

Australian vocational education and training statistics

## Financial information 2017



National Centre for Vocational Education Research

### Highlights

This publication provides financial information on the government vocational education and training (VET) system in Australia. Reporting includes VET funds transacted through government accounts of the Australian and state and territory government departments and their controlled training organisation entities such as TAFE institutes and colleges.

In 2017, compared with 2016:

- operating revenues for the government VET system were \$7496.9 million, a decrease in nominal terms of \$676.2 million (8.3%)
- revenue from the Australian Government decreased by \$743.0 million (22.2%), largely reflecting the closure of the VET FEE-HELP scheme
- revenue from state and territory governments increased by \$247.9 million (8.6%)
- revenue from fee-for-service activities decreased by \$158.3 million (13.7%)
- total operating expenditures were \$7518.5 million, an increase of \$447.2 million (6.3%).

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## Introduction

This publication provides information on revenue, expenditure, assets and liabilities of government vocational education and training (VET) in Australia.

The publication is based on 2017 data provided by the Australian, state and territory government departments responsible for administering government funds for Australia's VET system.

The information presented covers VET financial inputs and VET financial outputs in the form of:

- revenues, expenditure and VET Student Loan payments
- trends in operating revenue and operating expenditure
- operating expenditure by business activities
- assets and liabilities.

## About this publication

Information in this publication is prepared in accordance with the scope definitions outlined in the Explanatory notes section on pages 23–26.

Data have been collected from:

- state and territory training departments including government funding for VET 'on-forwarded' by these departments to universities, schools, private training providers, industry, community education providers and rural colleges
- TAFE (technical and further education) institutes and colleges
- VET entities that are 100% controlled by state and territory training authorities or TAFE institutes and colleges
- government-funded adult and community education (ACE) activities
- VET activities funded by a government department separate from the state/territory training authority
- VET activities funded by the Australian Government Department of Education and Training, including VET loan payments.

Reporting includes Commonwealth funding to states and territories for assistance with VET service delivery; these are payments made under the Intergovernmental Agreement on Federal Financial Arrangements (IGAFFA) framework. Payments to states and territories are tied to outcomes defined in National Agreements and National Partnership Agreements. For the 2017 reporting year these include the National Agreement for Skills and Workforce Development (NASWD) and the National Partnership Agreement on Skills Reform.

## More information

Financial information presented in this publication has been sourced from financial statements and notes to financial statements submitted by the Australian and state and territory government departments responsible for VET reporting. Financial statements and notes to financial statements are available at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

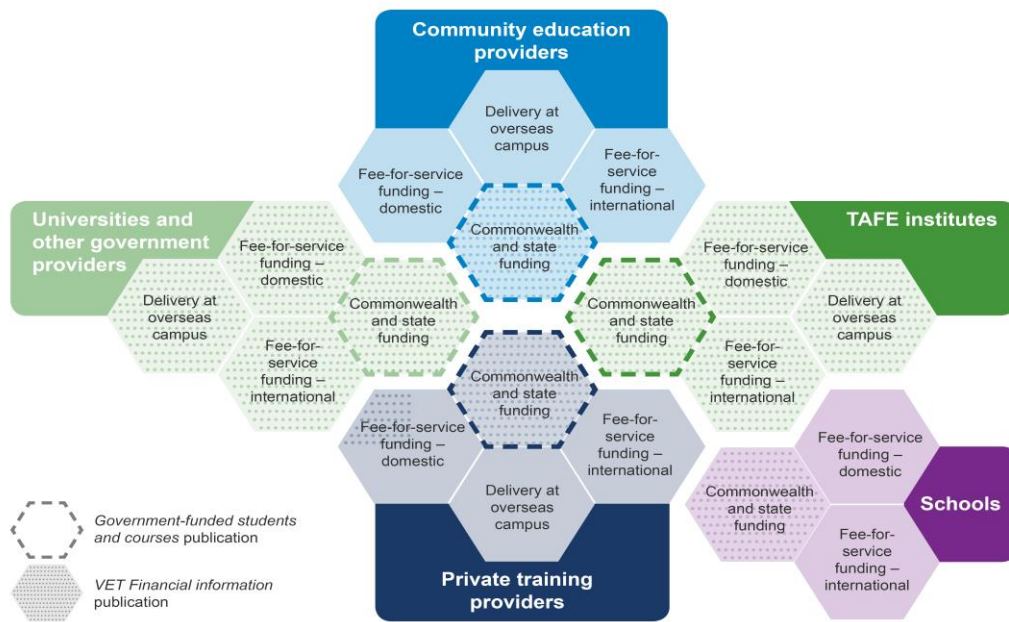
For national consistency, financial data have been prepared and presented to the guidelines outlined in *Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS): the standard for VET financial data – release 2.1*, available at <<https://www.ncver.edu.au/rto-hub/statistical-standard-software/avetmiss-the-standard-for-vet-financial-data-release-2.1>>.

Reporting activity is from 1 January to 31 December. Key information has been extracted from the financial statements and the notes to financial statements for presentation in this publication (refer to tables 1–6, pages 14–20). For terms and definitions refer to <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

Data in this publication may be revised for a variety of reasons. For the latest data, please visit the NCVER Portal, at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

## VET financial information in context with training activity

The diagram below presents the reporting scope of VET financial information 2017 in the context of the scope of the *Australian vocational education and training statistics: Total VET students and courses 2017* and *Government-funded students and courses 2017*.



Notes: Fee-for-service funding in total VET activity is defined as training that has received no government support, the cost is therefore met by the individual.

## VET Student Loan reporting

On 1 January 2017 the VET FEE-HELP loan scheme was replaced with the VET Student Loan program. VET loans under this program provide loan support to eligible students studying higher level VET qualifications (diploma and above). Loan amounts are capped and available for courses that address industry needs; for further information refer to the Australian Government Department of Education and Training, VET Student Loans Statistics, at <<https://www.education.gov.au/vet-student-loans-statistics>>.

Reporting in this publication includes the VET FEE-HELP and VET student Loan payments made by the Australian Government Department of Education and Training, on behalf of VET students training at government and non-government training providers. Monies provided for loan payments are reported under two reporting lines: 'revenue from government' and 'student fees and charges revenue'.

- The Australian Government financial statements include loan payments for students undertaking training with non-government training providers in 'revenue from government'.
- State and territory governments' financial statements include loan payments for students undertaking training with government training providers in 'student fees and charges revenue'.

The Australian Government Department of Education and Training provided aggregate reporting on VET loan payments made on behalf of students training with government and non-government training providers for the years 2009 to 2017. This information is presented in *VET finance 2017 information sheet – VET Income Contingent Loans*, available on the NCVET Portal, at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

For detailed reporting on loan payments over the 2017 reporting year, refer to VET Student Loan Statistics, available at <<https://www.education.gov.au/vet-student-loans-statistics>>.

For further information on VET Student Loans reporting in this publication refer to Explanatory notes on pages 23–26.

## Summary

The graphs and tables below provide information on the financial inputs and financial outputs of government in Australia. Reporting is in nominal terms.

Financial inputs are revenues; financial outputs include operating expenditures, other expenses and VET student loan payments.

Student loan payments are those loans provided for students undertaking training with **non-government training providers** and reported through the Australian Government Department of Education and Training financial statements. Student loans provided for students undertaking training with **government training providers** are reported as a financial input, 'student fees and charges revenue' and financial output – operating expenditure in state and territory government financial statements.

2017 financial input	
<b>Operating revenue</b>	<b>\$ m</b>
State/territory government	3145.7
Australian Government	2599.0
Fee-for-service	996.7
Student fees and charges	501.2
Ancillary trading and other	254.3
<b>Total operating revenue</b>	<b>7496.9</b>
<b>Capital revenue</b>	
State Government	104.9
Commonwealth	0.0
<b>Total capital revenue</b>	<b>104.9</b>

For inputs refer to publication table 1 and table 6, note 9.

2017 financial output	
<b>Operating expenditure</b>	<b>\$ m</b>
Employee costs	3426.8
Supplies and service	1754.1
Payments to non-TAFE providers	1627.2
Grants and services	378.1
Depreciation & amortisation	332.2
<b>Total operating expenditure</b>	<b>7518.5</b>
<b>Other expense</b>	
Payment to government*	599.1
Revaluation decrement**	31.8
<b>Surplus/(deficit)</b>	<b>-547.7</b>
Student Loan Payments for the year***	275.0

For outputs refer to publication table 2 and financial statement data table 6, Total Government Training Department tab.

Notes: \* Payment to government is a one-off event due to property sale. For more information refer to additional notes financial statement data.

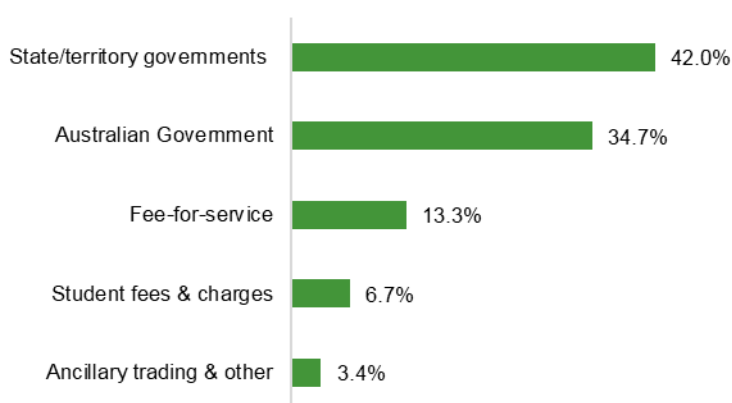
\*\* Revaluation decrement is a decrease in the carrying amounts of a class of assets and recognised as an expense.

\*\*\* Includes VET FEE-HELP and VET Student loan payments for students training with non-government providers.

(Reporting in nominal terms).

