

# Financial information 2015



## Highlights

This publication provides information on how government-funded vocational education and training (VET) in Australia is financed and where the money is spent. Government-funded VET in the 2015 reporting year is broadly defined as all activity delivered by government providers and government-funded activity delivered by community education providers and other registered providers.

In 2015:

- operating revenues for the government-funded VET system were \$9812.4 million, an increase in nominal terms of \$1173.9 million (13.6%) from 2014
- revenue from the Australian Government increased by \$1446.0 million (46.2%) from 2014
- revenue from state and territory governments decreased by \$358.5 million (9.7%) from 2014
- revenue from fee-for-service activities decreased by \$22.3 million (1.9%) from 2014
- total operating expenditures were \$7143.3 million, a decrease of \$433.5 million (5.7%) from 2014.

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This document should be attributed as NCVER 2016, *Australian vocational education and training statistics: financial information 2015*, NCVER, Adelaide.

This work has been produced by NCVER on behalf of the Australian Government and state and territory governments, with funding provided through the Australian Government Department of Education and Training.

The views and opinions expressed in this document are those of NCVER and do not necessarily reflect the views of the Australian Government or state and territory governments.

ISSN 1329-1416

TD/TNC 126.10

Comments and suggestions regarding this publication are welcomed and should be forwarded to NCVER.

Published by NCVER, ABN 87 007 967 311

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# Contents

Introduction	4
About this publication	4
More information	4
Summary	6
Government training department summary tables	15
Tables	16
Terms	23
Explanatory notes	25
Participating organisations	29

## Tables

1	Operating revenues by category for government training departments, 2011–15 (\$ million)	16
2	Operating expenditures by category for government training departments, 2011–15 (\$ million)	17
3	Operating expenditures by activity for state and territory government training departments, 2011–15 (\$ million)	18
4	Summary statement of financial position for government training departments, 2011–15 (\$ million)	19
5	Accumulated values of property, plant and equipment assets for government training departments, 2011–15 (\$ million)	20
6	Total government training departments: notes to the financial statements (\$ '000)	21

## Introduction

This publication provides information on revenue, expenditure, assets and liabilities of government-funded vocational education and training (VET) in Australia. Government-funded VET in the 2015 reporting year is broadly defined as all activity delivered by government providers and government-funded activity delivered by community education providers and other registered providers.

The publication is based on 2015 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 financial outputs in the form of:

- revenues, expenditures and VET student loans
- 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 25–28.

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 loan payments.

Reporting includes Commonwealth funding to states and territories to assist 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, currently these are the National Agreement for Skills and Workforce Development (NASWD), the National Partnership Agreement for Skills Reform and Project Agreements for Joint Group Training and the Education Investment Fund.

## More information

Financial information presented in this publication has been sourced from financial statements and notes submitted by the Australian, 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>.

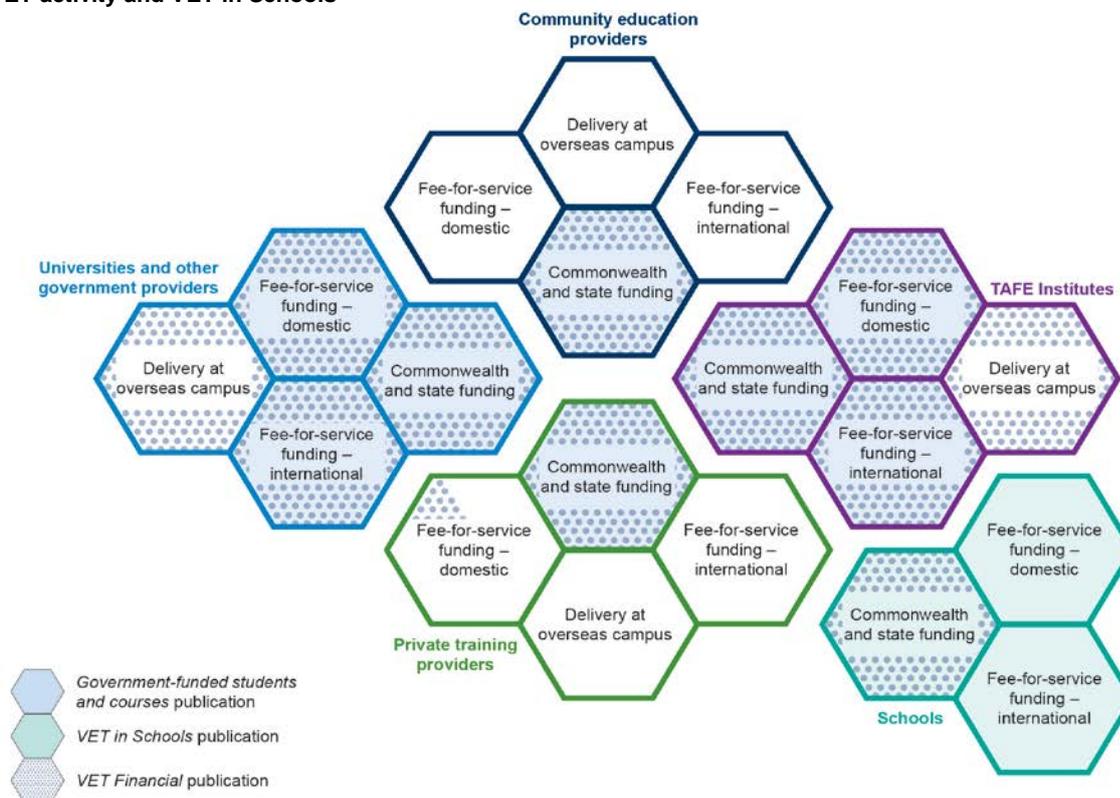
Reporting activity is from 1 January to 31 December. Key information has been extracted from the financial statements and their notes into data tables for presentation in this publication from pages 16 to 22. For terms and definitions refer to <http://www.ncver.edu.au/publications/2899.html>.

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

## VET financial information in context with training activity

Financial information 2015 in the context of the 2015 scope of government-funded training activity, total VET training activity and VET in Schools training activity is shown below.

### Reporting scope of financial information 2015, in the context of the 2015 scope of government-funded students and courses, total VET activity and VET in Schools



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.

## VET FEE-HELP reporting

For information on VET FEE-HELP reporting in this publication refer to page 13 and the Explanatory notes section on pages 25–28.

The Australian Government Department of Education and Training have provided time-series data on VET FEE-HELP allowances paid to government and non-government providers. These statistics are not compiled under the requirements of the AVETMISS reporting framework so differences arise between VET FEE-HELP reporting in this publication and the VET FEE-HELP statistics reported by the Australian Government Department of Education and Training.

For information provided by the Australian Government Department of Education and Training on VET FEE-HELP payments to government training providers and non-government training providers for years 2009 to 2015, refer to 'VET Finance 2015 Information Sheet – VET FEE-HELP' available at <<http://www.ncver.edu.au/publications/2899.html>>.

## Significant events impacting time-series reporting

For significant events impacting time-series reporting refer to the Explanatory notes section on pages 25–28.

## 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 presented as revenue; financial outputs are presented as operating expenditure and student loans. Operating expenditures are reported by training departments and government training providers. Student loans are reported by the Australian Government Department of Education and Training and these loans are provided for students undertaking training with a non-government training provider. Student loans provided for students undertaking training with a government training provider are reported by state and territories as a financial input under 'student fee and charges revenue' and financial output – operating expenditure.

### 2015 financial input (operating revenue) \$ millions

Table 1

Operating revenue 2015	\$ m
State/territory government	3333.4
Australian Government	4575.1
Fee-for-service	1122.6
Student fees and charges	511.3
Ancillary trading and other	270.0
<b>Total</b>	<b>9812.4</b>

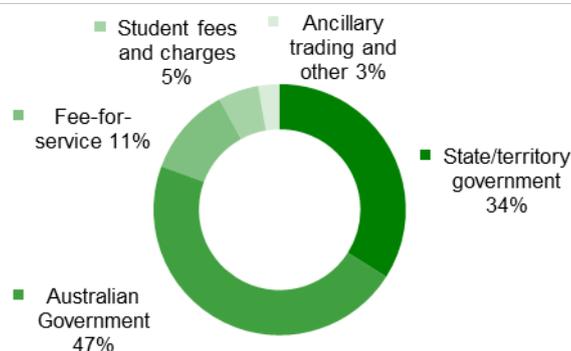
(Reporting in nominal terms)

Capital revenue 2015	\$ m
State/territory government	94.1
Australian Government	16.0
<b>Total</b>	<b>110.1</b>

(Reporting in nominal terms)

Refer to table 6 note 9.

#### Operating revenue



Government funding for capital projects are not considered part of operating revenue. In some jurisdictions, major capital projects are funded outside normal VET appropriations and these payments are reported through the statement of cash flows and statement of changes in equity.

