

Australian vocational education and training statistics

Financial information 2016



National Centre for Vocational Education Research

Highlights

This publication provides financial information on the government-funded 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 2016, compared with 2015:

- operating revenues for the government-funded VET system were \$8144.4 million, a decrease in nominal terms of \$1642.0 million (16.8%)
- revenue from the Australian Government decreased by \$1246.7 million (27.3%)
- revenue from state and territory governments decreased by \$424.7 million (12.8%)
- revenue from fee-for-service activities increased by \$33.0 million (2.9%)
- total operating expenditures were \$7071.9 million, a decrease of \$52.3 million (0.7%).

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Introduction

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

The publication is based on 2016 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 FEE-HELP 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 FEE-HELP 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 2016 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 as a data file (Excel format) at <<http://www.ncver.edu.au/publications/2899.html>>.

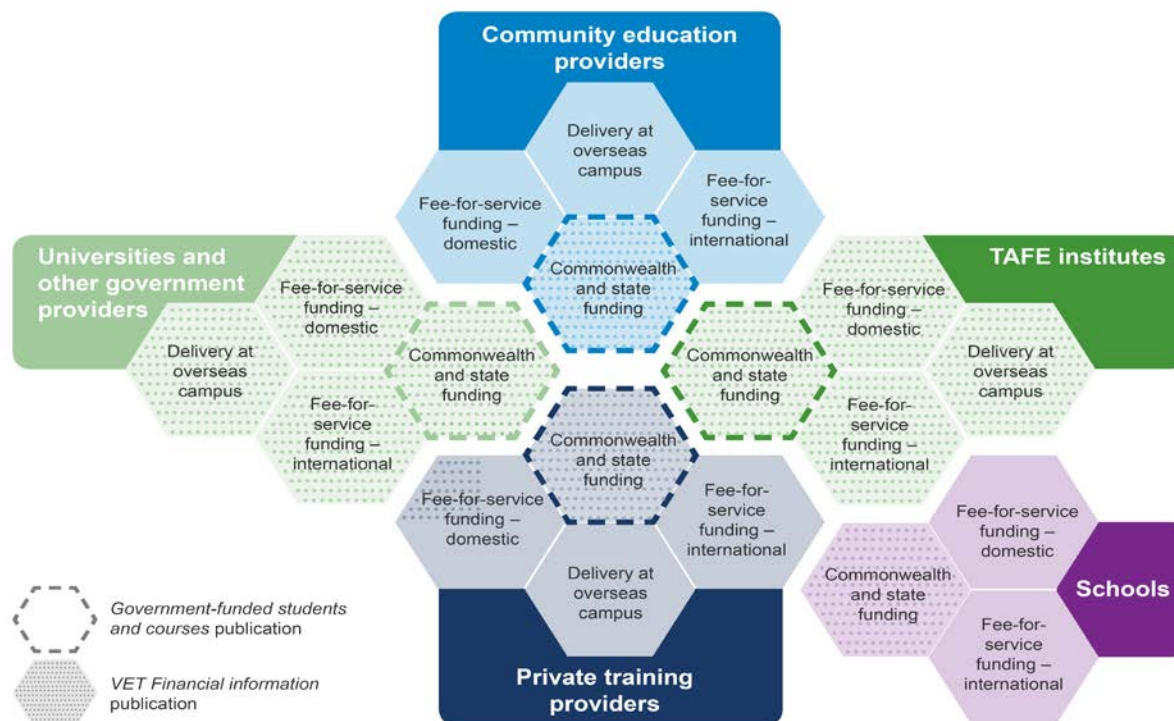
For national consistency, financial data have been prepared and presented to the guidelines outlined in *Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS): the standard for VET financial data – release 2.1*, available at <<http://www.ncver.edu.au/publications/2590.html>>.

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 13 to 20). For terms and definitions refer to <<http://www.ncver.edu.au/data/collection/vet-finance>>.

Data in this publication may be revised for a variety of reasons. For the latest data, please visit the NCVET Portal, at <<http://www.ncver.edu.au>>.

VET financial information in context with training activity

The diagram below presents the reporting scope of VET financial information 2016 in the context of the 2016 scope of the *Australian vocational education and training statistics: Total VET students and courses and government-funded students and courses*.



Notes: Fee-for-service funding in total VET activity is defined as training that has received no government support, the cost therefore is met by the individual.
The scope of government-funded students and courses changed in 2016 to exclude fee-for-service training activity (including that delivered by TAFE and other government providers), the new scope has been backdated to 2003 in all NCVER resources.

VET FEE-HELP reporting

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

- The Australian Government financial statements include VET FEE-HELP payments for students undertaking training with non-government training providers in 'revenue from government'.
- State and territory governments' financial statements include VET FEE-HELP 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 FEE-HELP payments made on behalf of students training with government and non-government training providers for years 2009 to 2016. This information is presented as a VET finance 2016 information sheet – VET FEE-HELP, available on the NCVER Portal, at <<http://www.ncver.edu.au/data/collection/vet-finance>>.

For detailed reporting on VET FEE-HELP payments over the 2016 reporting year refer to VET FEE-HELP Statistics, available at <<https://www.education.gov.au/vet-fee-help-statistics>>.

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 page, at <<https://www.education.gov.au/vet-student-loans>>.

For further information on VET FEE-HELP reporting in this publication refer to Explanatory notes pages 23–26.

Summary

The graphs and tables below provide information on financial inputs and financial outputs of government-funded VET in Australia. All reporting is in nominal terms.

Financial inputs are revenues; financial outputs are expenditures and student loans.

Operating expenditures are reported by government training departments and government training providers. Student loan outputs include loans provided for students undertaking training with **non-government training providers**, 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 fee and charges revenue' and financial output – operating expenditure in state and territory financial statements.

2016 financial input (\$ millions)

Operating revenue 2016	\$ m
State/territory government	2882.7
Australian Government	3328.3
Fee-for-service	1155.6
Student fees and charges	511.5
Ancillary trading and other	266.3
Total	8144.4

Refer to table 1.

Capital revenue 2016	\$ m
State Capital	74.6
Commonwealth Capital	13.8
Total	88.4

Refer to table 6, note 9.

2016 financial output (\$ millions)

Operating expenditure 2016	\$ m
Employee costs	3348.7
Supplies and services	1661.0
Grants and subsidies	273.4
Payments to non-TAFE providers	1440.6
Depreciation and amortisation	348.1
Total	7071.9

Refer to table 2.

Other expenditure 2016	\$ m
Revaluation decrement*	157.4
Total	157.4

* Decrease in the carrying amounts of a class of assets recognised as an expense.
Refer to total government financial statement data.

Loan expenditure 2016	\$ m
VET loans for students training with non-government training providers*	1150.3
Total	1150.3

* VET FEE-HELP loans for students training with government providers are reported as student fees and charges revenue and associated costs as operating expenditure.

2016 surplus/(deficit)	(146.8)
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(Reporting in nominal terms)

Refer to table 6, note 9 and total government financial statement data.

