

# Government funding of VET 2023: explanatory notes

National Centre for Vocational Education Research Revised December 2024

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# Explanatory notes

## Scope

- 1 This publication reports on government funding of VET including direct subsidies for training, government loans for VET, and indirect support for training outcomes through initiatives such as employer incentives to engage in VET. It also includes government funding for the system administration and governance of the VET system and VET-related transfers between governments.
- 2 If another agency has funding primarily directed at stimulating or supporting a training outcome and that funding is significant, it is also captured where possible.
- 3 Reporting activity is from 1 January to 31 December.
- 4 This publication does not cover the following:
  - funding for training for government employees,
  - base funding for VET in Schools.

#### Data sources

- 5 Data are sourced from the administrative records held by the Australian Government Department of Employment and Workplace Relations, state/territory training authorities and other relevant bodies where applicable.
- 6 Information contained in this publication is, unless stated otherwise, derived from the National VET Funding Collection, which is compiled under the Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS): the standard for VET funding data release 1.1.
- 7 The National VET Funding Collection is a point in time snapshot of government funding for VET. Previous year totals may be revised in subsequent publications.
- 8 The collection has three distinct data sets:
  - 1. Jurisdictions' contributions to VET, and reports on transfers between jurisdictions as well as jurisdictions' own revenue to provide information on the total contribution of each jurisdiction to VET.
  - Funding activities and distribution reports on public VET expenditure within a jurisdiction, regardless of the funding source, and categorises that information based on funding activity and student characteristics.
  - 3. Public VET asset base, reports on the value of public assets used for the delivery of VET.

#### Data treatment

- 9 Where expenditure could reasonably belong to multiple funding activities, amounts are categorised based on the primary purpose of the expenditure.
- 10 The percentages presented in the Government funding of VET publication are reported to one decimal place. Other numbers have been rounded after aggregation to the nearest hundred. Rounding can lead to situations where individual numbers might not add to the rounded totals.
- 11 A dash (-) represents a true zero figure, with no data reported in this category.

- 12 Percentages presented in the Government funding of VET publication are reported to one decimal place. Other numbers have been rounded after aggregation to the nearest hundred thousand. Rounding can lead to situations where individual numbers might not add to the rounded totals.
- 13 Reporting is in nominal terms.

## Data quality, revisions and comparability issues

- 14 The COVID-19 pandemic in Australia, has created additional wages subsidy support from the Australian Government to employers of apprentice and trainees and this has impacted the 2020, 2021, 2022 and 2023 VET funding data, also, states and territories' economic responses, may have impacted 2020 and 2021 VET funding data. Any comparisons with previous years should be made with caution.
- 15 The periodic nature of capital expenditure should be considered when analysing provider type data and comparisons with previous years should be made with caution.
- 16 The funding flow within a jurisdiction may limit the distribution of funding by student or training attributes and result with high amounts reported as not attributable funding for further information refer to funding activities and distributions section below.
- 17 Previous year reporting may be revised with current year reporting.

#### **Exclusions**

- 18 Totals exclude the following, which are reported separately:
  - tax exemptions, tax offsets and rebates used for supporting employers to engage in VET system
  - rebates for eligible apprentices and trainees
  - loan values.

#### Data sets

#### Data set 1: Governments' contributions and allocations

- 19 Contributions report VET funding provided by the jurisdiction for the year.
- 20 **Allocations** report the amount of funding for VET expenditure for the year. This includes recurrent funding the jurisdiction has contributed, and contributions provided by the Australian Government for intergovernmental agreements. The flow of funding includes:
  - Recurrent funding revenues appropriated by the jurisdiction out of its own funds to cover training portfolio costs and any relevant VET programs.
  - Recurrent capital funding revenues for capital purposes that relate to VET matters, including
    major capital projects, equipment acquisition, and construction of industry-based and schoolbased skill centres.
  - Intergovernmental agreement funding from the Australian Government to the states and territories for VET, payment includes:
    - Ongoing specific purpose payments are treasury to treasury payments made by the Australian Government to state and territory governments under the Financial Relations Act 2009 to support state and territory governments public VET systems.

Time limited funding provided by the Australian Government to states and territories through time limited agreements such as those established under the Federal Financial Relations Act 2009 and enabled through the COAG Reform Fund Act 2008 that are for VET purposes. Refer to jurisdiction notes and caveats for a list of agreements in each reporting year.