### 2015 financial output (operating expenditure) \$ millions

Table 2 & table 6 Notes 3–6 & note 9

Operating expenditure 2015	\$ m
Employee costs	3433.5
Supplies and services	1581.2
Grants and subsidies	268.6
Payments to non-TAFE providers	1544.4
Depreciation and amortisation	315.6
<b>Total</b>	<b>7143.3</b>

(Reporting in nominal terms)

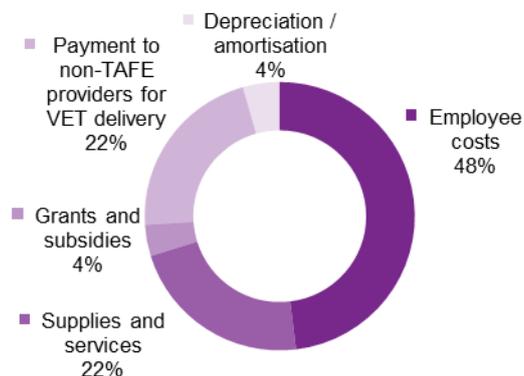
Other expenditure 2015	\$ m
VET loans for students training with non-government training providers	2462.9
Revaluation decrement*	31.7
<b>Total</b>	<b>2494.6</b>

(Reporting in nominal terms)

\*Revaluation decrement occurs when the carrying amount of a class of assets decreases as a result of a revaluation; the net revaluation decrement is recognised as an expense.

<b>2015 surplus/(deficit)</b>	<b>284.6</b>
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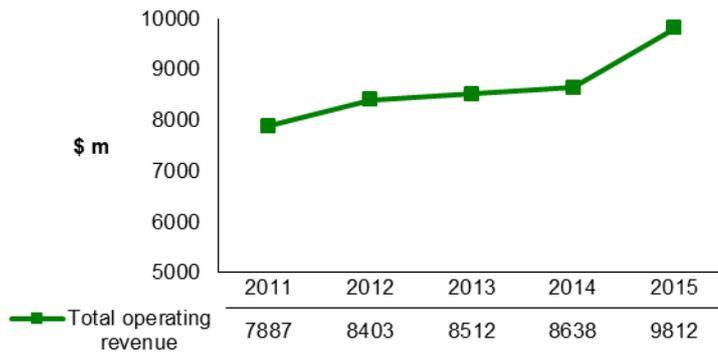
#### Operating expenditure



Loans for students training with government training providers are reported by state and territory governments as student fees and charges revenue and costs associated with the training reported as operating expenditures by the government training provider.

## VET financial input – operating revenue 2011–15

Table 1



Between 2014 and 2015  
Operating revenue ▲ 13.6%

Between 2011 and 2015  
Operating revenue ▲ 24.4%

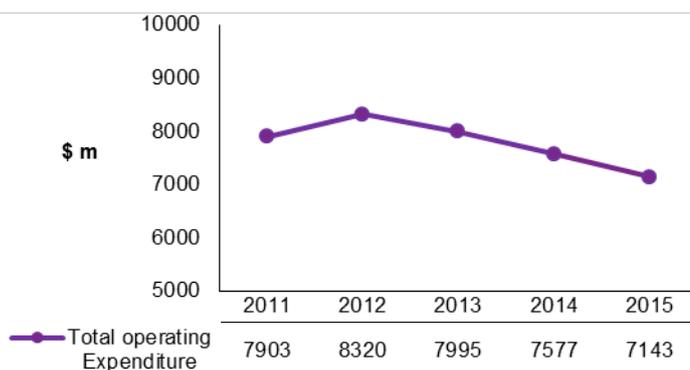
(Reporting in nominal terms)

Total operating revenue increased by:

- \$1173.9 million (13.6%), from \$8638.5 million in 2014 to \$9812.4 million in 2015
- \$1925.8 million (24.4%), between 2011 and 2015.

## VET financial output – operating expenditure for government training departments and government training providers 2011–15

Table 2



Between 2014 and 2015  
Operating expenditure ▼ 5.7%

Between 2011 and 2015  
Operating expenditure ▼ 9.6%

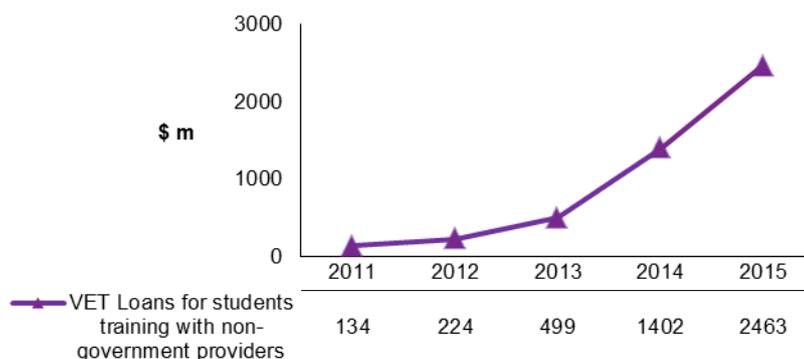
(Reporting in nominal terms)

Total operating expenditure decreased by:

- \$433.5 million (5.7%) from \$7576.8 million in 2014 to \$7143.3 million in 2015
- \$760.1 million (9.6%), between 2011 and 2015.

## VET financial output - VET loans provided for students training at non-government training providers 2011–15

Table 6  
– note 9



Between 2014 and 2015  
VET student loans for students undertaking training with a non-government training provider ▲ 75.7%

(Reporting in nominal terms)

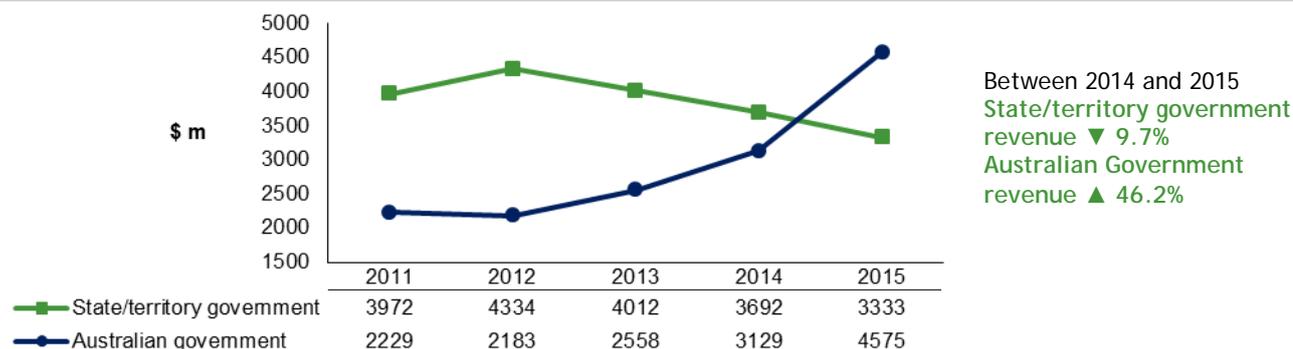
VET student loans for students undertaking training with a non-government training provider increased by:

- \$1061.0 million (75.7%) from \$1401.9 million in 2014 to \$2462.9 million in 2015.

## Operating Revenue in detail 2011–15

Table 1

### Revenue from Government



(Reporting in nominal terms)

From 2014 to 2015:

- Australian Government revenues increased by \$1446.0 million (46.2%) to \$4575.1 million
- State and territory government revenues decreased by \$358.5 million (9.7%) to \$3333.4 million.

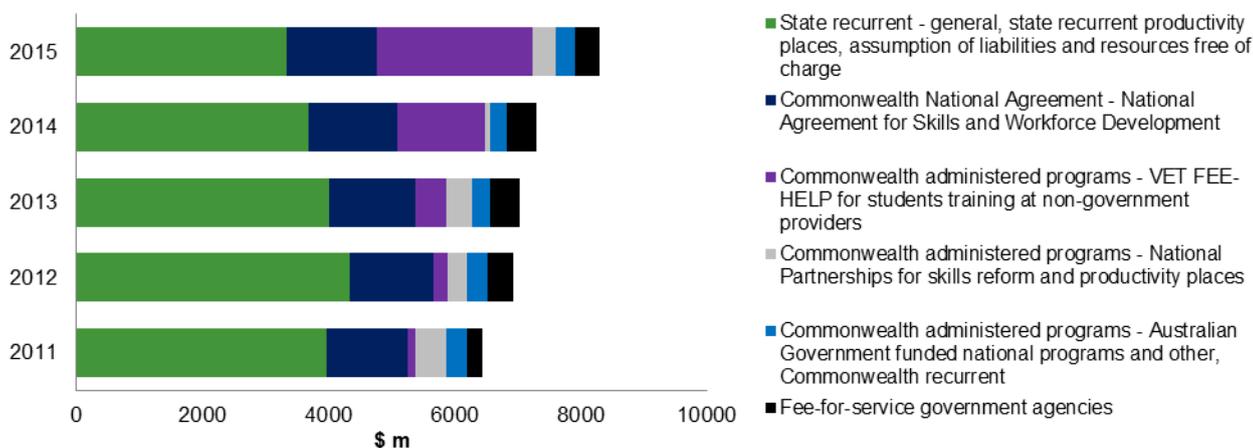
From 2011 to 2015:

- Australian Government revenues increased by \$2345.7 million (105.2%)
- State and territory government revenue decreased by \$638.6 million (16.1%).

