



**Australian
Bureau of
Statistics**

**1992-93
Expenditure on Education
Australia**

Catalogue No. 5510.0



EMBARGOED UNTIL 11.30 A.M. 3 AUGUST 1994

**EXPENDITURE ON EDUCATION
AUSTRALIA
1992-93**

IAN CASTLES
Australian Statistician

AUSTRALIAN BUREAU OF STATISTICS

CATALOGUE NO. 5510.0

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INQUIRIES

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SUMMARY OF FINDINGS

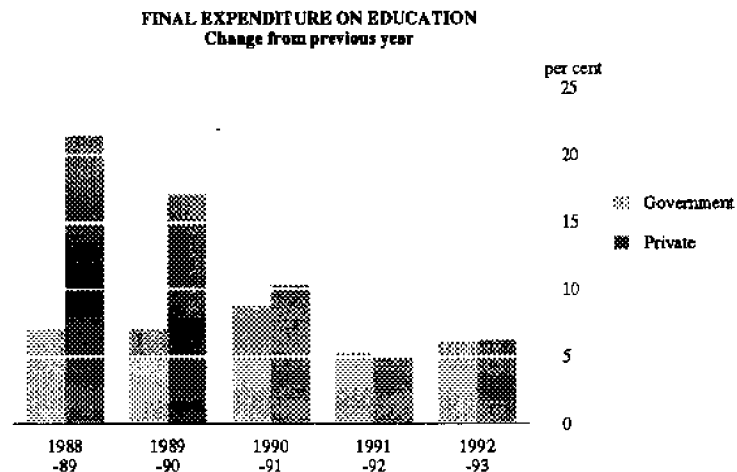
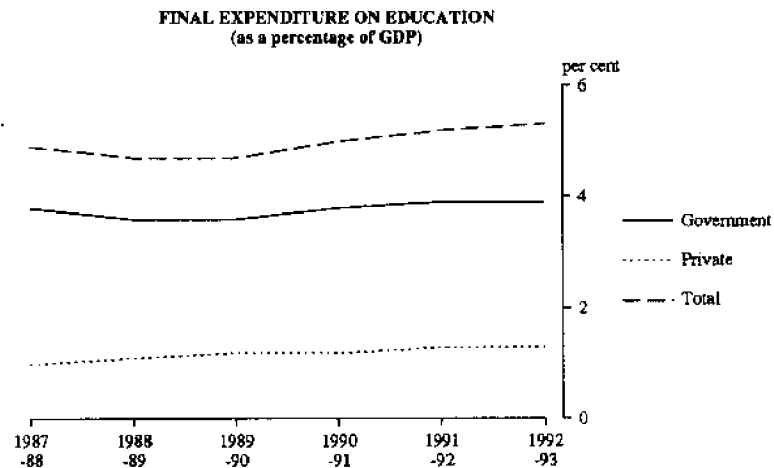
Total final expenditure

Total final expenditure on education, comprising the measures *final consumption expenditure* and *gross fixed capital expenditure* (by governments and the private sector) rose 5.9 per cent from \$20,241 million in 1991-92 to \$21,436 million in 1992-93, and grew as a percentage of gross domestic product (GDP) to 5.3 per cent, its highest proportion during the last six years.

Government final expenditure rose 5.8 per cent from \$15,278 million in 1991-92 to \$16,166 million in 1992-93 and rose slightly from 3.9 to 4.0 per cent of GDP.

Private final expenditure rose 6.2 per cent from \$4,963 million in 1991-92 to \$5,270 million in 1992-93 and remained constant at 1.3 per cent of GDP. Its growth since 1987-88 largely reflects the introduction of the Higher Education Contribution Scheme (HECS).

The following graphs demonstrate movements in final expenditure from 1987-88 to 1992-93, firstly as a percentage of GDP and secondly as percentage changes over the previous financial year.



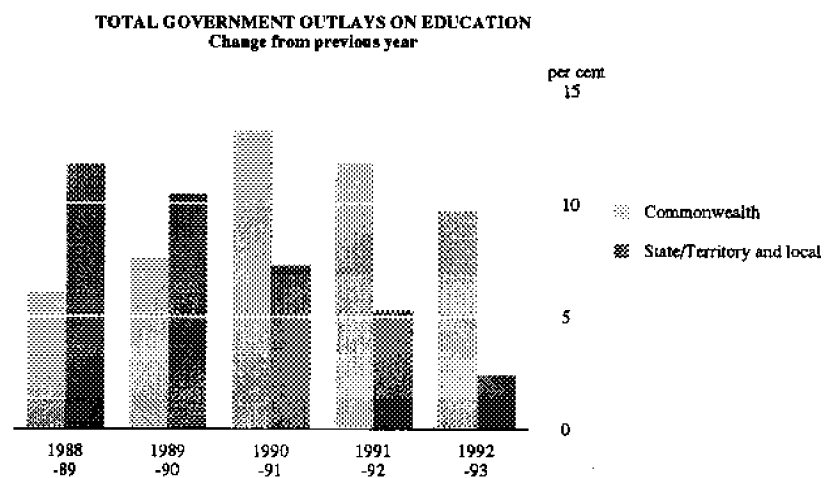
Total outlays

Total outlays on education, which comprise, in addition to final expenditure as defined above, government benefit payments for education related services, rose 5.9 per cent from \$22,392 million to \$23,718 million between 1991-92 and 1992-93, and remained constant at 5.8 per cent of GDP.

Total government outlays

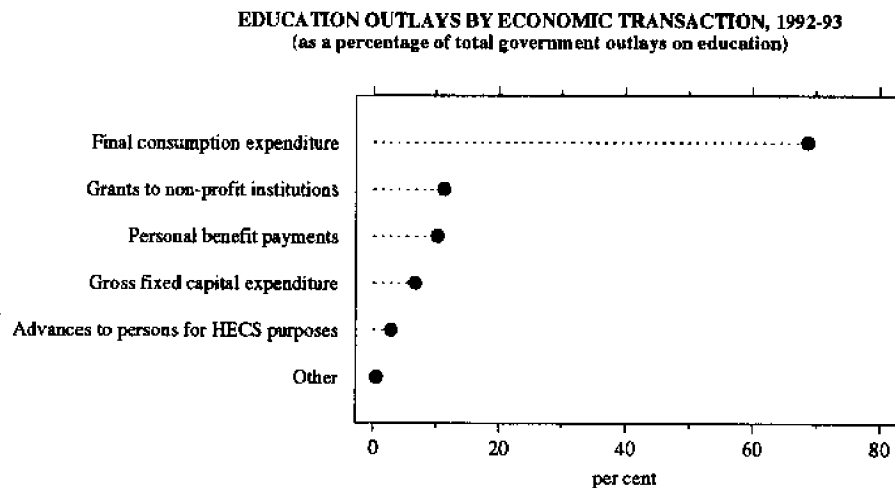
Total government outlays on education (which includes payments to the private sector) rose 5.3 per cent from \$20,395 million to \$21,465 million between 1991-92 and 1992-93. The main growth in outlays was in the Commonwealth sector (up 9.7 per cent) reflecting higher personal benefit payments to students and increased grants to the States and Territories (mainly for tertiary education). In contrast, outlays by State and local governments from their own resources rose 2.1 per cent, reflecting lower growth in expenditure on primary and secondary education.

Percentage changes in government outlays on education by level of government are outlined in the following graph.



Note: This graph shows percentage change in government outlays by source, i.e. State, Territory and local government outlays do not include grants made by the Commonwealth Government to the States and Territories.

