

**Senate Standing Committee on Economics**

ANSWERS TO QUESTIONS ON NOTICE

**Treasury Portfolio**

Supplementary Budget Estimates 2012

18 October 2012

**Question: SBT 1392-1394**

**Topic: Education Expenses (ATO)**

**Written: Received from Committee – 26 October 2012**

**Senator BUSHBY asked:**

1392. Has there been a change to the department/agency's guidelines on study since the 2012-13 Budget Estimates (May 2012)? If yes, please provide details.
1393. For this financial year to date (26 October 2012), 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.
1394. For 2011-12, 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:**

1392. There has been no change to ATO guidelines on study since the 2012-13 Budget Estimates (May 2012).
1393. A wide range of formal and informal learning and development opportunities are provided to ATO employees including in-house training and attendance at external programs and conferences. Informal on-the-job training is also utilised to 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 October 2012:

- 363 (1.5%) ATO employees received financial assistance for external tertiary and vocational education support
- nine ATO employees received financial support for tertiary study via a scholarship
- a further 80 employees received vocational qualifications either provided by the ATO, or procured externally. This includes qualifications obtained through the ATO graduate program
- 907 ATO employees (3.7%), were granted study leave with an average of 60 hours per employee

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

For education expenses relating to the ATO Graduate Program, refer to the response to SBT 391-392.

## Internally provided learning and development

In 2012-13 to 31 October 2012, total expenditure on design, development and delivery of internally provided learning and development qualifications and non-accredited training was \$11.8 million. This includes overheads for the management and delivery of externally provided training.

In 2012-13 to 31 October 2012, 17,891 (73.34%) ATO employees participated in internal non-accredited training courses or assessments related to those training courses offered under the internal ATO Learning Programs. The vast majority relates to mandatory assessments undertaken by employees during this period.

**Table 1: Internally provided qualifications\* (2012-13 to 31 October 2012)**

Qualification-based training	Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	Total by course
Certificate III in Customer Contact			11	1	1				13
Certificate III in Financial Services				30	9		3		42
Certificate III in Government									0
Certificate IV in Government (project management)									0
Certificate IV in Government (statutory compliance)									0
Diploma of Government									0
<b>Total by classification</b>			<b>11</b>	<b>31</b>	<b>10</b>		<b>3</b>		<b>55</b>

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

## 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 October 2012)**

Support	Average cost per participant (excl GST)	Number of participants	Expenditure 2012-13 to 31 Oct 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Total by APS level
<b>Financial assistance</b> The ATO provides financial assistance for tertiary and vocational study in the form of a Tuition Assistance Program (TAP) and Vocational Education Program (VEP).	\$875	363	\$317,847		3	1	13	62	69	125	74	16		363
<b>Scholarships</b> The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.	\$12,722	9	\$114,500					1			5	2	1	9
<b>Total</b>	<b>\$1,162.23</b>	<b>372</b>	<b>432,347</b>		<b>3</b>	<b>1</b>	<b>13</b>	<b>63</b>	<b>69</b>	<b>125</b>	<b>79</b>	<b>18</b>	<b>1</b>	<b>372</b>

**Table 3: External Qualification-based training (2012-13 to 31 October 2012)**

Qualification	Average cost per person (excl GST)	Number of participants	Expenditure 2012-13 to 31 Oct 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned <sup>+</sup>	Total by APS level
Certificate IV Govt Investigation	\$3,047.17	24	\$73,131.96					7	5	4	4	4			24
Graduate Diploma in Legal Practice	\$7,055.00	1	\$7,055.00									1			1
<b>Total</b>	<b>\$3,207.48</b>	<b>25</b>	<b>\$80,186.96</b>					<b>7</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>5</b>			<b>25</b>

<sup>+</sup> No longer with the ATO

**Table 4: External Non-accredited training\* (2012-13 to 31 October 2012)**

Training Activity #	Average cost per person (excl GST)	Number of participants	Expenditure 2012-13 to 31 Oct 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned <sup>†</sup>	Total by APS level
Accounting and Finance	\$1,512.25	4	\$6,049.00								3		1		4
Active Compliance	\$1,637.02	28	\$45,836.55					3	1	8	9	7	0		28
Analytics and Intelligence	\$1,748.71	71	\$124,158.36					3	4	27	23	13	1		71
Customer Service	\$1,695.00	2	\$3,390.00					1		1		0	0		2
Internal Audit	\$1,022.92	22	\$22,504.24						2	8	10	2	0		22
Interpersonal and Foundation	\$886.29	12	\$10,635.46					2	4	3	1	1	1		12
Leadership and Management	\$1,355.76	182	\$246,747.47					2	3	33	68	54	21	1	182
Legal	\$481.44	30	\$14,443.18							2	12	8	8		30
Other Specialist	\$703.37	285	\$200,461.01			1	9	25	27	81	88	46	7	1	285
Systems and Technology	\$1,637.79	46	\$75,338.47				1	12	4	14	9	3	2	1	46
Tax Technical	\$943.81	44	\$41,527.69					1	1	5	14	13	10		44
<b>Total</b>	<b>\$1,089.66</b>	<b>726</b>	<b>\$791,091.43</b>			<b>1</b>	<b>10</b>	<b>49</b>	<b>46</b>	<b>182</b>	<b>237</b>	<b>147</b>	<b>51</b>	<b>3</b>	<b>726</b>

\* 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.

