

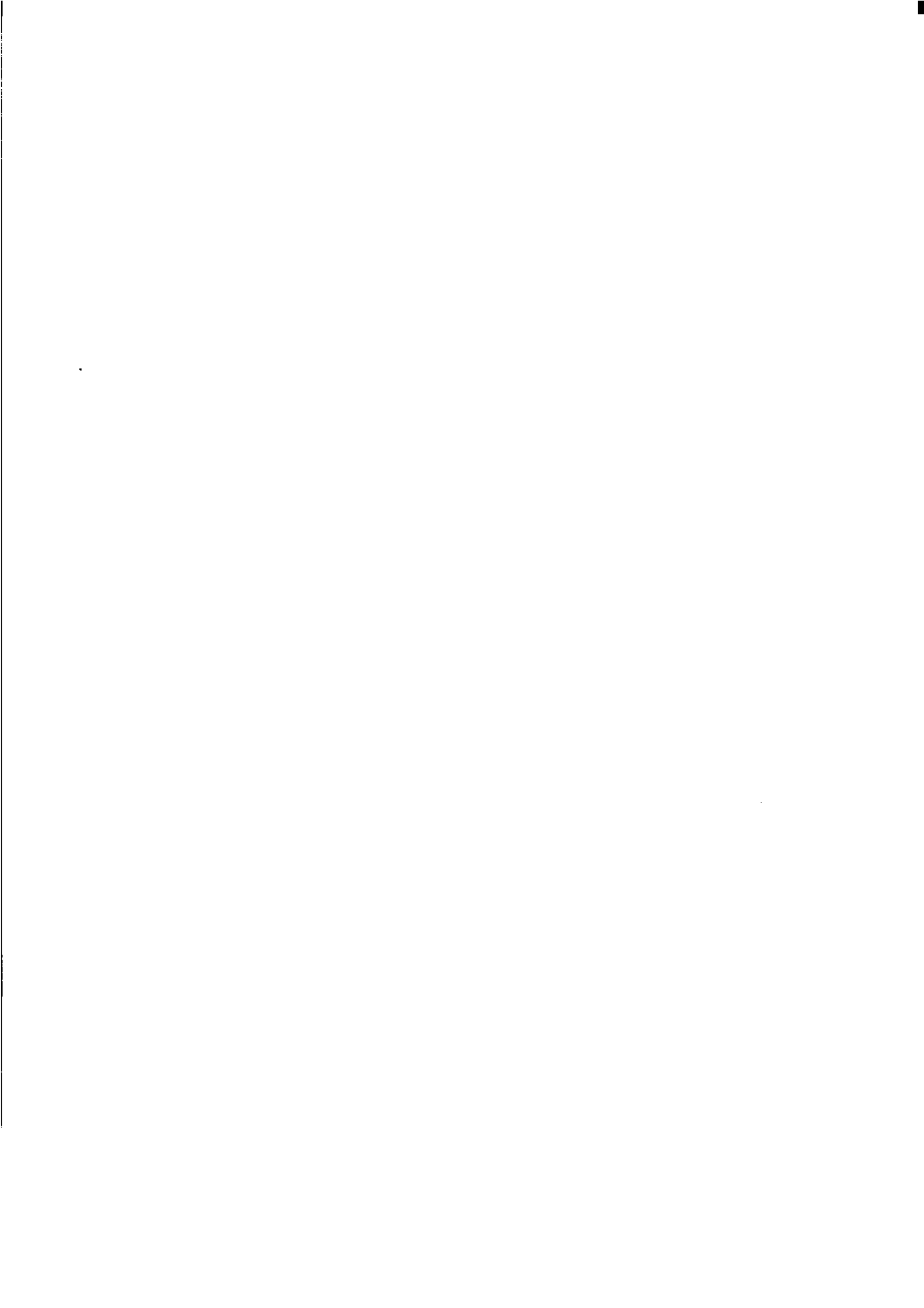


1993-94

Expenditure on Education Australia

Statistics

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EMBARGOED UNTIL 11.30 A.M. 9 OCTOBER 1995

**EXPENDITURE ON EDUCATION
AUSTRALIA
1993-94**

**W. McLennan
Australian Statistician**

AUSTRALIAN BUREAU OF STATISTICS

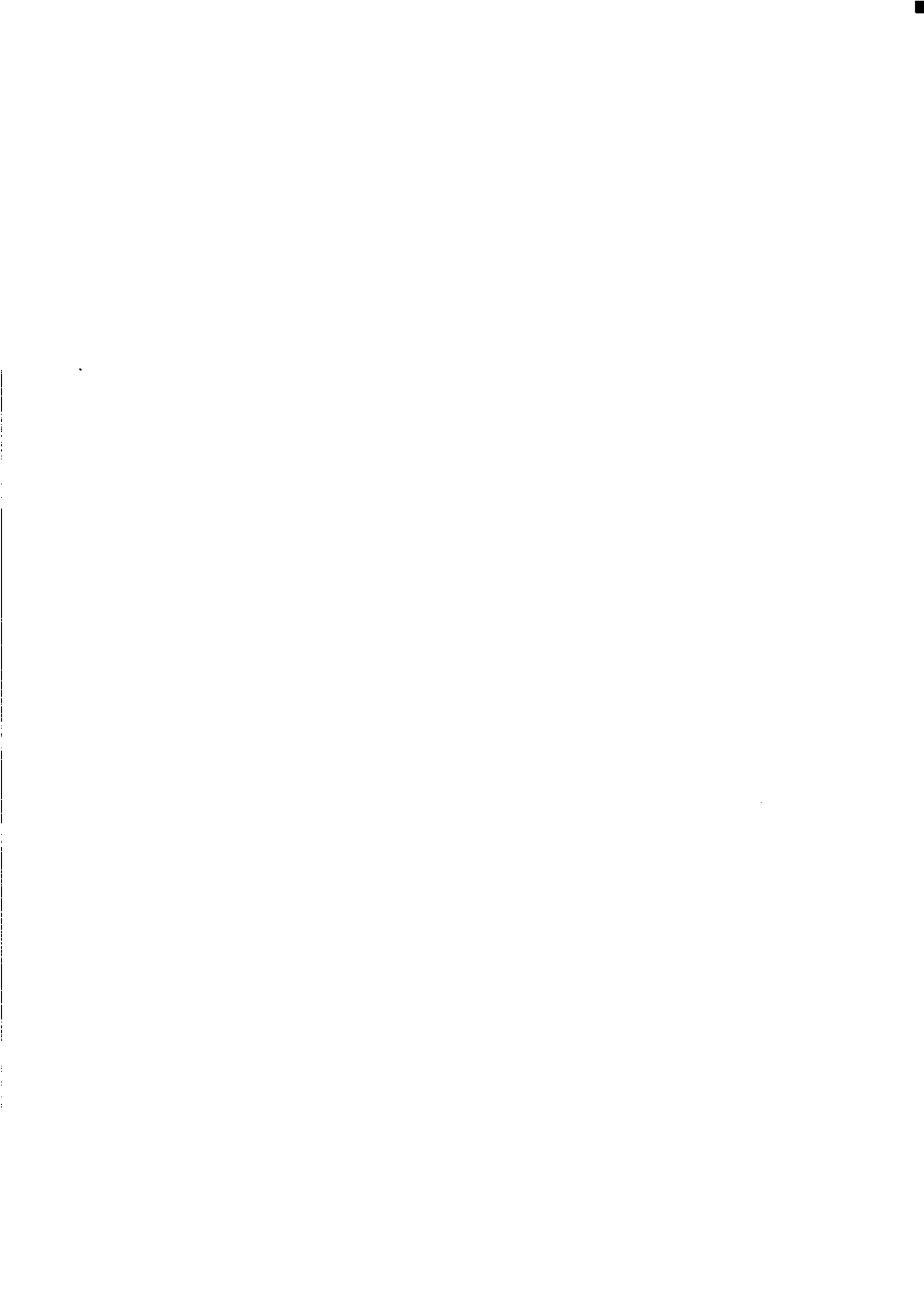
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 - *for information about other ABS statistics and services, please refer to the back of this publication.*
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SUMMARY OF FINDINGS