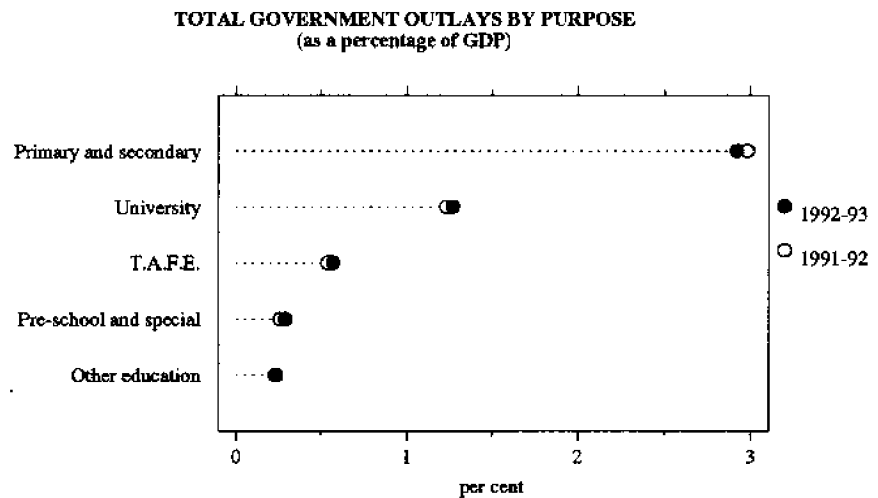
Almost 69 per cent of total government outlays on education for 1992-93 consisted of final consumption expenditure. The following graph shows selected economic transactions as a percentage of total government outlays on education during 1992-93.



Approximately 55 per cent of total government outlays on education in 1992-93 was spent on primary and secondary education and 35 per cent on tertiary education. The distribution of government outlays has shifted slightly over the last 6 years with an increased proportion allocated to tertiary education and less to primary and secondary education. Over this period outlays on tertiary education rose 62.7 per cent whilst the corresponding rise for primary and secondary education was 40.7 per cent.

A large percentage of primary and secondary education and technical and further education is funded from State, Territory and local governments' own resources, while most university education is funded by the Commonwealth Government.

The following graph shows total government outlays spent on selected educational purposes as a percentage of GDP for 1991-92 and 1992-93.



Note: Where values are the same or very close, only one 'dot' appears in the graph.

TABLE 1. GOVERNMENT AND PRIVATE EXPENDITURE ON EDUCATION

<i>Description</i>	<i>1987-88</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>
	— \$ million —					
GOVERNMENT						
General government final consumption expenditure	10,597	11,347	11,993	13,117	14,043	14,742
Gross fixed capital expenditure	1,011	1,072	1,301	1,361	1,239	1,419
Increase in stocks	2	2	3	-3	-4	4
Government final expenditure (1)	11,610	12,421	13,297	14,476	15,278	16,166
Personal benefit payments (2)	1,217	1,372	1,516	1,749	2,030	2,189
Grants and advances to persons and non-profit institutions (a)	1,611	1,775	1,995	2,141	2,389	2,417
Advances to persons for HECS purposes	—	226	435	479	577	600
Other (3)	-14	-24	-7	34	121	93
<i>Total government outlays on education</i>	<i>14,425</i>	<i>15,769</i>	<i>17,236</i>	<i>18,879</i>	<i>20,395</i>	<i>21,465</i>
PRIVATE						
Private final consumption expenditure	2,703	3,253	3,941	4,304	4,614	4,914
Gross fixed capital expenditure	312	409	347	427	349	356
Private final expenditure (4)	3,015	3,662	4,288	4,731	4,963	5,270
<i>Total final expenditure on education (1) + (4)</i>	<i>14,625</i>	<i>16,083</i>	<i>17,585</i>	<i>19,207</i>	<i>20,241</i>	<i>21,436</i>
Total outlays on education (1) + (2) + (3) + (4)	15,828	17,430	19,094	20,990	22,392	23,718
Gross Domestic Product (b)	298,994	340,642	370,929	381,120	389,247	405,860
	— percentage of Gross Domestic Product —					
Total government outlays	4.8	4.6	4.6	5.0	5.2	5.3
Total final expenditure on education	4.9	4.7	4.7	5.0	5.2	5.3
of which—						
General government final consumption expenditure	3.5	3.3	3.2	3.4	3.6	3.6
Private final consumption expenditure	0.9	1.0	1.1	1.1	1.2	1.2
Government gross fixed capital expenditure	0.3	0.3	0.4	0.4	0.3	0.3
Private gross fixed capital expenditure	0.1	0.1	0.1	0.1	0.1	0.1
Total outlays on education	5.3	5.1	5.1	5.5	5.8	5.8

(a) Excludes Commonwealth advances for HECS purposes. (b) The figures for Gross Domestic Product are obtained from *Australian National Accounts, March quarter, 1994* (5206.0).

TABLE 2. OUTLAYS ON EDUCATION BY ECONOMIC TRANSACTION(a)
(\$ million)

<i>Description</i>	<i>1987-88</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>
GOVERNMENT						
COMMONWEALTH						
General government final consumption expenditure	474	515	320	363	436	502
Personal benefit payments	798	878	961	1,196	1,464	1,593
Current grants to non-profit institutions	57	65	29	42	46	55
Current grants to the States	3,802	3,927	4,308	4,712	5,104	5,522
Expenditure on new fixed assets	89	34	37	46	40	67
Expenditure on secondhand fixed assets (net)	-3	-2	-4	-2	-2	-2
Advances to persons for HECS purposes	—	226	435	479	577	600
Capital grants to non-profit institutions	1	1	7	3	1	—
Capital grants to the States	632	561	581	706	734	917
Other outlays	1	—	1	5	41	5
<i>Total Commonwealth</i>	<i>5,852</i>	<i>6,205</i>	<i>6,674</i>	<i>7,552</i>	<i>8,442</i>	<i>9,259</i>
STATE/TERRITORY						
General government final consumption expenditure	10,102	10,809	11,644	12,722	13,574	14,204
Personal benefit payments	419	494	555	554	565	597
Current grants to non-profit institutions	1,488	1,636	1,877	1,974	2,234	2,271
Current grants to local government	19	20	22	22	23	24
Expenditure on new fixed assets	968	1,059	1,301	1,330	1,219	1,361
Expenditure on secondhand fixed assets (net)	-48	-25	-39	-17	-22	-12
Advances to persons and non-profit institutions	—	8	25	44	20	16
Capital grants to non-profit institutions	64	66	58	77	88	75
Capital grants to local government	—	—	—	—	—	—
Other outlays	-12	-21	-2	30	81	100
<i>Total State/Territory</i>	<i>13,000</i>	<i>14,046</i>	<i>15,441</i>	<i>16,735</i>	<i>17,781</i>	<i>18,635</i>
less grants from Commonwealth for education purposes	4,434	4,488	4,889	5,419	5,839	6,439
<i>State/Territory outlays financed from own resources</i>	<i>8,566</i>	<i>9,558</i>	<i>10,551</i>	<i>11,317</i>	<i>11,943</i>	<i>12,196</i>
LOCAL						
General government final consumption expenditure	21	23	29	32	34	36
Expenditure on new fixed assets	4	5	5	3	3	6
Expenditure on secondhand fixed assets (net)	—	—	1	1	1	—
Other outlays	—	1	—	—	—	—
<i>Total Local</i>	<i>26</i>	<i>28</i>	<i>35</i>	<i>36</i>	<i>38</i>	<i>43</i>
less grants from State/Territory for education purposes	19	20	22	22	23	24
<i>Local outlays financed from own resources</i>	<i>7</i>	<i>8</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>19</i>
<i>Total government outlays on education (1) (b)</i>	<i>14,425</i>	<i>15,769</i>	<i>17,236</i>	<i>18,879</i>	<i>20,395</i>	<i>21,465</i>
PRIVATE AND GOVERNMENT COMBINED						
Private final consumption expenditure	2,703	3,253	3,941	4,304	4,614	4,914
less current grants from government to non-profit institutions for education	1,546	1,700	1,906	2,016	2,280	2,326
less advances to persons for HECS purposes	—	226	435	479	577	600
<i>Private final consumption expenditure not financed from government (2)</i>	<i>1,157</i>	<i>1,326</i>	<i>1,600</i>	<i>1,809</i>	<i>1,757</i>	<i>1,988</i>
Gross fixed capital expenditure	312	409	347	427	349	356
less capital grants and advances from government to persons and non-profit institutions for education (c)	65	74	89	125	109	91
<i>Gross fixed capital expenditure not financed from government (3)</i>	<i>247</i>	<i>335</i>	<i>258</i>	<i>302</i>	<i>240</i>	<i>265</i>
Total outlays on education (1) + (2) + (3)	15,828	17,430	19,094	20,990	22,392	23,718