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

### Revenues from government in detail

Table 6 –  
note 1,  
note 9



Note: graph does not include Commonwealth capital and state capital revenue.

Table 6 (pages 21 and 22) provides a disaggregate view of revenue and expenditure with note 9 detailing 'revenue from government'.

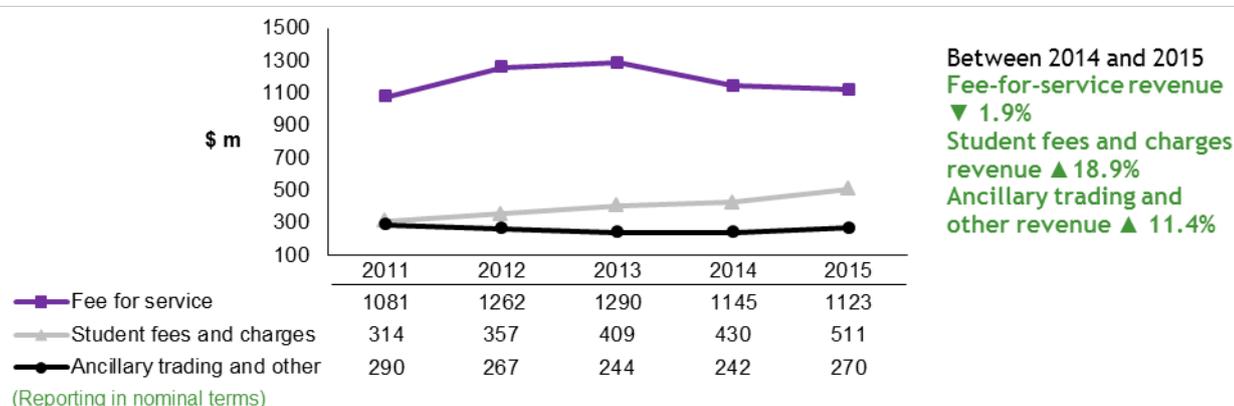
- 'State and territory government revenue' includes state recurrent general, state recurrent productivity places, assumption of liabilities and resources received free of charge.
- 'Australian government revenue' includes Commonwealth National Agreement revenue and Commonwealth administered programs for VET FEE-HELP, National Partnerships for skills reform and productivity places, national programs, other programs and Commonwealth recurrent revenue.

Table 6 note 1 details 'Fee-for-service revenue'

- 'fee-for-service government agencies' revenue include revenue from government agencies for training related services conducted by government training providers as a result of a contract or commercial arrangement.

## Other operating revenues – fee-for-service, student fees and charges, ancillary trading and other revenue

Table 1



From 2014 to 2015:

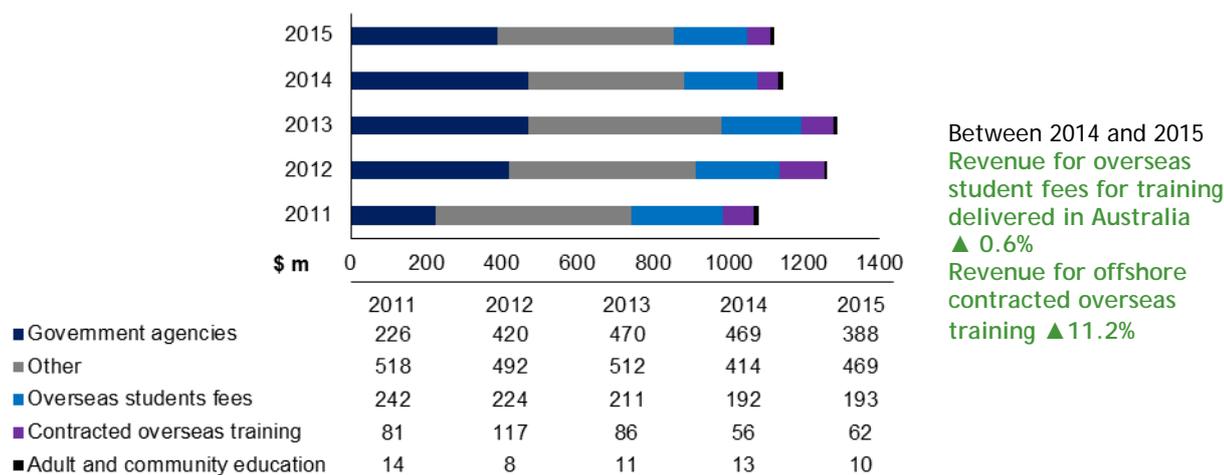
- fee-for-service revenue decreased by \$22.3 million (1.9%) to \$1122.6 million
- students' fees and charges revenue increased by \$81.1 million (18.9%) to \$511.3 million
- ancillary trading and other revenue increased by \$27.7 million (11.4%) to \$270.0 million.

From 2011 to 2015:

- fee-for-service revenue increased overall by \$41.2 million (3.8%)
- students' fees and charges revenue increased by \$197.8 million (63.1%)
- ancillary trading and other revenue decreased by \$20.3 million (7.0%).

## Fee-for-service revenue in detail

Table 6 – note 1



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

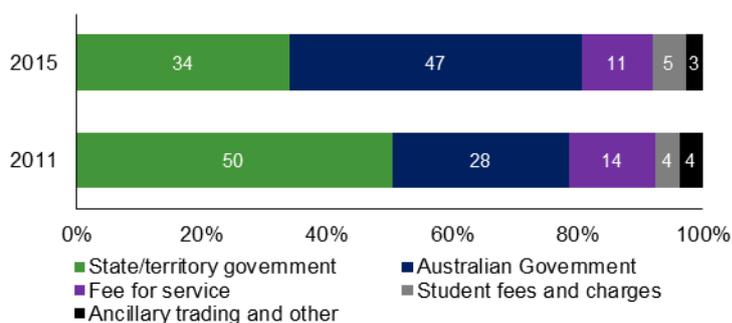
Fee-for-service revenue for overseas student fees for training delivered in Australia:

- increased by \$1.2 million (0.6%) between 2014 and 2015
- decreased by \$49.2 million (20.3%) between 2011 and 2015.

Fee-for-service revenue for offshore contracted overseas training:

- increased by \$6.3 million (11.2%) between 2014 and 2015
- decreased by \$18.8 million (23.2%) between 2011 and 2015.

## Changing components of operating revenue



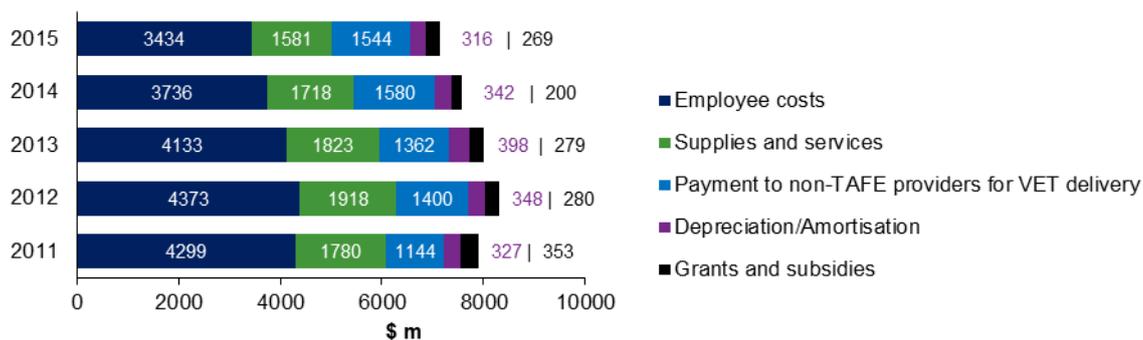
Between 2011 and 2015  
 State and territory government revenue ▼ 16.4 percentage points  
 Australian government revenue ▲ 18.4 percentage points  
 Student fees and charges revenue ▲ 1.2 percentage points

Changing components of operating revenue:

- State and territory government revenue decreased by 16.4 percentage points from 50.4% of total operating revenue in 2011, to 34.0% of total operating revenue in 2015.
- Australian Government revenue increased by 18.3 percentage points from 28.3% of total operating revenue in 2011, to 46.6% of total operating revenue in 2015.
- Fee-for-service revenue decreased by 2.3 percentage points from 13.7% of total operating revenue in 2011, to 11.4% of total operating revenue in 2015.
- Students' fees and charges revenue increased by 1.2 percentage points from 4.0% of total operating revenue in 2011, to 5.2% of total operating revenue in 2015.
- Ancillary trading and other activities decreased by 0.9 percentage points from 3.7% of total operating revenue in 2011, to 2.8% of total operating revenue in 2015.