# Data set 2: Expenditure

- 21 **Funding activities** present the way VET funding is spent within the jurisdiction with expenditures relating to:
  - VET delivery which includes:
    - government subsidies provided to RTOs directly linked to training places and outcomes.
    - additional funding to RTOs specifically directed to community services, support increased participation of diversity groups in VET and VET delivery in area of competitive disadvantage.
  - employer assistance includes programs that support employers to engage in VET, for workforce training and advice and incentives to engage apprentices and trainees.
  - **student assistance** for equipment, travel and other costs, completion incentives and general support services.
  - Capital expenditure for major capital investments in VET.
  - System administration and governance relate to jurisdictional training department expenses and costs associated with supporting the state and national VET system.
- 22 Expenditures by student and training attributes. Figure 1 below shows the breakdown of VET activity by student and training information, with a dot representing where expenditure relates.

Figure 1 Funding activities and applicable student and training attributes

	Apprenticeship	Disability Status	Indigenous Status	Student Remoteness	Provider Type	Provider Remoteness	Level of Education	Training Package
VET delivery	•	•	•	•	•		•	•
Employer assistance	•							
Student assistance	•							
Capital funding					•	•		
Systems administration and governance								

The expenditure by student and training information is dependent on the jurisdiction's VET funding flow. For example, total VET delivery has the following funding flows: subsidies for training, block funding, VET in Schools funding, other funding, funding from other organisations, fee assistance funding, learner needs funding, community service funding and operational base funding.

Block funding, operational base funding, community service funding and other funding flows may not directly attribute to a student or training category and therefore are reported as not attributable. However, the not attributable amounts directly and indirectly relate to the cost of training.

When evaluating these data, it is important to consider the not attributable amounts, as a category total may be understated because of large amounts of reported not attributable funding.

VET programs and VET funding flows differ across the jurisdictions, and not attributable amounts can vary from jurisdiction to jurisdiction and from year to year, and as a result, national comparisons between the student and training reporting categories cannot be made.

## Data set 2: Expenditure by student and training attributes

- 23 **Apprenticeship reporting** includes apprenticeships and traineeships funded or supported under the Australian Government Apprenticeships program.
  - 24 **Provider type reporting** prior to 2019 provider type reporting categories were restricted to public, private, other and other organisations. From 2019 onwards the provider reporting type categories expanded. Refer to table 1 for the concordance between the grouped and expanded classifications.

Table 1 Provider type reporting categories

2019 onwards	Years prior to 2019
TAFE institutes	Public
University	Public and other
Schools	Other
Community education providers	Other
Enterprise providers	Other
Private training providers	Private
Other RTO	Other
Other organisations	Other organisations (non-Registered Training Organisations)

**Note:** In the *Government funding of VET 2023* data slicer, university reporting includes government and non-government universities.

25 **Remoteness** data is reported from 2019 onwards and is based on the Australian Bureau of Statistics' Australian Statistical Geography Standard (ASGS) Remoteness Structure.

Student remoteness is based on a student's permanent address postcode.

Provider remoteness is based on the campus postcode.

- 'Migratory-offshore-shipping' (Offshore) reports students/providers that have no permanent address. 'No usual address' includes students/providers where the address is unknown.
- 26 **Disability status** data is reported from 2019 onwards and captures funding for students that have self-identified as having a disability.
- 27 Indigenous status data is reported from 2019 onwards and is based on funding for students that have self-identified as being of Australian Aboriginal or Torres Strait Islander decent and program funding specifically for Indigenous persons.
- 28 **Level of education** data is based on the ASCED level of education and includes qualifications in the Australian Qualifications Framework.

#### Table 2 Level of education categories

#### Categories for level of education

Graduate diploma

Graduate certificate

Advanced diploma

Diploma

Certificate IV

Certificate III

Certificate II

Certificate 1

Other non-award course

Skill set

Bridging or enabling course not identifiable by level

Training not elsewhere classified

Other program reporting includes non-award programs, skill sets, bridging or enabling courses not identifiable by level and training not elsewhere classified.

Non-award programs are training programs that do not lead to an Australian Qualifications Framework (AQF) qualification.

Training not elsewhere classified are stand-alone subjects that can be nationally recognised or non-nationally recognised.

29 **Training package** data reports to training packages listed on the National Training Register, Training.gov.au

Accredited courses are nationally recognised courses accredited by VET regulators and training not elsewhere classified includes stand-alone subjects that can be nationally recognised or non-nationally recognised.

30 **Employer tax exemptions** are revenue forgone because of a tax rebate.