(a) The ACT became self governing on 11 May 1989. In these statistics it is included with the Commonwealth sector to 1988-89 and with the State/Territory sector from 1989-90. (b) Total government outlays on education do not agree with the sum of Commonwealth, State/Territory and local outlays because of consolidation of transfers between these levels of government. (c) Excludes Commonwealth advances for HECS purposes.

TABLE 3. GOVERNMENT OUTLAYS ON EDUCATION BY ECONOMIC TRANSACTION AND GOVERNMENT PURPOSE
(\$ million)

<i>Government purpose classification</i>	<i>General government final consumption expenditure</i>	<i>Personal benefit payments</i>	<i>Expenditure on new fixed assets</i>	<i>Expenditure on second-hand fixed assets (net)</i>	<i>Other (a)</i>	<i>Intergovernmental grants (b)</i>	<i>Own source outlays (c)</i>
	1990-91						
041 Primary and secondary education	7,672	545	670	-26	1,921	—	10,782
Commonwealth Government	-1	457	—	—	1	(d)2,335	2,792
State and local governments	7,672	88	670	-26	(d)1,923	-2,335	7,992
042 Tertiary education	4,293	724	657	10	572	—	6,256
Commonwealth Government	174	721	44	-2	486	3,030	4,455
State and local governments	4,119	3	613	12	86	-3,030	1,802
0421-0422 University education (e)	2,752	625	322	19	540	—	4,258
Commonwealth Government	174	625	44	-2	486	2,656	3,983
State and local governments	2,578	—	277	21	55	-2,656	275
0423 Technical and further education	1,535	91	336	-9	31	—	1,984
Commonwealth Government	—	88	—	—	1	374	463
State and local governments	1,534	3	336	-9	31	-374	1,522
0429 Tertiary education n.e.c.	6	8	—	—	—	—	14
Commonwealth Government	—	8	—	—	—	—	8
State and local governments	6	—	—	—	—	—	6
043 Pre-school and other special education	847	18	43	1	106	—	1,015
Commonwealth Government	85	17	2	—	—	42	146
State and local governments	762	1	41	1	106	-42	869
044 Transportation of students	151	460	3	—	—	—	614
Commonwealth Government	—	—	—	—	—	—	—
State and local governments	151	460	3	—	—	—	614
049 Education n.e.c.	154	1	6	-2	53	—	212
Commonwealth Government	105	—	—	—	43	11	159
State and local governments	50	1	6	-2	10	-11	54
Total	13,117	1,749	1,379	-18	2,651	—	18,879
<i>Commonwealth Government</i>	<i>363</i>	<i>1,196</i>	<i>46</i>	<i>-2</i>	<i>529</i>	<i>5,419</i>	<i>7,552</i>
<i>State/Territory and local governments</i>	<i>12,754</i>	<i>554</i>	<i>1,333</i>	<i>-16</i>	<i>2,125</i>	<i>-5,418</i>	<i>11,330</i>

See footnotes on page 8.

TABLE 3. GOVERNMENT OUTLAYS ON EDUCATION BY ECONOMIC TRANSACTION AND GOVERNMENT PURPOSE
 (\$ million)—*continued*

<i>Government purpose classification</i>	<i>General government final consumption expenditure</i>	<i>Personal benefit payments</i>	<i>Expenditure on new fixed assets</i>	<i>Expenditure on second-hand fixed assets (net)</i>	<i>Other (a)</i>	<i>Intergovernmental grants (b)</i>	<i>Own source outlays (c)</i>
	1991-92						
041 Primary and secondary education	8,193	643	613	-22	2,164	—	11,590
Commonwealth Government	—	565	—	—	6	(d)2,614	3,185
State and local governments	8,193	78	613	-22	(d)2,162	-2,614	8,410
042 Tertiary education	4,680	897	607	2	744	—	6,930
Commonwealth Government	215	894	39	-2	621	3,188	4,956
State and local governments	4,465	3	568	3	124	-3,188	1,975
0421-0422 University education (e)	2,992	790	323	2	699	—	4,805
Commonwealth Government	215	790	39	-2	621	2,767	4,430
State and local governments	2,776	—	284	3	79	-2,767	375
0423 Technical and further education	1,686	97	284	—	45	—	2,113
Commonwealth Government	—	94	—	—	1	421	515
State and local governments	1,686	3	284	—	45	-421	1,598
0429 Tertiary education n.e.c.	2	10	—	—	—	—	12
Commonwealth Government	—	10	—	—	—	—	10
State and local governments	2	—	—	—	—	—	2
043 Pre-school and other special education	826	5	38	—	124	—	993
Commonwealth Government	98	5	—	—	—	33	137
State and local governments	727	—	37	—	124	-33	856
044 Transportation of students	160	484	—	—	2	—	647
Commonwealth Government	—	—	—	—	—	—	—
State and local governments	160	484	—	—	2	—	647
049 Education n.e.c.	184	—	4	-3	49	—	235
Commonwealth Government	122	—	—	—	39	4	165
State and local governments	62	—	4	-3	10	-4	70
Total	14,043	2,030	1,262	-23	3,083	—	20,395
<i>Commonwealth Government</i>	<i>436</i>	<i>1,464</i>	<i>40</i>	<i>-2</i>	<i>666</i>	<i>5,839</i>	<i>8,442</i>
<i>State/Territory and local governments</i>	<i>13,608</i>	<i>565</i>	<i>1,222</i>	<i>-21</i>	<i>2,423</i>	<i>-5,839</i>	<i>11,958</i>

See footnotes on page 8.

TABLE 3. GOVERNMENT OUTLAYS ON EDUCATION BY ECONOMIC TRANSACTION AND GOVERNMENT PURPOSE
(\$ million)—continued

Government purpose classification	General government final consumption expenditure	Personal benefit payments	Expenditure on new fixed assets	Expenditure on second-hand fixed assets (net)	Other (a)	Intergovernmental grants (b)	Own source outlays (c)
	1992-93						
041 Primary and secondary education	8,334	675	576	-19	2,304	—	11,870
Commonwealth Government	—	612	—	—	18	(d)2,798	3,428
State and local governments	8,334	63	576	-19	(d)2,293	-2,798	8,449
042 Tertiary education	5,034	983	785	13	663	—	7,478
Commonwealth Government	255	975	66	-2	608	3,588	5,490
State and local governments	4,778	8	719	15	56	-3,588	1,989
0421-0422 University education (e)	3,229	869	420	14	613	—	5,144
Commonwealth Government	255	866	66	-2	608	3,028	4,820
State and local governments	2,974	3	354	16	6	-3,028	325
0423 Technical and further education	1,802	107	339	-1	50	—	2,299
Commonwealth Government	—	103	—	—	1	560	664
State and local governments	1,802	5	339	-1	51	-560	1,636
0429 Tertiary education n.e.c.	3	7	26	—	—	—	35
Commonwealth Government	—	7	—	—	—	—	7
State and local governments	3	—	26	—	—	—	28
043 Pre-school and other special education	990	6	68	—	108	—	1,171
Commonwealth Government	89	5	1	—	—	50	146
State and local governments	901	1	67	—	107	-50	1,026
044 Transportation of students	166	525	—	—	3	—	694
Commonwealth Government	—	—	—	—	—	—	—
State and local governments	166	525	—	—	3	—	694
049 Education n.e.c.	219	—	5	-8	37	—	253
Commonwealth Government	158	—	—	—	34	3	195
State and local governments	61	—	5	-8	3	-3	58
Total	14,742	2,189	1,434	-15	3,115	—	21,465
Commonwealth Government	502	1,593	67	-2	660	6,439	9,259
State/Territory and local governments	14,240	597	1,367	-12	2,462	-6,439	12,215