Table 1

Operating revenues as a percentage of total operating revenue

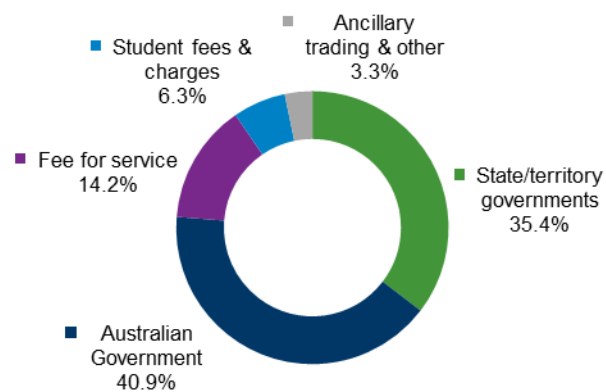
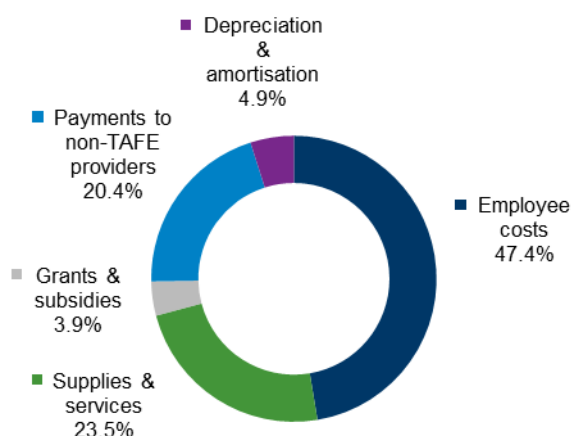


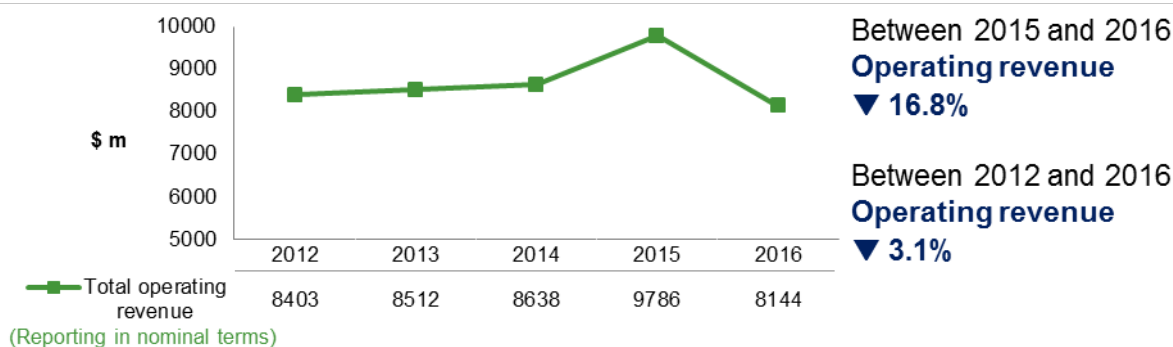
Table 2

Operating expenditure as a percentage of total operating expenditure



VET operating revenue, 2012–16

Table 1

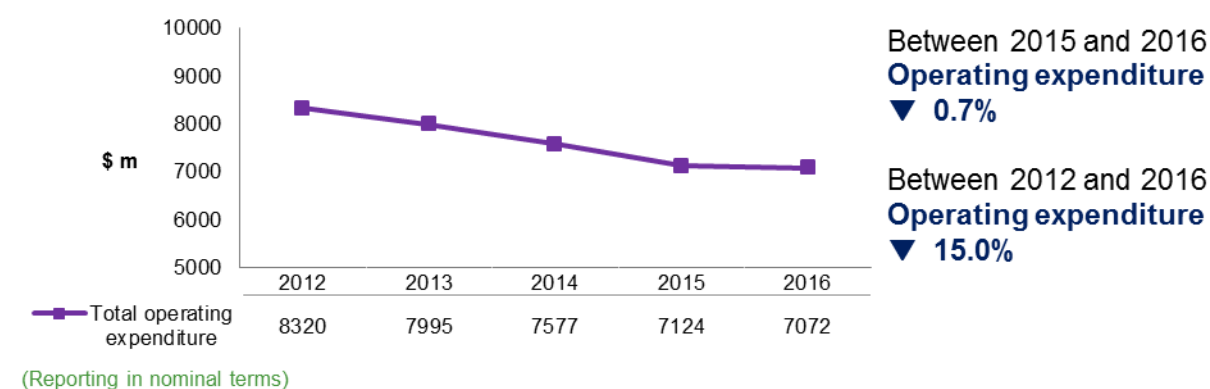


Total operating revenue decreased by:

- \$1642.0 million (16.8%), from \$9786.3 million in 2015 to \$8144.4 million in 2016
- \$258.5 million (3.1%), between 2012 and 2016.

VET operating expenditure for government training departments and government training providers, 2012–16

Table 2

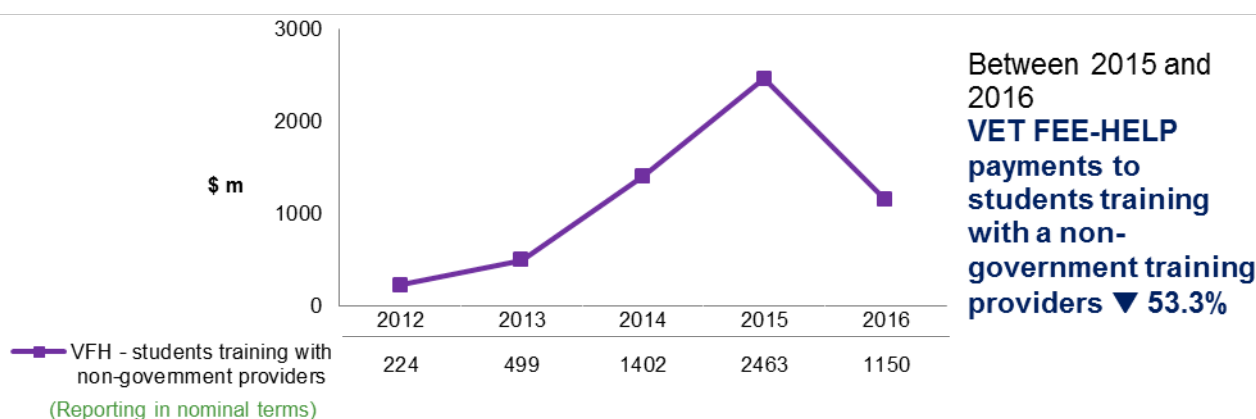


Total operating expenditure decreased by:

- \$52.3 million (0.7%) from \$7124.3 million in 2015 to \$7071.9 million in 2016
- \$1248.1 million (15.0%), between 2012 and 2016.

VET FEE-HELP loan payments for students training at non-government training providers, 2012–16

Table 6
— note 9



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

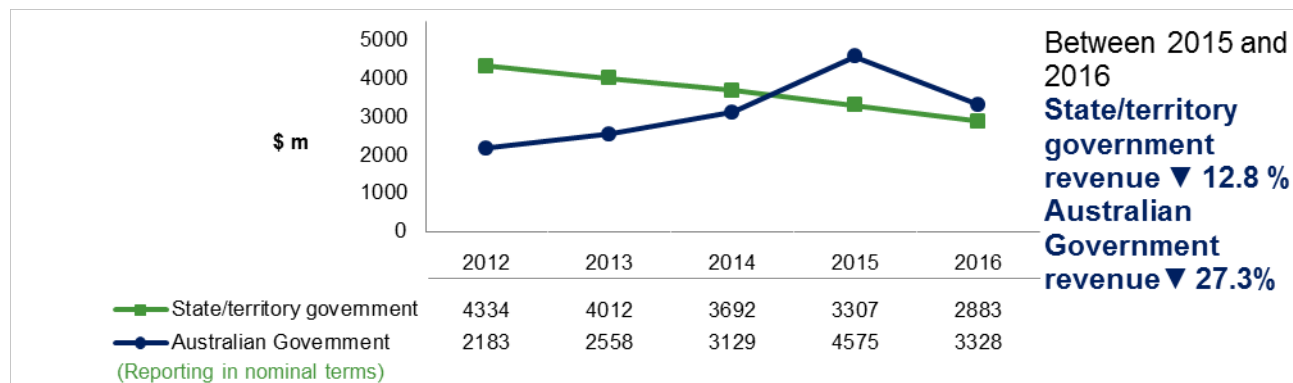
- \$1312.6 million (53.3%) from \$2462.9 million in 2015 to \$1150.3 million in 2016

Increased by:

- \$926.6 million (414.2%) between 2012 and 2016.