Tax exemptions are available to eligible employers who may claim a payroll tax rebate on wages paid to apprentices and eligible trainees recognised by a state training authority. Wages include superannuation, allowances, and fringe benefit payments.

Payroll tax is subject to state/territory law. A payroll tax liability applies when an employer's monthly wage bill exceeds the payroll tax threshold applicable in the jurisdiction.

31 **Student rebates** report on the revenue forgone because of a rebate and include general rebates provided to students undergoing training e.g. car registration rebate.

### Data set 3: Public VET assets

32 **Public VET assets** report on the value of state or territory property, plant and equipment used for VET purposes. Categories include land, buildings, plant and equipment, motor vehicles and other. Reporting includes assets owned or leased by the jurisdiction for VET purposes. Refer to *Government funding of VET 2023 supporting document Jurisdictional Accounting Policies*.

#### **VET loans**

33 The Australian Government provision for VET loans is presented separately in the Government funding of VET publication.

For information on the VET Student Loans program please refer to the Department of Employment and Workplace Relations https://www.dewr.gov.au/vet-student-loans.

For information on the Australian Apprenticeship Support Loan program please refer to https://www.apprenticeships.gov.au

The Government funding of VET 2023 publication has limited reporting for apprenticeship support loans and limited reporting for the VET Student Loans program. Detail reporting on the VET Student Loans program is available in *Government funding of VET 2023: data slicer*.

**VET student loans reporting** in 2017 and 2019 include the VET Student Loans programme and VET FEE-HELP grandfathering.

The reported value of VET Student Loans exclude estimated loan expenses and state and territory contributions.

Transfers for VET Student Loans are the state/territory contribution to student loan debt. States and territories contribute 50% of loan expenses, which includes the debt not expected to be repaid (DNER) and the concessional loan discount, generated by state-subsidised students using the VET Student Loans program or grandfathered VET FEE-HELP scheme. The DNER rate is an actuary calculation based on the full amount of outstanding loans.

The reported total in the *Government funding of VET 2023* publication is the amount states and territories transferred to the Commonwealth in the 2023 calendar year.

**VET Student loans by student and training attributes** reporting excludes the estimated loan expenses, state and territory DNER contributions, and any upfront payments made by the student.

Full-fee paying students are those students who may borrow up to the full amount of their training where the cost of their course is not subsidised by government.

State-subsidised students are those students who may borrow part tuition costs, as part of their training costs have been subsidised by their state or territory training authority.

Loan values are presented by the state/territory that subsidised the training (for subsidised students) or by the borrowing student's home address (for full-fee paying students).

#### Jurisdiction notes and caveats

The following table numbers refer to tables within the *Government funding of VET 2023 publication* graphs and the supporting data slicer. Data, notes, and caveats have been provided by the respective Jurisdictions.

#### Australian Government

**Contributions and allocation reporting:** Ongoing specific-purpose payments are the funding mechanism through which the Commonwealth supports states' efforts in delivering services in key sectors. Figures are those agreed under the National Agreement for Skills and Workforce Development.

Time-limited funding is Commonwealth funding to states and territories for the delivery of outcomes agreed under National Partnership Agreements or Project Agreements.

Time-limited funding payments include:

- 2017: National Partnership Agreement on Skills Reform
- 2018 2022: National Partnership Agreement on the Skilling Australians Fund
- 2019: Project Agreement for the North-West Tasmania Job Ready Generation Package
- 2020-2023: Project Agreement for Energising Tasmania
- 2020 2021: Project Agreement for the National Infection Control Training Fund
- 2020 2023: National Partnership for Streamlined Agreements Job Trainer Fund
- 2021 2022: Project Agreement for Revitalising TAFE Campuses Across Australia
- 2023: Fee-Free TAFE Skills Agreement (Schedule to Federation Funding Agreement Education and Skills) including TAFE Technology Fund.

Victoria and Queensland did not receive funding under the National Partnership Agreement Skilling Australians Fund.

Australian Government transfers to states for some time-limited funding agreements, such as the JobTrainer Fund, are provided on a per-capita basis and subject to milestone deliverables which may cause variances in funding from year to year.

The increase in Australian Government recurrent funding contributions from 2020 was largely driven by the continuation of the Supporting Apprentices and Trainees (SAT) wage subsidy and the introduction of the Boosting Apprenticeship Commencements (BAC) wage subsidy. These programs represent temporary COVID-19 related measures which will gradually be phased out in future years.

**VET activity reporting:** An increase in the employer assistance funding from 2020 can be partly attributed to wage subsidy measures in response to COVID-19 as noted above.