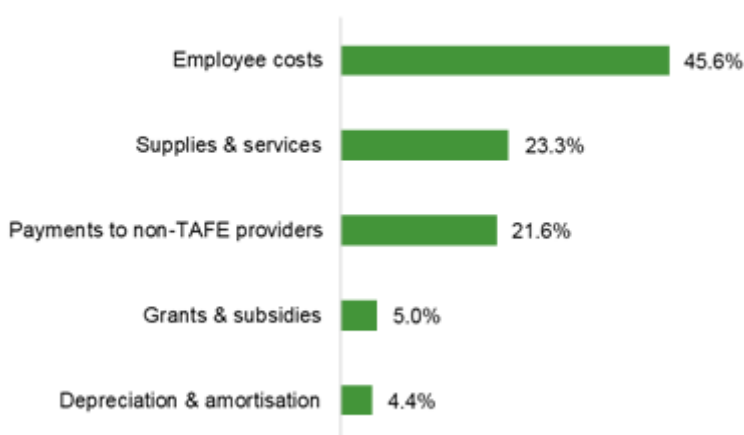
Operating revenues as a percentage of total operating revenue

Table 1



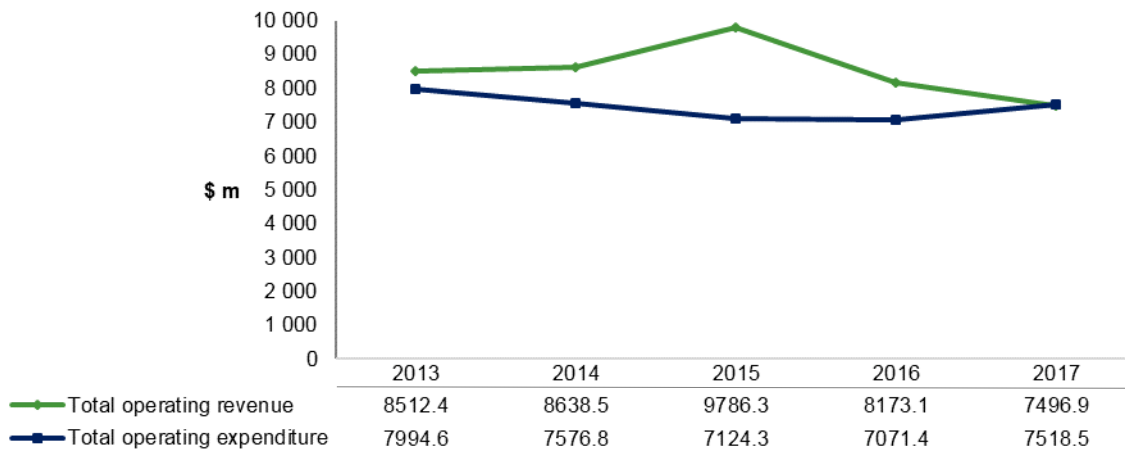
Operating expenditures as a percentage of total operating expenditures

Table 2



## Government VET operating revenue and expenditure, 2013–17

Table 1 & 2



(Reporting in nominal terms).

Total operating revenue decreased by:

- \$676.2 million (8.3%), from \$8173.1 million in 2016 to \$7496.9 million in 2017
- \$1015.5 million (11.9%) between 2013 and 2017.

Total operating expenditure increased by:

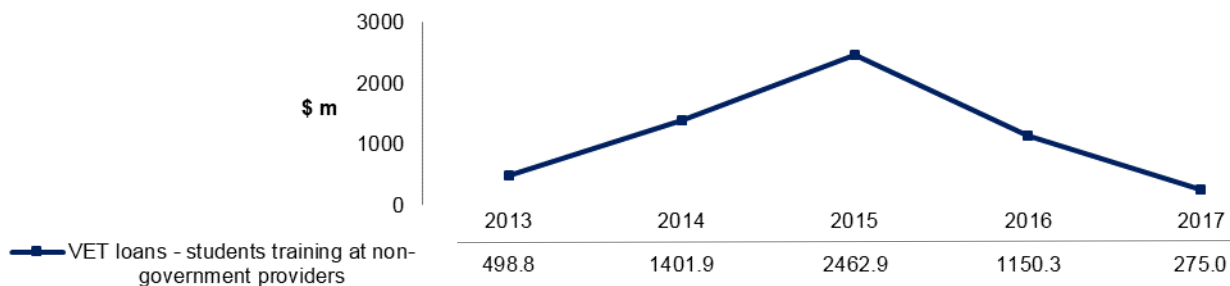
- \$447.2 million (6.3%), from \$7071.4 million in 2016 to \$7518.5 million in 2017

And decreased by:

- \$476.1 million (6.0%) between 2013 and 2017.

## VET loan payments for students training at non-government training providers, 2013–17

Table 6, note 9



(Reporting in nominal terms).

Note: On 1 January 2017 the VET FEE-HELP loan scheme was replaced with the VET Student Loan program. Revenues from the VET FEE-HELP scheme (to non-government training providers) decreased by \$933.5 million from \$1,150.2 million in 2016 to \$216.7 million in 2017. Loan payments made under the VET Student Loan program in 2017 were \$58.2 million.

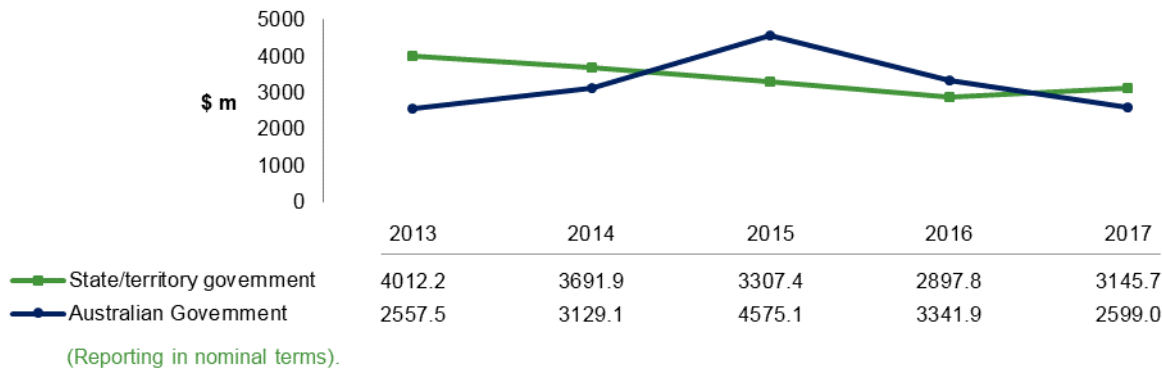
VET loan payments for students undertaking training with non-government training providers are reported as a revenue from government, but costs associated with the training are not captured through operating expenditure.

VET Loan payments for students undertaking training with non-government training providers decreased by:

- \$875.3 million (76.1%), from \$1150.3 million in 2016 to \$275.0 million in 2017
- \$223.8 million (44.9%) between 2013 and 2017.

## Revenues from Government, 2013–17

Table 1



From 2016 to 2017:

- Australian Government revenues decreased by \$743.0 million (22.2%) to \$2599.0 million
- state and territory government revenues increased by \$247.9 million (8.6%) to \$3145.7 million.

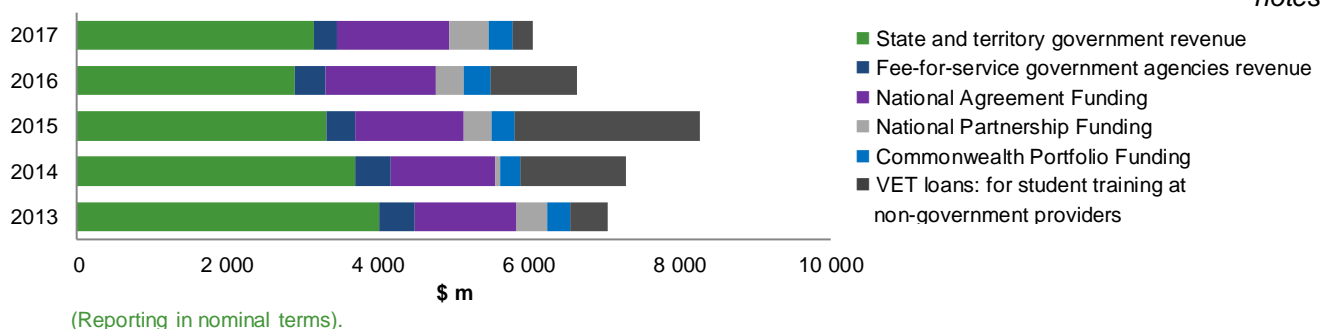
From 2013 to 2017:

- Australian Government revenues increased by \$41.4 million (1.6%)
- state and territory government revenue decreased by \$866.5 million (21.6%).

‘Revenues from government’ include government funds appropriated for VET and Commonwealth payments to the states and territories under the Intergovernmental Agreement on Federal Financial Arrangements framework (IGAFFA).

## ‘Revenues from government’ funding source, 2013–17

Table 6,  
notes 1 & 9



Note: Reporting does not include capital revenue.

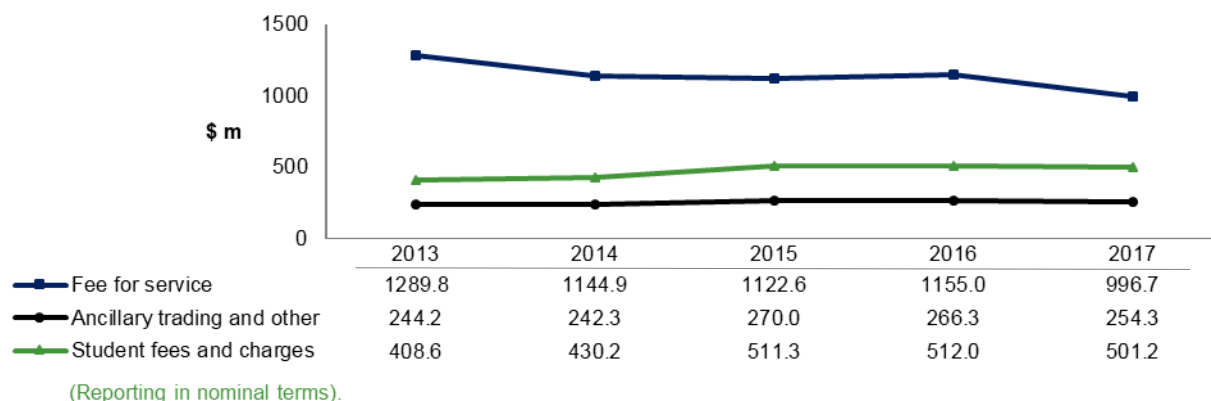
Fee-for-service government agencies: include revenues received directly from Australian and state and territory government departments, generally on a tendering/bidding basis. Tendering/bidding would generally involve shorter-term, individual project/course-specific contracts, arrangements and payments.

For reported totals refer to notes to financial statements note 1 and 9, pages 19–20.

- ‘State and territory government revenue’ comprises state recurrent general, assumption of liabilities and resources received free of charge.
- ‘Fee-for-service – government agencies revenue’ is revenue from government agencies for training related services conducted by a government training provider under a contract or commercial arrangement.
- ‘National Agreement Funding’ is Commonwealth funding to states and territories provided for under the National Agreement for Skills and Workforce Development (NASWD).
- ‘National Partnership Funding’ is Commonwealth funding to states and territories provided for under the National Partnership Agreement on Skills Reform and the National Partnership Agreement on Productivity Places Program.
- ‘Commonwealth Portfolio Funding’ are ‘Commonwealth administered other programs’ and ‘Commonwealth recurrent revenue’.
- ‘VET loans’ are Commonwealth funding for loan payments to students training at non-government training providers.

## Other revenues, 2013–17

Table 1



Note: Student fees and charges revenue includes VET loan payments for students training with government training providers.