(a) Mainly current grants to non-government schools, subsidies for teacher housing and advances to persons under the HECS scheme. (b) Specific purpose grants from the Commonwealth Government to State/Territory governments are shown as a deduction from outlays in the rows for State/Territory and local governments. (c) Outlays on education less specific purpose grants received from other levels of government. In the case of the Commonwealth Government this simply represents their total outlays but in the case of State/Territory and local governments it represents outlays financed from their own resources and non-specific Commonwealth grants. NOTE: Totals for other and own source outlays do not agree with the sum of Commonwealth and State/Territory and local other and own source outlays because of consolidation of transfers between these levels of government. (d) Commonwealth funding of non-government schools is made via inter-government grants which are onpassed through State/Territory governments. (e) Colleges of Advanced Education are now included with universities.

TABLE 4. COMMONWEALTH GOVERNMENT: OUTLAYS ON EDUCATION BY GOVERNMENT PURPOSE(a)

<i>Government purpose classification</i>	<i>1987-88</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>
	— \$ million —					
041 Primary and secondary education	2,240	2,529	2,508	2,792	3,185	3,428
042 Tertiary education	3,452	3,495	3,938	4,455	4,956	5,490
0421-422 University education	2,963	3,108	3,493	3,983	4,430	4,820
0423 Technical and further education	429	370	433	463	515	664
0429 Tertiary education n.e.c.	59	17	12	8	10	7
043 Pre-school and other special education	89	90	103	146	137	146
0431 Pre-school education	6	6	—	—	—	—
0432 Special education	—	—	—	—	—	—
0439 Other education not definable by level	83	84	103	146	137	146
044 Transportation of students	7	6	—	—	—	—
049 Education n.e.c.	64	85	125	159	165	195
<i>Total outlays on education</i>	<i>5,852</i>	<i>6,205</i>	<i>6,674</i>	<i>7,552</i>	<i>8,442</i>	<i>9,259</i>
Total outlays on all purposes	83,488	87,844	98,926	105,227	109,306	115,738
	— per cent —					
Outlays on education as a percentage of total outlays	7.0	7.1	6.7	7.2	7.7	8.0

(a) The ACT became self governing on 11 May 1989. In these statistics it is included with the Commonwealth sector to 1988-89 and with the State/Territory sector from 1989-90.

TABLE 5. STATE AND TERRITORY GOVERNMENT: TOTAL OUTLAYS AND OUTLAYS ON EDUCATION(a)

	<i>1987-88</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>
	— \$ million —					
1. Total outlays of State and Territory Government	54,787	57,832	64,601	68,232	73,792	72,929
Less grants from the Commonwealth Government intended to be used for a specific purpose	10,549	10,649	11,588	12,776	14,101	15,400
2. Outlays financed from States/Territories own resources and from general purpose Commonwealth Government payments	44,238	47,183	53,013	55,457	59,691	57,528
3. Outlays on education	13,000	14,046	15,441	16,735	17,781	18,635
Less grants from the Commonwealth Government for education purposes	4,434	4,488	4,889	5,419	5,839	6,439
4. Outlays on education financed from State/Territory resources and from general purpose Commonwealth Government grants	8,566	9,558	10,551	11,317	11,943	12,196
	— per cent —					
3 as a percentage of 1	23.7	24.3	23.9	24.5	24.1	25.6
4 as a percentage of 2	19.4	20.3	19.9	20.4	20.0	21.2

(a) The ACT became self governing on 11 May 1989. In these statistics it is included with the Commonwealth sector to 1988-89 and with the State/Territory sector from 1989-90.

TABLE 6. STATE, TERRITORY AND LOCAL GOVERNMENT OUTLAYS ON
EDUCATION BY ECONOMIC TRANSACTION

<i>Description</i>	<i>1987-88</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>
	— \$ million —					
<i>General government final consumption expenditure</i>	<i>10,123</i>	<i>10,832</i>	<i>11,673</i>	<i>12,754</i>	<i>13,608</i>	<i>14,240</i>
New South Wales	3,186	3,398	3,654	4,033	4,179	4,529
Victoria	2,933	3,098	3,252	3,431	3,671	3,611
Queensland	1,523	1,672	1,764	2,011	2,280	2,425
South Australia	995	1,050	1,095	1,231	1,325	1,375
Western Australia	979	1,058	1,111	1,220	1,296	1,384
Tasmania	330	353	382	379	385	427
Northern Territory	177	203	206	219	241	248
Australian Capital Territory	—	—	209	231	231	242
<i>Expenditure on new fixed assets</i>	<i>973</i>	<i>1,064</i>	<i>1,306</i>	<i>1,333</i>	<i>1,222</i>	<i>1,367</i>
New South Wales	346	400	429	429	405	439
Victoria	211	204	225	252	242	278
Queensland	150	145	254	284	272	301
South Australia	78	100	108	118	91	113
Western Australia	126	155	188	168	145	152
Tasmania	31	46	52	33	26	29
Northern Territory	31	15	24	19	23	30
Australian Capital Territory	—	—	27	31	18	25
<i>Current grants to non-profit institutions</i>	<i>1,489</i>	<i>1,636</i>	<i>1,877</i>	<i>1,974</i>	<i>2,234</i>	<i>2,271</i>
New South Wales	512	578	645	702	802	749
Victoria	470	505	544	531	605	654
Queensland	235	262	301	323	376	385
South Australia	100	111	121	133	145	154
Western Australia	119	137	161	170	186	202
Tasmania	35	35	37	45	47	52
Northern Territory	19	7	17	22	21	22
Australian Capital Territory	—	—	51	48	52	53
<i>Personal benefit payments</i>	<i>419</i>	<i>494</i>	<i>555</i>	<i>554</i>	<i>565</i>	<i>597</i>
New South Wales	241	268	296	353	366	395
Victoria	102	146	147	67	55	58
Queensland	57	58	64	78	100	88
South Australia	8	10	14	23	27	17
Western Australia	7	8	28	27	17	32
Tasmania	2	2	2	2	—	4
Northern Territory	2	3	4	3	1	3
Australian Capital Territory	—	—	—	—	—	—
<i>Expenditure on secondhand fixed assets (net)</i>	<i>-48</i>	<i>-25</i>	<i>-38</i>	<i>-16</i>	<i>-21</i>	<i>-12</i>
<i>Other</i>	<i>52</i>	<i>53</i>	<i>81</i>	<i>151</i>	<i>189</i>	<i>191</i>
<i>Total outlays on education</i>	<i>13,007</i>	<i>14,054</i>	<i>15,454</i>	<i>16,749</i>	<i>17,797</i>	<i>18,654</i>
New South Wales	4,298	4,661	5,009	5,538	5,796	6,175
Victoria	3,720	3,975	4,193	4,330	4,639	4,640
Queensland	1,974	2,147	2,397	2,711	3,045	3,221
South Australia	1,184	1,269	1,331	1,499	1,590	1,662
Western Australia	1,203	1,336	1,509	1,632	1,672	1,812
Tasmania	398	435	473	459	457	510
Northern Territory	229	229	252	267	291	309
Australian Capital Territory	—	—	—	—	—	—
Total outlays on all purposes	59,746	63,215	71,061	74,849	80,153	79,548
	— per cent —					
Outlays on education as a percentage of total outlays	21.8	22.2	21.7	22.4	22.2	23.4