## Operating expenditure in detail 2011–15

Table 2



(Reporting in nominal terms)

From 2014 to 2015:

- employee costs decreased by \$302.3 million (8.1%) to \$3433.5 million
- expenditure on supplies and services decreased by \$137.1 million (8.0%) to \$1581.2 million
- payments to non-TAFE providers to deliver VET programs decreased by \$35.9 million (2.3%) to \$1544.4 million
- depreciation and amortisation expenses decreased by \$26.6 million (7.8%) to \$315.6 million
- expenditure on grants and subsidies increased by \$68.5 million (34.2%) to \$268.6 million.

From 2011 to 2015:

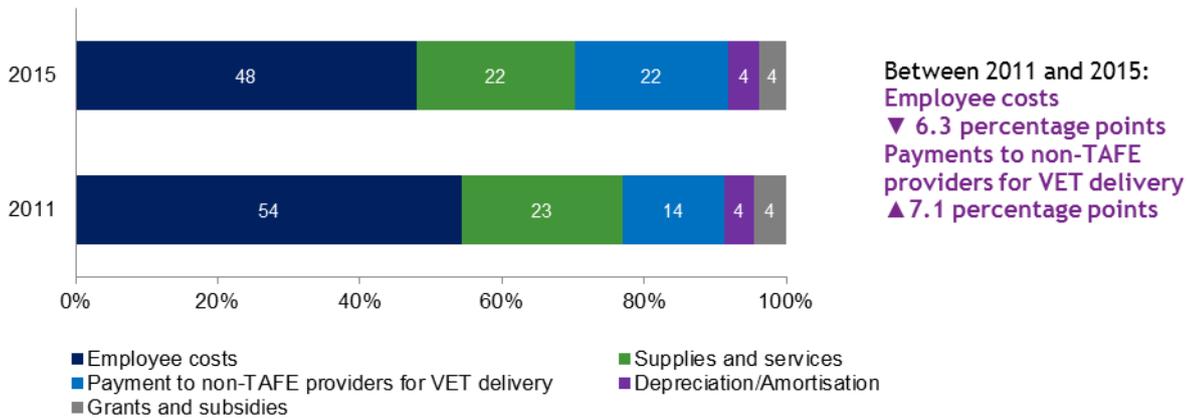
- employee costs decreased by \$865.9 million (20.1%)
- expenditure on supplies and services decreased by \$198.9 million (11.2%)
- payments to non-TAFE providers to deliver VET programs increased by \$400.8 million (35.0%)
- depreciation and amortisation expenses decreased by \$11.6 million (3.5%)
- expenditure on grants and subsidies decreased by \$84.5 million (23.9%).

Operating expenditures are impacted by training activity over the year. The *Australian vocational education and training statistics: government-funded students and courses 2015* publication reported a 13.7% decrease in full-year training equivalents and a 9.4% decrease in subject enrolments in 2015 from 2014; and the *Australian*

vocational education and training statistics: VET in Schools 2015 publication reported numbers of VET in Schools students increased by 4.0% in 2015 from 2014.

Strategies taken by state and territory governments to meet the objectives of the National Partnership Agreement for Skills Reform have also impacted expenditure reporting lines 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.

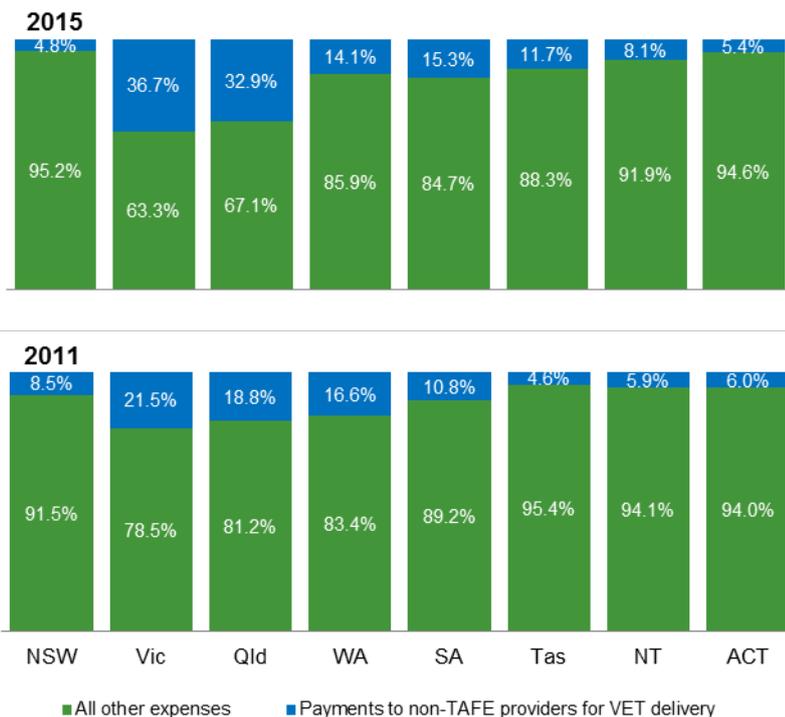
### Changing components of operating expenditure



Changing components of operating expenditure:

- employee costs decreased by 6.3 percentage points from 54.4% of total operating expenditure in 2011, to 48.1% of total operating expenditure in 2015
- supplies and services expenses decreased by 0.4 percentage points from 22.5% of total operating expenditure in 2011, to 22.1% of total operating expenditure in 2015
- payments to non-TAFE providers for VET delivery increased by 7.1 percentage points from 14.5% of total operating expenditure in 2011, to 21.6% of total operating expenditure in 2015
- depreciation and amortisation expenses increased by 0.3 percentage points from 4.1% of total operating expenditure in 2011, to 4.4% of total operating expenditure in 2015
- expenditure on grants and subsidies decreased by 0.7 percentage points from 4.5% of total operating expenditure in 2011, to 3.8% of total operating expenditure in 2015.

### Change in payments to non-TAFE providers for VET delivery



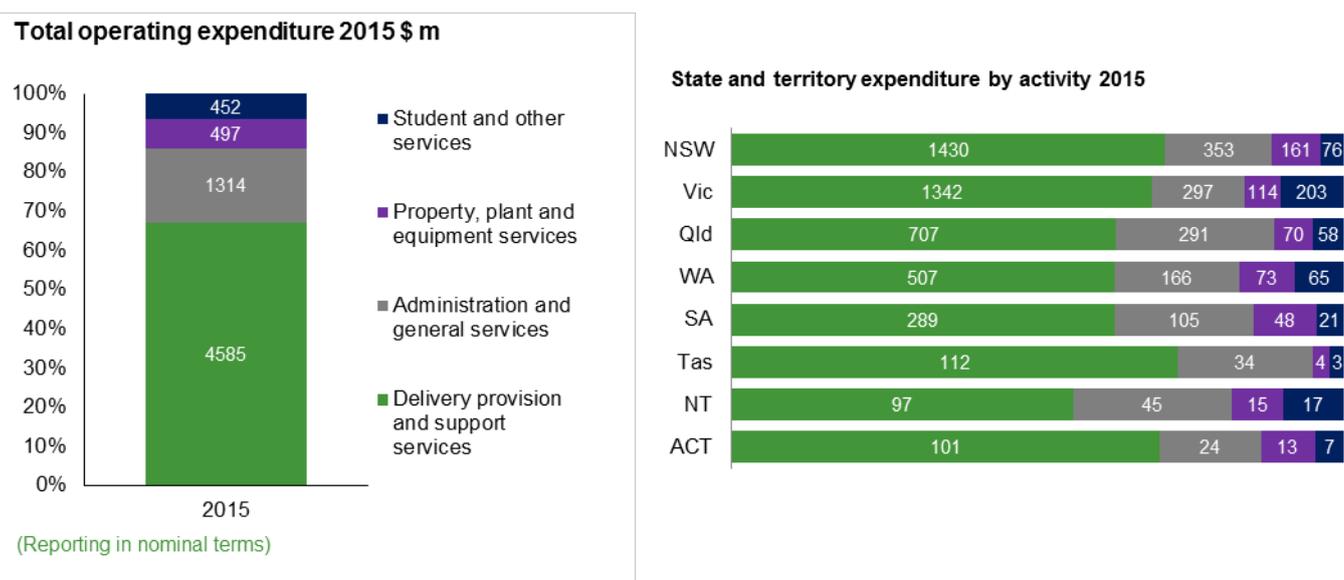
Payments to non-TAFE providers for training delivery reflect payments for training hours purchased from non-TAFE providers under targeted initiatives through competitive tendering, user choice and VET in Schools arrangements.

Payments to non-TAFE providers for training delivery as a component of total operating expenditure by state and territory governments between 2011 and 2015 increased in Victoria (by 15.2 percentage points), Queensland (by 14.1 percentage points), South Australia (by 4.6 percentage points), Tasmania (by 7.0 percentage points) and the Northern Territory (by 2.3 percentage points), but decreased in New South Wales (by 3.7 percentage points), Western Australia (by 2.5 percentage points) and the Australian Capital Territory (by 0.6 percentage points).