Revenues from Government, 2012–16

Table 1



From 2015 to 2016:

- Australian Government revenues decreased by \$1246.7 million (27.3%) to \$3328.3 million
- state and territory government revenues decreased by \$424.7 million (12.8%) to \$2882.7 million.

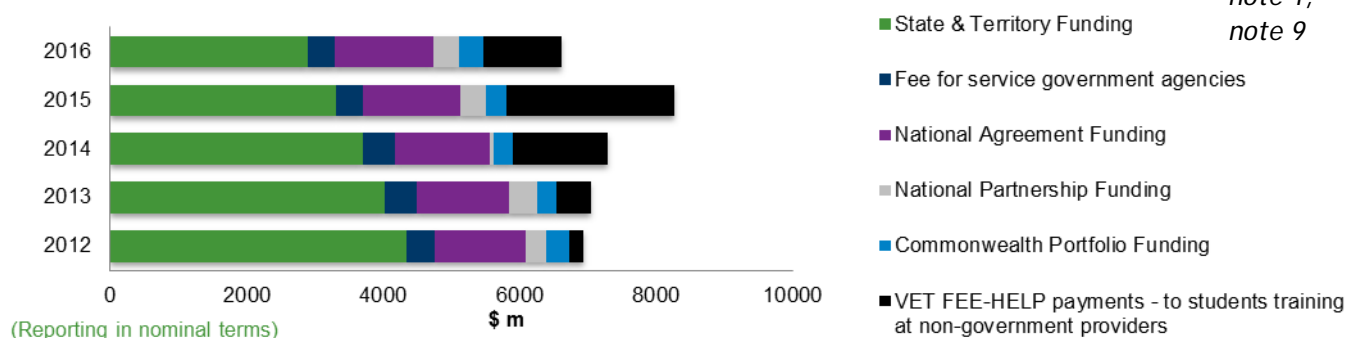
From 2012 to 2016:

- Australian Government revenues increased by \$1145.2 million (52.5%)
- state and territory government revenue decreased by \$1451.3 million (33.5%).

'Revenues from government' include government funds specifically appropriated for VET and include Commonwealth payments to the states and territories through the Intergovernmental Agreement on Federal Financial Arrangements.

'Revenues from government' funding source

Table 6 –
note 1,
note 9



Note: Reporting does not include capital revenue.

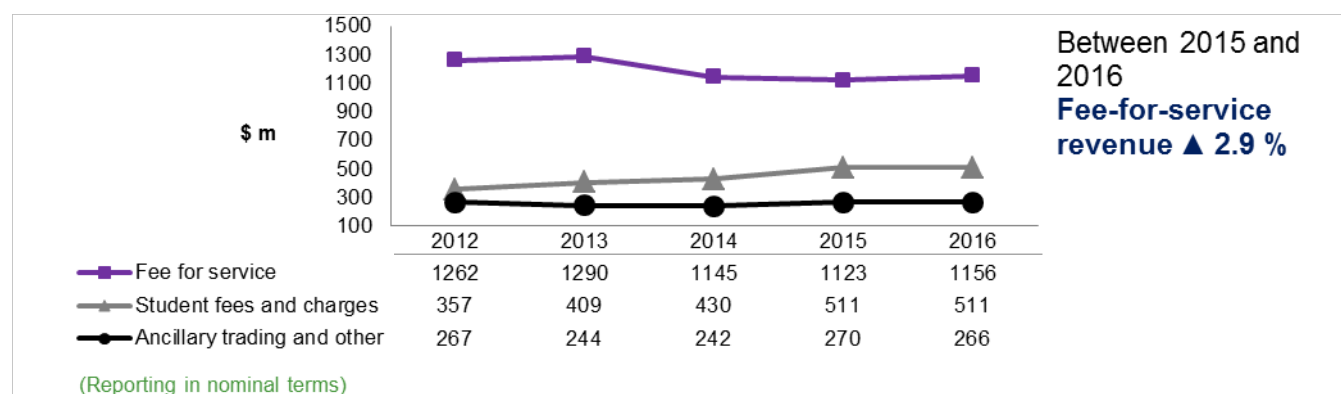
Fee for service government agencies – include revenues received directly from Australian and state and territory government departments, generally on a tendering/bidding basis. Tendering/bidding would generally involve shorter-term, individual project/course-specific contracts, arrangements and payments.

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

- 'State and territory government revenue' comprises of state recurrent general, state recurrent productivity places, 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 government training providers as a result of a contract or commercial arrangement.
- 'National Agreement Funding' through the Intergovernmental Agreement on Federal Financial Arrangements (IGAFFA) framework and defined in the National Agreement for Skills and Workforce Development (NASWD).
- 'National Partnership Funding' payments made under the national Partnerships on skills reform and productivity places.
- 'Commonwealth Portfolio Funding' includes 'Commonwealth administered other programs' and 'Commonwealth recurrent revenue'.
- Commonwealth funding for VET FEE-HELP payments to students training at non-government training providers.

Other reported revenues

Table 1



Note: Student fees and charges revenue also includes VET FEE-HELP payments for students training with government training providers.

From 2015 to 2016:

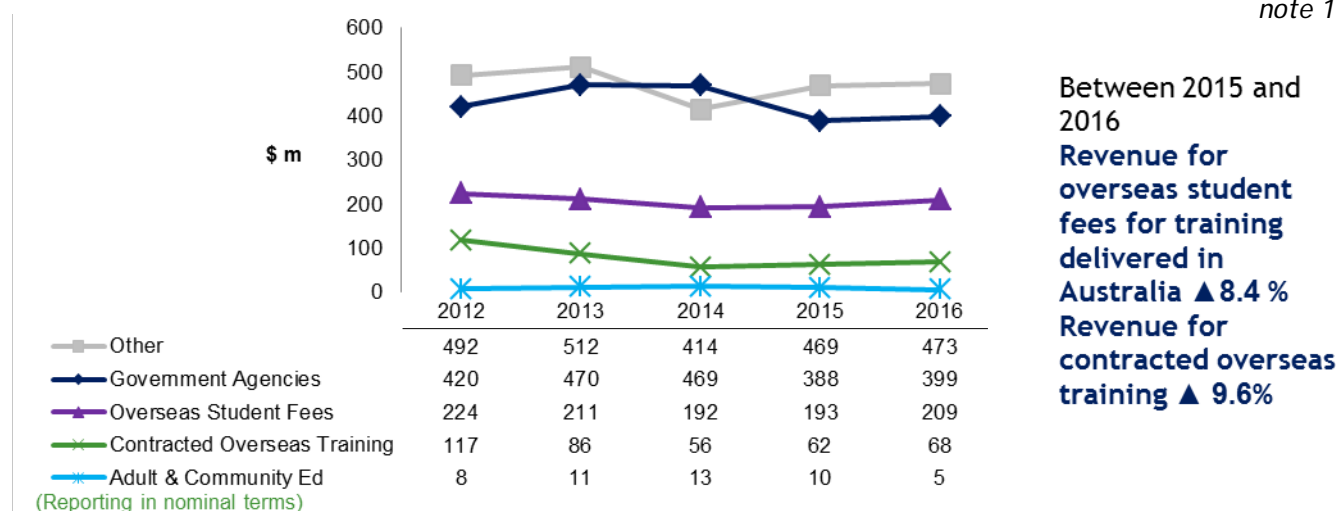
- fee-for-service revenue increased by \$33.0 million to \$1155.6 million
- student fees and charges revenue increased by \$0.2 million to \$511.5 million
- ancillary trading and other revenue decreased by \$3.7 million to \$266.3 million.