TOTAL FINAL EXPENDITURE

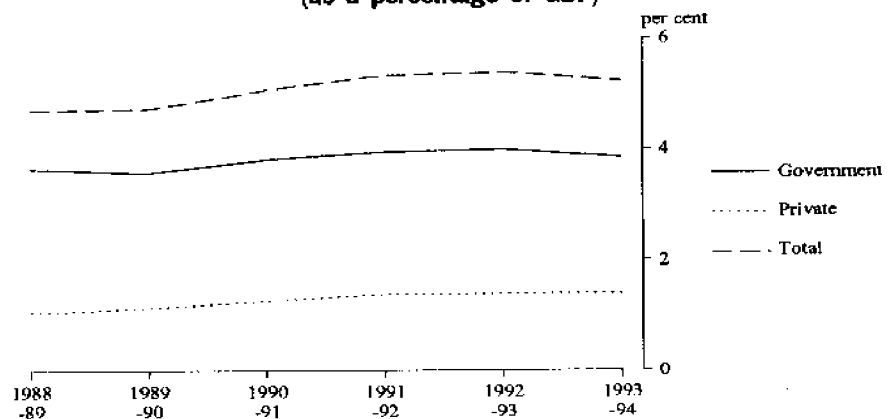
Total final expenditure on education, comprising the measures *final consumption expenditure* and *gross fixed capital expenditure* (by governments and the private sector) rose 3.5% from \$21,842 million in 1992-93 to \$22,617 million in 1993-94, but fell slightly as a percentage of gross domestic product (GDP) from 5.4% to 5.3%.

Government final expenditure rose 2.9% from \$16,184 million in 1992-93 to \$16,657 million in 1993-94, but fell slightly from 4.0 to 3.9% of GDP.

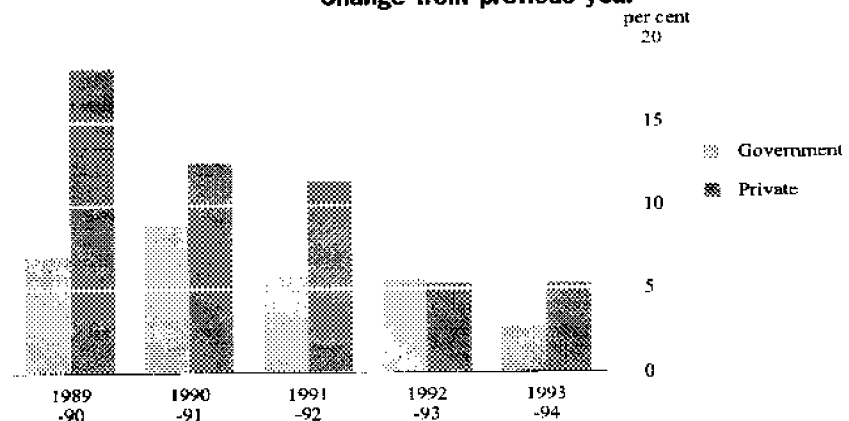
Private final expenditure rose 5.3% from \$5,658 million in 1992-93 to \$5,960 million in 1993-94 and remained constant at 1.4% of GDP. Significantly higher growth in expenditure on education by the private sector is in part due to higher government grants paid to non-government schools (up 9.2%). The increase is higher than expected due to changed arrangements for the payment of these grants in Victoria. Private final expenditure on education not financed by government rose 3.2%.

The following graphs demonstrate movements in final expenditure from 1988-89 to 1993-94, firstly as a percentage of GDP and secondly as percentage changes over the previous financial year.

FINAL EXPENDITURE ON EDUCATION
(as a percentage of GDP)



FINAL EXPENDITURE ON EDUCATION
Change from previous year



TOTAL OUTLAYS

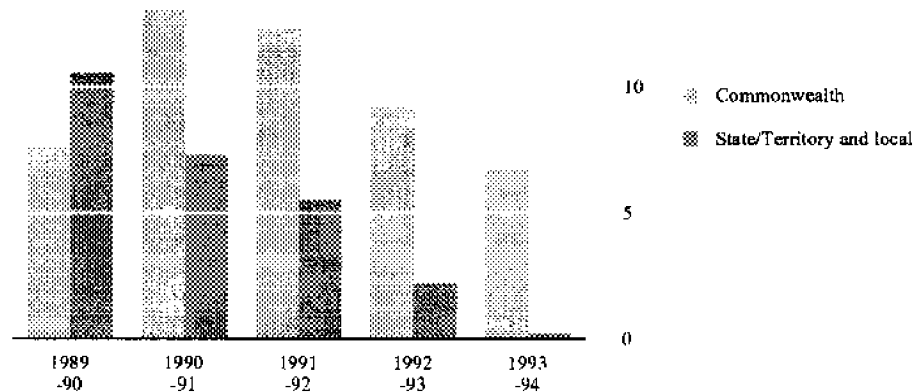
Total outlays on education, which comprise, in addition to final expenditure as defined above, government benefit payments for education related services, rose 3.0% from \$24,126 million to \$24,858 million between 1992-93 and 1993-94, but fell from 6.0% to 5.8% of GDP.

TOTAL GOVERNMENT OUTLAYS

Total government outlays on education (which includes payments to the private sector) rose 3.0% from \$21,479 million to \$22,125 million between 1992-93 and 1993-94. The main growth in outlays was in the Commonwealth sector (up 6.7%) reflecting increased grants to the States and Territories (mainly for tertiary education). Outlays by State and local governments from their own resources rose 0.2%, reflecting lower growth in expenditure on primary and secondary education and a fall in expenditure on pre-school and special education.

