – Statistical activity and published results

Public Education Expenditure Statistics (ÖBA)

Description

The Public Education Expenditure Statistics (ÖBA) provide information on public education funding. Each year, the FSO calculates and publishes a series of indicators and key figures on contributions by the Confederation, cantons and communes to the financing of education (from primary to tertiary level and for research). The master data are from the Financial Statistics of the Federal Finance Administration (FFA). These data are then combined with other statistical data such as GDP, population size and the number of pupils and students.

The statistical results are presented by administrative unit (e.g. Confederation, cantonal authorities as a whole, communes as a whole, individual canton and its communes), by nature of expenditure (e.g. personnel costs, other costs or investments) and by function (e.g. compulsory education, upper secondary level education or research). The statistics also include information on transfers of funding between administrative units (e.g. from the Confederation to cantons or from communes to cantons).

Available since:
1990

Methodology

Methodology used

The data collected by the FFA comes from the federal financial statement and those of each canton, in addition to the annual accounts of the communes. The survey is exhaustive at commune level in most cantons, and estimation methods are used in the remaining cantons. The survey encompasses intercantonal agreements, the accounts of communal authorities and school district authorities, special accounts and the accounts of associations or syndicates of communes in the field of education.

Variables used

Year
Administrative unit
Function of expenditure
Nature of expenditure
Nominal amount in CHF

The nomenclatures for the function and nature of the expenditure are taken from the harmonised accounting model for cantons and communes (HAM2).

Survey period

Calendar year

Periodicity of publication

Annual

The data for a given accounting year is published with a delay of approximately two years.

Degree of regionalisation

Canton

	Quality of statistical data The Financial Statistics undergo statistical adjustments and corrections to ensure comparability at national and international level (e.g. sectorisation, consolidation). These adjustments account for differences between public authority financial reporting and official statistics.
Policy on revisions	Periodic revisions The new results published annually are subject to retroactive corrections for all years since 1990, including adjustments for nomenclature updates. Methodological revisions / ad hoc revisions Revisions of the Financial Statistics are incorporated into the ÖBA. Additional ad hoc revisions, such as nomenclature updates, are carried out as needed.
Legal bases	Ordinance of 30 April 2025 on Federal Statistics (SR 431.011)
Organisation	Federal Statistical Office (FSO) in partnership with the Federal Finance Administration (FFA) and cantonal authorities Address for enquiries schulstat@bfs.admin.ch