From 2012 to 2016:

- fee-for-service revenue decreased by \$106.0 million (8.4%)
- students' fees and charges revenue increased by \$154.1 million (43.1%)
- ancillary trading and other revenue decreased by \$0.6 million (0.2%).

Fee-for-service revenue in detail

Table 6 – note 1



Note: 'Fee-for-service – Other' include 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' – includes 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' – is revenue 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:

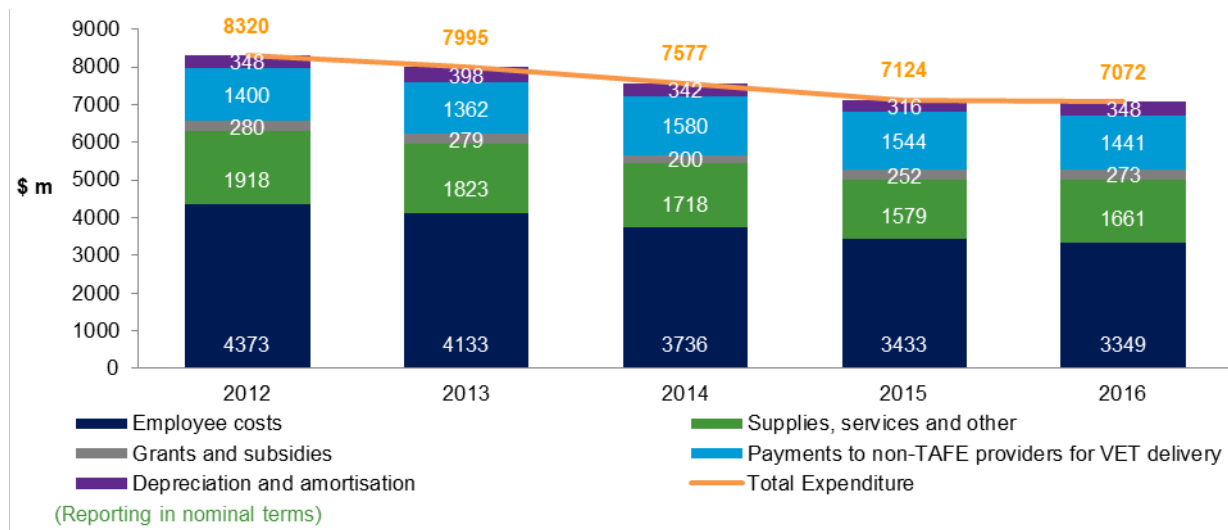
- increased by \$16.2 million (8.4%) between 2015 and 2016
- decreased by \$14.7 million (6.5%) between 2012 and 2016.

Fee-for-service revenue for contracted overseas training:

- increased by \$6.0 million (9.6%) between 2015 and 2016
- decreased by \$49.0 million (41.8%) between 2012 and 2016.

Operating expenditures 2012–16

Table 2



From 2015 to 2016:

- employee costs decreased by \$84.8 million (2.5%) to \$3348.7 million
- expenditure on supplies and services increased by \$81.9 million (5.2%) to \$1661.0 million
- payments to non-TAFE providers to deliver VET programs decreased by \$103.7 million (6.7%) to \$1440.6 million
- depreciation and amortisation expenses increased by \$32.5 million (10.3%) to \$348.1 million
- expenditure on grants and subsidies increased by \$21.8 million (8.7%) to \$273.4 million.

From 2012 to 2016:

- employee costs decreased by \$1024.4 million (23.4%)
- expenditure on supplies and services decreased by \$257.0 million (13.4%)
- payments to non-TAFE providers to deliver VET programs increased by \$40.3 million (2.9%)
- depreciation and amortisation expenses decreased by \$0.2 million (0.0%)
- expenditure on grants and subsidies decreased by \$6.9 million (2.5%).

Operating expenditures are impacted by the level of training activity over the reporting period.

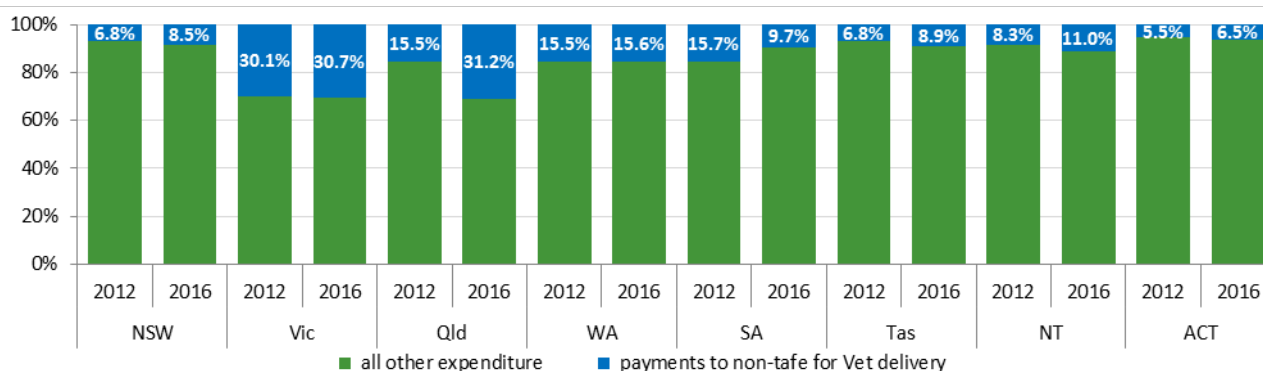
- the *Australian vocational education and training statistics: government-funded students and courses 2016*¹ publication reported a 4.2% decrease in full-year training equivalents and a 3.1% decrease in subject enrolments in 2016 from 2015 <<https://www.ncver.edu.au/data/collection/students-and-courses-collection/government-funded-students-and-courses>>
- the *Australian vocational education and training statistics: VET in Schools 2016* publication reported numbers of VET in Schools students decreased by 5.4% in 2016 from 2015 <<https://www.ncver.edu.au/publications/publications/all-publications/vet-in-schools-2016>>.

Other factors that impact operating expenditure include the strategies undertaken by state and territory governments to meet the objectives of the National Partnership Agreement on Skills Reform such as the efficiency measures to enable government training providers to operate more competitively, and the allocation of funds for contestable training within entitlement to training models.

1 The 2016 scope of government-funded students and courses changed to exclude fee-for-service training activity (including that delivered by TAFE and other government providers), the new scope has been backdated to 2003 in all NCVER resources.

State and territory payments made to non-TAFE providers for VET delivery as a component of total operating expenditure for years 2012 and 2016

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 2012 and 2016, in relation to total operating expenditure for the reporting year, payments to non-TAFE providers for VET delivery increased in:

- Queensland by 15.7 percentage points,
- Northern Territory by 2.7 percentage points,
- Tasmania by 2.0 percentage points,
- New South Wales by 1.6 percentage points,
- Australian Capital Territory by 1.0 percentage point,
- Victoria by 0.6 percentage points and
- Western Australia by 0.1 percentage point.