**TABLE 7. COMMONWEALTH GOVERNMENT GRANTS TO THE STATES AND TERRITORIES
FOR EDUCATION PURPOSES
(\$ million)**

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NEW SOUTH WALES						
<i>Current grants</i>	1,293	1,331	1,448	1,573	1,686	1,855
041 Primary and secondary education	539	592	654	703	778	833
042 Tertiary education	752	733	790	862	904	1,011
0421-422 University education	702	687	740	807	828	899
0423 Technical and further education	50	46	50	55	76	112
043 Pre-school and other special education	—	3	2	6	4	11
049 Education n.e.c.	2	2	2	1	—	—
<i>Capital grants</i>	210	185	216	255	245	329
041 Primary and secondary education	72	79	84	93	107	125
042 Tertiary education	138	106	131	161	138	203
0421-422 University education	73	53	59	73	81	113
0423 Technical and further education	65	53	72	88	57	90
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	—	—	—
VICTORIA						
<i>Current grants</i>	1,113	1,155	1,233	1,328	1,426	1,503
041 Primary and secondary education	435	481	528	567	623	648
042 Tertiary education	674	671	701	756	800	851
0421-422 University education	641	642	667	720	748	769
0423 Technical and further education	33	30	34	37	52	82
043 Pre-school and other special education	2	2	2	4	3	4
049 Education n.e.c.	1	2	2	1	—	—
<i>Capital grants</i>	176	149	146	170	203	233
041 Primary and secondary education	57	63	66	69	78	91
042 Tertiary education	119	85	80	101	124	141
0421-422 University education	71	47	24	45	63	82
0423 Technical and further education	48	39	55	56	62	59
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	—	—	—
QUEENSLAND						
<i>Current grants</i>	585	602	666	725	808	923
041 Primary and secondary education	242	267	308	335	376	423
042 Tertiary education	341	333	356	381	428	487
0421-422 University education	322	314	334	358	398	440
0423 Technical and further education	19	19	22	23	30	48
043 Pre-school and other special education	1	1	1	8	4	12
049 Education n.e.c.	1	1	1	1	—	—
<i>Capital grants</i>	107	101	90	124	131	162
041 Primary and secondary education	39	44	40	47	51	64
042 Tertiary education	68	57	49	75	79	97
0421-422 University education	41	30	15	43	37	59
0423 Technical and further education	27	27	33	31	42	38
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	2	1	2

TABLE 7. COMMONWEALTH GOVERNMENT GRANTS TO THE STATES AND TERRITORIES
FOR EDUCATION PURPOSES —continued
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
SOUTH AUSTRALIA						
<i>Current grants</i>	331	339	367	400	449	452
041 Primary and secondary education	114	124	140	152	191	166
042 Tertiary education	214	210	222	246	253	281
0421-422 University education	201	199	210	233	235	251
0423 Technical and further education	12	12	12	13	18	30
043 Pre-school and other special education	3	3	3	2	6	6
049 Education n.e.c.	1	1	1	—	—	—
<i>Capital grants</i>	49	50	44	55	51	68
041 Primary and secondary education	18	21	20	21	25	30
042 Tertiary education	31	29	22	34	26	38
0421-422 University education	20	13	7	12	12	19
0423 Technical and further education	11	16	15	23	14	20
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	2	—	—	—
WESTERN AUSTRALIA						
<i>Current grants</i>	357	370	406	459	487	528
041 Primary and secondary education	131	144	168	192	212	229
042 Tertiary education	223	221	234	258	269	292
0421-422 University education	210	209	222	245	250	263
0423 Technical and further education	13	12	12	13	19	29
043 Pre-school and other special education	3	4	3	8	6	8
049 Education n.e.c.	1	1	1	—	—	—
<i>Capital grants</i>	59	52	58	71	76	79
041 Primary and secondary education	21	23	22	26	28	32
042 Tertiary education	38	28	35	44	48	47
0421-422 University education	23	14	19	26	24	27
0423 Technical and further education	15	15	15	18	24	19
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	1	—	—
TASMANIA						
<i>Current grants</i>	99	101	112	124	138	144
041 Primary and secondary education	37	40	45	52	59	62
042 Tertiary education	61	61	66	71	78	81
0421-422 University education	57	57	61	64	67	69
0423 Technical and further education	4	4	5	7	11	13
043 Pre-school and other special education	—	—	—	1	1	1
049 Education n.e.c.	—	1	—	—	—	—
<i>Capital grants</i>	19	13	14	17	14	21
041 Primary and secondary education	6	6	7	8	8	9
042 Tertiary education	13	7	7	9	6	12
0421-422 University education	5	3	3	7	2	5
0423 Technical and further education	7	4	4	2	4	7
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	—

TABLE 7. COMMONWEALTH GOVERNMENT GRANTS TO THE STATES AND TERRITORIES
FOR EDUCATION PURPOSES—*continued*
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NORTHERN TERRITORY						
<i>Current grants</i>	25	28	35	54	54	60
041 Primary and secondary education	14	15	17	19	21	24
042 Tertiary education	12	13	18	22	24	28
0421-422 University education	9	11	16	20	22	24
0423 Technical and further education	2	2	2	2	3	4
043 Pre-school and other special education	—	—	—	12	8	8
049 Education n.e.c.	—	—	—	—	—	—
<i>Capital grants</i>	11	11	8	10	9	21
041 Primary and secondary education	5	6	3	3	2	5
042 Tertiary education	5	5	4	5	5	15
0421-422 University education	—	—	—	3	1	9
0423 Technical and further education	5	5	4	2	4	6
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	2	2	1
AUSTRALIAN CAPITAL TERRITORY						
<i>Current grants</i>	—	—	42	50	56	57
041 Primary and secondary education	—	—	36	44	49	51
042 Tertiary education	—	—	5	5	6	5
0421-422 University education	—	—	2	1	—	—
0423 Technical and further education	—	—	3	4	6	4
043 Pre-school and other special education	—	—	—	1	—	—
049 Education n.e.c.	—	—	—	—	—	—
<i>Capital grants</i>	—	—	6	5	6	5
041 Primary and secondary education	—	—	6	5	5	5
042 Tertiary education	—	—	—	—	—	—
0421-422 University education	—	—	—	—	—	—
0423 Technical and further education	—	—	—	—	—	—
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	—
ALL STATES AND TERRITORIES						
<i>Current grants</i>	3,802	3,927	4,308	4,712	5,104	5,522
041 Primary and secondary education	1,512	1,664	1,896	2,064	2,309	2,436
042 Tertiary education	2,277	2,242	2,393	2,601	2,762	3,036
0421-422 University education	2,143	2,119	2,254	2,448	2,548	2,715
0423 Technical and further education	134	124	139	153	214	321
043 Pre-school and other special education	8	13	11	42	33	50
049 Education n.e.c.	6	8	8	5	—	—
<i>Capital grants</i>	632	561	581	706	734	917
041 Primary and secondary education	219	243	247	271	305	361
042 Tertiary education	412	318	328	429	426	553
0421-422 University education	233	160	128	208	219	313
0423 Technical and further education	179	158	199	221	207	239
043 Pre-school and other special education	1	—	—	—	—	—
049 Education n.e.c.	—	—	7	6	4	3