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

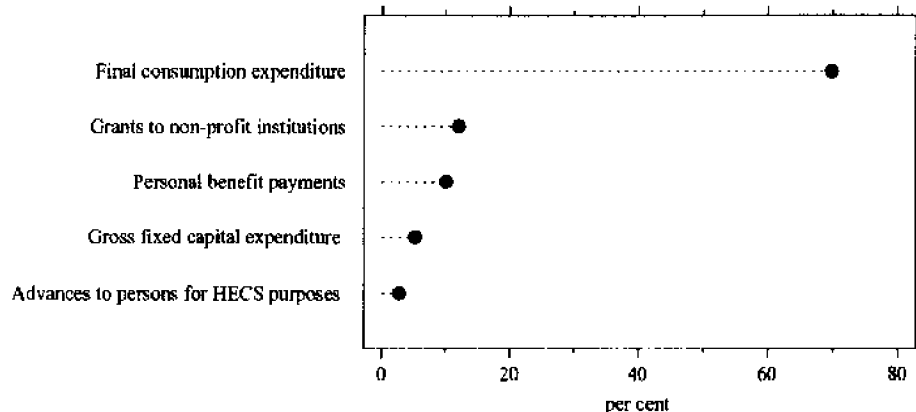
TOTAL GOVERNMENT OUTLAYS ON EDUCATION
Change from previous year



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 70% of total government outlays on education for 1993-94 consisted of final consumption expenditure. The following graph shows selected economic transactions as a percentage of total government outlays on education during 1993-94.

EDUCATION OUTLAYS BY ECONOMIC TRANSACTION, 1993-94
(as a percentage of total government outlays on education)

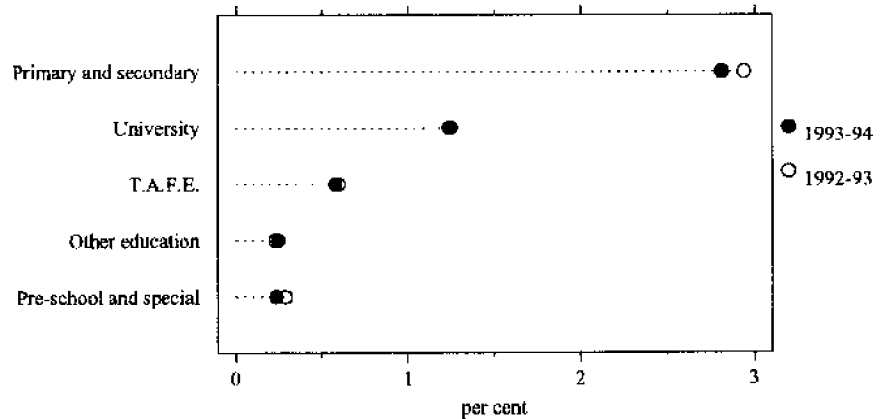


Approximately 55% of total government outlays on education in 1993-94 was spent on primary and secondary education and 36% on tertiary education. The distribution of government outlays has shifted slightly over the last 6 years with an increased proportion allocated to tertiary education and less to primary and secondary education. Over this period outlays on tertiary education rose 62% whilst the corresponding rise for primary and secondary education was 29%.

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 1992-93 and 1993-94.

TOTAL GOVERNMENT OUTLAYS BY PURPOSE
(as a percentage of GDP)



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

1

GOVERNMENT AND PRIVATE EXPENDITURE ON EDUCATION

Description	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	— \$ million —					
GOVERNMENT						
General government final consumption expenditure	11,347	11,993	13,123	14,095	14,741	15,483
Gross fixed capital expenditure	1,072	1,301	1,361	1,239	1,440	1,170
Increase in stocks	2	3	-3	-4	4	4
Government final expenditure (1)	12,421	13,297	14,482	15,330	16,184	16,657
Personal benefit payments (2)	1,371	1,515	1,749	2,031	2,190	2,224
Grants and advances to persons and non-profit institutions (net) (a)	1,775	1,995	2,141	2,389	2,406	2,625
Advances to persons for HECS purposes (net)	226	435	479	577	604	602
Other (3)	-31	-8	30	111	93	17
<i>Total government outlays on education</i>	<i>15,761</i>	<i>17,234</i>	<i>18,880</i>	<i>20,438</i>	<i>21,479</i>	<i>22,125</i>
PRIVATE						
Private final consumption expenditure	3,253	3,945	4,436	5,035	5,307	5,548
Gross fixed capital expenditure	371	338	385	338	351	412
Private final expenditure (4)	3,624	4,283	4,821	5,373	5,658	5,960
<i>Total final expenditure on education (1) + (4)</i>	<i>16,045</i>	<i>17,580</i>	<i>19,303</i>	<i>20,703</i>	<i>21,842</i>	<i>22,617</i>
Total outlays on education (1) + (2) + (3) + (4)	17,385	19,087	21,081	22,845	24,126	24,858
Gross Domestic Product (b)	339,927	371,051	379,069	386,958	404,007	428,589
	— percentage of Gross Domestic Product —					
Total government outlays	4.6	4.6	5.0	5.3	5.3	5.2
Total final expenditure on education	4.7	4.7	5.1	5.4	5.4	5.3
of which—						
General government final consumption expenditure	3.3	3.2	3.5	3.6	3.6	3.6
Private final consumption expenditure	1.0	1.1	1.2	1.3	1.3	1.3
Government gross fixed capital expenditure	0.3	0.4	0.4	0.3	0.4	0.3
Private gross fixed capital expenditure	0.1	0.1	0.1	0.1	0.1	0.1
Total outlays on education	5.1	5.1	5.6	5.9	6.0	5.8

(a) Excludes Commonwealth advances for HECS purposes. (b) The figures for Gross Domestic Product are obtained from *Australian National Accounts, National Income, Expenditure and Product, 1993-94 (5204.0)*.