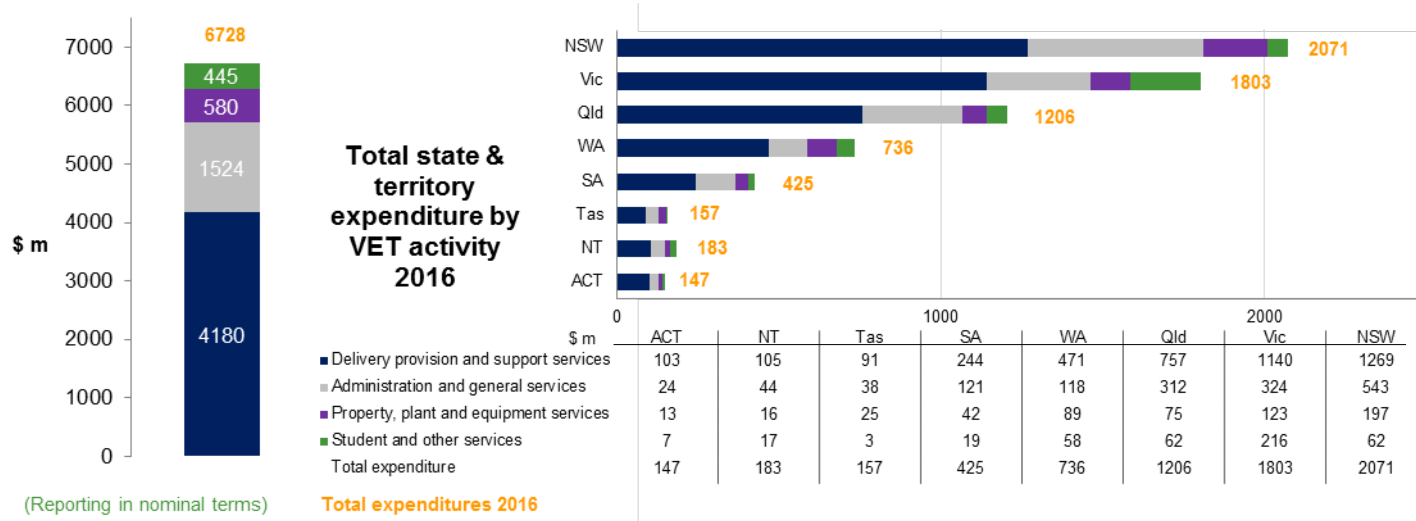
Decreased in:

- South Australia by 5.9 percentage points.

State and territory expenditure by VET activity

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.

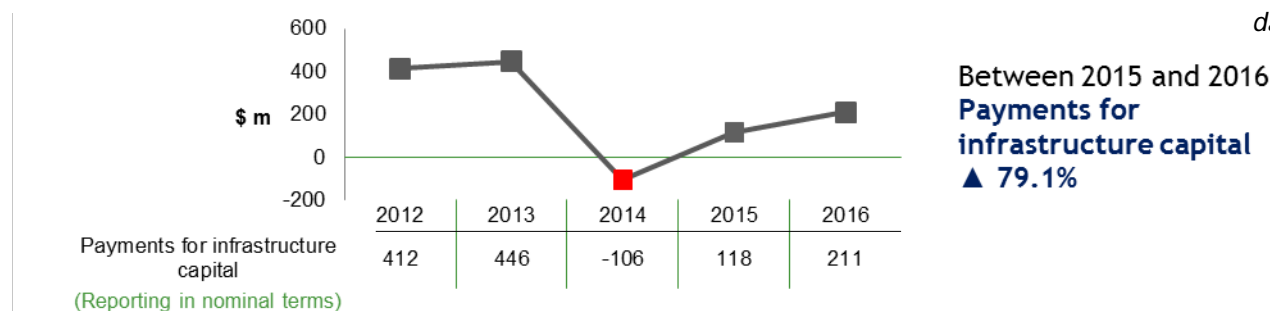


In 2016, activity expenditure in terms of total state and territory operating expenses was:

- \$4180.0 million (62.1%) for VET delivery provision and support services
- \$1524.2 million (22.7%) for administration and general services
- \$579.6 million (8.6%) for property, plant and equipment services
- \$444.6 million (6.6%) for student and other services.

Payments through the Statement of Cash Flows for infrastructure capital, 2012–16

Summary table & data table 8



Note: ■ Negative result in 2014 is due to the QTAMA arrangement in QLD. Refer to: significant events impacting time-series reporting page 23.

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

- increased by \$93.0 million (79.1%) between 2015 and 2016;
- decreased by \$201.9 million (49.0%) between 2012 and 2016.

VET assets

Net Assets	\$ m
Total assets	19248.1
Total liabilities	1427.8
Net Assets	17820.3

(Reporting in nominal terms)

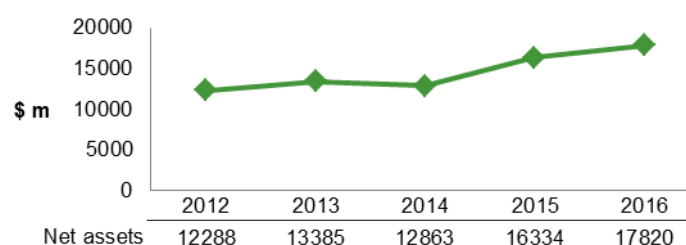


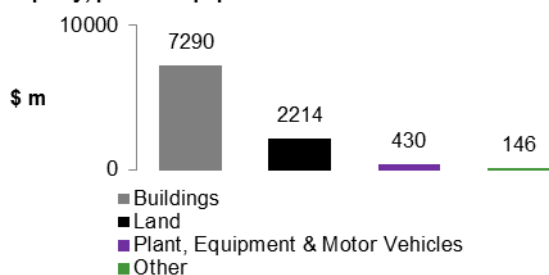
Table 4

Government VET net assets (total assets less total liabilities) as at 31 December 2016 were reported as \$17 820.3 million, an increase of \$1486.7 million (9.1%) from 31 December 2015 and an increase of \$5532.1 million from 31 December 2012. The increase in net assets is mainly due to the reporting of student loans as a non-current receivable in the Australian Department of Education and Training financial statements. In 2016, non-current assets reported by the Australian Government were \$5965.6 million, an increase of \$5514.4 million from 2012.

Property, plant and equipment 2012–2016

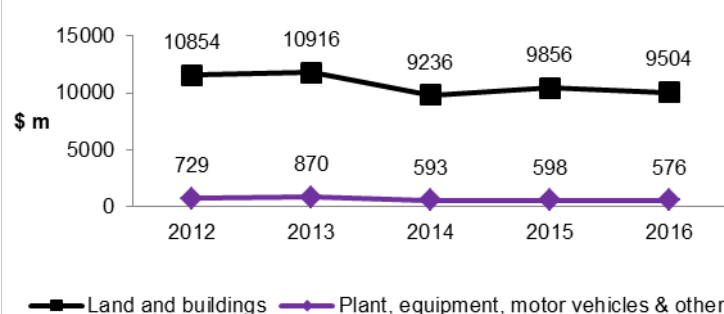
Table 5 & table 6 – note 10

Property, plant & equipment 2016



(Reporting in nominal terms)

Property, plant & equipment 2012 – 2016



The main asset category at 31 December 2016 was property, plant and equipment, with land and buildings valued at \$9504.3 million, a decrease of \$352.1 million (3.6%) from 31 December 2015.

Plant, equipment, motor vehicle and other reporting decreased by:

- \$21.6 million (3.6%) between 2015 and 2016
- \$152.7 million (21.0%) between 2012 and 2016.