TABLE 8. STATE, TERRITORY AND LOCAL GOVERNMENT : CURRENT OUTLAYS ON EDUCATION
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NEW SOUTH WALES						
04 Education	3,939	4,244	4,595	5,101	5,365	5,699
041 Primary and secondary education	2,397	2,570	2,741	3,068	3,215	3,265
042 Tertiary education	1,129	1,170	1,272	1,458	1,560	1,645
0421-0422 University education	706	698	758	856	919	975
0423 Technical and further education	422	470	515	603	641	671
0429 Tertiary education n.e.c.	1	1	—	—	—	—
043 Pre-school and other special education	169	215	241	214	212	393
044 Transportation of students	233	265	293	347	365	394
049 Education n.e.c.	11	25	48	13	13	1
VICTORIA						
04 Education	3,505	3,757	3,959	4,039	4,349	4,340
041 Primary and secondary education	2,135	2,399	2,521	2,551	2,744	2,723
042 Tertiary education	1,030	1,052	1,106	1,183	1,286	1,302
0421-0422 University education	722	695	718	781	844	861
0423 Technical and further education	305	351	381	402	442	441
0429 Tertiary education n.e.c.	4	5	7	—	—	—
043 Pre-school and other special education	170	188	205	189	192	188
044 Transportation of students	78	83	91	99	102	105
049 Education n.e.c.	92	35	35	16	24	22
QUEENSLAND						
04 Education	1,815	1,993	2,129	2,413	2,757	2,900
041 Primary and secondary education	1,106	1,217	1,303	1,483	1,758	1,840
042 Tertiary education	475	508	545	586	672	742
0421-0422 University education	320	327	350	407	478	498
0423 Technical and further education	155	181	195	179	193	244
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	179	212	216	274	250	239
044 Transportation of students	55	56	65	70	77	79
049 Education n.e.c.	—	—	—	1	1	1

TABLE 8. STATE, TERRITORY AND LOCAL GOVERNMENT : CURRENT OUTLAYS ON EDUCATION —continued
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
SOUTH AUSTRALIA						
<i>04 Education</i>	<i>1,102</i>	<i>1,171</i>	<i>1,231</i>	<i>1,386</i>	<i>1,497</i>	<i>1,546</i>
041 Primary and secondary education	716	763	804	873	917	936
042 Tertiary education	308	323	333	402	460	491
0421-0422 University education	201	213	210	267	280	298
0423 Technical and further education	103	106	122	134	179	192
0429 Tertiary education n.e.c.	3	4	1	1	1	1
043 Pre-school and other special education	55	61	64	71	81	84
044 Transportation of students	22	24	28	38	37	35
049 Education n.e.c.	2	1	2	2	1	1
WESTERN AUSTRALIA						
<i>04 Education</i>	<i>1,105</i>	<i>1,203</i>	<i>1,300</i>	<i>1,417</i>	<i>1,502</i>	<i>1,630</i>
041 Primary and secondary education	696	773	863	930	980	1,040
042 Tertiary education	301	316	319	361	386	426
0421-0422 University education	181	189	184	238	246	260
0423 Technical and further education	117	125	132	120	140	165
0429 Tertiary education n.e.c.	2	2	3	4	1	1
043 Pre-school and other special education	51	49	53	60	60	67
044 Transportation of students	32	33	35	40	44	59
049 Education n.e.c.	25	33	29	26	32	39
TASMANIA						
<i>04 Education</i>	<i>367</i>	<i>390</i>	<i>421</i>	<i>426</i>	<i>432</i>	<i>482</i>
041 Primary and secondary education	234	259	278	285	283	317
042 Tertiary education	98	94	105	101	107	116
0421-0422 University education	67	61	69	68	73	79
0423 Technical and further education	31	33	37	33	34	37
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	19	19	20	21	21	27
044 Transportation of students	12	13	14	17	19	19
049 Education n.e.c.	3	5	3	4	3	3

TABLE 8. STATE, TERRITORY AND LOCAL GOVERNMENT : CURRENT OUTLAYS ON EDUCATION —*continued*
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NORTHERN TERRITORY						
04 Education	198	214	229	246	266	276
041 Primary and secondary education	145	148	149	166	184	193
042 Tertiary education	40	50	61	65	71	71
0421-0422 University education	18	15	21	21	18	19
0423 Technical and further education	23	35	40	44	53	52
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	13	16	18	15	9	10
044 Transportation of students	—	1	1	1	2	3
049 Education n.e.c.	—	—	—	-1	—	—
AUSTRALIAN CAPITAL TERRITORY						
04 Education	—	—	259	279	283	296
041 Primary and secondary education	—	—	217	237	239	248
042 Tertiary education	—	—	42	42	44	48
0421-0422 University education	—	—	—	—	2	2
0423 Technical and further education	—	—	42	40	42	46
0429 Tertiary education n.e.c.	—	—	—	2	—	—
043 Pre-school and other special education	—	—	—	—	—	—
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	—
ALL STATES AND TERRITORIES						
04 Education	12,032	12,972	14,124	15,308	16,451	17,169
041 Primary and secondary education	7,430	8,127	8,877	9,593	10,321	10,562
042 Tertiary education	3,381	3,513	3,783	4,199	4,585	4,840
0421-0422 University education	2,215	2,199	2,310	2,638	2,859	2,991
0423 Technical and further education	1,156	1,301	1,463	1,555	1,724	1,847
0429 Tertiary education n.e.c.	10	13	11	6	2	2
043 Pre-school and other special education	656	760	818	844	825	1,007
044 Transportation of students	432	474	528	612	647	694
049 Education n.e.c.	132	98	117	61	73	66

TABLE 9. STATE, TERRITORY AND LOCAL GOVERNMENT : CAPITAL OUTLAYS ON EDUCATION
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NEW SOUTH WALES						
<i>04 Education</i>	359	417	414	437	431	475
041 Primary and secondary education	192	255	215	201	207	207
042 Tertiary education	166	162	191	210	197	252
0421-0422 University education	73	64	64	73	81	113
0423 Technical and further education	93	98	127	136	116	139
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	1	1	—	26	28	23
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	—	8	1	—	-7
VICTORIA						
<i>04 Education</i>	215	219	234	290	290	300
041 Primary and secondary education	78	103	119	147	147	125
042 Tertiary education	122	105	101	133	139	171
0421-0422 University education	44	34	18	54	64	61
0423 Technical and further education	79	70	83	80	75	89
0429 Tertiary education n.e.c.	—	—	—	—	—	22
043 Pre-school and other special education	6	6	6	6	4	5
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	9	5	8	4	1	—
QUEENSLAND						
<i>04 Education</i>	159	154	268	297	288	321
041 Primary and secondary education	94	92	160	169	152	165
042 Tertiary education	62	56	82	96	106	130
0421-0422 University education	38	28	29	54	40	61
0423 Technical and further education	24	28	53	42	65	69
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	5	7	26	32	29	26
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	-1	—	—	—	1	1

TABLE 9. STATE, TERRITORY AND LOCAL GOVERNMENT : CAPITAL OUTLAYS ON EDUCATION —continued
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
SOUTH AUSTRALIA						
<i>04 Education</i>	82	98	99	112	94	116
041 Primary and secondary education	41	45	46	62	60	71
042 Tertiary education	35	51	46	45	30	45
0421-0422 University education	23	31	25	13	13	19
0423 Technical and further education	12	19	21	32	17	26
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	2	2	2	3	3	—
044 Transportation of students	4	1	6	2	—	—
049 Education n.e.c.	—	—	—	—	—	—
WESTERN AUSTRALIA						
<i>04 Education</i>	98	133	209	215	169	182
041 Primary and secondary education	58	78	111	100	93	74
042 Tertiary education	41	52	100	117	78	97
0421-0422 University education	13	26	79	87	74	90
0423 Technical and further education	28	26	21	30	4	7
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	1	4	—	—	—	13
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	-1	-1	-2	-1	-2	-2
TASMANIA						
<i>04 Education</i>	31	46	52	33	25	28
041 Primary and secondary education	14	37	45	21	16	14
042 Tertiary education	15	9	7	12	8	12
0421-0422 University education	5	3	3	7	2	4
0423 Technical and further education	10	6	4	5	6	7
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	2	—	—	—	—	1
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	-1	—	-1	—	1	2

