



EXPENDITURE ON EDUCATION

AUSTRALIA

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- For further information about these and related statistics, contact Donna Nicholson on Canberra 02 6252 5069 or Frances Pollard on 02 6252 5834, or any ABS office shown on the back cover of this publication.

NOTES

TERMINOLOGY

By convention, the consolidated total of transactions of general government and public trading enterprises is referred to as government throughout this publication (e.g. the term *Commonwealth Government* refers to the consolidated total of Commonwealth general government and public trading enterprises). It would be more precise to label this total non-financial public sector, as it excludes transactions of government-owned financial institutions. See *Scope* in the Explanatory Notes for further explanation.

CHANGES TO THIS ISSUE

Within the Government Finance Statistics (GFS) framework, net advances have been reclassified from outlays to financing transactions. Therefore, advances to persons and non-profit institutions and advances to students for Higher Education Contribution Scheme (HECS) purposes are no longer a component of total government outlays on education. These items are shown separately as memorandum items in table 1.

UNIVERSITIES

The treatment of universities has been changed in this issue. Previously, universities were classified to the government jurisdiction under which they were established. Therefore, most university transactions were included in the State and Territory Government sectors. From this issue, universities have been classified to a separate universities sector to reflect the role that both State or Territory Governments and the Commonwealth Government have in their financing and control. For more details on this change refer to *Information Paper: Developments in Government Finance Statistics* (Cat. no. 5516.0).

ABOUT THIS ISSUE

Some purpose data relating to the Australian Capital Territory (ACT) have not been published because the ACT Office of Financial Management was unable to provide the required detail. Totals have been derived using Australian Bureau of Statistics (ABS) estimates for the ACT.

T.J. Skinner
Acting Australian Statistician

SUMMARY OF FINDINGS

TOTAL FINAL EXPENDITURE

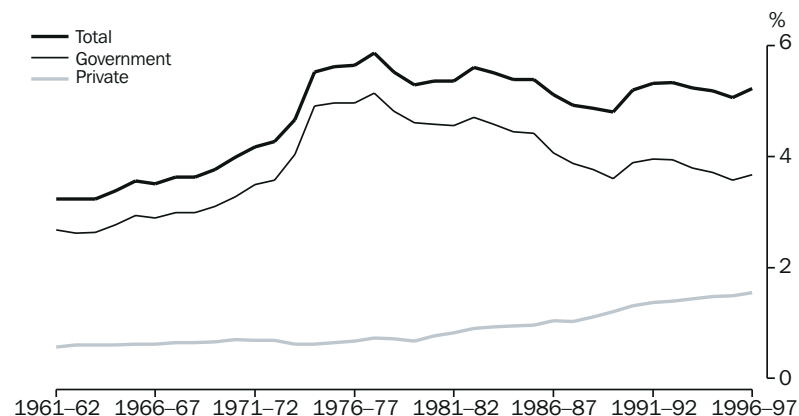
Total final expenditure on education, comprising the measures final consumption expenditure and gross fixed capital expenditure (by governments and the private sector) rose 7.4% from \$24,883 million in 1995–96 to \$26,727 million in 1996–97 and increased as a proportion of Gross Domestic Product (GDP) from 5.1% to 5.2%.

Government final expenditure rose 7.2% from \$17,547 million in 1995–96 to \$18,804 million in 1996–97 and increased as a proportion of GDP from 3.6% to 3.7%.

Private final expenditure rose 8.0% from \$7,336 million in 1995–96 to \$7,923 million in 1996–97 and remained constant at 1.5% of GDP. Increased growth in expenditure on education by the private sector is, in part, due to an increase in the number of overseas students enrolled in educational institutions. Private final expenditure on education not financed by government increased 7.0%.

The following graph demonstrates movements, as a proportion of GDP, in final expenditure on education from 1961–62 to 1996–97.

FINAL EXPENDITURE — AS A PROPORTION OF GDP



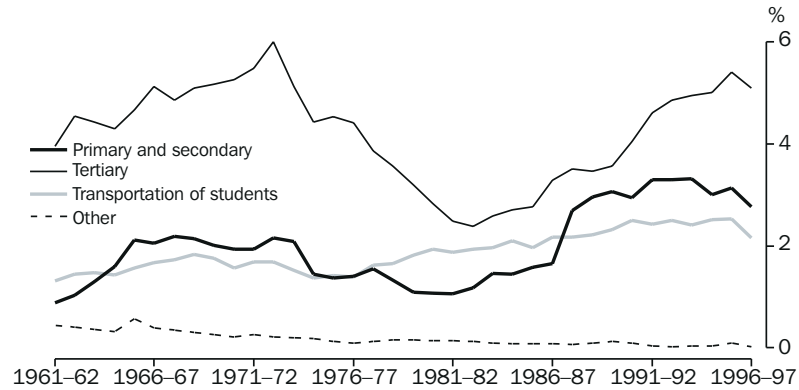
TOTAL OUTLAYS

Total outlays on education, which comprise, in addition to final expenditure as defined above, government benefit payments for education-related services, rose 6.7% from \$27,436 million to \$29,262 million between 1995–96 and 1996–97 and increased from 5.6% to 5.7% of GDP.

TOTAL OUTLAYS *continued*

The following graph demonstrates movements in personal benefit payments for education purposes as a proportion of total government outlays on education for the years 1961–62 to 1996–97.