2

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

Description	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
GOVERNMENT						
COMMONWEALTH						
General government final consumption expenditure	515	320	363	475	486	578
Personal benefit payments	878	961	1,196	1,464	1,593	1,646
Current grants to non-profit institutions	65	29	42	46	55	56
Current grants to the States	3,927	4,308	4,712	5,104	5,522	6,219
Expenditure on new fixed assets	34	37	46	40	67	43
Expenditure on secondhand fixed assets (net)	-2	-4	-2	-2	1	-1
Advances to persons for HECS purposes	226	435	479	577	604	602
Capital grants to non-profit institutions	1	7	3	1	—	1
Capital grants to the States	561	581	706	734	917	721
Other outlays	—	1	4	41	15	11
<i>Total Commonwealth</i>	6,205	6,674	7,551	8,482	9,260	9,877
STATE/TERRITORY						
General government final consumption expenditure	10,809	11,644	12,728	13,586	14,216	14,868
Personal benefit payments	493	554	554	567	598	577
Current grants to non-profit institutions	1,636	1,877	1,974	2,234	2,260	2,466
Current grants to local government	20	22	22	23	24	15
Expenditure on new fixed assets	1,059	1,301	1,361	1,231	1,395	1,163
Expenditure on secondhand fixed assets (net)	-25	-39	-48	-34	-29	-41
Advances to persons and non-profit institutions	8	25	44	20	16	14
Capital grants to non-profit institutions	66	58	77	88	75	87
Capital grants to local government	—	—	—	—	—	5
Other outlays	-28	-3	26	70	90	18
<i>Total State/Territory</i>	14,038	15,439	16,737	17,784	18,645	19,173
less grants from Commonwealth for education purposes	4,488	4,889	5,419	5,839	6,439	6,940
<i>State/Territory outlays financed from own resources</i>	9,550	10,550	11,319	11,946	12,206	12,233
LOCAL						
General government final consumption expenditure	23	29	32	34	38	37
Expenditure on new fixed assets	5	5	3	3	6	6
Expenditure on secondhand fixed assets (net)	—	1	1	1	—	—
Other outlays	1	—	—	—	—	1
<i>Total Local</i>	28	35	36	38	45	44
less grants from State/Territory for education purposes	20	22	22	23	24	21
<i>Local outlays financed from own resources</i>	8	13	14	15	21	23
<i>Total government outlays on education (1) (b)</i>	15,761	17,234	18,880	20,438	21,479	22,125
PRIVATE AND GOVERNMENT COMBINED						
Private final consumption expenditure	3,253	3,945	4,436	5,035	5,307	5,548
less current grants from government to non-profit institutions for education	1,700	1,906	2,016	2,280	2,315	2,523
less advances to persons for HECS purposes (net)	226	435	479	577	604	602
<i>Private final consumption expenditure not financed from government (2)</i>	1,326	1,604	1,941	2,178	2,388	2,423
Private gross fixed capital expenditure	371	338	385	338	351	412
less capital grants and advances from government to persons and non-profit institutions for education (net) (c)	74	89	125	109	91	101
<i>Private gross fixed capital expenditure not financed from government (3)</i>	297	249	260	229	260	311
Total outlays on education (1) + (2) + (3)	17,385	19,087	21,081	22,845	24,126	24,858

(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.

3

GOVERNMENT OUTLAYS ON EDUCATION BY ECONOMIC TRANSACTION AND GOVERNMENT PURPOSE, 1993-94 (\$ 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>
041 Primary and secondary education	8,400	704	581	-35	2,432	—	12,083
Commonwealth Government	13	645	—	—	14	(d)2,962	3,633
State/Territory and local governments	8,388	59	581	35	(d)2,425	2,962	8,456
042 Tertiary education	5,662	1,002	587	7	656	—	7,900
Commonwealth Government	310	995	43	-1	608	3,914	5,869
State/Territory and local governments	5,352	6	544	6	50	-3,914	2,032
0421-0422 University education (e)	3,686	743	325	-3	612	—	5,363
Commonwealth Government	291	740	43	-1	608	3,297	4,977
State/Territory and local governments	3,395	3	282	-1	5	3,297	487
0423 Technical and further education	1,972	242	261	5	44	—	2,514
Commonwealth Government	19	238	—	—	1	617	875
State/Territory and local governments	1,953	3	261	-5	45	-617	1,640
0429 Tertiary education n.e.c.	4	17	1	—	—	—	22
Commonwealth Government	—	17	—	—	—	—	17
State/Territory and local governments	4	—	1	—	—	—	5
043 Pre-school and other special education	990	6	40	—	96	—	1,132
Commonwealth Government	77	6	—	—	—	63	146
State/Territory and local governments	914	—	40	—	96	-63	986
044 Transportation of students	179	511	—	—	9	—	699
Commonwealth Government	—	—	—	—	—	—	—
State/Territory and local governments	179	511	—	—	9	—	699
049 Education n.e.c.	252	1	5	-1	53	—	310
Commonwealth Government	179	—	—	—	48	1	228
State/Territory and local governments	73	—	5	1	6	1	82
Total	15,483	2,224	1,213	-43	3,247	—	22,125
<i>Commonwealth Government</i>	<i>578</i>	<i>1,646</i>	<i>43</i>	<i>-1</i>	<i>670</i>	<i>6,940</i>	<i>9,877</i>
<i>State/Territory and local governments</i>	<i>14,905</i>	<i>577</i>	<i>1,170</i>	<i>-41</i>	<i>2,586</i>	<i>-6,940</i>	<i>12,256</i>

(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. The amounts concerned 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.

6

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

<i>Description</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
	— \$ million —					
<i>General government final consumption expenditure</i>	<i>10,832</i>	<i>11,673</i>	<i>12,760</i>	<i>13,620</i>	<i>14,255</i>	<i>14,905</i>
New South Wales	3,398	3,654	4,033	4,179	4,528	4,846
Victoria	3,098	3,252	3,431	3,671	3,613	3,616
Queensland	1,672	1,764	2,011	2,277	2,423	2,591
South Australia	1,050	1,095	1,231	1,325	1,376	1,447
Western Australia	1,058	1,111	1,225	1,311	1,404	1,448
Tasmania	353	382	379	385	421	453
Northern Territory	203	206	219	241	248	248
Australian Capital Territory	—	209	231	232	242	257
<i>Expenditure on new fixed assets</i>	<i>1,064</i>	<i>1,306</i>	<i>1,364</i>	<i>1,234</i>	<i>1,401</i>	<i>1,170</i>
New South Wales	400	429	429	405	459	374
Victoria	204	225	252	242	278	211
Queensland	145	253	284	272	301	232
South Australia	100	108	118	91	110	101
Western Australia	155	188	199	157	169	170
Tasmania	46	52	33	26	29	24
Northern Territory	15	24	19	23	30	41
Australian Capital Territory	—	27	31	18	25	17
<i>Current grants to non-profit institutions</i>	<i>1,636</i>	<i>1,877</i>	<i>1,974</i>	<i>2,234</i>	<i>2,260</i>	<i>2,467</i>
New South Wales	578	645	702	802	749	806
Victoria	505	544	531	605	642	715
Queensland	262	301	323	376	386	397
South Australia	111	121	133	145	154	167
Western Australia	137	161	170	186	202	237
Tasmania	35	37	45	47	52	57
Northern Territory	7	17	22	21	22	29
Australian Capital Territory	—	51	48	52	53	58
<i>Personal benefit payments</i>	<i>493</i>	<i>554</i>	<i>554</i>	<i>567</i>	<i>598</i>	<i>577</i>
New South Wales	268	296	353	366	395	392
Victoria	145	146	67	55	58	50
Queensland	58	64	78	101	89	108
South Australia	10	14	23	27	17	16
Western Australia	8	28	27	17	32	4
Tasmania	2	2	2	—	4	5
Northern Territory	3	4	3	1	3	3
Australian Capital Territory	—	—	—	—	—	—
<i>Expenditure on secondhand fixed assets (net)</i>	<i>-25</i>	<i>-38</i>	<i>-47</i>	<i>-33</i>	<i>-29</i>	<i>-41</i>
<i>Other</i>	<i>46</i>	<i>80</i>	<i>147</i>	<i>178</i>	<i>182</i>	<i>119</i>
<i>Total outlays on education</i>	<i>14,046</i>	<i>15,452</i>	<i>16,751</i>	<i>17,800</i>	<i>18,666</i>	<i>19,196</i>
New South Wales	4,661	5,009	5,538	5,796	6,194	6,462
Victoria	3,967	4,184	4,319	4,622	4,614	4,559
Queensland	2,147	2,396	2,711	3,043	3,221	3,358
South Australia	1,269	1,331	1,499	1,590	1,659	1,713
Western Australia	1,336	1,509	1,638	1,687	1,832	1,893
Tasmania	435	473	459	457	505	539
Northern Territory	229	252	267	291	309	330
Australian Capital Territory	—	298	321	313	331	343
Total outlays on all purposes	63,200	71,007	74,839	80,085	79,253	78,897
	— per cent —					
Outlays on education as a percentage of total outlays	22.2	21.8	22.4	22.2	23.6	24.3