**Provider type reporting:** Negative figures reported against the Australian Government for 2017 represent the accounting treatment (payment reversal) for accrued supplier expenses.

**VET Student Loan reporting:** Students may borrow up to a capped amount for their tuition. Full-fee paying students face a loan surcharge, which is added to their loan but has not been included in the reported totals. The Australian Government is responsible for the issuance of VET Student Loans. For the purposes of this report, loan values are reported against the state/territory that subsidised the training (for subsidised students), or by the student's residential address (for full-fee paying students).

Totals represent the full value of loans issued and are not reduced for estimates of loan expenses (debt not expected to be repaid), or state and territory contributions toward loan expenses. VET Student Loans amounts include funds borrowed for the cost of tuition but exclude any loan surcharges that may apply. 2017 totals include grandfathered loan arrangements under the closed VET FEE-HELP program, which closed on 31 December 2016. 2018 and 2019 totals also include a limited number of VET FEE-HELP loans which were extended under exceptional circumstances.

VSL 2020 totals have been adjusted from those reported in the *government funding of VET 2020* publication to match with published VSL figures in the VET Student Loans Annual Statistical Report 2020.

**Asset reporting:** Totals relate only to the assets of publicly owned training providers. The Australian Government does not own any training providers.

Reporting is based on actual data unless noted.

Data, notes, and caveats have been provided by the Australian Government Department of Employment and Workplace Relations.

#### **New South Wales**

Tax rebate amounts are not able to be captured.

Reporting is based on actuals; however, some student and training reporting uses actual and some modelled data.

Based on the nature of some activities/expenditures they cannot be split by required dimensional categories.

**Training package reporting:** *Training not elsewhere classified* includes part qualifications and pre accredited training.

Data, notes and caveats have been provided by the New South Wales Department of Education.

#### Victoria

Victoria provides funding to training providers through the VET Funding Contract and through various grants to RTOs and other organisations to support the delivery of vocational education and training.

Data has primarily been sourced from the organisation's financial data systems (Oracle). For dimensional reporting, this has been supplemented by other reporting systems such as SVTS and GEMS.

Victorian Recurrent Funding (including recurrent capital funding) has been calculated by taking total expenditure net of Commonwealth transfers.

In 2021, VET Delivery Funding was affected by some easing of assistance measures implemented in 2020 to address the impact of COVID-19. While activity-based funding recovered in 2021, this recovery did not fully offset the reduced COVID-related supports.

For years 2021 onwards an estimate of the value of payroll tax concessions for employers of apprentices is no longer available. While the policy still exists, this data is no longer reported.

VET delivery funding includes VET in Schools funding provided to public schools.

In January 2023, the Victorian Training, Skills and Higher Education Group, was the subject of a Machinery of Government change which saw the Group transferred within the Victorian State Government from the Department of Education to the Department of Jobs, Skills, Industry and Regions. This transfer has resulted in financial data being reported across two separate financial systems and two separate Charts of Accounts in 2023. While efforts have been made to attribute data to the correct National VET Funding Collection categorisation, in some instances the transfer of financial information has resulted in a loss of transaction level information and therefore misallocations between categories in the 2023 collection. Most notably, this will appear as an increase in expenditure under 'System administration and governance'. Victoria will continue to use its best endeavours to address these misallocations, including through further work as part of the 2024 collection submission.

Data, notes and caveats have been provided by the Victorian Department of Department of Jobs, Skills, Industry and Regions.

#### Queensland

Recurrent contributions from the State (appropriation) are generally based on actual payments received by the Department of Employment, Small Business and Training for the reporting period.

Reporting is based on actual data with expenditure values extracted on an accrual basis.

**VET activity reporting:** VET Delivery funding includes non-attributable funds reported in the dimensional data. This funding is generally not able to be broken down to the dimensional reporting levels at this stage and is mainly related to:

- funding provided to public providers for the State Contribution Grant is only able to split out by Provider Type, and
- training delivery expenditure accruals are not yet reported at lower levels. Queensland is reviewing accrual processes to endeavour to reduce the value of non-attributed training activity related to accruals,
- Increase in non-attributable is mainly due to a change in grant management systems for several training delivery programs. This grant management system can only provide limited dimensional information. It is anticipated that these programs will transition onto the department's TPAY system, which can provide greater dimensional reporting.

**VET assets reporting:** Public VET asset change relates to asset revaluations, acquisitions and movements and work in progress costs and movements including the public providers — TAFE Queensland and Central Queensland University (VET operations).