PERSONAL BENEFIT PAYMENTS — AS A PROPORTION OF TOTAL GOVERNMENT OUTLAYS

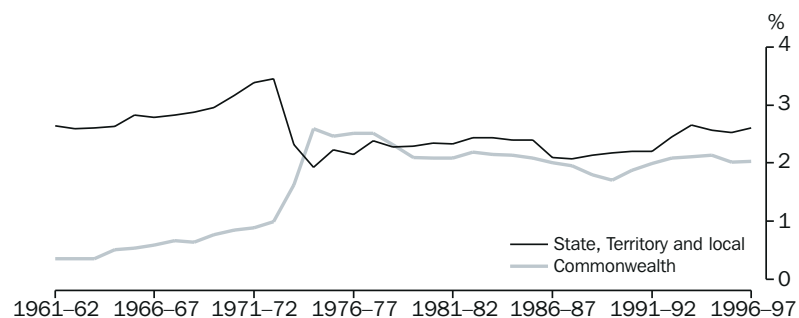


TOTAL GOVERNMENT OUTLAYS

Total government outlays on education (which includes payments to the private sector) increased 6.6% from \$22,967 million to \$24,480 million between 1995–96 and 1996–97 and rose as a proportion of GDP from 4.7% to 4.8%. This growth in outlays was due to a 2.9% increase in Commonwealth outlays from \$10,105 million in 1995–96 to \$10,396 million in 1996–97, plus a 6.9% rise in State, Territory and local outlays from \$16,893 million in 1995–96 to \$18,055 million in 1996–97. There was a 6.8% increase in outlays on education for the University sector from \$4,280 million in 1995–96 to \$4,571 million in 1996–97. Commonwealth grants to the States and Territories rose 6.0% during 1996–97. Outlays on education by State, Territory and local governments from their own resources rose 7.0% during 1996–97, compared to a 5.8% increase during 1995–96.

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

TOTAL GOVERNMENT OWN-FUNDED OUTLAYS — AS A PROPORTION OF GDP

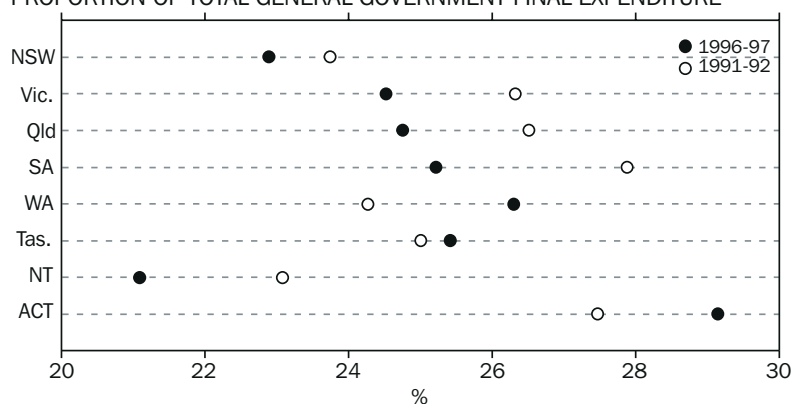


State, Territory and local government outlays are net of grants made by the Commonwealth Government to States and Territories. The change in the proportions of education financed by the Commonwealth and State Governments in 1975 is due to the takeover of university funding by the Commonwealth Government.

STATE AND LOCAL GOVERNMENT OUTLAYS

State, Territory and local government outlays on education rose by 6.9% between 1995–96 and 1996–97. These outlays increased in all States and Territories with the largest increases occurring in the Northern Territory and Western Australia (20.4% and 8.5% respectively). Between 1991–92 and 1996–97 outlays on education fell as a proportion of Gross State Product in all States and Territories. Total general government final expenditure on education, as a proportion of total general government final expenditure for all purposes, rose in all States and Territories except Queensland, South Australia and the Northern Territory. Total government final expenditure is made up of final consumption expenditure plus gross fixed capital expenditure.

GENERAL GOVERNMENT FINAL EXPENDITURE ON EDUCATION — AS A PROPORTION OF TOTAL GENERAL GOVERNMENT FINAL EXPENDITURE



FINAL CONSUMPTION EXPENDITURE

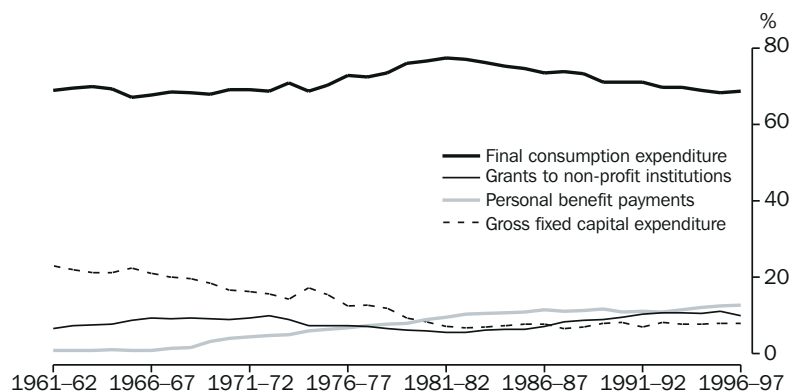
Final consumption expenditure on education comprises wages, salaries and supplements and other purchases of goods and services by government and private providers of educational services.

Combined government and private final consumption expenditure on education rose 7.6% from \$22,584 million in 1995–96 to \$24,298 million in 1996–97.

FINAL CONSUMPTION EXPENDITURE *continued*

The graph below illustrates changes in the economic composition of government expenditure on education between the years 1991–92 and 1996–97.

OUTLAYS, BY ECONOMIC TRANSACTION — AS A PROPORTION OF TOTAL GOVERNMENT OUTLAYS ON EDUCATION

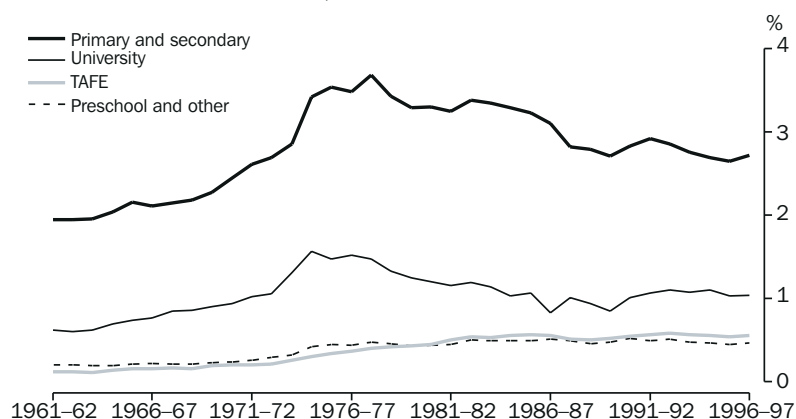


Over the period 1991–92 to 1996–97, government outlays on tertiary education rose by 27% while outlays on primary and secondary education increased by 21%. As a proportion of total government outlays on education, expenditure on primary and secondary education fell from 57.7% in 1991–92 to 56.8% in 1996–97 while outlays on tertiary education rose from 32.6% in 1991–92 to 33.8% in 1996–97.