4

COMMONWEALTH GOVERNMENT : OUTLAYS ON EDUCATION BY GOVERNMENT PURPOSE(a)

<i>Government purpose classification</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
	— \$ million —					
041 Primary and secondary education	2,529	2,508	2,792	3,198	3,442	3,633
042 Tertiary education	3,495	3,938	4,454	4,983	5,468	5,869
0421-422 University education	3,087	3,454	3,907	4,343	4,668	4,977
0423 Technical and further education	391	472	539	630	788	875
0429 Tertiary education n.e.c.	17	12	8	10	12	17
043 Pre-school and other special education	90	103	146	137	146	146
0431 Pre-school education	6	—	—	—	—	—
0432 Special education	—	—	—	—	—	—
0439 Other education not definable by level	84	103	146	137	146	146
044 Transportation of students	6	—	—	—	—	—
049 Education n.e.c.	85	125	159	165	205	228
<i>Total outlays on education</i>	<i>6,205</i>	<i>6,674</i>	<i>7,551</i>	<i>8,482</i>	<i>9,260</i>	<i>9,877</i>
Total outlays on all purposes	87,891	98,953	105,230	109,167	116,087	119,340
	— per cent —					
Outlays on education as a percentage of total outlays	7.1	6.7	7.2	7.8	8.0	8.3

(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.

5

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

	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
	— \$ million —					
1. Total outlays of State and Territory Government	57,832	64,562	68,199	73,677	72,389	72,546
Less grants from the Commonwealth Government intended to be used for a specific purpose	10,649	11,588	12,776	14,140	15,445	15,925
2. Outlays financed from States/Territories own resources and from general purpose Commonwealth Government payments	47,183	52,974	55,423	59,537	56,944	56,621
3. Outlays on education	14,038	15,439	16,737	17,784	18,645	19,173
Less grants from the Commonwealth Government for education purposes	4,488	4,889	5,419	5,839	6,439	6,940
4. Outlays on education financed from State/Territory resources and from general purpose Commonwealth Government grants	9,550	10,550	11,319	11,946	12,206	12,233
	— per cent —					
3 as a percentage of 1	24.3	23.9	24.5	24.1	25.8	26.4
4 as a percentage of 2	20.2	19.9	20.4	20.1	21.4	21.6

(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.

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NEW SOUTH WALES						
<i>Current grants</i>	1,331	1,448	1,573	1,686	1,855	2,078
041 Primary and secondary education	592	654	703	778	833	881
042 Tertiary education	733	790	862	904	1,011	1,182
0421-422 University education	687	740	807	828	899	1,053
0423 Technical and further education	46	50	55	76	112	129
043 Pre-school and other special education	3	2	6	4	11	15
049 Education n.e.c.	2	2	1	—	—	—
<i>Capital grants</i>	185	216	255	245	329	263
041 Primary and secondary education	79	84	93	107	125	119
042 Tertiary education	106	131	161	138	203	144
0421-422 University education	53	59	73	81	113	60
0423 Technical and further education	53	72	88	57	90	83
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	1	—	—	—	—
VICTORIA						
<i>Current grants</i>	1,155	1,233	1,328	1,426	1,503	1,661
041 Primary and secondary education	481	528	567	623	648	679
042 Tertiary education	671	701	756	800	851	976
0421-422 University education	642	667	720	748	769	876
0423 Technical and further education	30	34	37	52	82	101
043 Pre-school and other special education	2	2	4	3	4	6
049 Education n.e.c.	2	2	1	—	—	—
<i>Capital grants</i>	149	146	170	203	233	181
041 Primary and secondary education	63	66	69	78	91	96
042 Tertiary education	85	80	101	124	141	85
0421-422 University education	47	24	45	63	82	30
0423 Technical and further education	39	55	56	62	59	55
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	1	—	—	—	—
QUEENSLAND						
<i>Current grants</i>	602	666	725	808	923	1,045
041 Primary and secondary education	267	308	335	376	423	446
042 Tertiary education	333	356	381	428	487	591
0421-422 University education	314	334	358	398	440	528
0423 Technical and further education	19	22	23	30	48	63
043 Pre-school and other special education	1	1	8	4	12	7
049 Education n.e.c.	1	1	1	—	—	—
<i>Capital grants</i>	101	90	124	131	162	114
041 Primary and secondary education	44	40	47	51	64	58
042 Tertiary education	57	49	75	79	97	56
0421-422 University education	30	15	43	37	59	25
0423 Technical and further education	27	33	31	42	38	31
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	1	2	1	2	—

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
SOUTH AUSTRALIA						
<i>Current grants</i>	339	367	400	449	452	524
041 Primary and secondary education	124	140	152	191	166	194
042 Tertiary education	210	222	246	253	281	323
0421-422 University education	199	210	233	235	251	285
0423 Technical and further education	12	12	13	18	30	38
043 Pre-school and other special education	3	3	2	6	6	8
049 Education n.e.c.	1	1	—	—	—	—
<i>Capital grants</i>	50	44	55	51	68	50
041 Primary and secondary education	21	20	21	25	30	26
042 Tertiary education	29	22	34	26	38	24
0421-422 University education	13	7	12	12	19	8
0423 Technical and further education	16	15	23	14	20	16
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	2	—	—	—	—
WESTERN AUSTRALIA						
<i>Current grants</i>	370	406	459	487	528	600
041 Primary and secondary education	144	168	192	212	229	251
042 Tertiary education	221	234	258	269	292	336
0421-422 University education	209	222	245	250	263	303
0423 Technical and further education	12	12	13	19	29	34
043 Pre-school and other special education	4	3	8	6	8	12
049 Education n.e.c.	1	1	—	—	—	—
<i>Capital grants</i>	52	58	71	76	79	71
041 Primary and secondary education	23	22	26	28	32	38
042 Tertiary education	28	35	44	48	47	33
0421-422 University education	14	19	26	24	27	12
0423 Technical and further education	15	15	18	24	19	22
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	1	1	—	—	—
TASMANIA						
<i>Current grants</i>	101	112	124	138	144	160
041 Primary and secondary education	40	45	52	59	62	67
042 Tertiary education	61	66	71	78	81	92
0421-422 University education	57	61	64	67	69	80
0423 Technical and further education	4	5	7	11	13	12
043 Pre-school and other special education	—	—	1	1	1	1
049 Education n.e.c.	1	—	—	—	—	—
<i>Capital grants</i>	13	14	17	14	21	20
041 Primary and secondary education	6	7	8	8	9	10
042 Tertiary education	7	7	9	6	12	9
0421-422 University education	3	3	7	2	5	3
0423 Technical and further education	4	4	2	4	7	6
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	—