Government training department summary tables

New South Wales (\$ million)	2016	2015	Tasmania (\$ million)	2016	2015
Total non-government operating revenues <i>table 1</i>	587.9	562.7	Total non-government operating revenues <i>table 1</i>	29.6	24.7
Revenues from government <i>table 6</i>	1 475.6	1 658.7	Revenues from government <i>table 6</i>	118.5	117.6
Total operating expenses <i>table 2</i>	2 070.8	2 020.0	Total operating expenses <i>table 2</i>	157.2	153.1
Delivery payments to non-TAFE providers <i>table 2</i>	175.5	96.3	Delivery payments to non-TAFE providers <i>table 2</i>	14.0	17.9
Total assets <i>table 4</i>	5 454.3	5 550.3	Total assets <i>table 4</i>	215.2	224.5
Total liabilities <i>table 4</i>	429.4	489.6	Total liabilities <i>table 4</i>	24.8	24.0
Payments for infrastructure capital <i>table 8</i>	53.7	45.6	Payments for infrastructure capital <i>table 8</i>	-	-
Victoria (\$ million)	2016	2015	Northern Territory (\$ million)	2016	2015
Total non-government operating revenues <i>table 1</i>	627.4	644.8	Total non-government operating revenues <i>table 1</i>	39.0	38.1
Revenues from government <i>table 6</i>	1 220.9	1 315.2	Revenues from government <i>table 6</i>	99.3	98.1
Total operating expenses <i>table 2</i>	1 803.3	1 939.0	Total operating expenses <i>table 2</i>	183.0	170.9
Delivery payments to non-TAFE providers <i>table 2</i>	554.3	717.1	Delivery payments to non-TAFE providers <i>table 2</i>	20.1	14.1
Total assets <i>table 4</i>	2 783.6	2 590.5	Total assets <i>table 4</i>	176.1	228.5
Total liabilities <i>table 4</i>	307.2	278.0	Total liabilities <i>table 4</i>	31.0	40.7
Payments for infrastructure capital <i>table 8</i>	81.1	22.3	Payments for infrastructure capital <i>table 8</i>	5.3	10.2
Queensland (\$ million)	2016	2015	Australian Capital Territory (\$ million)	2016	2015
Total non-government operating revenues <i>table 1</i>	314.9	294.6	Total non-government operating revenues <i>table 1</i>	47.1	42.2
Revenues from government <i>table 6</i>	913.5	941.2	Revenues from government <i>table 6</i>	110.1	104.0
Total operating expenses <i>table 2</i>	1 206.0	1 126.0	Total operating expenses <i>table 2</i>	147.1	144.4
Delivery payments to non-TAFE providers <i>table 2</i>	376.3	370.5	Delivery payments to non-TAFE providers <i>table 2</i>	9.6	7.8
Total assets <i>table 4</i>	2 065.7	1 693.1	Total assets <i>table 4</i>	217.2	205.3
Total liabilities <i>table 4</i>	384.1	410.9	Total liabilities <i>table 4</i>	30.6	28.9
Payments for infrastructure capital <i>table 8</i>	-	-	Payments for infrastructure capital <i>table 8</i>	9.9	6.0
Western Australia (\$ million)	2016	2015	Australian Government (\$ million)	2016	2015
Total non-government operating revenues <i>table 1</i>	185.6	188.4	Total non-government operating revenues <i>table 1</i>	3.3	2.4
Revenues from government <i>table 6</i>	555.8	646.5	Revenues from government <i>table 6</i>	1 493.7	2 759.2
Total operating expenses <i>table 2</i>	735.8	811.8	Total operating expenses <i>table 2</i>	343.5	296.3
Delivery payments to non-TAFE providers <i>table 2</i>	114.7	114.6	Delivery payments to non-TAFE providers <i>table 2</i>	134.8	135.2
Total assets <i>table 4</i>	1 574.1	1 593.7	Total assets <i>table 4</i>	6 006.9	4 852.1
Total liabilities <i>table 4</i>	109.4	111.2	Total liabilities <i>table 4</i>	14.3	13.0
Payments for infrastructure capital <i>table 8</i>	49.2	14.4	Payments for infrastructure capital <i>table 8</i>	3.8	2.1
South Australia (\$ million)	2016	2015	Total government training departments (\$ million)	2016	2015
Total non-government operating revenues <i>table 1</i>	98.6	105.9	Total non-government operating revenues <i>table 1</i>	1 933.4	1 903.9
Revenues from government <i>table 6</i>	312.1	352.1	Revenues from government <i>table 6</i>	6 299.4	7 992.6
Total operating expenses <i>table 2</i>	425.2	462.8	Total operating expenses <i>table 2</i>	7 071.9	7 124.3
Delivery payments to non-TAFE providers <i>table 2</i>	41.4	70.9	Delivery payments to non-TAFE providers <i>table 2</i>	1 440.6	1 544.4
Total assets <i>table 4</i>	754.8	893.2	Total assets <i>table 4</i>	19 248.1	17 831.2
Total liabilities <i>table 4</i>	97.0	101.3	Total liabilities <i>table 4</i>	1 427.8	1 497.6
Payments for infrastructure capital <i>table 8</i>	7.4	16.9	Payments for infrastructure capital <i>table 8</i>	210.6	117.6

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 <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Tables

Table 1 Operating revenues by category for government training departments, 2012–16 (\$ million)

Revenue category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
State/territory government										
2016	877.6	698.7	542.7	356.2	179.7	79.1	78.8	70.0	-	2 882.7
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
2012	1 165.0	1 547.1	683.9	483.1	219.8	87.1	77.2	70.7	-	4 333.9
Australian Government										
2016	593.6	468.1	370.8	198.1	118.8	37.8	17.4	30.1	1 493.5	3 328.3
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
2012	544.4	447.3	305.4	172.6	111.2	40.0	19.5	31.9	510.8	2 183.2
Fee-for-service										
2016	380.3	432.1	126.5	87.9	56.2	17.1	20.4	34.9	-	1 155.6
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
2012	301.3	544.6	166.3	114.8	58.7	13.8	23.7	38.5	-	1 261.5
Student fees and charges										
2016	95.7	131.8	158.2	78.6	25.3	7.7	3.3	10.9	-	511.5
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
2012	78.7	106.6	82.0	47.8	23.8	5.3	4.4	8.8	-	357.4
Ancillary trading and other										
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
2012	52.8	95.4	40.5	35.3	24.2	3.6	12.5	1.0	1.5	266.9
Total										
2016	2 059.1	1 794.2	1 228.4	739.8	397.0	146.5	135.2	147.3	1 496.8	8 144.4
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
2012	2 142.3	2 741.0	1 278.1	853.5	437.8	149.9	137.2	150.9	512.3	8 402.9
% change 2015–16	-5.4	-6.9	-0.6	-11.3	-10.0	3.0	2.6	6.3	-45.8	-16.8
% change 2012–16	-3.9	-34.5	-3.9	-13.3	-9.3	-2.2	-1.5	-2.4	192.2	-3.1

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.