Approximately 69% of outlays on primary, secondary, technical and further education was funded from State, Territory and local governments' own resources in 1996–97, while approximately 85% of outlays on university education was funded by the Commonwealth Government in 1996–97.

The following graph shows total government outlays spent on selected educational purposes as a proportion of GDP for 1991–92 and 1996–97.

TOTAL GOVERNMENT OUTLAYS, BY PURPOSE — AS A PROPORTION OF GDP



1

GOVERNMENT AND PRIVATE ECONOMIC TRANSACTIONS

Description	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	VALUE					
	\$m	\$m	\$m	\$m	\$m	\$m
General government						
Final consumption expenditure	14 139	14 573	14 835	15 245	15 700	16 842
Gross fixed capital expenditure	1 387	1 703	1 674	1 745	1 847	1 962
Government final expenditure	15 526	16 276	16 509	16 990	17 547	18 804
Grants to non-profit institutions	2 224	2 311	2 480	2 707	2 867	3 141
Grants to persons	2 061	2 233	2 278	2 339	2 561	2 457
Other	77	110	29	69	-8	78
<i>Total</i>	19 888	20 930	21 296	22 105	22 967	24 480
Private						
Final consumption expenditure	5 052	5 416	5 876	6 354	6 884	7 456
Gross fixed capital expenditure	340	352	401	380	452	467
<i>Total</i>	5 392	5 768	6 277	6 734	7 336	7 923
Total outlays on education						
Total government outlays	19 888	20 930	21 296	22 105	22 967	24 480
Total private outlays	5 392	5 768	6 277	6 734	7 336	7 923
Less private outlays financed by government	2 224	2 311	2 480	2 707	2 867	3 141
Total	23 056	24 387	25 093	26 132	27 436	29 262
Government advances						
Advances to persons and non-profit institutions	23	18	15	-2	6	5
Advances to persons for HECS purposes	564	576	576	381	540	513
<i>Total</i>	587	594	591	379	546	518
Gross Domestic Product(a)	393 455	413 406	435 184	457 987	491 897	512 434

PROPORTION OF GROSS DOMESTIC PRODUCT

	%	%	%	%	%	%
Total government outlays	5.1	5.1	4.9	4.8	4.7	4.8
General government final consumption expenditure	3.6	3.5	3.4	3.3	3.2	3.3
Private final consumption expenditure	1.3	1.3	1.4	1.4	1.5	1.5
Government gross fixed capital expenditure	0.4	0.4	0.4	0.4	0.4	0.4
Private gross fixed capital expenditure	0.1	0.1	0.1	0.1	0.1	0.1
<i>Total final expenditure on education</i>	5.3	5.3	5.2	5.2	5.1	5.2
Total outlays on education	5.9	5.9	5.8	5.7	5.6	5.7
Total government advances	0.1	0.1	0.1	0.1	0.1	0.1

(a) The figures for Gross Domestic Product(E) are obtained from *Australian National Accounts: National Income, Expenditure and Product, March Quarter 1998* (Cat. no. 5206.0).

2

OUTLAYS, BY SECTOR AND ECONOMIC TRANSACTIONS

Description	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
VALUE						
Commonwealth						
General government final consumption expenditure	238	279	303	327	282	350
Personal benefit payments	1 472	1 612	1 669	1 699	1 858	1 833
Current grants to non-profit institutions	46	55	56	67	64	115
Current grants to the States and universities	5 329	5 740	6 445	7 071	7 314	7 535
Capital grants to the States and universities	739	923	723	597	584	550
Other	3	11	13	7	3	13
<i>Total</i>	7 827	8 620	9 209	9 768	10 105	10 396
State and Territory						
General government final consumption expenditure	10 832	11 256	11 528	11 644	12 210	13 056
Personal benefit payments	566	595	580	609	670	590
Current grants to non-profit institutions	2 087	2 180	2 333	2 544	2 703	2 942
Current grants to the States and universities	2 968	1 637	200	157	161	177
Expenditure on new fixed assets	942	1 000	865	943	1 036	1 152
Expenditure on second-hand fixed assets (net)	-25	-28	-40	-21	-40	-57
Capital grants to non-profit institutions	88	75	86	84	85	80
Capital grants to local governments and universities	216	196	3	6	17	33
Other	77	101	18	39	16	44
<i>Total</i>	17 751	17 012	15 573	16 005	16 858	18 017
Less grants from Commonwealth	5 838	4 918	3 642	3 907	4 057	4 302
State and Territory outlays financed from own resources	11 913	12 094	11 931	12 098	12 801	13 715
Local						
<i>Total expenditure</i>	38	44	32	35	35	38
Less grants from State and Territories	23	24	15	17	15	14
Local outlays financed from own resources	15	20	17	18	20	24
Universities						
General government final consumption expenditure	3 035	3 000	2 977	3 244	3 174	3 404
Personal benefit payments	23	26	29	32	32	34
Grants	4	3	3	9	14	5
Expenditure on new fixed assets	494	742	869	868	888	938
Expenditure on second-hand fixed assets (net)	-27	-17	-24	-49	-40	-76
Other	126	183	203	235	212	266
<i>Total</i>	3 655	3 937	4 057	4 339	4 280	4 571
Less grants from Commonwealth, State and Territories	3 391	3 554	3 714	3 907	4 004	3 979
Universities outlays financed from own resources	264	383	343	432	276	592
Total government (1)	19 888	20 930	21 296	22 105	22 967	24 480
PRIVATE AND GOVERNMENT COMBINED						
Private final consumption expenditure	5 052	5 416	5 876	6 354	6 884	7 456
Less current grants from government to non-profit institutions	2 135	2 237	2 392	2 620	2 780	3 061
Private final consumption expenditure not financed from government (2)	2 917	3 179	3 484	3 734	4 104	4 395
Private gross fixed capital expenditure	340	352	401	380	452	467
Less capital grants from government to persons and non-profit institutions	89	75	87	87	87	81
Private gross fixed capital expenditure not financed from government (3)	251	277	314	293	365	387
Total expenditure (1) + (2) + (3)	23 056	24 386	25 094	26 132	27 436	29 262

