

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additonal Budget Estimates 2012

14 February 2013

Question: AET 954-955

Topic: Education expenses

Hansard Page: Written

Senator BUSHBY asked:

954. What are the department/agency's guidelines on study?

955. For this financial year to date, detail all education expenses (i.e. in house courses and tertiary studies) for each portfolio department and agency. Include what type of course, the total cost, cost per participant, the employment classification of each participant, how many participants and the amount of study leave granted to each participant (provide a breakdown for each employment classification). Also include the reason for the study and how it is beneficial for the department/agency.

Answer:

954.

The aim of funded study in the ATO, including the Tuition Assistance Program (TAP), the Vocational Education Program (VEP) and scholarships, is to reduce current and future capability gaps. The ATO's capability needs are identified from the ATO People Plan 2012-2015, the ATO Learning & Development forward planning process and sub-plan workforce planning by senior leaders. Funding is only provided for study in priority topic areas. Applicants for funding assistance are required to state a business case that links their study course and the strategic direction of the ATO, the business outcomes, and business risks that the study will mitigate.

TAP and VEP

The TAP and VEP are the main programs for providing financial support for study. These programs provide reimbursements to students for up front payments to the education provider for qualifications aligned with development capabilities, and are open to ongoing employees at all - levels. Application for funding is a merit-based competitive process with rigorous selection criteria. Funded recipients must be supported by their manager and work area, maintain good work and study standards, and comply with all funding conditions. TAP study must result in a university qualification at the bachelor level or higher, or an ATO-identified professional certification or accreditation. VEP study must align to one of three ATO approved vocational areas.

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Scholarships

The ATO offers four scholarships, with each scholarship offered to employees to address specific capability areas and awarded on completion of a merit-based selection exercise:

Scholarship	Level of qualification	Target group	Support summary
Commissioner's Postgraduate Scholarship	PhD Master Postgraduate Diploma	Ongoing ATO employees	Full time study leave with pay for one academic year Payment of tuition fees and consideration is given to other study costs
Chief Finance Officer's Scholarship	Master Postgraduate Diploma Postgraduate Certificate	Ongoing ATO employees	Paid study leave up to half of the recipient's regular working hours for one academic year Payment of tuition fees and consideration is given to other study costs
Australian and New Zealand School of Government Masters Scholarship	Master	Ongoing EL 2 and SES Band 1	Payment of tuition fees Paid part-time study leave for 2 year program
Public Sector Management Program Scholarship	Postgraduate Certificate	Ongoing, high performing APS 6 and EL1 employees	Payment of tuition fees Paid part-time study leave for 18-24 month program

Study leave

The ATO may grant approved student status to individual employees for their further education where it is considered to have benefits for the ATO. Employees complete an application form at the start of each academic period detailing the nature and purpose of their study for their manager's consideration. The applicant's manager has the delegation for study leave, subject to ATO policy and guidelines. Study leave experts are available to assist managers in making decisions. If approved as a student an employee is entitled to leave to attend compulsory assessments. To assist an approved student with exam or assignment preparation, managers can also grant up to 18 hours study leave per subject, capped at 36 hours per academic period. If the approved student needs to attend weekly lectures during their regular hours, up to eight hours per week can be granted for attendance at

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lectures plus reasonable travel time. Where the approved student is studying by distance or research only, up to 3 hours per week during the academic session can be granted.

955. Formal and informal learning and development opportunities are provided to ATO employees including in-house training and attendance at external programs and conferences, as well as informal on-the-job training to help build ongoing capability.

All employees, both ongoing and non-ongoing, receive formal and informal training required to undertake their role.

In 2012-13 to 31 December 2012:

- 365 (1.51%) employees received financial assistance for external tertiary and vocational education support¹
- seven (.02%) employees received financial support for tertiary study via a scholarship
- 120 (.5%) employees received vocational qualifications, provided by the ATO or procured externally, including qualifications obtained through the ATO graduate program
- 933 employees (3.86%) were granted study leave with an average of 75 hours per employee

As costs do not accrue on a proportional basis, care should be exercised when comparing part year costs with full year costs.

¹ Figures may vary from previous reports due to staff withdrawing from studies, deferring, withdrawing from the TAP program, not passing or leaving the ATO.