From 2016 to 2017:

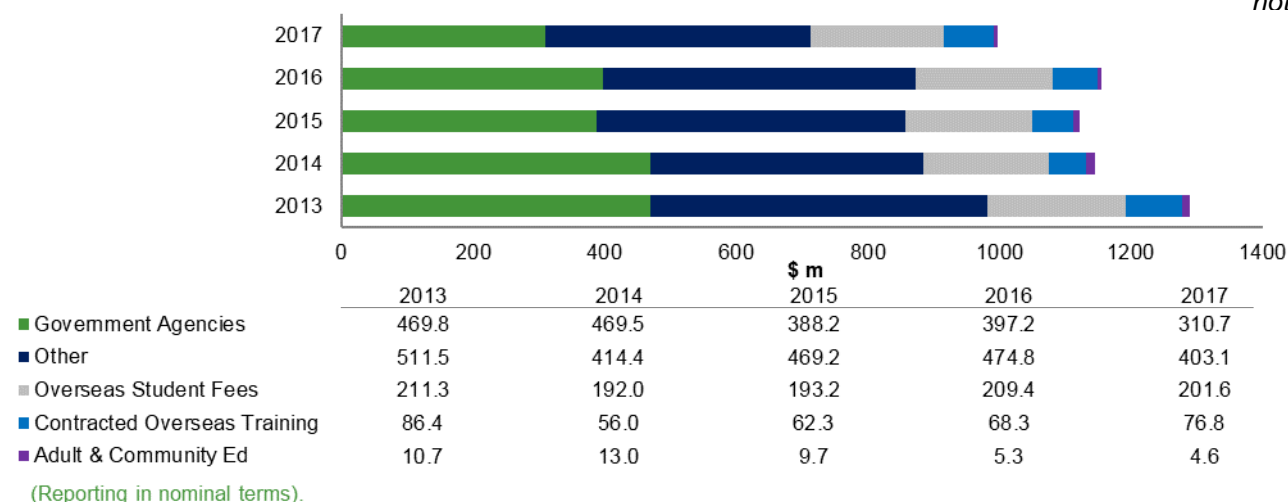
- fee-for-service revenue decreased by \$158.3 million (13.7%) to \$996.7 million
- student fees and charges revenue decreased by \$10.8 (2.1%) million to \$501.2 million
- ancillary trading and other revenue decreased by \$12.0 (4.5%) million to \$254.3 million.

From 2013 to 2017:

- fee-for-service revenue decreased by \$293.0 million (22.7%)
- student fees and charges revenue increased by \$92.5 million (22.6%)
- ancillary trading and other revenue increased by \$10.1 million (4.1%).

## Fee-for-service revenue in detail, 2013–17

Table 6,  
note 1



Note: 'Fee-for-service – other' are fees paid by individuals, industries and firms for specific, tendered-for training including any contracting and consulting fees for training purposes.

'Fee-for-service – government agencies' – are revenues received directly from Australian and state and territory government departments, generally on a tendering/bidding basis. Tendering/bidding would generally involve shorter-term, individual project/course-specific contracts, arrangements and payments.

'Fee-for-service – contracted overseas training' – are revenues received from training delivery and training services undertaken offshore by government VET entities on a fee-for-service basis.

Fee-for-service revenue for overseas student fees for training delivered in Australia:

- decreased by \$7.8 million (3.7%) between 2016 and 2017
- decreased by \$9.7 million (4.6%) between 2013 and 2017.

Fee-for-service revenue for contracted overseas training:

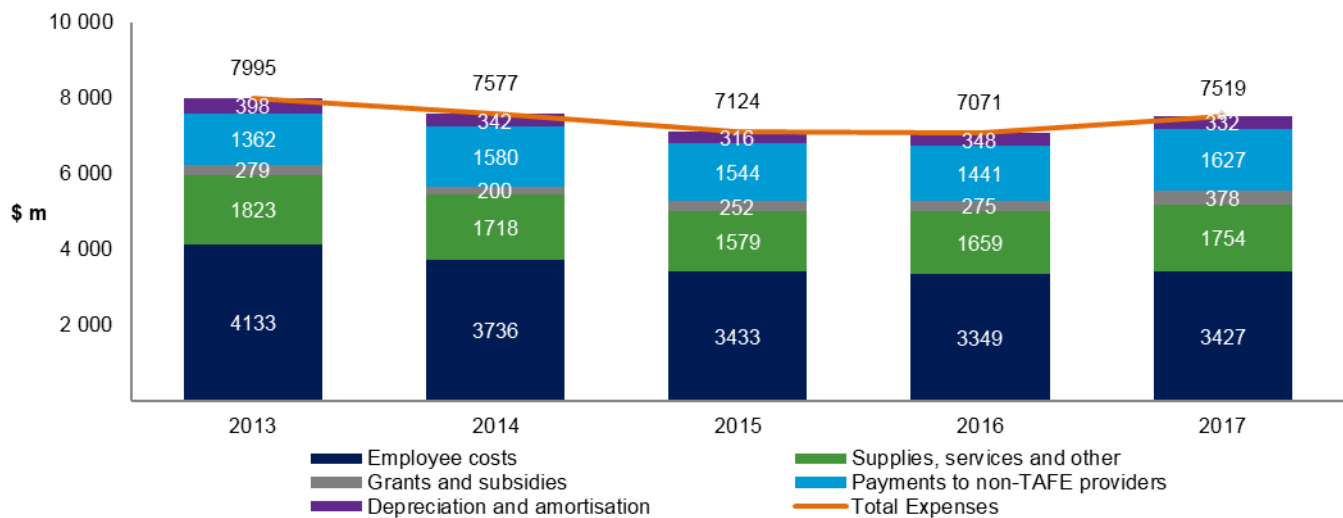
- increased by \$8.5 million (12.5%) between 2016 and 2017
- decreased by \$9.6 million (11.1%) between 2013 and 2017.

The decrease in reported total revenue is broadly consistent in trend with the reported decreases in public VET training in 2017:

- the *Australian vocational education and training statistics: government-funded students and courses 2017* publication reported a 5.2% decrease in full-year training equivalents and a 6.0% decrease in subject enrolments in 2017 from 2016 <<https://www.ncver.edu.au/data/collection/students-and-courses-collection/government-funded-students-and-courses>>.
- the *Australian vocational education and training statistics: VET in Schools 2017* publication reported numbers of VET in Schools students decreased by 0.5% in 2017 from 2016 <<https://www.ncver.edu.au/research-and-statistics/publications/all-publications/vet-in-schools-2017>>.

## Government VET, operating expenditures 2013–17

Table 2



(Reporting in nominal terms).

From 2016 to 2017:

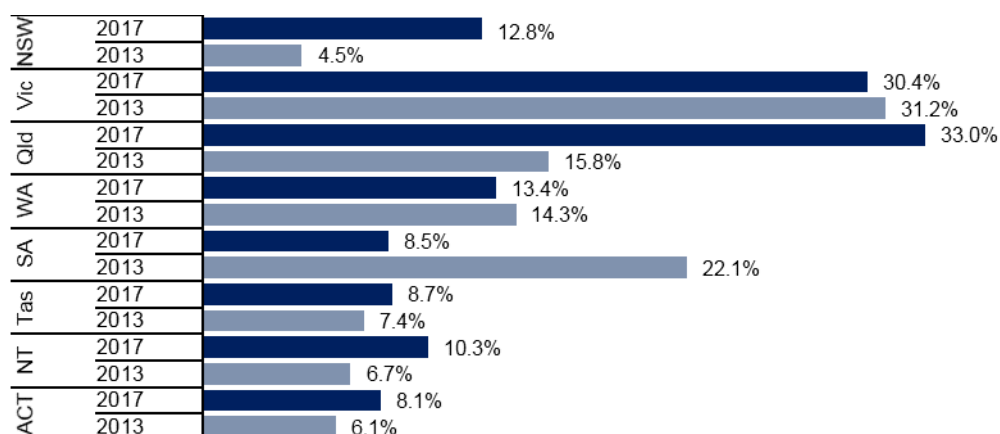
- employee costs increased by \$78.1 million (2.3%) to \$3426.8 million
- expenditure on supplies and services increased by \$95.3 million (5.7%) to \$1754.1 million
- payments to non-TAFE providers to deliver VET programs increased by \$186.6 million (13.0%) to \$1627.2 million
- depreciation and amortisation expenses decreased by \$15.9 million (4.6%) to \$332.2 million
- expenditure on grants and subsidies increased by \$103.0 million (37.4%) to \$378.1 million.

From 2013 to 2017:

- employee costs decreased by \$705.9 million (17.1%)
- expenditure on supplies and services decreased by \$68.6 million (3.8%)
- payments to non-TAFE providers to deliver VET programs increased by \$265.3 million (19.5%)
- depreciation and amortisation expenses decreased by \$65.8 million (16.5%)
- expenditure on grants and subsidies increased by \$98.9 million (35.4%).

## State and territory payments to non-TAFE providers for VET delivery as a component of total operating expenditure, 2013 and 2017

Table 2



Note: 'Payments to non-TAFE providers for training delivery' are payments made to non-TAFE providers for direct training through competitive tendering, user choice and VET in Schools arrangements.

Between 2013 and 2017, in relation to total operating expenditure for the year, payments to non-TAFE providers for VET delivery increased in:

- Queensland by 17.2 percentage points, New South Wales by 8.2 percentage points, Northern Territory by 3.5 percentage points, Australian Capital Territory by 2.0 percentage points and Tasmania by 1.3 percentage points.