3

GOVERNMENT OUTLAYS, BY ECONOMIC TRANSACTION AND GOVERNMENT PURPOSE, 1996-97

<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</i>	<i>Other</i>	<i>Inter-sector transfers(a)</i>	<i>Own source outlays(b)</i>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Primary and secondary							
Commonwealth	17	614	—	—	17	3 362	4 010
State, Territory and local	9 629	64	797	-47	(c)2 825	-3 362	9 906
<i>Total</i>	9 646	679	797	-47	2 842	—	13 916
Tertiary							
Commonwealth	68	1 207	—	—	93	4 639	6 007
State, Territory and local	2 197	5	311	-4	56	-660	1 905
Universities	3 404	34	938	-76	272	-3 979	593
<i>Total</i>	5 669	1 246	1 248	-80	421	—	8 505
University							
Commonwealth	54	886	—	—	6	3 780	4 726
State, Territory and local	19	3	—	—	—	196	218
Universities	3 404	34	938	-76	272	-3 979	593
<i>Total</i>	3 476	924	938	-76	278	—	5 540
Technical and further							
Commonwealth	15	239	—	—	87	856	1 197
State, Territory and local	2 157	2	309	-4	56	-856	1 664
<i>Total</i>	2 172	241	309	-4	143	—	2 861
Tertiary n.e.c.							
Commonwealth	—	82	—	—	—	—	82
State, Territory and local	21	—	1	—	—	—	22
<i>Total</i>	21	82	1	—	—	—	104
Preschool, special and other							
Commonwealth	76	9	—	—	—	85	170
State, Territory and local	1 060	-8	35	-6	174	-85	1 170
<i>Total</i>	1 136	2	35	-6	174	—	1 340
Transportation of students							
Commonwealth	—	—	—	—	—	—	—
State, Territory and local	166	528	1	—	11	—	706
<i>Total</i>	166	528	1	—	11	—	706
Education n.e.c.							
Commonwealth	189	2	—	—	17	—	208
State, Territory and local	36	1	14	—	-2	—	49
<i>Total</i>	225	3	14	—	15	—	257
Total outlays							
Commonwealth	350	1 833	—	—	128	8 086	10 397
State, Territory and local	13 087	590	1 158	-57	3 067	-4 106	13 739
Universities	3 404	34	938	-76	272	-3 980	592
Less inter-sector transfers	—	—	—	—	—	-248	-248
Total	16 842	2 457	2 096	-134	3 467	-248	24 480

(a) Specific purpose grants from the Commonwealth Government to State, Territory Governments and universities, plus taxes paid by universities to State and Territory governments. The amounts concerned are shown as a deduction from outlays in the rows for State, Territory, local governments and universities.

(b) 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, local governments and universities it represents outlays financed from their own resources and non-specific Commonwealth grants.

(c) Outlays on education less transfers (e.g. grants and taxes on education paid/received to/from sectors).

4

COMMONWEALTH GOVERNMENT TOTAL OUTLAYS, BY GOVERNMENT PURPOSE

<i>Government purpose classification</i>	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	VALUE					
	\$m	\$m	\$m	\$m	\$m	\$m
Primary and secondary	3 198	3 442	3 633	3 780	3 913	4 011
Tertiary						
University	3 689	4 028	4 328	4 629	4 797	4 728
Technical and further	630	788	855	967	1 037	1 197
Tertiary n.e.c.	10	12	17	27	63	82
<i>Total</i>	4 328	4 828	5 201	5 623	5 897	6 007
Preschool, special and other						
Preschool	—	—	—	—	—	—
Special	—	—	—	—	—	—
Other not definable by level	140	148	146	138	143	170
<i>Total</i>	140	148	147	138	143	170
Transportation of students	—	—	—	—	—	—
Education n.e.c.	161	202	227	226	153	208
Total	7 827	8 620	9 209	9 768	10 105	10 396
Total outlays on all purposes	111 476	118 657	122 258	129 194	137 578	140 304
	PROPORTION OF TOTAL OUTLAYS					
	%	%	%	%	%	%
Outlays on education	7.0	7.3	7.5	7.6	7.3	7.4

5

STATE AND TERRITORY TOTAL OUTLAYS ON EDUCATION AS A PROPORTION OF TOTAL OUTLAYS

<i>Description</i>	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	VALUE					
	\$m	\$m	\$m	\$m	\$m	\$m
Total outlays of State and Territory Government(1)	71 794	71 668	70 857	73 298	75 472	77 569
Less grants from the Commonwealth Government intended to be used for a specific purpose	14 277	13 927	12 601	13 218	13 650	14 307
Outlays financed from States and Territories own resources and from general purpose Commonwealth Government payments(2)	57 517	57 741	58 256	60 080	61 822	63 262
Outlays on education(3)	17 751	17 012	15 573	16 005	16 858	18 017
Less grants from the Commonwealth Government for education purposes	5 838	4 918	3 642	3 907	4 057	4 302
Outlays on education financed from State and Territory resources and from general purpose Commonwealth Government grants(4)	11 913	12 094	11 931	12 098	12 801	13 715
	PROPORTION					
	%	%	%	%	%	%
(3) as a proportion of (1)	24.7	23.7	22.0	21.8	22.3	23.2
(4) as a proportion of (2)	20.7	20.9	20.5	20.1	20.7	21.7