Provider type has been sourced from the training.gov.au website as at end of March 2024.

Tax exemptions and offsets data have been provided by Queensland Treasury and WorkCover Queensland. The payroll tax exemption is reported for the 2022-23 financial year. This is a change from previous year returns which was a calculated value for the calendar year.

Data, notes and caveats have been provided by the Queensland Department of Employment, Small Business and Training.

#### Western Australia

**Contributions and allocations reporting:** Recurrent funding for revised 2022 reporting has been updated to include accrued revenue.

**VET activity reporting:** Total direct subsidies for VET in WA is based on full cost payments to TAFE Colleges and Private RTOs.

- VET Delivery funding includes VET in Schools funding provided to TAFE Colleges and private
  providers for the delivery of VET to school students. Does not include delivery of VET funded by
  the Department of Education.
- VET Delivery funding includes funding provided to TAFE Colleges for delivery to Prisons. Does not include delivery of VET funded by the WA Department of Justice.

Apprenticeship status reporting: Allocation of funding across Apprenticeships is modelled as the TAFE component is estimated as a result of the proportional distribution of supplementary provider funding across training package qualifications. Private RTO component is based on actual funding allocations.

**Provider type reporting:** Allocation of funding across provider type is modelled as the TAFE component is estimated as a result of the proportional distribution of supplementary provider funding across training package qualifications. Private RTO component is based on actual funding allocations.

**Training package reporting:** Allocation of funding across training packages is modelled as the TAFE component is estimated as a result of the proportional distribution of supplementary provider funding across training package qualifications. Private RTO component is based on actual funding allocations.

A range of training options and courses are available and subsidised under Jobs and Skills WA. High priority training areas include apprenticeships, eligible traineeships, priority industry qualifications and foundation skills. Purchasing priorities are based on government training priorities broadly set out in the State Training Plan. High priority training (i.e., Apprenticeships and traineeship, priority industry qualifications and foundation qualifications) receive a higher subsidy. Lower priority general industry training is capped in TAFE and private RTO contracting arrangements.

A 'price-setter' model is used for almost all publicly subsidised training in WA, whereby a funding rate is set for both TAFE and contracted private RTOs. WA uses a model that recognises an agreed average full delivery cost for different categories of training delivery. Training subsidy rates are rationalised into a set of average rates, with loadings provided for delivery in regional and remote areas. Loadings include salary/award condition loadings, class size loadings, base cost loadings, housing costs, and goods and purchases. The public subsidy is calculated by deducting the regulated student fee from the agreed full delivery cost. This methodology ensures RTOs receive the agreed full delivery cost by way of the combined public subsidy and student fees.

Tax exemptions, offsets and rebates — for employers of apprentices and trainees is a 22/23 financial year estimate.

Reporting is based on actual data unless noted.

Data, notes and caveats have been provided by the Western Australia Department of Training and Workforce Development.

#### South Australia

Tax exemptions, offsets and rebates - for employers of apprentices and trainees are not applicable in South Australia.

South Australia has used actual data from the financial systems of the Department for Education (unless otherwise stated) and aligned this financial data with activity data collated from the Department's various training administration systems to report on dimensional data. Whilst high level data validation has been undertaken, data quality issues due to missing or inaccurate data input from registered training organisations may still exist within the dataset.

**Contribution and allocation reporting:** Recurrent contributions from the State (appropriation funded training costs) has been calculated as the net cost of providing services being total external expenditure less Commonwealth revenue and other external revenue sources.

**VET activity reporting:** VET Delivery funding includes VET in Schools funding provided to TAFE Colleges and private providers for the delivery of VET to school students. Does not include delivery of VET funded by the Department of Education.

Actual training subsidies associated with time-limited programs such as Skilling Australians Fund and Fee Free TAFE National Partnerships are recognised on a financial year basis, and monthly estimates are used to form the basis of the calendar year Funding Collection.

Fee Free TAFE funding in SA is reported under VET Delivery Funding as 'Subsidies for training places' and 'Other VET Portfolio' for other support program costs. Residual ancillary costs for administrative supports are reported under 'System Administration and Governance'.

The VET delivery data related to TAFE activities post 1 July 2021 are sourced from TAFE SA. The data covers VET delivery funding activities and distributions, including subsidies for training places, VET in schools, learner needs, community services and operational base supplementary funding.