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

Reference data: financial statement data file at <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Table 2 Operating expenditures by category for government training departments, 2012–16 (\$ million)

Expenditure category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
Employee costs										
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
2012	1 454.3	1 188.6	641.8	504.2	282.6	100.3	73.0	83.0	45.4	4 373.2
Supplies and services*										
2016	528.5	410.3	281.7	134.4	103.3	43.2	56.1	40.4	62.9	1 661.0
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
2012	432.8	555.1	333.5	186.0	112.0	35.5	46.7	47.0	169.6	1 918.0
Grants and subsidies										
2016	66.7	55.9	23.4	2.5	14.5	8.2	8.9	1.0	92.4	273.4
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
2012	39.4	23.1	48.8	2.9	17.5	8.3	20.6	10.5	109.1	280.3
Payments to non-TAFE providers for VET delivery										
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
2012	148.6	804.2	200.4	132.5	81.0	11.3	13.5	8.8	-	1 400.3
Depreciation and amortisation										
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
2012	98.2	100.0	70.5	27.9	23.1	10.3	8.7	8.8	0.9	348.3
Total										
2016	2 070.8	1 803.3	1 206.0	735.8	425.2	157.2	183.0	147.1	343.5	7 071.9
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
2012	2 173.3	2 671.0	1 294.9	853.5	516.2	165.7	162.5	158.0	324.9	8 320.0
% change 2015–16	2.5	-7.0	7.1	-9.4	-8.1	2.7	7.1	1.8	15.9	-0.7
% change 2012–16	-4.7	-32.5	-6.9	-13.8	-17.6	-5.1	12.6	-6.9	5.7	-15.0

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*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 <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Total payments to non-TAFE providers for training delivery' include Commonwealth payments to non-TAFE providers for years 2014, 2015 and 2016 for reporting years 2012 and 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 <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Table 3 Operating expenditures by activity for state and territory government training departments, 2012–16 (\$ million)

Expenditure activity	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Total
Delivery provision and support									
2016	1 268.6	1 140.4	757.2	470.7	244.0	90.9	105.4	102.9	4 180.0
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
2012	1 298.5	1 869.9	789.6	549.1	311.5	118.7	99.1	110.5	5 146.8
Administration and general services									
2016	543.1	324.3	311.5	118.1	120.7	38.0	44.4	24.3	1 524.2
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
2012	629.7	474.7	283.2	176.2	131.3	30.3	36.6	26.1	1 788.0
Property, plant and equipment services									
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
2012	146.3	239.6	129.9	83.0	45.1	9.5	13.8	13.9	681.2
Student and other services									
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
2012	98.9	86.8	92.2	45.2	28.3	7.2	13.0	7.5	379.1
Total									
2016	2 070.8	1 803.3	1 206.0	735.8	425.2	157.2	183.0	147.1	6 728.4
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
2012	2 173.3	2 671.0	1 294.9	853.5	516.2	165.7	162.5	158.0	7 995.1
% change 2015–16	2.5	-7.0	7.1	-9.4	-8.1	2.7	7.1	1.8	-1.5
% change 2012–16	-4.7	-32.5	-6.9	-13.8	-17.6	-5.1	12.6	-6.9	-15.8

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For notes on tables, see explanatory notes on page 23. Reference data: financial statement data file at <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Table 4 Summary statement of financial position for government training departments, 2012–16 (\$ million)

Financial position	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
Current assets										
2016	844.1	636.9	473.8	337.8	692.8	9.0	(6.6)	28.3	41.4	3 057.5
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
2012	285.8	682.3	100.1	406.6	146.8	6.0	67.9	33.3	38.9	1 767.7
Non-current assets										
2016	4 610.2	2 146.7	1 591.9	1 236.3	62.0	206.2	182.8	189.0	5 965.6	16 190.7
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
2012	4 226.5	3 012.3	1 873.1	1 138.5	816.5	291.7	188.2	211.6	451.2	12 209.5
Total assets										
2016	5 454.3	2 783.6	2 065.7	1 574.1	754.8	215.2	176.1	217.2	6 006.9	19 248.1
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
2012	4 512.3	3 694.6	1 973.1	1 545.1	963.4	297.7	256.0	244.8	490.2	13 977.2
Current liabilities										
2016	429.4	237.5	104.5	93.1	36.9	11.9	28.3	29.4	14.3	985.2
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
2012	263.2	471.5	127.5	128.0	68.5	18.9	29.0	26.2	17.0	1 149.9
Non-current liabilities										
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
2012	50.9	72.6	312.5	20.7	67.4	8.6	3.5	2.8	-	539.0
Total liabilities										
2016	429.4	307.2	384.1	109.4	97.0	24.8	31.0	30.6	14.3	1 427.8
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
2012	314.0	544.1	440.0	148.7	135.9	27.5	32.5	29.0	17.0	1 688.9
Net assets										
2016	5 025.0	2 476.4	1 681.7	1 464.7	657.8	190.4	145.1	186.6	5 992.6	17 820.3
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
2012	4 198.3	3 150.4	1 533.1	1 396.4	827.4	270.2	223.5	215.9	473.1	12 288.3
% change 2015–16	-0.7	7.1	31.2	-1.2	-16.9	-5.1	-22.7	5.8	23.8	9.1
% change 2012–16	19.7	-21.4	9.7	4.9	-20.5	-29.5	-35.1	-13.6	1166.6	45.0

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

Table 5 Accumulated values of property, plant and equipment assets for government training departments, 2012–16 (\$ million)

Property, plant and equipment	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
Land and buildings										
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
2012	4 170.2	2 728.4	1 522.0	1 036.8	738.3	280.7	177.3	200.7	-	10 854.3
Plant, equipment and motor vehicles										
2016	37.1	77.6	266.0	19.9	14.7	5.1	2.5	7.1	-	430.0
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
2012	51.0	177.1	268.5	34.2	20.6	6.9	3.2	7.8	-	569.4
Other										
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
2012	-	15.1	64.5	34.3	34.9	4.1	5.2	1.2	-	159.3
Total										
2016	4 605.5	2 097.7	1 589.0	1 176.9	36.6	206.2	182.2	186.3	-	10 080.2
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
2012	4 221.3	2 920.7	1 854.9	1 105.4	793.7	291.7	185.7	209.6	-	11 582.9
% change 2015–16	-2.6	6.1	35.3	-2.9	-95.3	-4.5	- 1.9	0.9	-	-3.6
% change 2012–16	9.1	-28.2	-14.3	6.5	-95.4	-29.3	-1.9	-11.1	-	-13.0

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.

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

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

	Year ended 31 December				
	2016	2015	2014	2013	2012
NOTE 1: FEE-FOR-SERVICE					
Government agencies	399 342	388 197	469 463	469 825	420 220
Other	473 218	469 225	414 425	511 516	492 363
Overseas students fees	209 383	193 208	191 977	211 261	224 041
Contracted overseas training	68 304	62 305	56 023	86 446	117 329
Adult and community education	5 325	9 656	13 024	10 717	7 596
Total fee-for-service	1 155 572	1 122 591	1 144 912	1 289 765	1 261 549
NOTE 2: OTHER REVENUES					
Investment income	24 428	31 279	32 369	34 503	44 717
Residential charges	8 527	7 757	2 866	4 392	5 579
Recoveries (administration and other)	17 779	14 520	17 798	26 942	21 370
Other	160 995	167 205	118 414	103 903	104 998
Total other revenues	211 729	220 761	171 447	169 740	176 664
NOTE 3: EMPLOYEE COSTS					
Salaries, wages, overtime and allowances	2 798 106	2 855 810	3 076 593	3 420 103	3 671 557
Superannuation	288 544	285 576	312 945	349 605	360 462
Payroll tax	143 227	144 252	158 692	176 038	192 709
Other salary and wage-related costs	118 845	147 840	187 576	186 955	148 433
Total employee costs	3 348 722	3 433 478	3 735 806	4 132 701	4 373 161
NOTE 4: SUPPLIES AND SERVICES					
Consumables	218 524	180 729	237 570	266 677	273 789
Communications and utilities	139 110	135 614	159 817	172 693	170 720
Rent and leasing	64 228	70 899	90 266	78 225	77 707
Contracted services	511 287	524 369	517 059	524 502	507 610
Repairs and maintenance	124 102	117 790	127 406	133 535	137 950
Travel and transfer	55 180	53 294	56 120	61 538	45 182
Marketing and promotions	60 458	52 924	49 738	45 699	55 865
Fees and charges	133 194	153 583	115 908	80 878	171 959
Other	233 693	188 106	256 276	290 025	224 256
Total supplies and services	1 539 776	1 477 308	1 610 160	1 653 772	1 665 038
NOTE 5: GRANTS AND SUBSIDIES					
Apprentices and trainees	39 600	49 998	28 857	30 505	23 997
Adult and community education organisations	29 157	20 063	17 168	20 375	40 772
VET in Schools	36 311	44 748	25 288	32 126	13 401
Skill centres	190	182	2 269	22 619	3 214
Other VET programs	168 162	136 656	126 534	173 625	198 910
Total grants and subsidies	273 420	251 647	200 116	279 250	280 294
NOTE 6: PAYMENTS TO NON-TAFE PROVIDERS FOR VET DELIVERY					
Private enterprise, community, industry and local government	1 431 924	1 531 888	1 569 308	1 346 014	1 384 689
Secondary schools - government and private	342	418	894	2 129	220
Other government providers, e.g. agricultural colleges	8 366	12 067	10 091	13 741	15 375
Total payments to non-TAFE providers for VET delivery	1 440 632	1 544 373	1 580 293	1 361 884	1 400 284
NOTE 7: OTHER OPERATING EXPENSES FROM ORDINARY ACTIVITIES					
Written-down value of non-current assets on disposal	-	-	-	-	-
Other	58 513	49 651	27 048	115 353	172 101
Total other operating expenses from ordinary activities	58 513	49 651	27 048	115 353	172 101
NOTE 8: NET GAIN (LOSS) ON DISPOSAL OF NON-CURRENT ASSETS					
Proceeds of disposal	42 220	34 090	45 840	34 800	50 465
(Less: written-down value)	(67 414)	(42 752)	(37 907)	(52 830)	(53 580)
Gain (loss) on disposal	(25 194)	(8 662)	7 933	(18 030)	(3 115)