6

STATE, TERRITORY AND LOCAL GOVERNMENT OUTLAYS, BY ECONOMIC TRANSACTION

Description	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	VALUE					
	\$m	\$m	\$m	\$m	\$m	\$m
General government final consumption expenditure						
New South Wales	3 341	3 550	3 680	3 890	4 048	4 405
Victoria	2 866	2 806	2 711	2 681	2 857	3 067
Queensland	1 801	1 925	1 992	1 985	2 173	2 257
South Australia	1 023	1 048	1 144	1 109	1 047	1 091
Western Australia	1 066	1 146	1 187	1 155	1 245	1 353
Tasmania	312	346	367	369	384	397
Northern Territory	224	230	216	224	221	245
Australian Capital Territory	232	243	257	261	269	n.a.
Total	10 866	11 294	11 555	11 674	12 245	13 087
Expenditure on new fixed assets						
New South Wales	325	335	280	296	260	254
Victoria	179	196	158	161	215	219
Queensland	233	243	206	228	264	338
South Australia	78	91	92	81	96	119
Western Australia	75	77	78	100	136	149
Tasmania	24	25	24	34	34	33
Northern Territory	13	15	14	18	12	19
Australian Capital Territory	18	25	17	29	23	n.a.
Total	945	1 006	869	947	1 039	1 158
Current grants to non-profit institutions						
New South Wales	780	812	856	958	998	1 106
Victoria	485	501	535	574	578	605
Queensland	373	386	397	440	478	535
South Australia	145	154	168	182	186	208
Western Australia	186	202	237	235	287	305
Tasmania	47	52	57	61	61	63
Northern Territory	20	21	25	30	44	44
Australian Capital Territory	52	53	58	65	70	n.a.
Total	2 087	2 180	2 333	2 544	2 703	2 942
Personal benefit payments						
New South Wales	366	391	394	381	413	354
Victoria	54	58	50	53	56	49
Queensland	101	89	108	97	135	117
South Australia	27	17	16	13	12	13
Western Australia	17	32	4	56	44	49
Tasmania	—	4	5	7	8	6
Northern Territory	1	3	3	2	1	1
Australian Capital Territory	—	—	—	—	1	n.a.
Total	566	595	580	609	670	590
Expenditure on second-hand fixed assets (net)	-25	-28	-40	-21	-40	-57
Grants to universities	3 327	1 986	293	269	261	320

...continued

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STATE, TERRITORY AND LOCAL GOVERNMENT OUTLAYS BY ECONOMIC TRANSACTION — *continued*

Description	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	VALUE					
	\$m	\$m	\$m	\$m	\$m	\$m
Total outlays on education						
New South Wales	5 853	5 696	5 252	5 561	5 761	6 131
Victoria	4 619	4 176	3 568	3 597	3 839	4 088
Queensland	3 042	2 975	2 759	2 790	3 077	3 293
South Australia	1 567	1 477	1 415	1 391	1 346	1 434
Western Australia	1 650	1 636	1 534	1 567	1 713	1 858
Tasmania	457	465	453	471	487	509
Northern Territory	263	276	266	281	284	342
Australian Capital Territory	313	331	343	363	372	n.a.
Total	17 766	17 033	15 590	16 022	16 878	18 040
Total outlays on all purposes	78 173	78 513	77 131	79 648	82 488	84 968
OUTLAYS ON EDUCATION AS A PROPORTION OF TOTAL OUTLAYS						
	%	%	%	%	%	%
Outlays on education	22.7	21.7	20.2	20.1	20.5	21.2

7

COMMONWEALTH GOVERNMENT GRANTS TO STATES, TERRITORIES AND UNIVERSITIES

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NEW SOUTH WALES						
Current grants						
Primary and secondary	778	833	881	949	975	1 028
Tertiary						
University	828	435	—	—	—	—
Technical and further	76	112	129	171	197	220
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	904	547	129	171	197	219
Preschool, special and other	4	11	15	8	13	21
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	1 686	1 391	1 025	1 128	1 185	1 269
Capital grants						
Primary and secondary	107	125	119	105	109	107
Tertiary						
University	81	69	—	—	—	—
Technical and further	57	90	83	81	74	82
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	138	159	84	81	74	83
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	245	285	203	185	183	190
VICTORIA						
Current grants						
Primary and secondary	623	648	679	728	743	794
Tertiary						
University	748	372	—	—	—	—
Technical and further	52	82	101	125	140	159
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	800	454	100	125	140	159
Preschool, special and other	3	4	6	7	6	3
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	1 426	1 106	785	860	890	956
Capital grants						
Primary and secondary	78	91	96	80	82	56
Tertiary						
University	63	50	—	—	—	—
Technical and further	62	59	55	65	58	44
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	124	109	55	65	58	44
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	203	201	151	145	139	100

...continued

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COMMONWEALTH GOVERNMENT GRANTS TO STATES, TERRITORIES AND UNIVERSITIES — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
QUEENSLAND						
Current grants						
Primary and secondary	376	423	446	483	504	541
Tertiary						
University	398	213	—	—	—	—
Technical and further	30	48	63	85	94	107
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	428	260	63	85	94	107
Preschool, special and other	4	12	7	15	10	16
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	808	696	517	582	608	664
Capital grants						
Primary and secondary	51	64	58	53	57	56
Tertiary						
University	37	36	—	—	—	—
Technical and further	42	38	31	36	36	43
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	79	74	31	36	36	43
Preschool, special and other	1	2	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	131	139	89	89	93	99
SOUTH AUSTRALIA						
Current grants						
Primary and secondary	191	166	194	208	218	231
Tertiary						
University	235	122	—	—	—	—
Technical and further	18	30	38	39	47	52
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	253	152	38	39	47	52
Preschool, special and other	6	6	8	5	9	7
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	449	323	239	252	275	290
Capital grants						
Primary and secondary	25	30	26	24	25	17
Tertiary						
University	12	12	—	—	—	—
Technical and further	14	20	16	18	19	17
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	26	31	16	18	19	17
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	51	61	42	42	44	34

...continued

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COMMONWEALTH GOVERNMENT GRANTS TO STATES, TERRITORIES AND UNIVERSITIES — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
WESTERN AUSTRALIA						
Current grants						
Primary and secondary	212	229	251	272	283	305
Tertiary						
University	250	127	—	—	—	—
Technical and further	19	29	34	45	53	60
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	269	156	33	45	54	61
Preschool, special and other	6	8	12	8	8	18
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	487	392	297	325	345	384
Capital grants						
Primary and secondary	28	32	38	32	33	32
Tertiary						
University	24	16	—	—	—	—
Technical and further	24	19	22	21	19	21
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	48	36	21	21	19	20
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	76	68	59	53	52	52
TASMANIA						
Current grants						
Primary and secondary	59	62	67	72	71	75
Tertiary						
University	67	34	—	—	—	—
Technical and further	11	13	12	16	17	19
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	78	46	12	16	17	19
Preschool, special and other	1	1	1	1	2	2
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	138	109	80	89	89	95
Capital grants						
Primary and secondary	8	9	10	9	9	9
Tertiary						
University	2	3	—	—	—	—
Technical and further	4	7	6	5	7	3
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	6	10	6	6	7	3
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	14	19	17	14	16	13