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NORTHERN TERRITORY						
<i>Current grants</i>	28	35	54	54	60	75
041 Primary and secondary education	15	17	19	21	24	27
042 Tertiary education	13	18	22	24	28	36
0421-422 University education	11	16	20	22	24	31
0423 Technical and further education	2	2	2	3	4	4
043 Pre-school and other special education	—	—	12	8	8	12
049 Education n.e.c.	—	—	—	—	—	—
<i>Capital grants</i>	11	8	10	9	21	14
041 Primary and secondary education	6	3	3	2	5	5
042 Tertiary education	5	4	5	5	15	7
0421-422 University education	—	—	3	1	9	4
0423 Technical and further education	5	4	2	4	6	3
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	1	2	2	1	1
AUSTRALIAN CAPITAL TERRITORY						
<i>Current grants</i>	—	42	50	56	57	75
041 Primary and secondary education	—	36	44	49	51	56
042 Tertiary education	—	5	5	6	5	19
0421-422 University education	—	2	1	—	—	—
0423 Technical and further education	—	3	4	6	4	19
043 Pre-school and other special education	—	—	1	—	—	1
049 Education n.e.c.	—	—	—	—	—	—
<i>Capital grants</i>	—	6	5	6	5	9
041 Primary and secondary education	—	6	5	5	5	9
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>	3,927	4,308	4,712	5,104	5,522	6,219
041 Primary and secondary education	1,664	1,896	2,064	2,309	2,436	2,600
042 Tertiary education	2,242	2,393	2,601	2,762	3,036	3,555
0421-422 University education	2,119	2,254	2,448	2,548	2,715	3,154
0423 Technical and further education	124	139	153	214	321	401
043 Pre-school and other special education	13	11	42	33	50	63
049 Education n.e.c.	8	8	5	—	—	—
<i>Capital grants</i>	561	581	706	734	917	721
041 Primary and secondary education	243	247	271	305	361	361
042 Tertiary education	318	328	429	426	553	359
0421-422 University education	160	128	208	219	313	143
0423 Technical and further education	158	199	221	207	239	216
043 Pre-school and other special education	—	—	—	—	—	—
049 Education n.e.c.	—	7	6	4	3	1

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NEW SOUTH WALES						
04 Education	4,244	4,595	5,101	5,365	5,699	6,065
041 Primary and secondary education	2,570	2,736	3,062	3,209	3,259	3,371
042 Tertiary education	1,170	1,272	1,458	1,560	1,647	1,906
0421-0422 University education	698	758	856	919	975	1,160
0423 Technical and further education	470	515	603	641	673	746
0429 Tertiary education n.e.c.	1	—	—	—	—	—
043 Pre-school and other special education	215	246	220	218	397	383
044 Transportation of students	265	293	347	365	394	394
049 Education n.e.c.	25	48	13	13	1	12
VICTORIA						
04 Education	3,749	3,949	4,029	4,332	4,314	4,382
041 Primary and secondary education	2,399	2,521	2,551	2,744	2,723	2,733
042 Tertiary education	1,044	1,097	1,173	1,269	1,274	1,318
0421-0422 University education	695	718	770	837	849	889
0423 Technical and further education	343	372	392	425	425	429
0429 Tertiary education n.e.c.	5	7	11	7	—	—
043 Pre-school and other special education	188	206	189	192	190	198
044 Transportation of students	83	91	99	102	105	112
049 Education n.e.c.	35	35	16	24	22	22
QUEENSLAND						
04 Education	1,993	2,129	2,413	2,755	2,900	3,097
041 Primary and secondary education	1,216	1,302	1,483	1,758	1,840	1,908
042 Tertiary education	508	545	586	704	770	890
0421-0422 University education	327	350	407	476	498	599
0423 Technical and further education	181	195	179	228	272	291
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	212	217	275	215	211	216
044 Transportation of students	56	65	70	77	79	82
049 Education n.e.c.	—	—	—	—	—	—

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
SOUTH AUSTRALIA						
<i>04 Education</i>	<i>1,171</i>	<i>1,231</i>	<i>1,386</i>	<i>1,497</i>	<i>1,546</i>	<i>1,630</i>
041 Primary and secondary education	763	804	873	917	936	959
042 Tertiary education	323	333	402	460	491	550
0421-0422 University education	213	210	267	280	298	346
0423 Technical and further education	106	122	134	179	192	201
0429 Tertiary education n.e.c.	4	1	1	1	1	3
043 Pre-school and other special education	61	64	71	81	84	84
044 Transportation of students	24	28	38	37	35	35
049 Education n.e.c.	1	2	2	1	1	1
WESTERN AUSTRALIA						
<i>04 Education</i>	<i>1,203</i>	<i>1,300</i>	<i>1,423</i>	<i>1,518</i>	<i>1,650</i>	<i>1,701</i>
041 Primary and secondary education	773	863	930	980	1,039	1,078
042 Tertiary education	316	319	367	402	442	470
0421-0422 University education	189	184	244	261	276	281
0423 Technical and further education	125	132	120	140	165	188
0429 Tertiary education n.e.c.	2	3	4	1	1	1
043 Pre-school and other special education	50	54	60	60	72	72
044 Transportation of students	33	35	40	44	59	42
049 Education n.e.c.	33	29	26	32	39	39
TASMANIA						
<i>04 Education</i>	<i>390</i>	<i>421</i>	<i>426</i>	<i>432</i>	<i>477</i>	<i>516</i>
041 Primary and secondary education	259	278	285	283	310	321
042 Tertiary education	94	105	101	107	117	137
0421-0422 University education	61	69	68	73	79	89
0423 Technical and further education	33	37	33	34	38	48
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	19	20	21	21	27	29
044 Transportation of students	13	14	17	19	20	25
049 Education n.e.c.	5	3	4	3	3	4