TABLE 9. STATE, TERRITORY AND LOCAL GOVERNMENT : CAPITAL OUTLAYS ON EDUCATION —continued
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
NORTHERN TERRITORY						
04 Education	31	15	24	21	25	33
041 Primary and secondary education	18	6	12	12	13	11
042 Tertiary education	11	9	10	8	12	21
0421-0422 University education	6	4	4	5	10	15
0423 Technical and further education	5	4	7	4	2	2
0429 Tertiary education n.e.c.	—	—	—	—	—	4
043 Pre-school and other special education	1	—	—	—	—	—
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	—	1	—	—	—
AUSTRALIAN CAPITAL TERRITORY						
04 Education	—	—	31	34	23	29
041 Primary and secondary education	—	—	18	22	15	19
042 Tertiary education	—	—	12	13	8	10
0421-0422 University education	—	—	—	—	—	—
0423 Technical and further education	—	—	12	13	8	10
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	—	—	—	—	—	—
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	—
ALL STATES AND TERRITORIES						
04 Education	975	1,082	1,330	1,441	1,346	1,485
041 Primary and secondary education	496	615	726	734	703	685
042 Tertiary education	452	442	551	633	577	737
0421-0422 University education	201	191	223	293	283	362
0423 Technical and further education	251	252	328	341	294	349
0429 Tertiary education n.e.c.	—	—	—	—	—	26
043 Pre-school and other special education	18	19	34	67	64	69
044 Transportation of students	4	1	6	3	—	—
049 Education n.e.c.	6	4	14	4	1	-5

EXPLANATORY NOTES

Introduction

This publication presents information on both government and private expenditure on education for the years 1987-88 to 1992-93. The last issue of this publication was for the years 1984-85 to 1989-90.

2. The emphasis is largely on public sector outlays, which reflects in part the relative importance of that sector in the provision of education services, but also the lack of detailed information relating to educational activities in the private sector. Information which shows the order of magnitude of private sector spending is included, as are data on the aggregate supply of education services and facilities.

3. The data relating to the public sector are taken from the system of government finance statistics (GFS), which is designed to provide statistics showing:

- consolidated transactions of the various public authorities presented so that their economic impact can be assessed;
- the purposes that are being served by government expenditure programs;
- the roles of the different levels of government in undertaking and financing these expenditure programs; and
- the transactions of individual State and local governments.

4. Information on private sector expenditure is obtained from component data of the Australian National Accounts (See *Australian National Accounts: Concepts, Sources and Methods* (5216.0)).

Changes in this issue

5. A change in the treatment of the Higher Education Contribution Scheme (HECS) and the Higher Education Administrative Charge (HEAC) has been incorporated in this publication and involves the reclassification of these fees from *tax revenue* to *general government charges for goods and services*. The rationale for the changed treatment is that HECS transactions, unlike other charges included in the *fees from regulatory services* category, do not have any significant regulatory character. In addition, the revised 1993 System of National Accounts (SNA) allows for the inclusion of all required charges in the *charges for goods and services* category. A detailed explanation of this changed treatment can be found in **Appendix I** of *Government Financial Estimates, Australia, 1993-94* (5501.0).

6. This change has resulted in downward revisions to general government revenue (taxes, fees and fines), and corresponding reductions to general government outlays (final consumption expenditure), mainly affecting the State general government sectors. The effect of the change in classification is shown in the following table.

REDUCTION TO GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE AND TAXES, FEES AND FINES AS A RESULT OF CHANGES TO CLASSIFICATION OF HECS
(\$ million)

	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
<i>Commonwealth</i>	3	8	17	22	24	30
<i>State and Territory</i>	103	266	524	596	735	777
New South Wales	34	82	163	201	240	254
Victoria	32	86	165	169	213	224
Queensland	16	45	87	102	126	137
South Australia	9	22	47	51	65	65
Western Australia	11	25	51	58	70	75
Tasmania	2	6	10	13	16	18
Northern Territory	—	—	—	—	4	6
Australian Capital Territory	—	—	—	—	—	—
Commonwealth, State and Territory	106	274	541	618	759	808

Measures of expenditure on education

Total final expenditure

7. *Total expenditure on education* can be measured in different ways. One measure is to sum final expenditures on education by the private sector and all levels of government. It provides a measure of the aggregate supply of education services and facilities and can therefore be related to the supply of goods and services available from domestic production (i.e. gross domestic product). This is shown as *Total final expenditure on education* in Table 1.

Total outlays

8. Government outlays on education include some payments which are intended to facilitate education, but which do not finance final expenditure on education services and facilities. These types of payments, termed personal benefit payments, include living allowances paid to students which are used to finance final expenditure on food, clothing, transport, rent, etc. Hence another measure of total expenditure on education is *total final expenditure on education services and facilities plus government transfer payments* paid for the purpose of facilitating education but not intended to be spent directly on educational services plus *other miscellaneous expenditure* on education by government. This is referred to in Table 1 as *Total Outlays on Education*.

9. The method of measuring total outlays on education outlined in paragraph 8 does not measure the contribution of each sector and level of government to the financing of education services, facilities and education related personal benefit payments. This is because expenditure on education by a sector can be financed by transfers from another sector or level of government. Thus an alternative approach to deriving total outlays on education is to sum the outlays on education of the private sector and each level of government, consolidating out transfer payments between them. The aggregate is the same as the measure of *total outlays on education* (in Table 1) but the distribution between the sectors and levels of government is different. This is shown in Table 2.

Concepts and definitions

Government outlays on education

10. The figures presented here are essentially a reclassification of the *conventional* accounts of public authorities engaged in providing education services that appear in budget documents, or annual reports. The classification schemes used to reclassify the transactions in the conventional accounts into a national accounting presentation are:

- The *Economic Transactions Framework* (ETF) for Government Finance Statistics which categorises outlays, revenue and grants received and financing transactions according to their economic character to facilitate study of the macro-economic effect of government activity on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts;
- the *Government Purpose Classification* (GPC) which is used to group outlays with similar functions to facilitate study of the broad purposes of public sector spending and assessment of the effectiveness of outlays in meeting government policy objectives.

Details of these classifications are contained in the *Classifications Manual for Government Finance Statistics, Australia, 1989* (1217.0).

11. The figures in this publication relate to public sector outlays which have been classified to GPC 04 — Education. However, there are some issues relating to the structure and application of the GPC that are relevant when interpreting the data. Nurse education carried out in hospitals is included in GPC 05 — Health, because of the difficulty in satisfactorily identifying these expenditures in the accounts of hospitals. Expenditure on education of nurses in Colleges of Advanced Education is classified to GPC 04. Expenditure on medical and dental services to students are classified to GPC 05 — Health. Outlays on military colleges, previously classified to GPC 02 — Defence, are now included in GPC 04 — Education.

12. Tables 8 and 9 provide a classification by purpose of current and capital outlays on education by State and local governments in each State and Territory. It should be noted that differences in institutional structure and accounting practices make it difficult to implement the GPC in a way which leads to fully comparable statistics between the States and Territories. For example, in some States, expenditure on the education of disabled children (intended to be classified to *special education*) is included under *primary and secondary education*. Therefore, classification uncertainties make it difficult to compare the statistics between States as well as over time.