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

	Year ended 31 December				
	2016	2015	2014	2013	2012
NOTE 9: REVENUE FROM GOVERNMENT					
Commonwealth national agreement	1 452 183	1 431 730	1 394 023	1 355 145	1 333 510
Commonwealth recurrent	73 669	52 581	47 434	59 729	53 104
Commonwealth capital	13 789	16 048	41 975	56 444	94 367
State recurrent – general	2 829 352	3 246 868	3 606 038	3 945 442	4 211 858
State recurrent – productivity places	-	-	-	-	24 506
State capital	74 567	94 110	126 116	146 066	183 564
Commonwealth administered programs – Australian Government-funded national programs	41 884	43 405	24 433	24 861	52 568
Commonwealth administered programs – productivity places	-	-	-	53	291 569
Commonwealth administered programs – skills reform	366 861	377 210	63 580	408 854	-
Commonwealth administered programs – other	243 483	207 257	197 705	708 879	452 423
VET FEE-HELP loans – students training with non-government training providers*	1 150 256	2 462 897	1 401 934	-	-
Assumption of liabilities**	42 075	57 734	81 383	58 994	91 865
Resources received free of charge	11 232	2 768	4 496	7 808	5 680
Total revenue from government	6 299 351	7 992 608	6 989 117	6 772 275	6 795 014
NOTE 10: PROPERTY, PLANT AND EQUIPMENT					
Land	2 214 289	2 194 478	1 811 280	2 350 745	2 445 750
Buildings	7 290 057	7 661 940	7 424 918	8 565 499	8 408 519
Plant and equipment	420 351	425 651	456 055	573 817	564 569
Motor vehicles	9 649	10 706	12 466	25 931	4 804
Other	145 880	161 160	124 342	270 197	159 253
Total property, plant and equipment	10 080 226	10 453 935	9 829 061	11 786 189	11 582 895

Note: * For years 2012 and 2013 VET STUDENT LOANS was reported as part of Commonwealth administered programs — other. VET FEE-HELP allowances for students undertaking training with non-government training providers were: \$223 684 in 2012 and \$498 803 in 2013 (reporting to \$'000).

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

Reference data: financial statement data file at <<http://www.ncver.edu.au/data/collection/vet-financel>>.

Terms

Information included in this publication is, unless stated otherwise, derived from the National VET Financial Data Collection, which is compiled under the Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS). For other terms and definitions, refer to the terms and definitions supporting document at <<http://www.ncver.edu.au/data/collection/vet-finance> >.

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.

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 include government departments and training providers such as agricultural colleges.

Other registered providers include secondary schools, non-government enterprises, education/training businesses or centres, professional associations, industry associations, equipment/product manufacturers and suppliers, and other registered training providers not elsewhere classified.

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 the *Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS): the standard for VET financial data – release 2.1*, available at <<http://www.ncver.edu.au/publications/2590.html>>.

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 FEE-HELP is an income contingent loan arrangement that assists eligible students undertaking higher level VET courses with an approved VET FEE-HELP provider by paying for all or part of their tuition costs.

VET FEE-HELP loans are funded by the Australian Government.

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 page, available at

<<https://www.education.gov.au/vet-student-loans>>.

Vocational education and training (VET) is post-compulsory education and training that provides people with occupational or work-related knowledge and skills. VET also includes programs that provide the basis for subsequent vocational programs.

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 <<http://www.ncver.edu.au/publications/2590.html>>.

The data collection covers transactions that affect the financial performance, financial position and the financing of the government-funded VET system.

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.

The financial information has been extracted from accrual-based financial records and reporting is based on 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 AVETMISS 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 <<http://www.ncver.edu.au/publications/2590.html>>.

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 VET FEE-HELP 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:

- South Australia sold TAFE SA campus assets amounting to \$20.4 million. Proceeds from these sales were paid into the Department of Treasury and Finance's Consolidated Account in accordance with State policy. The 2016 AVETMISS financial standard was unable to facilitate reporting this transaction as reflected in South Australian public financial reporting. As a result it was agreed not to report this intra-government transaction in the 2016 AVETMISS financial statements but note it. The \$20.4 million payment will be reported in 2017 AVETMISS financial statements under revised 2016 reporting and the *Financial information 2017* publication.
- The South Australian 2016-17 State Budget advised of the transfer of ownership of key TAFE SA assets from the Department of State Development to Renewal SA. In 2016 reporting, these assets are recognised as assets held for sale.

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 Queensland Department of Education and Training. Queensland's 2015 AVETMISS financial statements reflect this return of ownership.
- In the 2015 reporting year a number of 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. The Queensland 2014 AVETMISS financial statements reflect this transfer of ownership of TAFE assets.

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 FEE-HELP 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 FEE-HELP

- 13 VET FEE-HELP is an income contingent loan scheme funded by the Australian Government. It assists eligible students undertaking higher level vocational education and training by paying for all or part of their tuition costs.

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

- The Australian Government financial statements include VET FEE-HELP payments for students undertaking training with non-government training providers in 'revenue from government'.
- State and territory governments' financial statements include VET FEE-HELP 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 FEE-HELP payments for students undertaking training with **non-government training providers** identifiable from 2014 onwards years. In reporting years 2012 and 2013, VET FEE-HELP 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 FEE-HELP 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 FEE-HELP payments made on behalf of students training with government and non-government training providers for years 2009 to 2016 this information is presented as a 'VET finance 2016 Information sheet – VET FEE-HELP' and available at <<http://www.ncver.edu.au/publications/2899.html>>.

For detailed reporting on VET FEE-HELP payments over the 2016 reporting year, refer to VET FEE-HELP Statistics, available at <<https://www.education.gov.au/vet-fee-help-statistics>>.

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 page, at <<https://www.education.gov.au/vet-student-loans>>.

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 <<http://www.ncver.edu.au/publications/2590.html>>.

Definitions, derivations and data treatment

- 15 A dash (-) represents a true zero figure, with no data reported in this category, an asterisk (*) represents a low base, percentage change and therefore not calculated.
- 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 and Communities – VET programs
- NSW TAFE Commission
- NSW Adult Migrant English Service
- 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 Education 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 of State Development
- 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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