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

-- continued

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NORTHERN TERRITORY						
04 Education	214	229	246	266	276	284
041 Primary and secondary education	148	149	166	184	193	193
042 Tertiary education	50	61	65	71	71	70
0421-0422 University education	15	21	21	18	19	39
0423 Technical and further education	35	40	44	53	52	31
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	16	18	15	9	10	13
044 Transportation of students	1	1	1	2	3	4
049 Education n.e.c.	—	—	-1	—	—	4
AUSTRALIAN CAPITAL TERRITORY						
04 Education	—	267	286	290	302	321
041 Primary and secondary education	—	209	228	227	235	250
042 Tertiary education	—	42	42	44	48	52
0421-0422 University education	—	—	—	—	—	—
0423 Technical and further education	—	42	42	44	48	52
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	—	8	9	12	13	13
044 Transportation of students	—	8	7	7	6	6
049 Education n.e.c.	—	—	—	—	—	—
ALL STATES AND TERRITORIES						
04 Education	12,964	14,122	15,311	16,454	17,163	17,995
041 Primary and secondary education	8,127	8,863	9,578	10,303	10,535	10,812
042 Tertiary education	3,505	3,774	4,195	4,616	4,860	5,392
0421-0422 University education	2,199	2,310	2,633	2,864	2,993	3,402
0423 Technical and further education	1,293	1,454	1,546	1,744	1,864	1,987
0429 Tertiary education n.e.c.	13	11	16	9	3	4
043 Pre-school and other special education	760	832	859	809	1,003	1,009
044 Transportation of students	474	536	618	653	700	699
049 Education n.e.c.	98	117	60	73	66	82

9

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NEW SOUTH WALES						
<i>04 Education</i>	417	414	437	431	495	397
041 Primary and secondary education	255	215	201	207	216	179
042 Tertiary education	162	191	210	197	262	199
0421-0422 University education	64	64	73	81	124	95
0423 Technical and further education	98	127	136	116	139	103
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	1	—	26	28	23	20
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	8	1	—	-7	—
VICTORIA						
<i>04 Education</i>	219	234	290	290	300	176
041 Primary and secondary education	103	119	147	147	125	56
042 Tertiary education	105	101	133	139	171	118
0421-0422 University education	34	18	51	63	82	39
0423 Technical and further education	70	83	80	75	89	79
0429 Tertiary education n.e.c.	—	—	2	1	—	—
043 Pre-school and other special education	6	6	6	4	5	4
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	5	8	4	1	—	-2
QUEENSLAND						
<i>04 Education</i>	154	268	297	288	322	261
041 Primary and secondary education	92	159	169	152	165	164
042 Tertiary education	56	82	96	106	132	84
0421-0422 University education	28	29	54	40	61	30
0423 Technical and further education	28	53	42	65	72	53
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	7	27	32	30	25	11
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	—	—	—	—	2

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

— continued

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
SOUTH AUSTRALIA						
<i>04 Education</i>	98	99	112	94	113	84
041 Primary and secondary education	45	46	62	60	68	54
042 Tertiary education	51	46	45	30	45	30
0421-0422 University education	31	25	13	13	19	8
0423 Technical and further education	19	21	32	17	26	22
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	2	2	3	3	—	—
044 Transportation of students	1	6	2	—	—	—
049 Education n.e.c.	—	—	—	—	—	—
WESTERN AUSTRALIA						
<i>04 Education</i>	133	209	215	169	182	192
041 Primary and secondary education	78	111	100	93	73	97
042 Tertiary education	52	100	117	78	97	91
0421-0422 University education	26	79	87	74	90	91
0423 Technical and further education	26	21	30	4	7	—
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	4	—	—	—	14	4
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	-1	-2	-1	-2	-2	—
TASMANIA						
<i>04 Education</i>	46	52	33	25	28	23
041 Primary and secondary education	37	45	21	16	14	16
042 Tertiary education	9	7	12	8	12	6
0421-0422 University education	3	3	7	2	4	—
0423 Technical and further education	6	4	5	6	7	6
0429 Tertiary education n.e.c.	—	—	—	—	—	—
043 Pre-school and other special education	—	—	—	—	1	—
044 Transportation of students	—	—	—	—	—	—
049 Education n.e.c.	—	-1	—	1	2	2

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

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
NORTHERN TERRITORY						
04 Education	15	24	21	25	33	46
041 Primary and secondary education	6	12	12	13	11	24
042 Tertiary education	9	10	8	12	21	22
0421-0422 University education	4	4	5	10	15	19
0423 Technical and further education	4	7	4	2	2	2
0429 Tertiary education n.e.c.	—	—	—	—	4	1
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	22
041 Primary and secondary education	—	18	22	15	19	17
042 Tertiary education	—	12	13	8	10	5
0421-0422 University education	—	—	—	—	—	—
0423 Technical and further education	—	12	13	8	10	5
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	1,082	1,330	1,441	1,346	1,502	1,201
041 Primary and secondary education	615	725	734	703	691	606
042 Tertiary education	442	551	633	577	750	554
0421-0422 University education	191	222	290	282	394	282
0423 Technical and further education	252	328	341	294	351	271
0429 Tertiary education n.e.c.	—	—	2	1	4	1
043 Pre-school and other special education	19	35	67	65	68	40
044 Transportation of students	1	6	3	—	—	—
049 Education n.e.c.	4	14	4	—	-6	1

EXPLANATORY NOTES

INTRODUCTION

1 This publication presents information on both government and private expenditure on education for the years 1988–89 to 1993–94.

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)).

MEASURES OF EXPENDITURE ON EDUCATION

Total final expenditure

5 *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

6 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*.

7 The method of measuring total outlays on education outlined in paragraph 6 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

8 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0) has been produced. This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (1217.0) (last issue 1989).

9 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.

10 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.

11 Tables 8 and 9 provide a classification by purpose of current and capital outlays on education by State, Territory 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

12 *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.

13 *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 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).

14 *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.

SELF-GOVERNMENT IN THE AUSTRALIAN CAPITAL TERRITORY

15 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

16 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

17 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

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

Government Finance Statistics Australia: Concepts, Sources and Methods (5514.0) — issued January 1995

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

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: Concepts, Sources, and Methods (5216.0) — issued May 1990