...continued

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COMMONWEALTH GOVERNMENT GRANTS TO STATES, TERRITORIES AND UNIVERSITIES — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NORTHERN TERRITORY						
Current grants						
Primary and secondary	21	24	27	29	31	33
Tertiary						
University	22	11	—	—	—	—
Technical and further	3	4	4	4	6	8
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	24	15	5	4	6	8
Preschool, special and other	8	8	12	14	12	17
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	54	47	44	47	48	57
Capital grants						
Primary and secondary	2	5	5	4	3	8
Tertiary						
University	1	6	—	—	—	—
Technical and further	4	6	3	5	4	5
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	5	12	3	5	4	5
Preschool, special and other	2	1	1	1	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	9	18	10	10	7	13
AUSTRALIAN CAPITAL TERRITORY						
Current grants						
Primary and secondary	49	51	56	60	61	64
Tertiary						
University	—	—	—	—	—	—
Technical and further	6	4	19	15	12	15
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	6	5	19	15	12	15
Preschool, special and other	—	—	1	1	1	1
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	56	57	75	76	77	82
Capital grants						
Primary and secondary	5	5	9	6	6	6
Tertiary						
University	—	—	—	—	—	—
Technical and further	—	—	—	3	4	3
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	—	—	—	3	4	3
Preschool, special and other	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	6	5	9	9	11	8

...continued

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COMMONWEALTH GOVERNMENT GRANTS TO STATES AND TERRITORIES — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
ALL STATES AND TERRITORIES						
Current grants						
Primary and secondary	2 309	2 436	2 600	2 800	2 887	3 071
Tertiary						
University	2 548	1 314	—	—	—	—
Technical and further	214	321	401	499	566	639
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	2 762	1 635	401	499	566	639
Preschool, special and other	33	50	63	59	59	85
Education n.e.c.	—	—	—	—	—	—
Total	5 104	4 122	3 064	3 358	3 513	3 794
Capital grants						
Primary and secondary	305	361	361	313	322	291
Tertiary						
University	219	193	—	—	—	—
Technical and further	207	239	216	234	222	217
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	426	432	216	234	222	217
Preschool, special and other	4	3	1	1	—	—
Education n.e.c.	—	—	—	—	—	—
Total	734	796	578	549	544	508
UNIVERSITIES						
Current grants	225	1 618	3 381	3 713	3 801	3 741
Capital grants	5	127	145	48	40	42

8

STATE, TERRITORY AND LOCAL GOVERNMENT CURRENT OUTLAYS

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NEW SOUTH WALES						
Primary and secondary	3 209	3 341	3 484	3 735	3 909	4 243
Tertiary						
University	919	475	1	—	—	1
Technical and further	641	671	744	772	787	882
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	1 560	1 146	745	772	787	883
Preschool, special and other	275	360	309	316	342	402
Transportation of students	365	391	394	380	403	354
Education n.e.c.	13	18	18	36	23	1
<i>Total</i>	5 422	5 256	4 949	5 240	5 464	5 882
VICTORIA						
Primary and secondary	2 653	2 611	2 510	2 495	2 698	2 824
Tertiary						
University	925	539	175	167	136	149
Technical and further	425	426	430	435	441	469
Tertiary n.e.c.	11	—	—	—	—	—
<i>Total</i>	1 360	965	605	602	577	618
Preschool, special and other	192	190	195	213	235	259
Transportation of students	102	105	112	121	127	136
Education n.e.c.	24	21	21	13	-6	20
<i>Total</i>	4 332	3 892	3 443	3 444	3 630	3 857
QUEENSLAND						
Primary and secondary	1 745	1 825	1 893	1 918	2 138	2 238
Tertiary						
University	478	273	30	5	10	3
Technical and further	227	272	291	284	299	298
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	706	544	321	289	310	301
Preschool, special and other	229	225	231	236	257	278
Transportation of students	77	79	82	85	95	98
Education n.e.c.	—	—	—	—	1	—
<i>Total</i>	2 757	2 674	2 528	2 528	2 801	2 915

...continued

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STATE, TERRITORY AND LOCAL GOVERNMENT CURRENT OUTLAYS — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
SOUTH AUSTRALIA						
Primary and secondary	921	936	1 028	1 015	962	1 007
Tertiary						
University	280	154	10	2	—	1
Technical and further	153	162	177	157	153	169
Tertiary n.e.c.	1	1	3	2	2	1
<i>Total</i>	433	317	190	160	155	171
Preschool, special and other	81	84	85	95	94	99
Transportation of students	37	35	35	33	33	34
Education n.e.c.	1	1	1	1	2	2
<i>Total</i>	1 475	1 374	1 339	1 305	1 246	1 313
WESTERN AUSTRALIA						
Primary and secondary	1 001	1 063	1 102	1 069	1 171	1 296
Tertiary						
University	271	144	1	—	—	—
Technical and further	156	183	209	231	256	244
Tertiary n.e.c.	1	1	1	—	-1	—
<i>Total</i>	428	327	210	230	255	244
Preschool, special and other	71	87	88	102	106	118
Transportation of students	44	59	42	56	44	49
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	1 544	1 536	1 441	1 457	1 576	1 706
TASMANIA						
Primary and secondary	283	310	321	322	329	344
Tertiary						
University	73	43	3	3	4	4
Technical and further	34	38	48	53	54	65
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	107	82	51	57	57	69
Preschool, special and other	21	27	29	28	33	24
Transportation of students	19	20	25	24	25	26
Education n.e.c.	3	3	4	7	9	9
<i>Total</i>	432	441	429	438	454	472