## Activity expenditures

Table 3

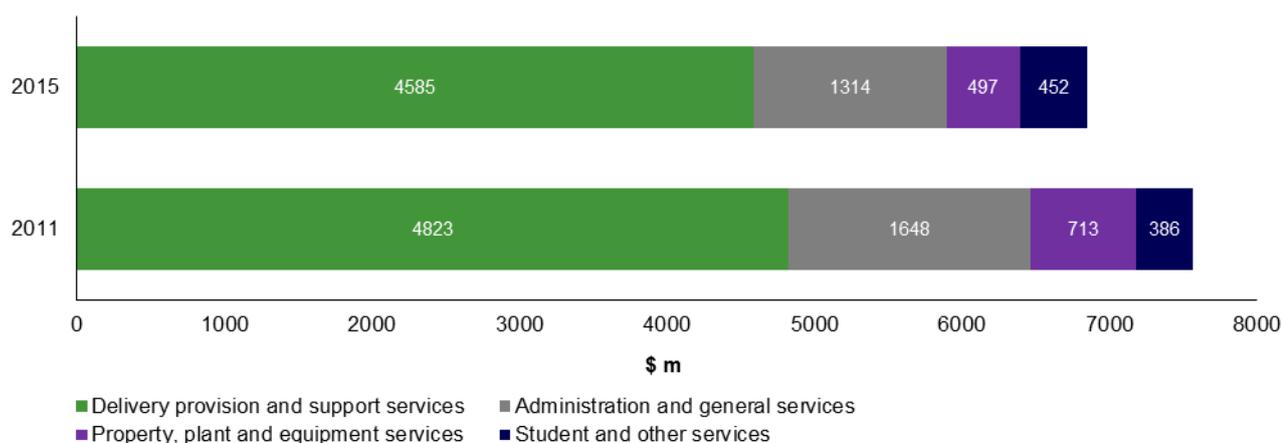
Activity expenses reflect state and territory government operating expenditure by VET outputs. The reported output of 'delivery provision and support activities' are the expenses for delivering training, supporting the delivery of training and the development of training.



From 2014 to 2015, activity expenditure on:

- VET delivery provision and support decreased by \$4.6 million (0.1%) to \$4584.5 million
- administration and general services decreased by \$412.5 million (23.9%) to \$1313.6 million
- property, plant and equipment services decreased by \$59.7 million (10.7%) to \$497.2 million
- student and other services decreased by \$45.4 million (9.1%) to \$451.8 million.

## Activity expenditure 2011 and 2015



From 2011 to 2015, activity expenditure on:

- VET delivery provision and support decreased by \$238.1 million (4.9%)
- administration and general services decreased by \$333.9 million (20.3%)
- property, plant and equipment services decreased by \$216.0 million (30.3%)
- student and other services increased by \$65.6 million (17.0%).

## VET student loans 2011–15

The Australian Government Department of Education and Training VET FEE-HELP statistical branch provides information on VET FEE-HELP loan payments to students training with non-government training providers, and students training with government training providers between 2009 and 2015.

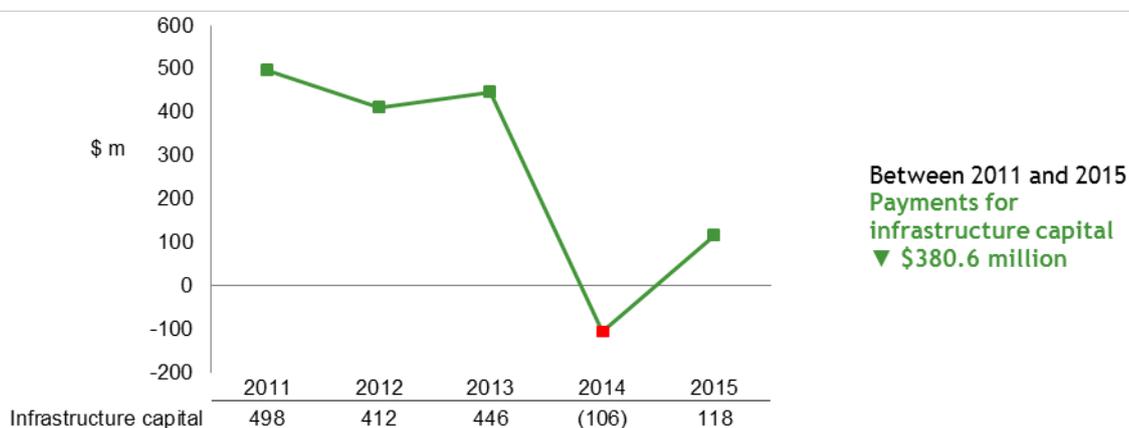
These statistics are not collected under the AVETMISS framework therefore differences arise between the VET FEE-HELP statistics reported in this publication to those reported by the Australian Government Department of Education and Training - VET FEE-HELP statistics.

Differences include the treatment of dual sector Universities in Victoria as a result of the Education and Training Reform Amendment (Dual Sector Universities) Bill 2013 (page 26) and the timing and recognition of loan payments at the institute level where payments reported under the AVETMISS financial collection may not align to those reported in the Australian Government Department of Education and Training VET FEE-HELP statistical collection in the same reporting year.

For this reason VET FEE-HELP information provided by the Australian Government Department of Education and Training is presented separately in 'VET Finance 2015 Information Sheet – VET FEE-HELP' which is available at <<http://www.ncver.edu.au/publications/2899.html>>.

## Payments through the Statement of Cash Flows for infrastructure capital 2011–15

Summary table & data table 8



■ The negative result in 2014 is due to the QTAMA arrangement in QLD for further detail refer to: Significant events impacting time-series reporting page 25.

(Reporting in nominal terms)

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

- increased by \$223.2 million (211.3%) between 2014 and 2015
- decreased by \$380.6 million (76.4%) between 2011 and 2015.

## Net Assets

Table 4

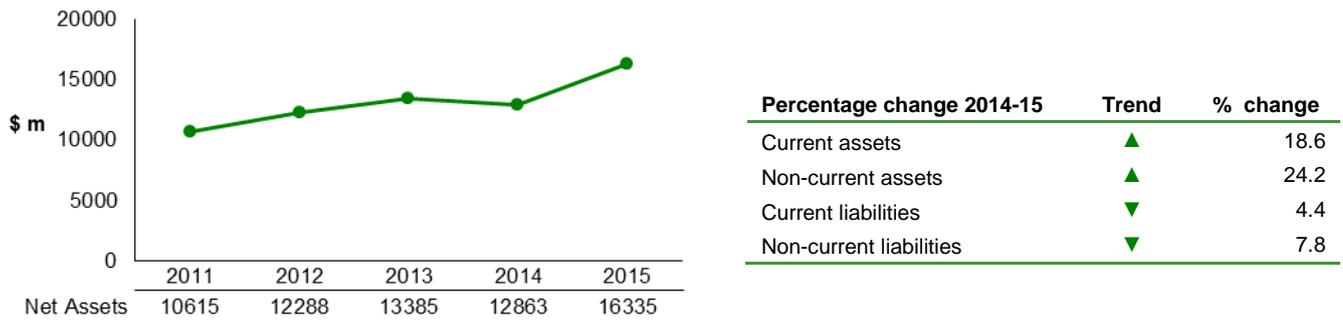
Total Assets less 2015	\$ m
Total Assets	17832.8
Total Liabilities	1497.6
<b>Net Assets</b>	<b>16335.2</b>

As at 31 December 2015  
Reported net assets were \$16,335.2 million  
▲ \$3472.5 million from 31 December 2014

Government VET net assets (total assets less total liabilities) as at 31 December 2015 were reported as \$16 335.2 million, an increase of \$3472.5 million (27.0%) from 31 December 2014 and an increase of \$5720.6 million from 31 December 2011.

## Net Assets 2011–15

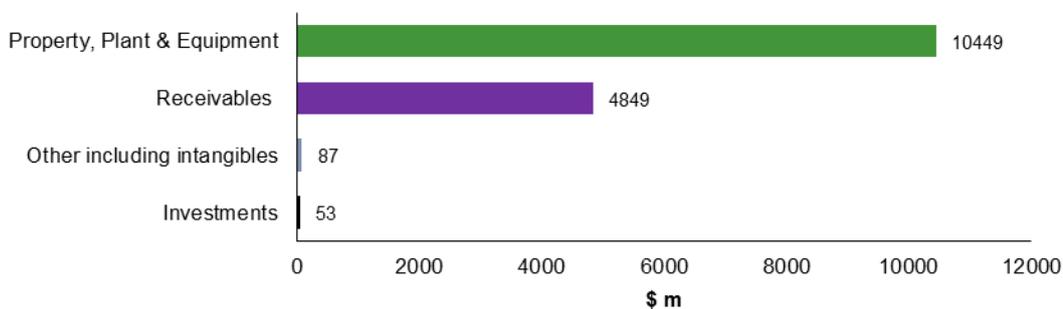
Table 4



The increase in net assets is mainly due to the reporting of student loans as a non-current receivable in the Australian Government's financial statements.