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

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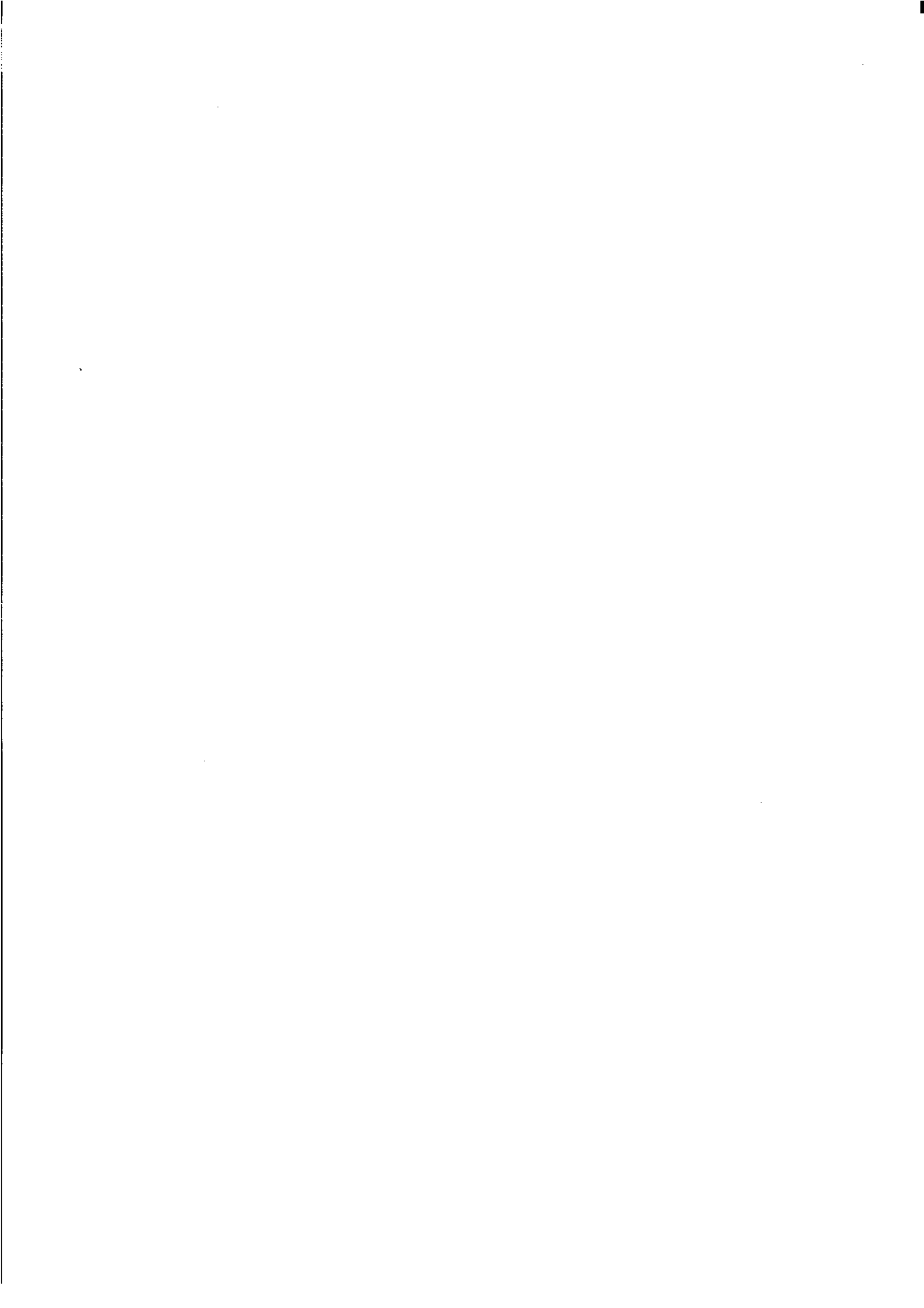
19 Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

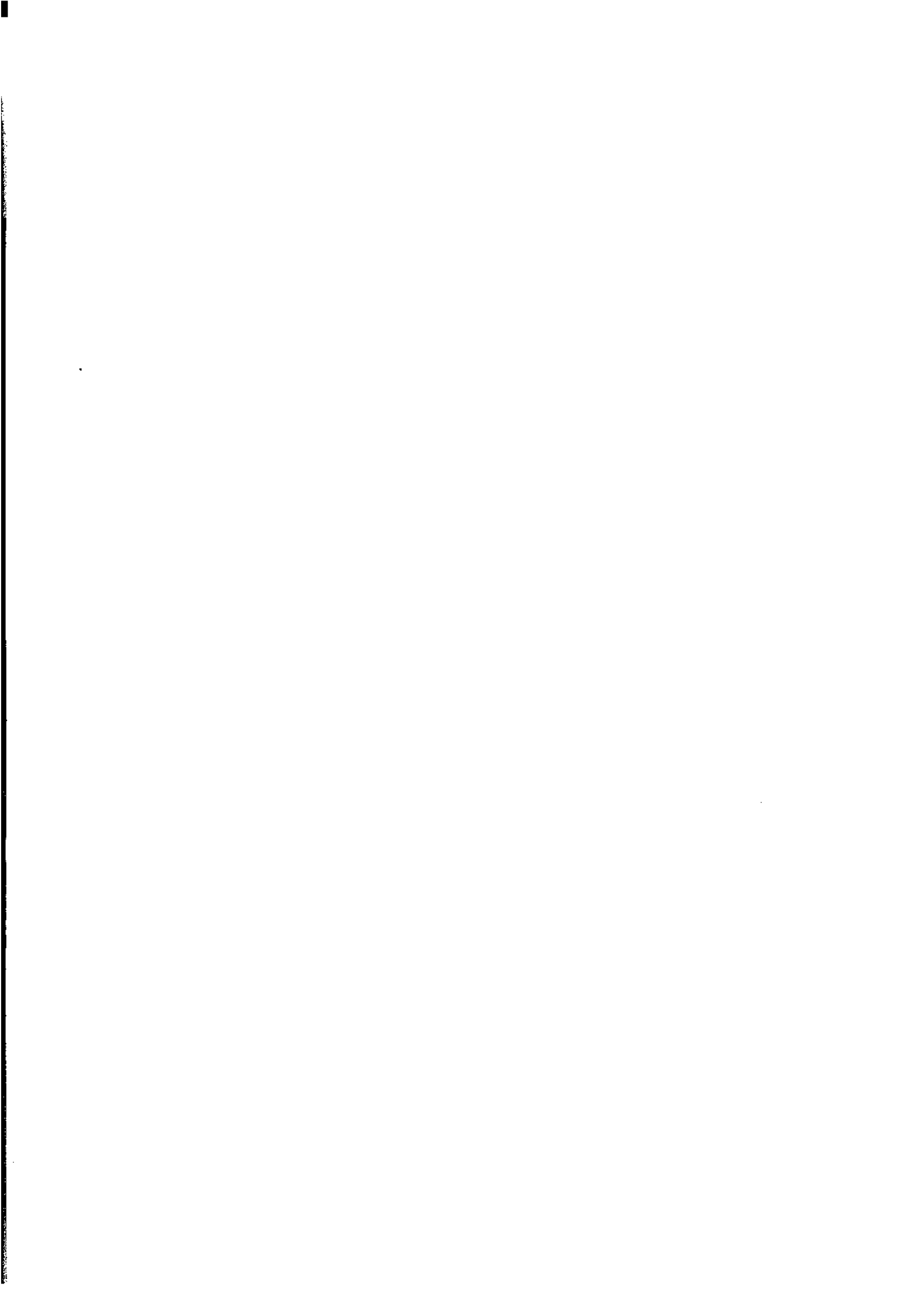
— nil or rounded to zero
n.e.c. not elsewhere classified

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 <i>plus</i> net expenditure on secondhand fixed assets <i>plus</i> net purchases of other capital assets <i>plus</i> increase in stocks <i>plus</i> 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 <i>plus</i> 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 <i>less</i> 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 <i>less</i> the value of its services sold to others (e.g. fees received from students).
Grants to persons and nonprofit 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(T) 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, less 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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