...continued

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STATE, TERRITORY AND LOCAL GOVERNMENT CURRENT OUTLAYS — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NORTHERN TERRITORY						
Primary and secondary	184	193	195	206	207	217
Tertiary						
University	—	—	—	—	—	28
Technical and further	53	52	31	12	15	22
Tertiary n.e.c.	—	—	—	20	20	20
<i>Total</i>	53	52	31	32	35	70
Preschool, special and other	9	10	14	15	19	25
Transportation of students	2	3	4	1	2	1
Education n.e.c.	—	—	4	5	5	6
<i>Total</i>	248	258	248	259	268	318
AUSTRALIAN CAPITAL TERRITORY(a)						
Primary and secondary	227	235	250	255	261	n.a.
Tertiary						
University	—	—	—	—	—	n.a.
Technical and further	44	48	52	53	58	n.a.
Tertiary n.e.c.	—	—	—	—	—	n.a.
<i>Total</i>	44	48	52	53	58	n.a.
Preschool, special and other	12	13	13	18	21	n.a.
Transportation of students	7	6	6	6	6	n.a.
Education n.e.c.	—	—	—	—	—	n.a.
<i>Total</i>	290	302	321	332	346	n.a.
ALL STATES AND TERRITORIES(b)						
Primary and secondary	10 223	10 513	10 782	11 016	11 675	12 438
Tertiary						
University	2 945	1 628	219	177	150	185
Technical and further	1 733	1 852	1 981	1 996	2 065	2 210
Tertiary n.e.c.	13	3	4	21	20	21
<i>Total</i>	4 691	3 482	2 204	2 195	2 235	2 415
Preschool, special and other	892	996	963	1 023	1 107	1 225
Transportation of students	654	697	699	705	734	704
Education n.e.c.	41	44	48	64	33	38
Total	16 500	15 732	14 696	15 003	15 785	16 821

(a) Data disaggregated by purpose for the year 1996-97 is unavailable for the ACT as the Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

(b) 1996-97 includes estimates for the ACT prepared by the ABS.

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STATE, TERRITORY AND LOCAL GOVERNMENT CAPITAL OUTLAYS

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NEW SOUTH WALES						
Primary and secondary	207	228	200	198	172	138
Tertiary						
University	81	69	—	—	—	—
Technical and further	116	139	103	135	117	112
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	197	208	103	135	117	112
Preschool, special and other	28	11	1	-11	3	-1
Transportation of students	—	—	—	—	—	—
Education n.e.c.	—	-6	-1	-1	5	2
<i>Total</i>	431	441	303	321	297	250
VICTORIA						
Primary and secondary	147	125	36	62	97	124
Tertiary						
University	60	66	7	3	15	13
Technical and further	75	89	82	84	86	80
Tertiary n.e.c.	1	—	—	—	—	—
<i>Total</i>	136	154	88	87	101	92
Preschool, special and other	4	5	2	3	-1	9
Transportation of students	—	—	—	—	—	—
Education n.e.c.	1	-1	-1	1	12	7
<i>Total</i>	288	284	126	153	209	232
QUEENSLAND						
Primary and secondary	152	165	161	178	167	278
Tertiary						
University	38	40	5	9	30	21
Technical and further	65	72	53	63	71	63
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	103	112	58	72	101	83
Preschool, special and other	30	25	11	11	7	16
Transportation of students	—	—	—	—	—	—
Education n.e.c.	—	—	2	2	1	1
<i>Total</i>	285	301	231	262	276	378

...continued

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STATE, TERRITORY AND LOCAL GOVERNMENT CAPITAL OUTLAYS — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
SOUTH AUSTRALIA						
Primary and secondary	58	69	48	56	72	90
Tertiary						
University	13	9	—	—	—	—
Technical and further	18	26	22	26	21	23
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	30	35	22	26	21	23
Preschool, special and other	3	—	5	4	6	7
Transportation of students	—	—	—	—	1	1
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	92	103	76	86	100	121
WESTERN AUSTRALIA						
Primary and secondary	73	62	89	98	111	132
Tertiary						
University	24	14	—	—	—	—
Technical and further	10	13	1	10	27	19
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	34	27	1	10	27	19
Preschool, special and other	—	13	4	4	—	—
Transportation of students	—	—	—	—	—	—
Education n.e.c.	-2	2	—	-2	-1	1
<i>Total</i>	106	100	93	110	137	152
TASMANIA						
Primary and secondary	16	14	16	23	21	29
Tertiary						
University	2	—	—	—	—	—
Technical and further	6	7	6	9	10	7
Tertiary n.e.c.	—	—	—	—	—	—
<i>Total</i>	8	7	6	9	10	7
Preschool, special and other	—	1	—	—	—	—
Transportation of students	—	—	—	—	—	—
Education n.e.c.	1	2	2	2	2	1
<i>Total</i>	25	24	23	33	33	38

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STATE, TERRITORY AND LOCAL GOVERNMENT CAPITAL OUTLAYS — *continued*

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Government purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
NORTHERN TERRITORY						
Primary and secondary	13	11	15	17	12	20
Tertiary						
University	—	—	—	—	—	—
Technical and further	2	2	2	1	1	1
Tertiary n.e.c.	—	4	1	4	2	1
<i>Total</i>	2	6	3	5	3	3
Preschool, special and other	—	—	1	—	1	1
Transportation of students	—	—	—	—	—	—
Education n.e.c.	—	—	—	—	—	—
<i>Total</i>	15	18	19	22	16	24
AUSTRALIAN CAPITAL TERRITORY(a)						
Primary and secondary	15	19	17	18	18	n.a.
Tertiary						
University	—	—	—	—	—	n.a.
Technical and further	8	10	5	14	7	n.a.
Tertiary n.e.c.	—	—	—	—	—	n.a.
<i>Total</i>	8	10	5	14	7	n.a.
Preschool, special and other	—	—	—	—	—	n.a.
Transportation of students	—	—	—	—	—	n.a.
Education n.e.c.	—	—	—	—	—	n.a.
<i>Total</i>	23	29	22	31	26	n.a.
ALL STATES AND TERRITORIES(b)						
Primary and secondary	683	692	581	649	670	831
Tertiary						
University	218	198	12	11	44	33
Technical and further	300	358	274	341	341	311
Tertiary n.e.c.	1	4	1	4	2	1
<i>Total</i>	518	559	287	356	388	345
Preschool, special and other	65	55	23	11	16	31
Transportation of students	—	—	—	—	1	1
Education n.e.c.	—	6	2	3	18	12
Total	1 266	1 301	893	1 019	1 093	1 220

(a) Data disaggregated by purpose for the year 1996-97 is unavailable for the ACT as the Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

(b) 1996-97 includes estimates for the ACT prepared by the ABS.