Decreased in:

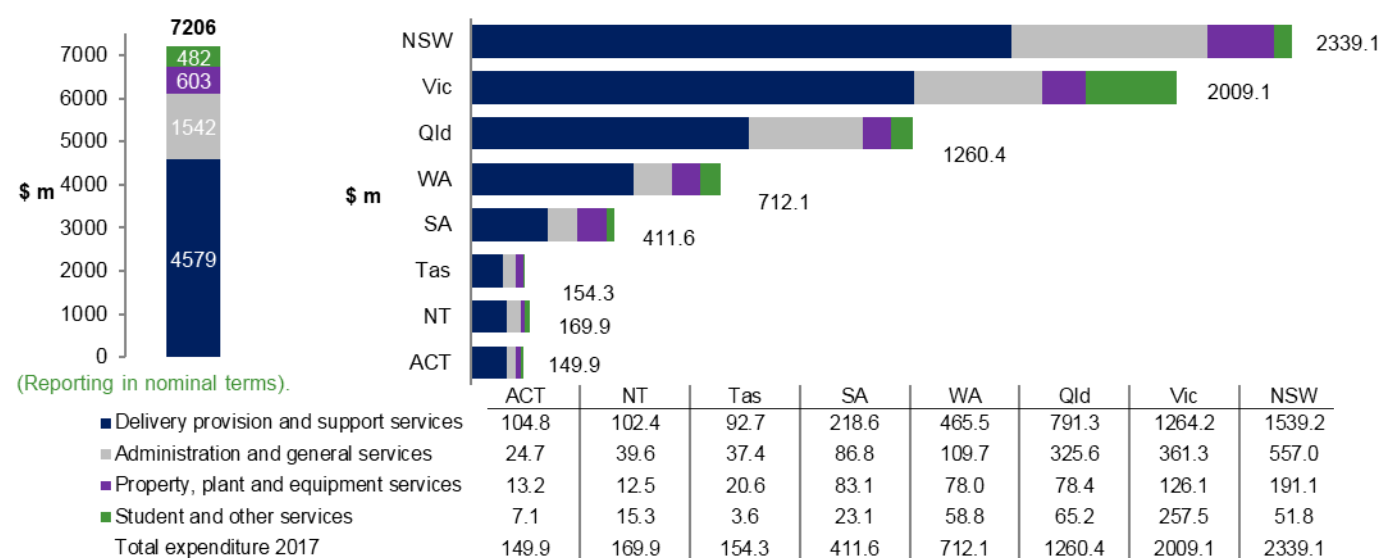
- South Australia by 13.7 percentage points, Western Australia by 0.9 percentage points and Victoria by 0.8 percentage points.

## State and territory expenditure by VET activity, 2017

Table 3

Activity expenses are state and territory government operating expenditures reported across VET outputs. The reported output of 'delivery provision and support activities' are expenses incurred for delivering training and supporting the delivery and development of training.

Total state & territory expenditure by VET activity 2017

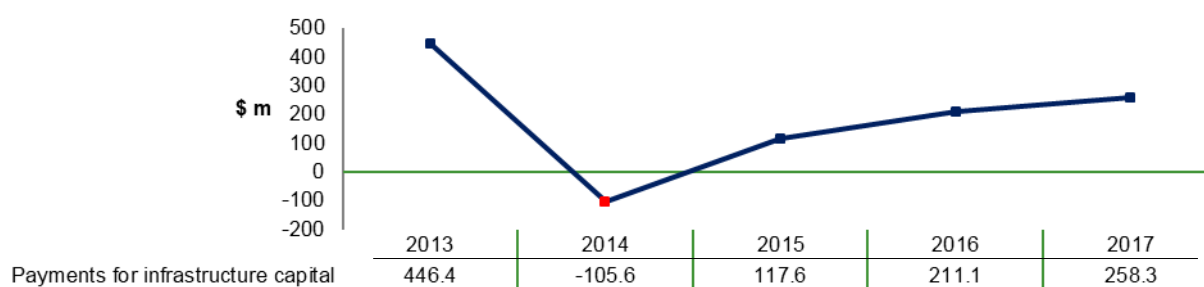


In 2017, activity expenditure in terms of total state and territory operating expense was:

- \$4578.7 million (63.5%) for VET delivery provision and support services
- \$1542.1 million (21.4%) for administration and general services
- \$603.1 million (8.4%) for property, plant and equipment services
- \$482.5 million (6.7%) for student and other services.

## Payments through the Statement of Cash Flows for infrastructure capital, 2013–17

Summary table  
& data table 8



(Reporting in nominal terms).

Note: ■ Negative result in 2014 is due to the Queensland Training Assets Management Authority arrangement. Refer to Significant events impacting time-series reporting, page 23.

Payments for infrastructure capital reported through the Statement of Cash Flows:

- increased by \$47.2 million (22.4%) between 2016 and 2017
- decreased by \$188.0 million (42.1%) between 2013 and 2017.

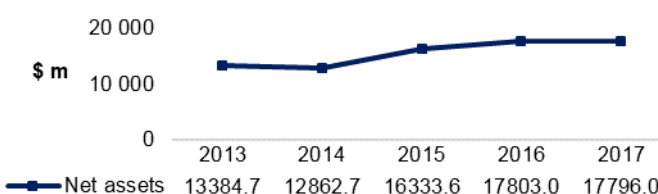
## VET assets, 2017

Table 4

Net Assets	\$ m
Total assets	19 243.6
Total liabilities	1447.6
<b>Net Assets</b>	<b>17 796.0</b>

(Reporting in nominal terms).

2017 Government VET, Net assets



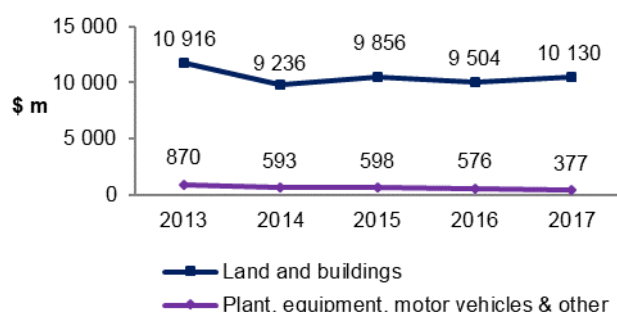
Government VET net assets (total assets less total liabilities) as at 31 December 2017 were reported as \$17 796.0 million, a decrease of \$7.0 million from 2016 and an increase of \$4411.3 million from 2013.

The increase in net assets is mainly due to the reporting of student loan payments as a non-current receivable in the Australian Government's Statement of Financial Position.

In 2017, non-current assets reported by the Australian Government were \$6238.5 million, an increase of \$5288.9 million from 2013.

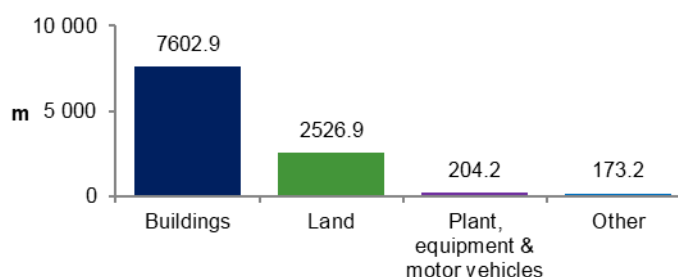
## Property, plant and equipment 2013–2017

Table 5 &  
table 6, note 10



(Reporting in nominal terms).

2017 VET property, plant and equipment



The main asset category at 31 December 2017 was property, plant and equipment, with land and buildings valued at \$10 129.8 million, an increase of \$625.5 million (6.6%) from 2016.

The accumulated value of plant, equipment, motor vehicles and other decreased by:

- \$199.1 million (34.5%) between 2016 and 2017
- \$492.6 million (56.6%) between 2013 and 2017.

# Government training department summary tables

<b>New South Wales (\$ million)</b>	<b>2017</b>	<b>2016</b>	<b>Tasmania (\$ million)</b>	<b>2017</b>	<b>2016</b>
Total non-government operating revenues <i>table 1</i>	477.8	587.9	Total non-government operating revenues <i>table 1</i>	29.1	29.6
Revenues from government <i>table 6</i>	1 521.7	1 475.6	Revenues from government <i>table 6</i>	117.0	118.5
Total operating expenses <i>table 2</i>	2 339.1	2 070.8	Total operating expenses <i>table 2</i>	154.3	157.2
Delivery payments to non-TAFE providers <i>table 2</i>	298.4	175.5	Delivery payments to non-TAFE providers <i>table 2</i>	13.4	14.0
Total assets <i>table 4</i>	5 088.0	5 454.3	Total assets <i>table 4</i>	217.6	215.2
Total liabilities <i>table 4</i>	404.6	429.4	Total liabilities <i>table 4</i>	27.5	24.8
Payments for infrastructure capital <i>table 8</i>	57.3	53.7	Payments for infrastructure capital <i>table 8</i>	-	-
<b>Victoria (\$ million)</b>	<b>2017</b>	<b>2016</b>	<b>Northern Territory (\$ million)</b>	<b>2017</b>	<b>2016</b>
Total non-government operating revenues <i>table 1</i>	583.7	627.4	Total non-government operating revenues <i>table 1</i>	38.7	39.0
Revenues from government <i>table 6</i>	1 478.9	1 220.9	Revenues from government <i>table 6</i>	103.4	99.3
Total operating expenses <i>table 2</i>	2 009.1	1 803.3	Total operating expenses <i>table 2</i>	169.9	183.0
Delivery payments to non-TAFE providers <i>table 2</i>	610.5	554.3	Delivery payments to non-TAFE providers <i>table 2</i>	17.5	20.1
Total assets <i>table 4</i>	3 351.5	2 783.6	Total assets <i>table 4</i>	151.9	176.1
Total liabilities <i>table 4</i>	353.7	307.2	Total liabilities <i>table 4</i>	31.6	31.0
Payments for infrastructure capital <i>table 8</i>	91.1	81.1	Payments for infrastructure capital <i>table 8</i>	3.5	5.3
<b>Queensland (\$ million)</b>	<b>2017</b>	<b>2016</b>	<b>Australian Capital Territory (\$ million)</b>	<b>2017</b>	<b>2016</b>
Total non-government operating revenues <i>table 1</i>	313.8	314.9	Total non-government operating revenues <i>table 1</i>	42.4	47.1
Revenues from government <i>table 6</i>	1 025.6	913.5	Revenues from government <i>table 6</i>	103.3	110.1
Total operating expenses <i>table 2</i>	1 260.4	1 206.0	Total operating expenses <i>table 2</i>	149.9	147.1
Delivery payments to non-TAFE providers <i>table 2</i>	416.5	376.3	Delivery payments to non-TAFE providers <i>table 2</i>	12.2	9.6
Total assets <i>table 4</i>	2 210.4	2 065.7	Total assets <i>table 4</i>	233.1	219.3
Total liabilities <i>table 4</i>	375.2	384.1	Total liabilities <i>table 4</i>	30.4	32.7
Payments for infrastructure capital <i>table 8</i>	30.3	-	Payments for infrastructure capital <i>table 8</i>	2.8	9.9
<b>Western Australia (\$ million)</b>	<b>2017</b>	<b>2016</b>	<b>Australian Government (\$ million)</b>	<b>2017</b>	<b>2016</b>
Total non-government operating revenues <i>table 1</i>	163.7	185.6	Total non-government operating revenues <i>table 1</i>	5.1	3.3
Revenues from government <i>table 6</i>	580.5	555.8	Revenues from government <i>table 6</i>	587.1	1 493.7
Total operating expenses <i>table 2</i>	712.1	735.3	Total operating expenses <i>table 2</i>	312.1	343.5
Delivery payments to non-TAFE providers <i>table 2</i>	95.5	114.7	Delivery payments to non-TAFE providers <i>table 2</i>	128.6	134.8
Total assets <i>table 4</i>	1 546.4	1 574.7	Total assets <i>table 4</i>	6 285.4	6 006.9
Total liabilities <i>table 4</i>	119.0	120.7	Total liabilities <i>table 4</i>	12.7	14.3
Payments for infrastructure capital <i>table 8</i>	60.7	49.8	Payments for infrastructure capital <i>table 8</i>	1.5	3.8
<b>South Australia (\$ million)</b>	<b>2017</b>	<b>2016</b>	<b>Total government training departments (\$ million)</b>	<b>2017</b>	<b>2016</b>
Total non-government operating revenues <i>table 1</i>	97.9	98.6	Total non-government operating revenues <i>table 1</i>	1 752.2	1 933.4
Revenues from government <i>table 6</i>	332.0	327.2	Revenues from government <i>table 6</i>	5 849.5	6 314.5
Total operating expenses <i>table 2</i>	411.6	425.2	Total operating expenses <i>table 2</i>	7 518.5	7 071.4
Delivery payments to non-TAFE providers <i>table 2</i>	34.8	41.4	Delivery payments to non-TAFE providers <i>table 2</i>	1 627.2	1 440.6
Total assets <i>table 4</i>	159.3	748.2	Total assets <i>table 4</i>	19 243.6	19 244.2
Total liabilities <i>table 4</i>	92.8	97.0	Total liabilities <i>table 4</i>	1 447.6	1 441.2
Payments for infrastructure capital <i>table 8</i>	11.2	7.4	Payments for infrastructure capital <i>table 8</i>	258.3	211.1