## Non-current assets 2015

Table 5 & Data table 7



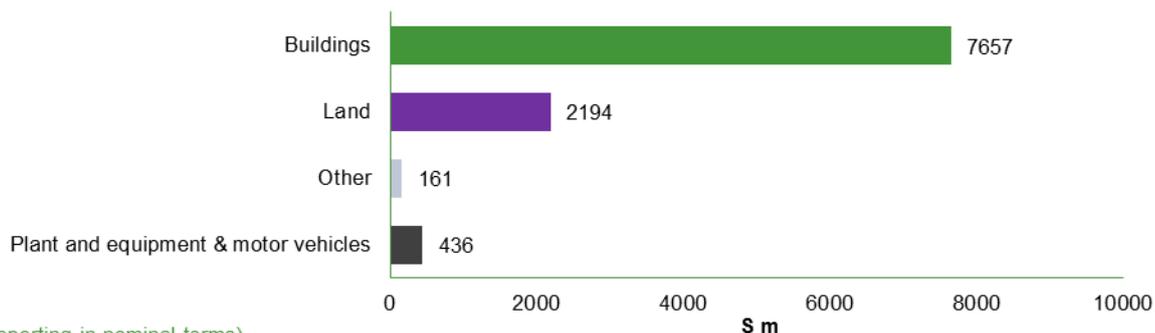
(Reporting in nominal terms)

Refer to: Financial Reports Data File - Total Government Training Departments - Table 7 Statement of Financial Position

The main asset category at 31 December 2015 was property, plant and equipment, with land and buildings valued at \$9851.0 million, an increase of \$614.8 million (6.7%) from 31 December 2014.

## Property, plant and equipment 2015

Table 5 & table 6 – note 10



(Reporting in nominal terms)

## Property, plant and equipment 2011–15

Table 5 & table 6 – note 10



(Reporting in nominal terms)

# Government training department summary tables

<b>New South Wales (\$ million)</b>	<b>2015</b>	<b>2014</b>	<b>Tasmania (\$ million)</b>	<b>2015</b>	<b>2014</b>
Total non-government operating revenues <i>table 1</i>	562.7	443.5	Total non-government operating revenues <i>table 1</i>	24.7	31.0
Revenues from government <i>table 6</i>	1 658.7	1 655.6	Revenues from government <i>table 6</i>	117.6	130.6
Total operating expenses <i>table 2</i>	2 020.0	2 167.2	Total operating expenses <i>table 2</i>	153.1	170.8
Delivery payments to non-TAFE providers <i>table 2</i>	96.3	132.3	Delivery payments to non-TAFE providers <i>table 2</i>	17.9	16.3
Total assets <i>table 4</i>	5 550.3	5 174.2	Total assets <i>table 4</i>	224.5	296.6
Total liabilities <i>table 4</i>	489.6	503.8	Total liabilities <i>table 4</i>	24.0	25.6
Payments for infrastructure capital <i>table 8</i>	45.6	138.2	Payments for infrastructure capital <i>table 8</i>	-	-
<b>Victoria (\$ million)</b>	<b>2015</b>	<b>2014</b>	<b>Northern Territory (\$ million)</b>	<b>2015</b>	<b>2014</b>
Total non-government operating revenues <i>table 1</i>	644.8	683.0	Total non-government operating revenues <i>table 1</i>	38.1	50.6
Revenues from government <i>table 6</i>	1 331.9	1 405.1	Revenues from government <i>table 6</i>	102.7	114.7
Total operating expenses <i>table 2</i>	1 955.7	2 181.9	Total operating expenses <i>table 2</i>	173.2	178.8
Delivery payments to non-TAFE providers <i>table 2</i>	717.1	855.0	Delivery payments to non-TAFE providers <i>table 2</i>	14.1	14.6
Total assets <i>table 4</i>	2 585.1	2 528.3	Total assets <i>table 4</i>	230.7	255.5
Total liabilities <i>table 4</i>	278.0	291.9	Total liabilities <i>table 4</i>	40.7	33.3
Payments for infrastructure capital <i>table 8</i>	22.3	43.5	Payments for infrastructure capital <i>table 8</i>	10.2	6.9
<b>Queensland (\$ million)</b>	<b>2015</b>	<b>2014</b>	<b>Australian Capital Territory (\$ million)</b>	<b>2015</b>	<b>2014</b>
Total non-government operating revenues <i>table 1</i>	294.6	279.3	Total non-government operating revenues <i>table 1</i>	42.2	41.4
Revenues from government <i>table 6</i>	941.2	934.3	Revenues from government <i>table 6</i>	104.0	96.4
Total operating expenses <i>table 2</i>	1 126.0	1 182.0	Total operating expenses <i>table 2</i>	144.4	141.0
Delivery payments to non-TAFE providers <i>table 2</i>	370.5	262.0	Delivery payments to non-TAFE providers <i>table 2</i>	7.8	8.3
Total assets <i>table 4</i>	1 693.1	1 007.7	Total assets <i>table 4</i>	205.3	202.2
Total liabilities <i>table 4</i>	410.9	422.1	Total liabilities <i>table 4</i>	28.9	25.8
Payments for infrastructure capital <i>table 8</i>	-	(365.3)*	Payments for infrastructure capital <i>table 8</i>	6.0	3.6
<b>Western Australia (\$ million)</b>	<b>2015</b>	<b>2014</b>	<b>Australian Government (\$ million)</b>	<b>2015</b>	<b>2014</b>
Total non-government operating revenues <i>table 1</i>	188.4	193.9	Total non-government operating revenues <i>table 1</i>	2.4	0.0
Revenues from government <i>table 6</i>	646.5	633.0	Revenues from government <i>table 6</i>	2 759.2	1 609.3
Total operating expenses <i>table 2</i>	811.8	821.3	Total operating expenses <i>table 2</i>	296.3	207.6
Delivery payments to non-TAFE providers <i>table 2</i>	114.6	113.3	Delivery payments to non-TAFE providers <i>table 2</i>	135.2	85.1
Total assets <i>table 4</i>	1 593.7	1 620.3	Total assets <i>table 4</i>	4 852.1	2 384.1
Total liabilities <i>table 4</i>	111.2	156.2	Total liabilities <i>table 4</i>	13.0	10.4
Payments for infrastructure capital <i>table 8</i>	14.4	56.0	Payments for infrastructure capital <i>table 8</i>	2.1	-
<b>South Australia (\$ million)</b>	<b>2015</b>	<b>2014</b>	<b>Total government training departments (\$ million)</b>	<b>2015</b>	<b>2014</b>
Total non-government operating revenues <i>table 1</i>	105.9	94.7	Total non-government operating revenues <i>table 1</i>	1 903.9	1 817.5
Revenues from government <i>table 6</i>	356.9	410.2	Revenues from government <i>table 6</i>	8 018.6	6 989.1
Total operating expenses <i>table 2</i>	462.8	526.3	Total operating expenses <i>table 2</i>	7 143.3	7 576.8
Delivery payments to non-TAFE providers <i>table 2</i>	70.9	93.5	Delivery payments to non-TAFE providers <i>table 2</i>	1 544.4	1 580.3
Total assets <i>table 4</i>	897.9	977.5	Total assets <i>table 4</i>	17 832.8	14 446.4
Total liabilities <i>table 4</i>	101.3	114.6	Total liabilities <i>table 4</i>	1 497.6	1 583.7
Payments for infrastructure capital <i>table 8</i>	16.9	11.5	Payments for infrastructure capital <i>table 8</i>	117.6	(105.6)

Note: Training assets transferred to the Queensland Training Assets Management Authority effective 1 July 2014.

For notes on tables, see explanatory notes on page 25. Table 8 please refer to the financial statement data file at <<http://www.ncver.edu.au/publications/2899.html>>.

# Tables

**Table 1 Operating revenues by category for government training departments, 2011–15 (\$ million)**

Revenue category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>State/territory government</b>										
2015	1 030.0	841.4	571.6	444.7	222.3	77.8	79.1	66.5	-	3 333.4
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
2011	1 051.9	1 196.1	700.2	538.2	231.6	100.7	83.7	69.7	-	3 972.0
<b>Australian Government</b>										
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
2011	606.0	408.4	334.9	205.7	124.9	44.6	41.2	31.9	431.6	2 229.3
<b>Fee-for-service</b>										
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
2011	317.2	475.3	114.8	56.7	60.4	16.5	4.8	35.7	-	1 081.4
<b>Student fees and charges</b>										
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
2011	75.0	94.8	57.5	44.6	24.9	5.1	4.1	7.5	-	313.5
<b>Ancillary trading and other</b>										
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
2011	61.0	107.5	30.4	47.6	20.4	4.8	11.4	0.8	6.3	290.3
<b>Total</b>										
2015	2 176.7	1 942.9	1 235.8	833.7	445.9	142.3	136.4	138.6	2 760.1	9 812.4
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
2011	2 111.1	2 282.1	1 237.9	892.9	462.2	171.6	145.1	145.6	438.0	7 886.6
% change 2014–15	8.4	-6.4	3.8	1.5	-9.2	-11.9	-8.0	3.4	71.6	13.6
% change 2011–15	3.1	-14.9	-0.2	-6.6	-3.5	-17.1	-6.0	-4.8	530.2	24.4

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 25.