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Internally provided learning and development

In 2012-13 to 31 December 2012, total expenditure by the ATO on design, development and delivery of internally provided learning and development qualifications and non-accredited training was \$17.1 million. This includes overheads for the management and delivery of externally provided training.

In 2012-13 to 31 December 2012, 22,001 (91.04%) ATO employees completed an internal non-accredited training course offered under the internal ATO learning programs. Almost half of these, 46.04%, relate to completions of corporate mandatory courses undertaken by employees during this period.

Table 1: Completed internally provided qualifications* 2012-13 to 31 December 2012)

Qualification-based training	Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1		Total by course
Certificate III in Customer Contact			9	2					2	13
Partial Cert III in Customer Contact									1	1
Certificate III in Financial Services				53	11	2	3		1	70
Partial Cert III in Financial Services				5			1			6
Cert IV in Government (Project Management)							1			1
Total by classification			9	60	11	2	5		4	91

*The ATO holds Registered Training Organisation status. Costs cannot be separately calculated for qualifications issued by the ATO Registered Training Organisation.

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Externally sourced learning and development (Tables 2 to 4 include qualification-based education and non-accredited training)

Table 2: External Study support 2012-13 to 31 December 2012*

Support	Average cost per participant (excl GST)	Number of participants	Expenditure 01 Jul 2012 – 31 Dec 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Total by APS level
Financial assistance The ATO provides financial assistance for tertiary and vocational study in the form of a Tuition Assistance Program (TAP) and Vocational Education Program (VEP)*.	\$3,300.68	365	\$1,204,748.00		3	1	15	61	72	123	72	18		365
Scholarships The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.	\$5,254.29	7	\$36,780.00					1			1	4	1	7
Total	\$3,337.44	372	\$1,241,528.00											

* Figures may vary to previous reports due to staff withdrawing from studies, deferring, withdrawing from the TAP program, not passing (therefore not receiving funding) or leaving the ATO.

Table 3: Completed External Qualification-based training 2012-13 to 31 December 2012

Qualification	Average cost per person (excl GST)	Number of participants	Expenditure 01 Jul 2012 – 31 Dec 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned ⁺	Total by APS level
Cert IV Govt Investigation	\$2,667.03	28	\$74,676.96					8	7	4	4	5			28
Graduate Diploma in Legal Practice	\$7,055.00	1	\$7,055.00									1			1
Totals	\$9,722.03	29	\$81,731.96												

⁺ Not Assigned column refers to those no longer with the ATO

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Table 4: Completed External Non-accredited training* 2012-13 to 31 December 2012

Training Activity #	Average cost per person (excl GST)	Number of participants	Expenditure 01 Jul 2012 – 31 Dec 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned [†]	Total by APS level
Accounting and Finance	\$843.49	63	\$53,139.80				2	7	5	13	21	14	1		63
Active Compliance	\$1,354.18	147	\$199,064.56	1				14	25	57	35	13	1	1	147
Analytics and Intelligence	\$2,165.61	125	\$270,701.40	1				13	16	48	31	14	1	1	125
Customer Service	\$1,059.61	14	\$14,834.50					1		2	6	5			14
Internal Audit	\$1,045.76	24	\$25,098.33						2	9	11	2			24
Interpersonal and Foundation	\$223.08	163	\$36,361.37	2		1		14	15	65	48	15	1	2	163
Leadership and Management	\$1,299.80	206	\$267,759.09				1	5	3	49	65	57	25	1	206
Legal	\$627.43	59	\$37,018.61					5	7	13	16	11	6	1	59
Other Specialist [^]	\$58.26	4391	\$255,823.55	103	8	15	128	817	594	1187	1110	409	19	1	4391
Systems and Technology	\$1,860.68	88	\$163,740.01				1	15	6	31	22	9	2	2	88
Tax Technical	\$1,133.62	181	\$205,185.41	2				17	10	42	45	44	20	1	181
Grand Total	\$279.94	5461	\$1,528,726.63	109	8	16	132	908	683	1516	1410	593	76	10	5461

* The ATO procures non-accredited training for employees who require it to undertake their role. This training fulfils a range of capability development requirements that cannot be met internally.

[†] Not Assigned column refers to those no longer with the ATO

The Training Activity heading is used in the ATO Learning and Development handbook to group over 900 courses. For example, the Accounting and Finance training activity has 59 separate courses.

[^]Other Specialist topics most attended: 3369 Tax Updates, 340 Fire Warden