Since 1 July 2022, TAFE has ceased allocating VET funding to learner needs and community service sections. Consequently, for the 2023 reporting year, the breakdown for these sections was allocated exclusively among non-TAFE RTO types.

Prior to 2023, Vet Data Streamlining program (VDS), revenue and expenditure was treated as out of scope for SA because it was a Commonwealth administered program. However, starting from 1 January 2023, VDS funding (revenue) is provided under the Fee Free TAFE Skills Agreement. As a result, SA is now required to report the expenditure in the 2023 return.

Apprenticeship status reporting: Funding not attributable by apprenticeship status includes costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

**Provider type reporting:** Capital funding not attributable by provider type relates to capital expenditure associated with VET projects incurred by DfE.

**Student remoteness reporting:** Funding not attributable by student remoteness are costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

**Student Indigenous status reporting:** Funding not attributable by Indigenous status are costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

Student disability status reporting: Funding not attributable by disability status are costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

**Level of education reporting:** Funding not attributable by level of education are costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

**Training package reporting:** Funding not attributable by training package are costs associated with support programs, administration, operational funding and training funds provided under block funding arrangements.

**Provider remoteness reporting:** Capital funding not attributable by provider remoteness relates to capital expenditure associated with VET projects incurred by DfE.

Funding not attributable by provider remoteness can be a result of campus location unknown as payment made to RTO head office location.

Data, notes and caveats have been provided by the South Australia Department for Education (DfE).

#### Tasmania

VET activity reporting: VET Delivery funding does not include VET in Schools funding.

Apprenticeship status reporting: Apprenticeship status information is based on actual data from the financial systems of the Department of State Growth - Skills Tasmania.

**Provider type reporting:** Provider type information is based on actual data from the financial systems of the Department of State Growth — Skills Tasmania.

**Level of education reporting:** Level of education information is based on actual data from the financial systems of the Department of State Growth - Skills Tasmania.

**Training package reporting:** Training Package information is based on actual data from the financial systems of the Department of State Growth — Skills Tasmania.

Reporting is based on actual data unless noted.

Tax exemptions, offsets and rebates for employers of apprentices and trainees have been estimated.

Non attributable reporting is a result of funding arrangements aimed at achieving broader objectives than a single divisional reporting category.

Data, notes and caveats have been provided by the Tasmanian Department of State Growth — Skills Tasmania.

#### Northern Territory

**VET activities reporting:** Total VET Delivery includes VET in Schools funding provided to TAFE colleges, universities and private providers for the delivery of VET to school students and VET in School funds administered by the Department of Education.

**Apprenticeship status reporting:** Allocation of funding across the apprenticeship status attribute is modelled across both private and TAFE due to the way funding achievement is identified and recorded.

**Provider type reporting:** Allocation of funding across provider type is modelled across both private and TAFE due to the way funding achievement is identified and recorded.

**Level of education reporting:** Allocation of funding across level of education attribute is modelled across both private and TAFE due to the way funding achievement is identified and recorded.

**Training package reporting:** Allocation of funding across training package attribute is modelled across both private and TAFE due to the way funding achievement is identified and recorded.

Reporting based on actual data unless noted.

Tax exemptions, offsets and rebates for employers of apprentices and trainees - not applicable in the Northern Territory.

Non attributable reporting is a result of insufficient data being available to allow the funding achievement to be modelled for that particular attribute.

Data, notes and caveats have been provided by the Northern Territory Department of Industry, Tourism and Trade.

#### **Australian Capital Territory**

Reporting based on actual data unless noted.

Tax exemptions, offsets and rebates for employers of apprentices and trainees - not applicable in the ACT in 2022 and 2023.

High amounts of non-attributable funds are due to the ACTs block funding flows and insufficient data being available to allow the funding to be modelled for the particular attribute.

**VET activity reporting:** VET Delivery funding includes VET in Schools funding provided to TAFE and private providers for the delivery of VET to school students.

Remoteness reporting: The ACT has little variation in remoteness.

**Indigenous status reporting:** The ACT TAFE block funding arrangement provides insufficient data to allow a modelled approach so funding allocated to reporting categories may be understated.

**Disability status reporting:** The ACT TAFE block funding arrangement provides insufficient data to allow a modelled approach so funding allocated to reporting categories may be understated.

**Level of Education reporting:** Skilled Capital courses range from certificate III to advanced diploma qualifications and skills sets linked to a licensing requirement or an industry need.

Data have been provided by the Australian Capital Territory Chief Minister, Treasury and Economic Development Directorate — Skills Canberra.