**Table 2 Operating expenditures by category for government training departments, 2011–15 (\$ million)**

Expenditure category	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Employee costs</b>										
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
2011	1 447.1	1 153.9	665.4	472.5	265.4	111.4	67.5	79.3	37.0	4 299.4
<b>Supplies and services*</b>										
2015	524.4	387.2	231.0	152.9	108.3	34.1	55.6	41.2	46.4	1 581.2
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
2011	433.8	486.4	273.7	177.3	107.6	27.1	44.7	44.9	184.6	1 780.1
<b>Grants and subsidies</b>										
2015	65.5	74.8	18.3	12.0	10.5	5.0	9.8	0.9	71.8	268.6
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
2011	42.5	88.9	62.7	7.1	22.4	6.3	11.7	7.6	103.8	353.1
<b>Payments to non-TAFE providers for VET delivery</b>										
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
2011	186.7	498.8	247.1	136.4	50.1	7.5	8.2	8.7	-	1 143.6
<b>Depreciation and amortisation</b>										
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
2011	89.6	95.4	63.0	26.4	20.2	10.0	8.3	5.8	8.5	327.2
<b>Total</b>										
2015	2 020.0	1 955.7	1 126.0	811.8	462.8	153.1	173.2	144.4	296.3	7 143.3
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
2011	2 199.7	2 323.4	1 311.8	819.7	465.8	162.4	140.3	146.3	334.0	7 903.4
% change 2014–15	-6.8	-10.4	-4.7	-1.2	-12.1	-10.4	-3.1	2.4	42.8	-5.7
% change 2011–15	-8.2	-15.8	-14.2	-1.0	-0.6	-5.7	23.4	-1.3	-11.3	-9.6

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.

\*Supplies and services include supplies and services, other expenses, borrowing costs, loss on sale of property, plant & equipment and impairment losses.

For notes on tables, see explanatory notes on page 25.

**Table 3 Operating expenditures by activity for state and territory government training departments, 2011–15 (\$ million)**

Expenditure activity	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Total
<b>Delivery provision and support</b>									
2015	1 430.1	1 341.9	706.9	507.0	289.3	111.5	96.7	101.0	4 584.5
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
2011	1 292.1	1 584.3	825.9	530.6	289.2	117.0	81.2	102.3	4 822.6
<b>Administration and general services</b>									
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
2011	589.6	402.7	288.0	178.4	104.5	25.5	34.7	24.1	1 647.5
<b>Property, plant and equipment services</b>									
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
2011	205.1	242.2	112.1	69.1	48.3	10.9	12.5	12.9	713.1
<b>Student and other services</b>									
2015	76.4	203.0	58.2	65.5	21.1	3.5	17.2	6.9	451.8
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
2011	112.9	94.2	85.8	41.6	23.8	9.0	11.9	7.0	386.2
<b>Total</b>									
2015	2 020.0	1 955.7	1 126.0	811.8	462.8	153.1	173.2	144.4	6 847.0
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
2011	2 199.7	2 323.4	1 311.8	819.7	465.8	162.4	140.3	146.3	7 569.4
% change 2014–15	-6.8	-10.4	-4.7	-1.2	-12.1	-10.4	-3.1	2.4	-7.1
% change 2011–15	-8.2	-15.8	-14.2	-1.0	-0.6	-5.7	23.4	-1.3	-9.5

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For notes on tables, see explanatory notes on page 25.

**Table 4 Summary statement of financial position for government training departments, 2011–15 (\$ million)**

Financial position	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Current assets</b>										
2015	819.3	518.5	514.0	341.2	95.5	8.7	43.6	17.4	37.1	2 395.2
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
2011	192.8	759.6	116.4	490.3	126.3	9.9	58.4	23.1	33.3	1 810.2
<b>Non-current assets</b>										
2015	4 730.9	2 066.6	1 179.2	1 252.5	802.4	215.9	187.1	188.0	4 815.0	15 437.6
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
2011	3 119.5	2 764.6	1 920.6	1 034.2	650.6	299.2	196.9	222.7	228.4	10 436.7
<b>Total assets</b>										
2015	5 550.3	2 585.1	1 693.1	1 593.7	897.9	224.5	230.7	205.3	4 852.1	17 832.8
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
2011	3 312.4	3 524.2	2 037.1	1 524.5	776.9	309.1	255.3	245.8	261.7	12 246.9
<b>Current liabilities</b>										
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
2011	231.4	489.6	168.5	116.4	60.8	21.9	19.8	26.1	13.8	1 148.2
<b>Non-current liabilities</b>										
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
2011	21.6	62.6	310.8	22.9	58.0	4.5	1.1	2.4	-	484.0
<b>Total liabilities</b>										
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
2011	253.0	552.2	479.4	139.3	118.8	26.4	20.9	28.5	13.8	1 632.3
<b>Net assets</b>										
2015	5 060.7	2 307.1	1 282.2	1 482.5	796.6	200.6	190.0	176.4	4 839.0	16 335.2
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
2011	3 059.4	2 971.9	1 557.7	1 385.3	658.1	282.7	234.4	217.2	247.9	10 614.6
% change 2014–15	8.4	3.2	119.0	1.3	-7.7	-26.0	-14.5	0.0	103.9	27.0
% change 2011–15	65.4	-22.4	-17.7	7.0	21.0	-29.0	-18.9	-18.8	1851.8	53.9

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For notes on tables, see explanatory notes on page 25.

**Table 5 Accumulated values of property, plant and equipment assets for government training departments, 2011–15 (\$ million)**

Property, plant and equipment	NSW	Vic.	Qld	WA	SA	Tas.	NT	ACT	Aust. Govt	Total
<b>Land and buildings</b>										
2015	4 656.1	1 809.6	916.2	1 149.1	755.3	208.5	178.6	177.6	-	9 851.0
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
2011	3 053.5	2 539.7	1 473.4	959.3	603.9	286.2	186.2	210.1	-	9 312.4
<b>Plant, equipment and motor vehicles</b>										
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
2011	61.9	128.7	277.0	35.0	22.5	8.5	2.8	7.7	-	544.0
<b>Other</b>										
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
2011	3.7	21.2	149.9	8.3	10.1	4.5	5.6	3.9	8.7	215.9
<b>Total</b>										
2015	4 726.1	1 972.4	1 174.5	1 212.4	776.9	215.9	185.7	184.7	-	10 448.6
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
2011	3 119.1	2 689.6	1 900.4	1 002.5	636.4	299.2	194.7	221.7	8.7	10 072.3
% change 2014–15	3.7	1.1	80.0	-0.6	-1.0	-24.3	-2.9	-1.6	-	6.3
% change 2011–15	51.5	-26.7	-38.2	20.9	22.1	-27.9	-4.6	-16.7	-	3.7

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 25.