Note: For notes on tables, see explanatory notes on page 23. Tables 1–6 refer to page 14–20, table 8: refer to the financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

# Tables

**Table 1 Operating revenues by category for government training departments, 2013–17 (\$ million)**

Revenue category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>State/territory government</b>										
2017	879.1	906.0	578.5	370.1	190.4	71.7	79.6	70.2	-	3 145.7
2016	877.6	698.7	542.7	356.2	194.8	79.1	78.8	70.0	-	2 897.8
2015	1 030.0	824.8	571.6	444.7	217.5	77.8	74.5	66.5	-	3 307.4
2014	1 073.0	1 008.8	610.8	455.8	297.4	96.6	81.7	67.8	-	3 691.9
2013	1 096.2	1 227.3	638.5	488.6	326.5	86.5	81.5	67.2	-	4 012.2
<b>Australian Government</b>										
2017	641.1	510.8	409.8	209.4	141.6	45.3	20.7	33.0	587.1	2 599.0
2016	593.6	468.1	370.8	198.1	132.4	37.8	17.4	30.1	1 493.5	3 341.9
2015	584.0	456.6	369.6	200.6	117.7	39.8	19.2	29.9	2 757.7	4 575.1
2014	491.3	383.0	300.4	171.8	99.1	33.9	16.0	24.9	1 608.8	3 129.1
2013	597.7	464.4	348.2	197.9	122.1	41.7	17.4	28.4	739.7	2 557.5
<b>Fee-for-service</b>										
2017	268.1	394.6	139.4	72.4	55.9	18.0	19.7	28.5	-	996.7
2016	380.3	432.1	126.5	87.9	56.2	17.1	19.9	34.9	-	1 155.0
2015	336.1	441.4	130.7	85.3	64.4	16.2	19.9	28.7	-	1 122.6
2014	306.5	467.1	150.9	91.5	56.9	22.0	21.6	28.5	-	1 144.9
2013	341.1	573.3	154.3	88.1	55.3	20.2	30.5	27.0	-	1 289.8
<b>Student fees and charges</b>										
2017	110.6	124.2	145.3	73.6	24.0	7.5	3.5	12.4	-	501.2
2016	95.7	131.8	158.2	78.6	25.3	7.7	3.9	10.9	-	512.0
2015	118.3	136.2	131.6	79.0	26.0	5.9	2.9	11.5	-	511.3
2014	85.0	139.2	89.9	73.0	24.2	5.5	2.8	10.6	-	430.2
2013	83.5	144.4	84.8	47.9	28.8	5.1	5.1	9.0	-	408.6
<b>Ancillary trading and other</b>										
2017	99.1	64.8	29.0	17.7	18.0	3.6	15.5	1.5	5.1	254.3
2016	111.9	63.6	30.2	19.0	17.1	4.7	15.2	1.3	3.3	266.3
2015	108.4	67.2	32.4	24.1	15.5	2.7	15.2	2.0	2.4	270.0
2014	52.0	76.7	38.6	29.3	13.6	3.5	26.2	2.3	0.0	242.3
2013	50.3	85.5	36.7	32.8	14.3	4.4	19.0	1.1	0.1	244.2
<b>Total</b>										
2017	1 998.0	2 000.5	1 302.1	743.3	429.9	146.1	139.0	145.6	592.2	7 496.9
2016	2 059.1	1 794.2	1 228.4	739.8	425.8	146.5	135.2	147.3	1 496.8	8 173.1
2015	2 176.7	1 926.2	1 235.8	833.7	441.1	142.3	131.8	138.6	2 760.1	9 786.3
2014	2 007.7	2 074.7	1 190.6	821.5	491.2	161.5	148.3	134.1	1 608.8	8 638.5
2013	2 168.8	2 494.9	1 262.5	855.3	547.0	158.0	153.6	132.6	739.7	8 512.4
% change 2016–17	-3.0	11.5	6.0	0.5	1.0	-0.3	2.8	-1.1	-60.4	-8.3
% change 2013–17	-7.9	-19.8	3.1	-13.1	-21.4	-7.5	-9.5	9.8	-19.9	-11.9

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A dash (-) represents a true zero figure, with no data reported in this category.

For notes on tables, see explanatory notes on page 23.

Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

**Table 2 Operating expenditures by category for government training departments, 2013–17 (\$ million)**

Expenditure category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Employee costs</b>										
2017	1 201.2	750.2	497.4	438.0	232.3	87.2	85.5	87.4	47.5	3 426.8
2016	1 148.1	715.2	484.3	452.2	239.7	83.9	88.0	87.4	50.0	3 348.7
2015	1 198.4	709.4	482.0	499.3	247.2	86.4	83.0	85.6	42.2	3 433.5
2014	1 332.6	741.8	567.4	506.1	279.3	100.5	81.4	84.8	41.8	3 735.8
2013	1 376.8	1 023.1	616.9	511.8	298.3	97.3	76.8	82.6	49.1	4 132.7
<b>Supplies and services*</b>										
2017	571.7	433.1	289.4	134.1	128.9	38.1	48.8	40.2	70.0	1 754.1
2016	528.5	410.3	281.7	133.9	101.7	43.2	56.1	40.4	62.9	1 658.8
2015	524.4	387.2	231.0	152.9	106.2	34.1	55.6	41.2	46.4	1 579.1
2014	531.8	461.7	284.3	165.5	113.9	37.6	61.1	38.1	24.3	1 718.4
2013	456.4	571.9	270.9	165.3	111.0	35.1	55.1	40.3	116.7	1 822.7
<b>Grants and subsidies</b>										
2017	122.7	140.6	17.7	8.3	7.9	6.4	10.9	1.1	62.5	378.1
2016	66.7	55.9	23.4	2.5	16.2	8.2	8.9	1.0	92.4	275.1
2015	65.5	58.1	18.3	12.0	12.6	5.0	7.4	0.9	71.8	251.6
2014	36.5	51.4	21.7	5.2	12.8	4.6	11.4	1.0	55.5	200.1
2013	44.0	66.6	26.9	24.7	14.4	5.2	10.6	4.8	82.1	279.3
<b>Payments to non-TAFE providers for VET delivery</b>										
2017	298.4	610.5	416.5	95.5	34.8	13.4	17.5	12.2	128.6	1 627.2
2016	175.5	554.3	376.3	114.7	41.4	14.0	20.1	9.6	134.8	1 440.6
2015	96.3	717.1	370.5	114.6	70.9	17.9	14.1	7.8	135.2	1 544.4
2014	132.3	855.0	262.0	113.3	93.5	16.3	14.6	8.3	85.1	1 580.3
2013	95.7	799.2	185.0	122.5	127.8	11.9	11.0	8.8	-	1 361.9
<b>Depreciation and amortisation</b>										
2017	145.1	74.8	39.4	36.2	7.6	9.3	7.2	9.1	3.6	332.2
2016	152.0	67.5	40.2	32.0	26.2	7.9	10.0	8.7	3.5	348.1
2015	135.4	67.1	24.2	33.0	25.9	9.7	10.8	9.0	0.7	315.6
2014	134.0	71.9	46.5	31.2	26.9	11.8	10.3	8.8	0.8	342.2
2013	139.6	99.1	69.7	30.8	25.6	12.5	9.3	8.7	2.7	398.1
<b>Total</b>										
2017	2 339.1	2 009.1	1 260.4	712.1	411.6	154.3	169.9	149.9	312.1	7 518.5
2016	2 070.8	1 803.3	1 206.0	735.3	425.2	157.2	183.0	147.1	343.5	7 071.4
2015	2 020.0	1 939.0	1 126.0	811.8	462.8	153.1	170.9	144.4	296.3	7 124.3
2014	2 167.2	2 181.9	1 182.0	821.3	526.3	170.8	178.8	141.0	207.6	7 576.8
2013	2 112.5	2 560.0	1 169.3	855.0	577.1	162.0	162.8	145.3	250.6	7 994.6
% change 2016–17	13.0	11.4	4.5	-3.2	-3.2	-1.8	-7.2	1.9	-9.1	6.3
% change 2013–17	10.7	-21.5	7.8	-16.7	-28.7	-4.7	4.3	3.2	24.6	-6.0

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A dash (-) represents a true zero figure, with no data reported in this category.

\*Supplies and services include supplies and services, other expenses, borrowing costs, loss on sale of property, plant & equipment and impairment losses. Refer to table 6 financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

Total payments to non-TAFE providers for training delivery include Commonwealth payments to non-TAFE providers for years 2014, 2015, 2016 and 2017 for reporting year 2013 these payments were reported by the Commonwealth under supplies and services expenses.

For notes on tables, see explanatory notes on page 23.

Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

**Table 3 Operating expenditures by activity for state and territory government training departments, 2013–17 (\$ million)**

Expenditure activity	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Total
<b>Delivery provision and support</b>									
2017	1 539.2	1 264.2	791.3	465.5	218.6	92.7	102.4	104.8	4 578.7
2016	1 268.6	1 140.4	757.2	470.1	252.7	90.9	105.4	102.9	4 188.1
2015	1 430.1	1 325.2	706.9	507.0	289.3	111.5	94.2	101.0	4 565.3
2014	1 222.2	1 473.5	744.7	496.6	338.0	117.7	97.9	98.6	4 589.1
2013	1 196.8	1 662.5	738.7	551.2	384.1	114.8	89.4	101.6	4 839.1
<b>Administration and general services</b>									
2017	557.0	361.3	325.6	109.7	86.8	37.4	39.6	24.7	1 542.1
2016	543.1	324.3	311.5	118.1	112.0	38.0	44.4	24.3	1 515.6
2015	352.8	297.0	290.8	166.1	104.7	33.8	44.5	23.8	1 313.6
2014	656.7	327.8	307.0	189.8	137.2	33.4	51.1	23.3	1 726.1
2013	645.8	416.1	273.4	173.1	133.8	32.3	43.8	24.0	1 742.2
<b>Property, plant and equipment services</b>									
2017	191.1	126.1	78.4	78.0	83.1	20.6	12.5	13.2	603.1
2016	197.4	122.7	75.0	88.6	42.1	25.0	15.8	13.0	579.6
2015	160.7	113.8	70.0	73.1	47.7	4.3	14.8	12.7	497.2
2014	197.2	126.1	76.3	82.3	37.4	11.4	13.7	12.4	556.8
2013	194.6	178.9	95.3	81.8	45.9	10.3	13.6	12.8	633.3
<b>Student and other services</b>									
2017	51.8	257.5	65.2	58.8	23.1	3.6	15.3	7.1	482.5
2016	61.8	215.8	62.4	58.5	18.5	3.3	17.4	7.0	444.6
2015	76.4	203.0	58.2	65.5	21.1	3.5	17.3	6.9	451.9
2014	91.1	254.6	54.0	52.7	13.7	8.4	16.1	6.7	497.2
2013	75.2	302.6	61.9	48.9	13.3	4.6	16.0	6.9	529.5
<b>Total</b>									
2017	2 339.1	2 009.1	1 260.4	712.1	411.6	154.3	169.9	149.9	7 206.4
2016	2 070.8	1 803.3	1 206.0	735.3	425.2	157.2	183.0	147.1	6 727.9
2015	2 020.0	1 939.0	1 126.0	811.8	462.8	153.1	170.9	144.4	6 828.0
2014	2 167.2	2 181.9	1 182.0	821.3	526.3	170.8	178.8	141.0	7 369.2
2013	2 112.5	2 560.0	1 169.3	855.0	577.1	162.0	162.8	145.3	7 744.0
% change 2016–17	13.0	11.4	4.5	-3.2	-3.2	-1.8	-7.2	1.9	7.1
% change 2013–17	10.7	-21.5	7.8	-16.7	-28.7	-4.7	4.3	3.2	-6.9

Note that percentages presented in this publication are reported to one decimal place. All other numbers, after aggregation, have been rounded to the nearest hundred thousand. Rounding can lead to situations where the numbers in the body of a given table might not add to the rounded totals.

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For notes on tables, see explanatory notes on page 23. Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

**Table 4 Summary statement of financial position for government training departments, 2013–17 (\$ million)**

Financial position	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Current assets</b>										
2017	566.4	745.1	538.0	344.6	105.2	9.2	(30.1)	29.8	46.9	2 355.1
2016	844.1	636.9	473.8	337.8	686.2	9.0	(6.6)	30.3	41.4	3 052.9
2015	819.3	518.5	514.0	341.2	90.8	8.7	41.4	17.4	37.1	2 388.2
2014	611.2	456.0	343.2	323.6	165.8	11.5	61.5	12.6	33.4	2 018.9
2013	482.7	578.2	250.5	348.0	158.7	7.5	67.3	30.1	39.5	1 962.5
<b>Non-current assets</b>										
2017	4 521.6	2 606.4	1 672.4	1 201.8	54.1	208.5	182.0	203.3	6 238.5	16 888.5
2016	4 610.2	2 146.7	1 591.9	1 236.8	62.0	206.2	182.8	189.0	5 965.6	16 191.2
2015	4 730.9	2 072.0	1 179.2	1 252.5	802.4	215.9	187.1	188.0	4 815.0	15 443.0
2014	4 563.0	2 072.3	664.5	1 296.6	811.7	285.1	194.1	189.6	2 350.7	12 427.5
2013	4 460.5	3 003.6	1 771.7	1 223.1	885.7	292.9	195.6	206.9	949.6	12 989.6
<b>Total assets</b>										
2017	5 088.0	3 351.5	2 210.4	1 546.4	159.3	217.6	151.9	233.1	6 285.4	19 243.6
2016	5 454.3	2 783.6	2 065.7	1 574.7	748.2	215.2	176.1	219.3	6 006.9	19 244.2
2015	5 550.3	2 590.5	1 693.1	1 593.7	893.2	224.5	228.5	205.3	4 852.1	17 831.2
2014	5 174.2	2 528.3	1 007.7	1 620.3	977.5	296.6	255.5	202.2	2 384.1	14 446.4
2013	4 943.2	3 581.8	2 022.2	1 571.1	1 044.4	300.5	262.9	237.0	989.1	14 952.1
<b>Current liabilities</b>										
2017	404.6	279.4	96.2	104.6	35.0	12.6	29.5	28.8	12.7	1 003.4
2016	429.4	237.5	104.5	104.4	36.9	11.9	28.3	31.5	14.3	998.6
2015	489.6	227.0	118.3	91.2	39.1	10.6	37.7	27.7	13.0	1 054.3
2014	464.4	245.7	130.8	135.5	50.4	11.8	29.7	24.1	10.4	1 102.7
2013	309.0	357.0	110.2	125.0	78.0	13.0	28.3	26.3	17.1	1 063.9
<b>Non-current liabilities</b>										
2017	-	74.3	279.0	14.4	57.8	14.9	2.1	1.6	-	444.2
2016	-	69.7	279.5	16.3	60.2	12.9	2.7	1.2	-	442.6
2015	-	51.1	292.6	19.9	62.3	13.3	3.0	1.2	-	443.4
2014	39.4	46.2	291.3	20.7	64.2	13.8	3.7	1.7	-	481.1
2013	34.5	58.7	303.2	20.4	64.9	12.3	7.3	2.3	-	503.5
<b>Total liabilities</b>										
2017	404.6	353.7	375.2	119.0	92.8	27.5	31.6	30.4	12.7	1 447.6
2016	429.4	307.2	384.1	120.7	97.0	24.8	31.0	32.7	14.3	1 441.2
2015	489.6	278.0	410.9	111.2	101.3	24.0	40.7	28.9	13.0	1 497.6
2014	503.8	291.9	422.1	156.2	114.6	25.6	33.3	25.8	10.4	1 583.7
2013	343.6	415.6	413.4	145.4	142.8	25.3	35.7	28.6	17.1	1 567.4
<b>Net assets</b>										
2017	4 683.4	2 997.8	1 835.2	1 427.4	66.4	190.1	120.3	202.7	6 272.7	17 796.0
2016	5 025.0	2 476.4	1 681.7	1 454.0	651.2	190.4	145.1	186.6	5 992.6	17 803.0
2015	5 060.7	2 312.4	1 282.2	1 482.5	791.8	200.6	187.8	176.4	4 839.0	16 333.6
2014	4 670.4	2 236.4	585.5	1 464.0	862.9	271.0	222.2	176.4	2 373.7	12 862.7
2013	4 599.6	3 166.2	1 608.9	1 425.7	901.6	275.2	227.2	208.4	972.0	13 384.7
% change 2016–17	-6.8	21.1	9.1	-1.8	-89.8	-0.2	-17.1	8.6	4.7	-0.0
% change 2013–17	1.8	-5.3	14.1	0.1	-92.6	-30.9	-47.1	-2.8	545.3	33.0

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For notes on tables, see explanatory notes on page 23. Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

**Table 5 Accumulated values of property, plant and equipment assets for government training departments, 2013–17 (\$ million)**

Property, plant and equipment	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Land and buildings</b>										
2017	4 478.4	2 373.4	1 598.5	1 106.1	10.5	199.6	174.4	189.0	-	10 129.8
2016	4 564.2	1 924.2	1 296.8	1 152.1	18.5	196.6	175.7	176.2	-	9 504.3
2015	4 656.1	1 815.0	916.2	1 149.1	755.3	208.5	178.6	177.6	-	9 856.4
2014	4 469.0	1 836.8	409.5	1 128.9	751.3	276.7	183.9	180.1	-	9 236.2
2013	4 312.8	2 666.5	1 480.8	1 077.8	714.5	283.5	183.4	196.9	-	10 916.2
<b>Plant, equipment and motor vehicles</b>										
2017	34.2	87.4	36.2	19.7	13.0	4.4	2.4	6.9	-	204.2
2016	37.1	77.6	266.0	20.5	14.7	5.1	2.5	7.1	-	430.6
2015	65.5	67.4	241.7	27.9	17.2	7.4	2.7	6.6	-	436.4
2014	84.3	74.5	241.1	31.6	18.6	8.4	2.9	7.1	-	468.5
2013	142.5	121.4	268.3	28.8	17.8	9.5	3.6	7.9	-	599.7
<b>Other</b>										
2017	4.6	109.1	30.9	5.8	8.7	4.5	4.0	5.5	-	173.2
2016	4.1	95.9	26.2	4.9	3.4	4.5	4.0	3.0	-	145.9
2015	4.5	95.4	16.5	35.4	4.4	-	4.3	0.5	-	161.2
2014	4.7	38.9	1.8	59.2	14.7	-	4.4	0.5	-	124.3
2013	-	46.2	7.8	82.4	127.8	-	5.4	0.6	-	270.2
<b>Total</b>										
2017	4 517.2	2 569.9	1 665.5	1 131.6	32.2	208.5	180.8	201.4	-	10 507.1
2016	4 605.5	2 097.7	1 589.0	1 177.4	36.6	206.2	182.2	186.3	-	10 080.8
2015	4 726.1	1 977.8	1 174.5	1 212.4	776.9	215.9	185.7	184.7	-	10 453.9
2014	4 558.0	1 950.3	652.5	1 219.8	784.6	285.1	191.2	187.7	-	9 829.1
2013	4 455.3	2 834.1	1 757.0	1 189.0	860.1	292.9	192.4	205.4	-	11 786.2
% change 2016–17	-1.9	22.5	4.8	-3.9	-11.9	1.1	-0.7	8.1	-	4.2
% change 2013–17	1.4	-9.3	-5.2	-4.8	-96.3	-28.8	-6.0	-1.9	-	-10.9

Note that percentages presented in this publication are reported to one decimal place. All other numbers, after aggregation, have been rounded to the nearest hundred thousand. Rounding can lead to situations where the numbers in the body of a given table might not add to the rounded totals.

A dash (-) represents a true zero figure, with no data reported in this category.