Private expenditure on education

13. *Final expenditure on education* by the private sector consists of private final consumption expenditure on education services, and gross fixed capital expenditure mainly by private non-profit organisations.

14. *Private final consumption expenditure* on education services is estimated as fees paid by persons to government schools (including technical and agricultural colleges), fees (other than boarding fees) and gifts to universities, independent schools, business colleges, etc., plus current expenditure of non-profit educational institutions. Current expenditure excludes interest and depreciation and is financed by fees paid by households and current grants from general government. Expenditure on such items as school books, uniforms, etc., and expenditure by parents' associations on school equipment is not included, being treated in the Australian National Accounts as private final consumption expenditure on other goods and services (such as clothing, books, household durables, etc.). Fares paid by students to and from educational institutions are *not* counted as part of private final consumption expenditure on education, but are included in the Australian National Accounts as part of private final consumption expenditure — fares: rail, bus and tram. Payments to tertiary institutions made under the Higher Education Contribution Scheme, introduced in 1988-89, are *now* classified as charges for the provision of service by the tertiary institution and are therefore included in *private final consumption expenditure*. The sources and methods used in estimating private final consumption expenditure are detailed in paragraphs 6.83 to 6.89 of *Australian National Accounts: Concepts, Sources, and Methods* (5216.0).

15. *Private gross fixed capital expenditure* in the field of education is estimated from statistics of the value of work done on new building and major additions to buildings of private educational institutions.

The establishment of self government in the Australian Capital Territory

16. On 11 May 1989, the Australian Capital Territory became self-governing with expenditure and revenue raising powers similar to a State government. However in this publication data relating to the ACT for the 7 week period 11 May to 30 June 1989 have been included with the Commonwealth. The ACT is shown as a separate Territory from 1 July 1989.

Revisions

17. Government finance statistics are revised progressively as new or improved data becomes available. For this reason differences can occur between equivalent aggregates published at different times.

Unpublished statistics

18. In some cases, the ABS can also make available information which is not published. This information may be made available in one or more of the following forms: photocopy, floppy disk, computer printout, clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of the publication, or to Information Services in the nearest ABS Office.

Related publications

19. Readers may wish to refer to the following publications which contain related information:

Classifications Manual for Government Finance Statistics, Australia, 1989 (1217.0)

Government Financial Estimates, Australia, (5501.0) — issued annually

Government Finance Statistics, Australia, (5512.0) — issued annually

Taxation Revenue, Australia, (5506.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product, (5204.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product, (5206.0) — issued quarterly

Tertiary Education, Australia, (4218.0) — irregular, first and final issue 1985

Schools, Australia, Preliminary, (4220.0) — issued annually

Schools, Australia, (4221.0) — issued annually

Schools, New South Wales, (4221.1) — issued annually

Schools, Victoria, (4221.2) — last issue 1990

Pre-schools and Child Care Centres, Queensland, (4202.3) — last issue 1990

Schools, Queensland, (4221.3) — last issue 1990

Schools, South Australia, (4221.4) — last issue 1990

Education, Tasmania, (4206.6) — last issue 1991

Social Indicators, Australia, (4101.0) — irregular — last issue 1992

Australian Social Trends, (4102.0) — issued annually — first issue 1994

Education Experience and Intentions Survey, Australia (4212.0) — final 1979

National Schools Collection: Government Schools, Australia (4215.0) — final 1983

Education, Tasmania (4206.6) — last issue 1991

Government Schools, Tasmania (4204.6) — final 1983

Non-government Schools, Tasmania (4205.6) — final 1983

Primary and Secondary Education, Victoria (4202.2) — final 1983

Education and Training in Australia, (4224.0) — first and latest issue 1992

A Directory of Education and Training Statistics (1136.0) — March 1993

Symbols and other usages

— nil or rounded to zero
n.e.c. not elsewhere classified

20. Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

GLOSSARY

- Advances to persons for HECS purposes(net)** Applies to cases where students elect to defer payment of their HECS liability. Loans by the Commonwealth government to students are classified as advances. Repayments of these loans through the tax system are classified as negative advances and netted out.
- Capital grants** Unrequited payments (see definition below) intended to contribute towards the cost of capital expenditure or loan repayments for the purpose of developing or improving educational facilities.
- Capital outlays** Expenditure on new fixed assets *plus* net expenditure on second-hand fixed assets *plus* net purchases of other capital assets *plus* increase in stocks *plus* transfers to other bodies to fund capital expenditure such as school buildings and furniture and fittings.
- Current grants** Unrequited payments (see definition below) intended to finance the current operations of other government or non-government bodies.
- Commonwealth grants to universities are shown as paid to the governments who have established the universities. The expenditure is reflected in States' outlays.
- Current outlays** Net current expenditure on goods and services *plus* current transfer payments.
- Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or acquisition of land, buildings, intangible assets or secondhand plant and equipment. Sales of goods and services is offset against gross expenditure in calculating current outlays.
- Current transfer payments include payments for property rights (e.g. interest payments) and unrequited transfers for which there is no return for payment, such as subsidies, personal benefit payments and current grants.
- Expenditure on new fixed assets** Expenditure on tangible assets which are intended to be used in the production process for more than a year.
- Within the context of education, such assets cover construction work and equipment (including transport equipment), land, and expenditure on school supplies or buildings.
- Expenditure on secondhand assets (net)** Purchase of secondhand assets *less* sales of used capital assets.
- Generally comprises the acquisition and disposal of school buildings, previously rented dwellings and used plant and equipment.
- A negative value indicates that sales exceed purchases.
- Government final consumption expenditure** General government's expenditure on provision of educational services *less* the value of its services sold to others (e.g., fees received from students).
- Grants to persons and non-profit institutions** Current and capital unrequited payments (payments made for which nothing is received directly in return) from general government for the benefit of students or educational institutions. For education, this mainly relates to grants to non-government schools.
- Gross Domestic Product(GDP)** The GDP measure used in this publication is the current price measure GDP(I) which is the sum of factor incomes, consumption of fixed capital(depreciation) and net indirect taxes.

Gross fixed capital expenditure	Expenditure on new fixed assets such as the building of new schools, <i>less</i> net sales of secondhand assets. The term <i>gross</i> in the title indicates that no account is taken of depreciation in this category.
Higher education contribution scheme(HECS)	<p>The HECS scheme requires students to pay a contribution towards the cost of their higher education. The payments may be made direct to the institution attended (at a 15% discount) at the time the education course is undertaken, or students may enter a loan agreement with the Commonwealth government to discharge their obligation to pay the contribution, the loan to be repaid at a later date through the taxation system. The proceeds of the loan are not paid to the students, but are paid to the institution on the student's behalf from a trust fund.</p> <p>In the statistics the loan is recorded as an advance from the Commonwealth government to the students, and the payment of the contribution out of the trust fund is treated as a general government service charge paid by the student and is offset against <i>government final consumption expenditure</i>.</p>
Increase in Stocks	Net increase in stocks of consumable educational supplies, such as text books and stationery.
Inter-governmental grants	Grants from the Commonwealth to State/Territory governments.
Other outlays	Mainly current grants to non-government schools and subsidies for teacher housing.
Own source outlays	Outlays on education less grants received from other levels of government. Because of consolidation between these levels of government, the total of own source outlays is not equal to the sum of Commonwealth and State/Territory and local own source outlays.
Private final consumption expenditure	Outlays by the private sector on the consumption of educational services. These include expenditure on salaries paid to non-government school teachers. HECS payments (both up front and deferred) by students are also part of private final consumption expenditure.
Private gross fixed capital expenditure	Expenditure on fixed assets, e.g., new private school buildings, by the private sector.
Unrequited payments	Payments made for which nothing is received directly in return.



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