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

	Year ended 31 December				
	2015	2014	2013	2012	2011
<b>NOTE 1: FEE-FOR-SERVICE</b>					
Government agencies	388 197	469 463	469 825	420 220	226 081
Other	469 225	414 425	511 516	492 363	518 144
Overseas students fees	193 208	191 977	211 261	224 041	242 398
Contracted overseas training	62 305	56 023	86 446	117 329	81 099
Adult and community education	9 656	13 024	10 717	7 596	13 708
<b>Total fee-for-service</b>	<b>1 122 591</b>	<b>1 144 912</b>	<b>1 289 765</b>	<b>1 261 549</b>	<b>1 081 430</b>
<b>NOTE 2: OTHER REVENUES</b>					
Proceeds from sales of non-current assets	-	-	-	-	-
Investment income	31 279	32 369	34 503	44 717	44 803
Residential charges	7 757	2 866	4 392	5 579	6 366
Recoveries (administration and other)	14 520	17 798	26 942	21 370	13 559
Other	167 205	118 414	103 903	104 998	137 399
<b>Total other revenues</b>	<b>220 761</b>	<b>171 447</b>	<b>169 740</b>	<b>176 664</b>	<b>202 127</b>
<b>NOTE 3: EMPLOYEE COSTS</b>					
Salaries, wages, overtime and allowances	2 855 811	3 076 593	3 420 103	3 671 557	3 662 704
Superannuation	285 576	312 945	349 605	360 462	358 443
Payroll tax	144 252	158 692	176 038	192 709	190 329
Other salary and wage-related costs	147 840	187 576	186 955	148 433	87 882
<b>Total employee costs</b>	<b>3 433 479</b>	<b>3 735 806</b>	<b>4 132 701</b>	<b>4 373 161</b>	<b>4 299 358</b>
<b>NOTE 4: SUPPLIES AND SERVICES</b>					
Consumables	180 729	237 570	266 677	273 789	312 281
Communications and utilities	135 614	159 817	172 693	170 720	161 976
Rent and leasing	70 899	90 266	78 225	77 707	71 132
Contracted services	524 369	517 059	524 502	507 610	405 301
Repairs and maintenance	117 790	127 406	133 535	137 950	151 150
Travel and transfer	53 294	56 120	61 538	45 182	77 827
Marketing and promotions	52 924	49 738	45 699	55 865	56 908
Fees and charges	153 583	115 908	80 878	171 959	159 808
Other	190 197	256 276	290 025	224 256	162 207
<b>Total supplies and services</b>	<b>1 479 399</b>	<b>1 610 160</b>	<b>1 653 772</b>	<b>1 665 038</b>	<b>1 558 590</b>
<b>NOTE 5: GRANTS AND SUBSIDIES</b>					
Apprentices and trainees	49 998	28 857	30 505	23 997	31 562
Adult and community education organisations	20 063	17 168	20 375	40 772	78 424
VET in Schools	61 419	25 288	32 126	13 401	18 408
Skill centres	182	2 269	22 619	3 214	5 031
Other VET programs	136 944	126 534	173 625	198 910	219 664
<b>Total grants and subsidies</b>	<b>268 606</b>	<b>200 116</b>	<b>279 250</b>	<b>280 294</b>	<b>353 089</b>
<b>NOTE 6: PAYMENTS TO NON-TAFE PROVIDERS FOR VET DELIVERY</b>					
Private enterprise, community, industry and local government	1 531 888	1 569 308	1 346 014	1 384 689	1 125 997
Secondary schools - government and private	418	894	2 129	220	-
Other government providers, e.g. agricultural colleges	12 067	10 091	13 741	15 375	17 625
<b>Total payments to non-TAFE providers for VET delivery</b>	<b>1 544 373</b>	<b>1 580 293</b>	<b>1 361 884</b>	<b>1 400 284</b>	<b>1 143 622</b>
<b>NOTE 7: OTHER OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>					
Written-down value of non-current assets on disposal	-	-	-	-	-
Other	49 651	27 048	115 353	172 101	183 878
<b>Total other operating expenses from ordinary activities</b>	<b>49 651</b>	<b>27 048</b>	<b>115 353</b>	<b>172 101</b>	<b>183 878</b>
<b>NOTE 8: NET GAIN (LOSS) ON DISPOSAL OF NON-CURRENT ASSETS</b>					
Proceeds of disposal	34 090	45 840	34 800	50 465	51 790
(Less: written-down value)	(42 752)	(37 907)	(52 830)	(53 580)	(60 887)
<b>Gain (loss) on disposal</b>	<b>(8 662)</b>	<b>7 933</b>	<b>(18 030)</b>	<b>(3 115)</b>	<b>(9 097)</b>

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

	Year ended 31 December				
	2015	2014	2013	2012	2011
<b>NOTE 9: REVENUE FROM GOVERNMENT</b>					
Commonwealth national agreement	1 431 730	1 394 023	1 355 145	1 333 510	1 273 731
Commonwealth recurrent	52 581	47 434	59 729	53 104	53 842
Commonwealth capital	16 048	41 975	56 444	94 367	193 473
State recurrent - general	3 272 900	3 606 038	3 945 442	4 211 858	3 809 903
State recurrent - productivity places	-	-	-	24 506	91 297
State capital	94 110	126 116	146 066	183 564	180 784
Commonwealth administered programs — Australian Government-funded national programs	43 405	24 433	24 861	52 568	47 024
Commonwealth administered programs — productivity places	-	-	53	291 569	490 151
Commonwealth administered programs — skills reform	377 210	63 580	408 854	-	-
Commonwealth administered programs — other	207 257	197 705	708 879	452 423	364 588
VET FEE-HELP loans — students training with non-government training providers	2 462 897	1 401 934	*	*	*
Assumption of liabilities*	57 734	81 383	58 994	91 865	67 424
Resources received free of charge	2 768	4 496	7 808	5 680	3 417
<b>Total revenue from government</b>	<b>8 018 640</b>	<b>6 989 117</b>	<b>6 772 275</b>	<b>6 795 014</b>	<b>6 575 634</b>
<b>NOTE 10: PROPERTY, PLANT AND EQUIPMENT</b>					
Land	2 194 478	1 811 280	2 350 745	2 445 750	2 194 359
Buildings	7 656 559	7 424 918	8 565 499	8 408 519	7 118 011
Plant and equipment	425 650	456 055	573 817	564 569	539 689
Motor vehicles	10 706	12 466	25 931	4 804	4 288
Other	161 159	124 342	270 197	159 253	215 920
<b>Total property, plant and equipment</b>	<b>10 448 552</b>	<b>9 829 061</b>	<b>11 786 189</b>	<b>11 582 895</b>	<b>10 072 267</b>

Note: \* For years 2011, 2012 and 2013 VET FEE-HELP was reported as part of Commonwealth administered programs — other. VET FEE-HELP allowances for students undertaking training with non-government training providers were: \$133 700 in 2011, \$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.

## Terms

Information included in the 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/publications/2899.html>.

**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 their controlled training organisation entities such as TAFE institutes and colleges.

**Government-funded VET** is broadly defined as all activity delivered by government providers and government-funded activity delivered by community education providers and other registered providers.

**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.

**Non-government training providers** are 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.

**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 institutes, that deliver VET (for example, 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.

**TAFE (technical and further education) institutes** are government training providers that provide a range of technical and vocational education and training 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)** is the collection and reporting of all VET activity from all training providers. From 1 January 2014, all registered training organisations, including non-government providers, unless granted an exemption, were required to collect and report full AVETMISS data on all nationally accredited training, in accordance with the National VET Provider Collection Data Requirements Policy.

**Training provider** is an organisation that delivers VET programs. Training providers include non-government training providers, schools, community education providers, enterprise providers, TAFE institutes and universities.

**VET FEE-HELP** is an income contingent loan scheme that assists eligible students undertaking higher level VET courses (diploma, advanced diploma, graduate certificate, graduate diploma and in some circumstances certificate IV level qualifications) with an approved provider by paying for all or part of their tuition costs. VET FEE-HELP loans are funded by the Australian Government.

**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 their controlled training organisation entities 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 29.

## 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 which included strategies to enable government training providers to operate effectively in an environment of greater competition. This included:

- 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 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 as payments to a non-TAFE provider for VET delivery.
- 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 revenues from direct allocations from the Australian Government and state and territory governments, but do not include revenues allocated by governments for capital infrastructure and equipment, which are reported as capital revenues. Operating revenues include revenues received from fee-for-service initiatives, student fees and charges, and ancillary trading and other activities.
- 5 'Revenue from government' includes 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 from:
  - the Australian Government for recurring purposes under a national agreement between the Australian Government and state and territory governments
  - Commonwealth recurrent funding for the operations of the Australian Government Department of Education and Training

- Commonwealth-administered programs, including national partnerships 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 expenditure is reported at disaggregate, 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 loans are reported as 'revenue from government' and 'student fees and charges revenue'.

- The Australian Government reports VET FEE-HELP loan payments for students undertaking training with **non-government training providers** as 'revenue from Government'.
- State and territory governments report VET FEE-HELP loan payments for students undertaking training with **government training providers** as 'student fees and charges revenue'.

As a requirement of the AVETMISS financial framework, the Australian Government reports 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).

Table 6 (pages 21 and 22) provides a disaggregate view of revenue and expenditure. Note 9 presents revenue from government at disaggregate. VET FEE-HELP loans provided for students undertaking training

with non-government providers are identifiable for years 2015 and 2014. In reporting years 2011, 2012 and 2013, VET FEE-HELP allocations were reported within Commonwealth administered programs - other.

'Student fees and charges revenue' is reported as an aggregate with no additional breakdown so VET FEE-HELP allowances for students undertaking training with **government training providers** cannot be identified separately.

The Australian Government Department of Education and Training provide time-series data on VET FEE-HELP allowances paid to government and non-government training providers. These statistics are not compiled under the requirements of the AVETMISS reporting framework, so differences arise between VET FEE-HELP reporting in this publication and VET FEE-HELP statistics reported by the Australian Government Department of Education and Training. For information on VET FEE-HELP payments to government training providers and non-government training providers 2009 to 2015 refer to 'VET Finance 2015 Information Sheet – VET FEE-HELP' available at: <<http://www.ncver.edu.au/publications/2899.html>>.

## 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.

## 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, Skills and Regional Development

## 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 Business
- Northern Territory Department of Education
- Northern Territory Department of Correctional Services
- Charles Darwin University
- Batchelor Institute of Indigenous Tertiary Education

## Australian Capital Territory

- Training and Tertiary Education Branch within the ACT Education and Training 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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