For notes on tables, see explanatory notes on page 23. Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

**Table 6 Total government training departments: notes to the financial statements (\$ '000)**

	Year ended 31 December				
	2017	2016	2015	2014	2013
<b>NOTE 1: FEE-FOR-SERVICE</b>					
Government agencies	310 709	397 217	388 197	469 463	469 825
Other	403 078	474 786	469 225	414 425	511 516
Overseas students fees	201 554	209 383	193 208	191 977	211 261
Contracted overseas training	76 812	68 304	62 305	56 023	86 446
Adult and community education	4 566	5 325	9 656	13 024	10 717
<b>Total fee-for-service</b>	<b>996 719</b>	<b>1 155 015</b>	<b>1 122 591</b>	<b>1 144 912</b>	<b>1 289 765</b>
<b>NOTE 2: OTHER REVENUES</b>					
Proceeds from sales of non-current assets	-	-	-	-	-
Investment income	21 181	24 428	31 279	32 369	34 503
Residential charges	4 024	8 527	7 757	2 866	4 392
Recoveries (administration and other)	20 776	17 779	14 520	17 798	26 942
Other	154 520	160 995	167 205	118 414	103 903
<b>Total other revenues</b>	<b>200 501</b>	<b>211 729</b>	<b>220 761</b>	<b>171 447</b>	<b>169 740</b>
<b>NOTE 3: EMPLOYEE COSTS</b>					
Salaries, wages, overtime and allowances	2 860 314	2 798 106	2 855 810	3 076 593	3 420 103
Superannuation	296 954	288 544	285 576	312 945	349 605
Payroll tax	146 498	143 227	144 252	158 692	176 038
Other salary and wage-related costs	123 071	118 845	147 840	187 576	186 955
<b>Total employee costs</b>	<b>3 426 837</b>	<b>3 348 722</b>	<b>3 433 478</b>	<b>3 735 806</b>	<b>4 132 701</b>
<b>NOTE 4: SUPPLIES AND SERVICES</b>					
Consumables	226 371	217 965	180 729	237 570	266 677
Communications and utilities	140 126	139 110	135 614	159 817	172 693
Rent and leasing	112 189	64 228	70 899	90 266	78 225
Contracted services	531 498	511 287	524 369	517 059	524 502
Repairs and maintenance	154 059	124 102	117 790	127 406	133 535
Travel and transfer	58 020	55 180	53 294	56 120	61 538
Marketing and promotions	74 176	60 458	52 924	49 738	45 699
Fees and charges	131 652	133 194	153 583	115 908	80 878
Other	226 805	232 021	188 106	256 276	290 025
<b>Total supplies and services</b>	<b>1 654 896</b>	<b>1 537 545</b>	<b>1 477 308</b>	<b>1 610 160</b>	<b>1 653 772</b>
<b>NOTE 5: GRANTS AND SUBSIDIES</b>					
Apprentices and trainees	23 689	39 600	49 998	28 857	30 505
Adult and community education organisations	35 241	29 157	20 063	17 168	20 375
VET in Schools	43 065	34 904	44 748	25 288	32 126
Skill centres	150	190	182	2 269	22 619
Other VET programs	275 955	171 241	136 656	126 534	173 625
<b>Total grants and subsidies</b>	<b>378 100</b>	<b>275 092</b>	<b>251 647</b>	<b>200 116</b>	<b>279 250</b>
<b>NOTE 6: PAYMENTS TO NON-TAFE PROVIDERS FOR VET DELIVERY</b>					
Private enterprise, community, industry and local government	1 573 643	1 431 924	1 531 888	1 569 308	1 346 014
Secondary schools – government and private	6	342	418	894	2 129
Other government providers, e.g. agricultural colleges	53 571	8 366	12 067	10 091	13 741
<b>Total payments to non-TAFE providers for VET delivery</b>	<b>1 627 220</b>	<b>1 440 632</b>	<b>1 544 373</b>	<b>1 580 293</b>	<b>1 361 884</b>
<b>NOTE 7: OTHER OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>					
Written-down value of non-current assets on disposal	-	-	-	-	-
Other	67 437	58 513	49 651	27 048	115 353
<b>Total other operating expenses from ordinary activities</b>	<b>67 437</b>	<b>58 513</b>	<b>49 651</b>	<b>27 048</b>	<b>115 353</b>
<b>NOTE 8: NET GAIN (LOSS) ON DISPOSAL OF NON-CURRENT ASSETS</b>					
Proceeds of disposal	617 618	42 220	34 090	45 840	34 800
(Less: written-down value)	(616 419)	(67 414)	(42 752)	(37 907)	(52 830)
<b>Gain (loss) on disposal</b>	<b>1 199</b>	<b>(25 194)</b>	<b>(8 662)</b>	<b>7 933</b>	<b>(18 030)</b>

**Table 6 Total government training departments: notes to the financial statements continued (\$ '000)**

	Year ended 31 December				
	2017	2016	2015	2014	2013
<b>NOTE 9: REVENUE FROM GOVERNMENT</b>					
Commonwealth national agreement	1 485 785	1 465 783	1 431 730	1 394 023	1 355 145
Commonwealth recurrent	69 494	73 669	52 581	47 434	59 729
Commonwealth capital	-	189	16 048	41 975	56 444
State recurrent – general	3 084 037	2 844 502	3 246 868	3 606 038	3 945 442
State recurrent – productivity places	-	-	-	-	-
State capital	104 852	74 567	94 110	126 116	146 066
Commonwealth administered programs – Australian Government-funded national programs	49 733	41 884	43 405	24 433	24 861
Commonwealth administered programs – productivity places	-	-	-	-	53
Commonwealth administered programs – skills reform	526 072	366 861	377 210	63 580	408 854
Commonwealth administered programs – other	192 892	243 483	207 257	197 705	708 879
VET loans – students training with non-government training providers*	274 983	1 150 256	2 462 897	1 401 934	-
Assumption of liabilities**	48 213	42 075	57 734	81 383	58 994
Resources received free of charge	13 482	11 232	2 768	4 496	7 808
<b>Total revenue from government</b>	<b>5 849 543</b>	<b>6 314 501</b>	<b>7 992 608</b>	<b>6 989 117</b>	<b>6 772 275</b>
<b>NOTE 10: PROPERTY, PLANT AND EQUIPMENT</b>					
Land	2 526 930	2 214 289	2 194 478	1 811 280	2 350 745
Buildings	7 602 894	7 290 057	7 661 940	7 424 918	8 565 499
Plant and equipment	194 857	420 910	425 651	456 055	573 817
Motor vehicles	9 314	9 649	10 706	12 466	25 931
Other	173 152	145 880	161 160	124 342	270 197
<b>Total property, plant and equipment</b>	<b>10 507 147</b>	<b>10 080 785</b>	<b>10 453 935</b>	<b>9 829 061</b>	<b>11 786 189</b>

A dash (-) represents a true zero figure, with no data reported in this category.

Reference data: financial statement data file at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

Notes: \* In 2013 VET loans were reported as part of Commonwealth administered programs – other. Loan allowances for students undertaking training with non-government training providers were: \$498 803 in 2013 (reporting to \$'000). In 2017, the VET Student Loans program replaced the VET FEE-HELP scheme. In the 2017 reporting year loan allowances paid under the VET FEE HELP program, for students undertaking training with non-government training providers were: \$216 734 and loan allowances paid under the VET Student Loan program were: \$58 249 (reporting to \$'000).

\*\* Assumption of liabilities are revenue equivalents for VET expenses incurred and settled by another government agency.

## Terms

**Accrual reporting** refers to revenues and expenditures reported in the accounting period when the revenue was earned, or expenditure incurred.

**Activity expenditures** are total state and territory operating expenditures dissected into VET-specific activity categories.

**Assets** are future economic benefits that an entity controls as a result of past transactions or other past events.

**Capital revenues** are revenues allocated by state and territory governments and their controlled entities to fund land and buildings and major property, plant and equipment acquisition and construction.

**Cash reporting** are receipts and payments that are reported in the accounting periods in which the cash was received or paid.

**Community education providers** have a primary focus on education and training for personal and community development.

**Full-year training equivalents (FYTEs)** measure the training activity undertaken by a student on a full-time basis for one year. Calculations are based on hours of delivery (720 hours = 1 FYTE).

**Government funds for Australia's VET system** are funds transacted through the government (that is, parliamentary controlled) accounts of the Australian and state and territory government departments and government funded training organisations such as TAFE institutes and colleges.

**Government training providers** are TAFE institutes and 'other government providers' (see definition below).

**Intergovernmental agreements** are multilateral or bilateral arrangements for delivering VET services.

**Intergovernmental Agreement on Federal Financial Arrangements (IGAFFA) framework** provides the charter for collaborative policy development and service delivery and assists with economic and social reform of national importance.

**Liabilities** are obligations to other parties that must be met and involve outflows of resources embodying economic benefits.

**Nominal terms** are actual figures and have not been adjusted for inflation.

**Operating expenditures** are expenditures incurred to meet normal operating costs.

**Operating revenues** include appropriated government funding for VET service delivery and revenues received directly by VET entities for VET operations.

**Other government providers** are government-owned and managed education facilities/organisations, other than TAFE, that deliver VET (for example, agricultural colleges).

**Payments to non-TAFE providers for training delivery** reflect payments for training hours purchased from non-TAFE providers under targeted initiatives through competitive tendering, user choice and VET in Schools as well as entitlements to training arrangements. Refer to *AVETMISS: the standard for VET financial data – release 2.1*, available at <<https://www.ncver.edu.au/rto-hub/statistical-standard-software/avetmiss-the-standard-for-vet-financial-data-release-2.1>>.

**Technical and further education (TAFE) institutes** are government training providers that provide a range of technical and VET courses and other programs (for example, entry and bridging courses, language and literacy courses, adult basic education courses, Senior Secondary Certificate of Education courses, personal enrichment courses and small business courses).

**Total VET activity (TVA)** from 1 January 2014, all registered training organisations, including private providers, unless granted an exemption, are required to collect and report full AVETMISS data on all nationally recognised training, in accordance with the National VET Provider Collection Data Requirements Policy.

**Training providers** are organisations that delivers VET programs. Training providers include private training providers, schools, community education providers, enterprise providers, TAFE institutes and universities.

**VET loans** are an income contingent loan arrangement that assists eligible students undertaking higher level VET courses with an approved provider with their tuition costs. VET loans are funded by the Australian Government. In 2017, the VET Student Loans program replaced the VET FEE-HELP scheme. The VET Student Loans program focuses on courses that address industry needs, in the aim of creating better opportunities for employment. VET Student Loans offer income contingent loan support to eligible students studying certain diploma level and above VET qualifications. Eligible students are entitled to loans up to a capped amount, with loan caps dependent on the course undertaken. For further information refer to the Australian Government Department of Education and Training VET Student Loans page, available at <<https://www.education.gov.au/vet-student-loans>>.

**Vocational education and training (VET)** is that education (excluding higher education) which gives people work-related knowledge and skills.

For other terms and definitions, refer to the terms and definitions supporting document at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

# Explanatory notes

## Scope

- 1 Information contained in this publication is, unless stated otherwise, derived from the National VET Finance Collection, which is compiled under the *AVETMISS: the standard for VET financial data – release 2.1*, available at <<https://www.ncver.edu.au/rto-hub/statistical-standard-software/avetmiss-the-standard-for-vet-financial-data-release-2.1>>.