EXPLANATORY NOTES

INTRODUCTION

1 This publication presents information on both government and private expenditure on education for the years 1991–92 to 1996–97.

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 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 governments and local governments in total in each State and the Northern Territory.

4 Information on private sector expenditure is obtained from component data of the Australian National Accounts (See *Australian National Accounts: Concepts, Sources and Methods* (Cat. no. 5216.0)). This publication is also available on CD-ROM as part of *Statistical Concepts Reference Library* (Cat. no. 1361.0.30.001).

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. This 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. GDP. 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. The expenditure measure of total outlays on education in table 1 is composed of:

- total final expenditure on education services and facilities;
- government transfer payments paid for the purpose of facilitating education, but not intended to be spent directly on educational services; and
- other miscellaneous expenditure on education by government.

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, and then consolidate 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, *Government Finance Statistics — Concepts, Sources and Methods* (Cat. no. 5514.0) has been published. This publication is also available on CD-ROM as part of *Statistical Concepts Reference Library* (Cat. no. 1361.30.001). This publication replaces the *Classification Manual for Government Finance Statistics, Australia* (Cat. no. 1217.0) which was issued in 1989.

9 The figures presented here are essentially a reclassification of the conventional accounts of public authorities engaged in providing educational services which 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 Type Framework for GFS* which is used to:
 - categorise 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
 - provide the basic building blocks for grouping transactions which need to be incorporated into the Australian National Accounts.
- *Government Purpose Classification (GPC)*, which is used to group outlays with similar functions to facilitate the:
 - 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 24 — 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 25 — Health, because of the difficulty in satisfactorily identifying these expenditures in the accounts of hospitals and because ‘on-the-job’ training is generally classified to the purpose of the activity. Expenditure on the education of nurses in Colleges of Advanced Education and expenditure on military colleges is classified to GPC 24. Expenditure on medical and dental services to students is classified to GPC 25.

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 and Territories 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, net of fees and other current receipts. 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* (Cat. no. 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.

REVISIONS

15 GFS are revised progressively as new or improved data become available. For this reason differences can occur between equivalent aggregates published at different times.

RELATED PUBLICATIONS

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

A Directory of Education and Training Statistics (Cat. no. 1136.0) — latest edition October 1997, issued 1997

Australian National Accounts: Concepts, Sources, and Methods (Cat. no. 5216.0) — latest edition 1989, issued May 1990

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5206.0) — issued quarterly

RELATED PUBLICATIONS *continued*

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5204.0) — issued annually

Australian Social Trends (Cat. no. 4102.0) — issued annually — first issue 1994

Education and Training in Australia (Cat. no. 4224.0) — latest edition 1996 — issued 1996

Government Financial Estimates, Australia (Cat. no. 5501.0) — issued annually

Government Finance Statistics, Australia (Cat. no. 5512.0) — issued annually

Government Finance Statistics — Concepts, Sources and Methods (Cat. no. 5514.0) — latest edition 1994, issued 1995

Information Paper: Developments in Government Finance Statistics (Cat. no. 5516.0) — latest edition 1997, issued 1997

Participation in Education, Australia (Cat. no. 6272.0) — issued annually

Statistical Concepts Reference Library (Cat. no. 1361.0.30.001) — issued on CD-ROM

Taxation Revenue, Australia (Cat. no. 5506.0) — issued annually

Transition from Education to Work, Australia (Cat. no. 6227.0) — issued annually

UNPUBLISHED STATISTICS

17 In some cases, the ABS can also make available information which is not published. This includes data for the years 1961–62 to 1996–97 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy, computer printout, floppy disk, CD-ROM and clerically extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears on the front cover of the publication, or to Information Services in the nearest ABS office.

RECENT PUBLICATION

18 *Information Paper: Developments in Government Finance Statistics* (Cat. no. 5516.0) — latest edition 1997, issued February 1997.

19 This paper provides information on significant developments in GFS which include:

- the planned adoption in GFS of accrual accounting principles;
- changes to the 'headline' deficit measures used in GFS;
- changes in the treatment of central borrowing authorities and universities;
- extension of the scope of GFS to include public financial enterprises;
- the harmonisation of GFS with the whole of government accounts; and
- joint collection of data by the ABS and the Commonwealth Grants Commission.

SYMBOLS AND OTHER USAGES

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

ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GPC	Government Purpose Classification
GSP	Gross State Product
HECS	Higher Education Contribution Scheme
n.a.	not available
n.e.c.	not elsewhere classified
—	nil or rounded to zero

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 Includes:

- expenditure on new fixed assets;
- net expenditure on second-hand fixed assets;
- net purchases of other capital assets;
- net expenditure on land;
- increase in stocks; and
- 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.

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 second-hand 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) and expenditure on school supplies or buildings.

Expenditure on second-hand assets (net)	<p>Purchase of second-hand assets less sales of used capital assets.</p> <p>Generally comprises the acquisition and disposal of school buildings, previously rented dwellings and used plant and equipment.</p> <p>A negative value indicates that sales exceed purchases.</p>
Government final consumption expenditure	<p>General government's expenditure on provision of educational services less the value of its services sold to others (e.g. fees received from students).</p>
Grants to persons and non-profit institutions	<p>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.</p>
Gross Domestic Product (GDP)	<p>The GDP measure used in this publication is the current price measure GDP(E) which is the sum of all final expenditures, changes in stocks and exports less imports.</p>
Gross fixed capital expenditure	<p>Expenditure on new fixed assets such as the building of new schools, less net sales of second-hand assets. The term gross in the title indicates that no account is taken of depreciation in this category.</p>
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 25% 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 government final consumption expenditure.</p>
Increase in stocks	<p>Net increase in stocks of consumable educational supplies, such as text books and stationery.</p>
Inter-governmental grants	<p>Grants from the Commonwealth to State and Territory Governments and universities.</p>
Other outlays	<p>Mainly current grants to non-government schools and subsidies for teacher housing.</p>

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, State, Territory, local and universities 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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