The data collection covers transactions that affect the financial performance, financial position and the financing of the government VET system. These data are sourced from financial records held by the Australian Government Department of Education and Training, state and territory departments responsible for VET, and state and territory TAFE institutes and government training providers. Participating organisations are listed on page 27 of the publication.

The financial information has been extracted from accrual-based financial records and reporting is based on a calendar year, 1 January to 31 December.

Key financial data undergo an independent external audit to provide additional assurance on the quality of the reported data and the consistent adoption of the requirements of the AVETMIS standard.

Differences exist across the accounting policies applied by state and territory governments, for example, in relation to the valuation and measurement of investments and property, plant and equipment. Details of accounting policies for each jurisdiction can be found in *AVETMISS: the standard for VET financial data – release 2.1*, available at <<https://www.ncver.edu.au/rto-hub/statistical-standard-software/avetmiss-the-standard-for-vet-financial-data-release-2.1>>.

The data are sourced from financial records held by the Australian Government Department of Education and Training, state and territory departments responsible for VET and state and territory TAFE institutes and government training providers. Participating organisations are listed on page 27.

## Significant events impacting time-series reporting

- 2 Over the reported time-series, state and territory governments were at various stages of implementing agreed reforms formalised under the 2012 National Partnership Agreement on Skills Reform (NPASR).

The objectives, outcomes and outputs comprised of national structural reform and jurisdictional flexibility reform including:

- strategies to enable government training providers to operate effectively in an environment of greater competition
- increased training accessibility through a national entitlement to government subsidised training
- increased availability of the income contingent loan scheme which is administered and funded by the Australian Government.

Funding under the NPASR spans 2012–13 through to 2016–17.

Data reported in this publication should be considered in the context of VET reform undertaken by states or territories over the time-series.

In the 2016 reporting year:

- The South Australian 2016–17 State Budget advised of the transfer of ownership of key TAFE SA assets from the training Department to Renewal SA.

In the 2015 reporting year:

- Entitlement to government subsidised training was operating nationally.
- The Queensland Training Assets Management Authority Repeal Bill (2015) passed in the Queensland Parliament on 15 July 2015. This Bill abolished the Queensland Training Assets Management Authority and returned the control of Queensland's training assets to the government training authority.

- In the 2015 reporting year several Commonwealth administered VET programs were reported in the National VET Finance Collection for the first time. These include:
  - Adult Migrant English Program
  - Accelerated Australian Apprenticeships
  - Apprentice to Business Owner
  - Australian Industry and Skills Committee
  - Industry Skills Fund
  - Industry Workforce Training (expanded to include Industry Skills Councils/Skills Services Organisations/Training Package Development component)
  - Job Ready Program/Trades Recognition Australia
  - National Workforce Development Fund
  - My Skills Website.

In the 2014 reporting year:

- In Victoria, the Education and Training Reform Amendment (Dual Sector Universities) Bill 2013 came into effect. As a result, the Ministerial directions and guidelines to TAFE institutes no longer applied to four dual sector universities in Victoria. The Victorian 2014 AVETMISS financial statements reflect a de-consolidation of these entities in the 2014 reporting year. State funding provided to these universities for training delivery is reported through payments to a non-TAFE provider for VET delivery for years 2014 and onwards.
- In Queensland, the ownership and management of Queensland’s training assets were transferred to the Queensland Training Assets Management Authority (QTAMA) effective 1 July 2014. As a result, TAFE assets (predominantly land and buildings) were transferred to QTAMA and TAFE Queensland was required to lease land and buildings from QTAMA at a commercial rental rate.

## Australian Government

- 3 On the commencement of the Intergovernmental Agreement on Federal Financial Relations in 2009, national agreements for base funding and nationally significant initiatives, including provisions for funding growth over time, were implemented between the Australian Government and state and territory governments. Receipts of Australian Government funding from the Commonwealth treasury to each state and territory treasury for these agreements and partnerships are reported in state and territory financial statements.

Data reported by the Australian Government Department of Education and Training do not include delivery payments for all VET programs administered by the department as some programs fall outside the scope of the National VET Finance Collection as they are considered incentive-based programs and not a direct cost to training. Reporting, however, includes the costs for administering all programs, including those that do not form part of the collection.

## Reporting of revenues

- 4 Operating revenues include appropriated funds for VET from the Australian Government and state and territory governments, fee-for-service initiatives, student fees and charges, and ancillary trading and other activities. Operating revenue does not include revenues allocated by governments for capital infrastructure and equipment, which are reported as capital revenues.
- 5 ‘Revenue from government’ includes the Australian Government and state and territory governments operating and capital revenues as reported in the Notes to the financial statements – see table 6, note 9.
- 6 ‘State and territory government operating revenue’ includes revenue recognised by states and territories for recurring operations, funding for VET liabilities and expenses incurred by another entity but reported in the data as an assumption of liabilities revenue, and the value of resources received free of charge.
- 7 ‘Australian Government revenue’ includes:
  - revenues received by states and territories from the Australian Government for recurring purposes under a national agreement

- Commonwealth recurrent funding for the VET operations of the Australian Government Department of Education and Training
- Commonwealth-administered programs, including national partnership revenues for nationally significant issues
- VET loans for students undertaking training with a non-government training provider.

## Reporting of expenditure

- 8 Operating expenditures include expenditures for employees, supplies and services, grants and subsidies to organisations and individuals, payments to non-TAFE providers for VET delivery, other expenditures and costs for depreciation of property, plant, equipment and other capital assets (excluding land). Operating expenditures do not include expenditures for the purchase or construction of capital assets.
- 9 Activity expenses reflect state and territory expenditure by four VET outputs including:
- VET delivery and support services
  - administration and general services
  - property, plant and equipment services
  - student and other services.
- 10 Payments for infrastructure capital report the cash outlays for infrastructure capital over the reporting period.
- 11 Supplies and services operating expenditures are reported in detail, refer to table 6, note 4.

## Reporting of assets and liabilities

- 12 Assets and liabilities are categorised into current and non-current categories:
- Current assets include cash or assets expected to be either converted into cash or consumed within the next 12 months, examples include: amounts owing to the entity for sales, inventories for sale or to be used in daily operations.
  - Current liabilities are obligations to other parties that must be met within the next 12 months. Examples are payments to trade creditors for purchased items, expected short-term obligations to pay interest on loans and employee entitlements.
  - Non-current assets are not expected to be converted into cash or consumed in the next 12 months. Examples are capital assets for land, buildings and other property, plant and equipment, internally developed computer software and intellectual property.
  - Non-current liabilities are obligations of the entity that must be met in a period exceeding 12 months after the reporting period. Examples are long-term finance lease and loan interest commitments and employee entitlements.

## Reporting of VET Loans

- 13 VET Loans are income contingent loans funded by the Australian Government and assists eligible students undertaking higher level vocational education with their tuition costs.

In this publication, monies provided for VET loans are reported under two reporting lines: 'revenue from government' and 'student fees and charges revenue'.

- The Australian Government financial statements include VET loan payments for students undertaking training with non-government training providers in 'revenue from government'.
- The state and territory governments' financial statements include VET loan payments for students undertaking training with government training providers in 'student fees and charges revenue'.

As a requirement of the AVETMISS financial framework the Australian Government report total loan payments to students undertaking training with non-government training providers as a 'non-current receivable' in the Statement of Financial Position (refer to table 4, non-current assets).

The notes to the financial statements detail revenue and expenditure; note 9 ‘revenue from government’, reports on VET loan payments for students undertaking training with **non-government training providers** identifiable from 2014 onwards years. In 2013, VET loan payments were reported within the reporting line Commonwealth administered programs – other (refer to table 6, note 9).

‘Student fees and charges revenue’ is reported as an aggregate with no additional breakdown so VET loan payments for students undertaking training with **government training providers** cannot be identified separately.

The Australian Government Department of Education and Training provide aggregate reporting on VET loan payments made on behalf of students training with government and non-government training providers for years 2009 to 2017. This information is presented in *VET finance 2017 Information sheet – VET Income Contingent Loans* available at <<https://www.ncver.edu.au/research-and-statistics/collection/vet-finance>>.

For detailed reporting on VET loan payments, refer to VET Student Loan Statistics, available at <<https://www.education.gov.au/vet-student-loans-statistics>>.

On 1 January 2017, the VET FEE-HELP loan scheme was replaced by the VET Student Loan program. VET loans under this program provide loan support to eligible students studying higher level VET qualifications (diploma and above). Loan amounts are capped and available for courses that address industry needs; for further information refer to the Australian Government Department of Education and Training, VET Student Loans <<https://www.education.gov.au/vet-student-loans-statistics>>.

## Accounting policies

- 14 Differences exist between the accounting policies applied by the state and territory governments, particularly in relation to the valuation and measurement of property, plant and equipment. This can affect comparisons between states and territories. Details of accounting policies for each jurisdiction can be found in *AVETMISS: the standard for VET financial data – release 2.1*, available at <<https://www.ncver.edu.au/rto-hub/statistical-standard-software/avetmiss-the-standard-for-vet-financial-data-release-2.1>>.

## Definitions, derivations and data treatment

- 15 A dash (-) represents a true zero figure, with no data reported in this category.
- 16 Note that percentages presented in this publication are reported to one decimal place. In tables where numbers are reported to the millions, numbers have been rounded to the nearest hundred thousand. Rounding can lead to situations where the numbers in the body of a given table might not add to the rounded totals.

# Participating organisations

## New South Wales

- NSW Department of Education
- NSW TAFE Commission
- NSW Department of Industry

## Victoria

- Department of Education and Training – VET programs, including TAFE institutes
- Adult Multicultural Education Services
- Adult, Community and Further Education Board

## Queensland

- Department of Employment, Small Business and Training – VET programs
- TAFE Queensland
- VET operations within Central Queensland University (CQU)

## Western Australia

- Department of Training and Workforce Development – VET programs
- All colleges/institutions established under the *Vocational Education and Training Act 1996*
- Western Australian Academy of Performing Arts (a campus within Edith Cowan University) – VET programs

## South Australia

- Department for Industry and Skills
- TAFE SA

## Tasmania

- Skills Tasmania
- TasTAFE
- Department of Education

## Northern Territory

- Northern Territory Department of Trade, Business and Innovation
- Northern Territory Department of Education
- Northern Territory Department of the Attorney-General and Justice
- Charles Darwin University
- Batchelor Institute of Indigenous Tertiary Education

## Australian Capital Territory

- Skills Canberra Branch within the Chief Minister, Treasury and Economic Development Directorate – VET Activity
- Canberra Institute of Technology, including CIT Solutions Pty Ltd

## Australian Government

- Australian Government departments for VET-specific program funding and administration



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