<sup>†</sup> 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.

1394. A wide range of formal and informal learning and development opportunities are provided to ATO employees including in-house training and attendance at external programs and conferences. Informal on-the-job training is also utilised to build ongoing capability.

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

In 2011-12:

- 535 (2%) ATO employees received financial assistance for external tertiary and vocational education support
- 17 ATO employees received financial support for tertiary study via a scholarship
- a further 745 employees received vocational qualifications either provided by the ATO or procured externally (this includes qualifications obtained through the ATO graduate program)
- 1,307 ATO employees (5.4%), were granted study leave with an average of 100 hours per employee
- Care should be exercised when comparing part year costs with full year costs, as cost do not accrue on a proportional basis.

*For education expenses relating to the ATO Graduate Program, refer to the response to SBT 391-392.*

## Internally provided learning and development

For the period 1 July 2011 to 30 June 2012, total expenditure on design, development and delivery of internally provided learning and development (qualifications and non-accredited training was \$35.3 million. This includes overhead related to the management and delivery of externally provided training.

In 2011-12, 20,231 (81.72%) ATO employees have participated in internal non-accredited training courses or assessments related to those training courses offered under the internal ATO Learning Programs.

**Table 1: Internally provided qualifications\* (2011-12)**

Qualification-based training	Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	Total by course
Certificate III in Customer Contact			20	1	1				22
Certificate III in Financial Services				86	11	3	5		105
Certificate III in Government			3	3	1				7
Certificate IV in Government (project management)	381				1	2	6		390
Certificate IV in Government (Statutory Compliance)							1		1
Diploma of Government							1	1	2
<b>Total by classification</b>	<b>381</b>	<b>0</b>	<b>23</b>	<b>90</b>	<b>14</b>	<b>5</b>	<b>13</b>	<b>1</b>	<b>527</b>

\*The ATO holds Registered Training Organisation status. Costs cannot be calculated for qualifications issued by the ATO Registered Training Organisation. The 527 qualifications for the 2011-12 financial year include those issued to staff completing the ATO Graduate Program.

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

**Table 2: External Study support (2011-12)**

Support	Average cost per participant (excl GST)	Number of participants	Expenditure 2011-12	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Total by APS level
<b>Financial assistance *</b> The ATO provides financial assistance for tertiary and vocational study in the form of a Tuition Assistance Program (TAP) and Vocational Education Program (VEP).	\$4,366	535	\$2,335,660		1	1	21	76	94	197	116	29		535
<b>Scholarships</b> The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.	\$15,882	17	\$269,994					1		1	4	10	1	17
<b>Total</b>	<b>\$4,720.39</b>	<b>552</b>	<b>\$2,605,654</b>		<b>1</b>	<b>1</b>	<b>21</b>	<b>77</b>	<b>94</b>	<b>198</b>	<b>120</b>	<b>39</b>	<b>1</b>	<b>552</b>

\*The reason for significant increase in total expenditure for financial assistance compared to BET 1088 (\$1.33M) is due to inclusion of semester 2 payments and reimbursements

**Table 3: External Qualification-based training (2011-12)**

Qualification	Average cost per person (excl GST)	Number of participants	Expenditure 2011-12	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned <sup>†</sup>	Total by APS level
Cert IV in Govt Fraud Prevention	\$2,750.00	1	\$2,750.00						1						1
Cert IV in Govt Investigations	\$1,489.80	129	\$192,184.38					8	19	35	53	13		1	129
Cert IV in Govt Procurement and Contracting	\$2,628.00	43	\$113,004.00		2		1	4	8	11	17				43
Cert IV in Training and Assessment	\$2,111.50	2	\$4,223.00							2					2
Diploma of Govt Investigations	\$1,017.01	22	\$22,374.11						16	6					22
Diploma of Intelligence Analysis	\$3,376.89	6	\$20,261.36					1	1	1	3				6
Diploma of Management	\$491.00	1	\$491.00							1					1
Diploma of Organisational change management	\$3,632.00	1	\$3,632.00									1			1
Advanced Diploma of Govt Procurement & Contracting	\$3,068.00	11	\$33,748.00							1	8	2			11
Graduate Certificate Integrity Studies	\$6,818.00	2	\$13,636.00								2				2
<b>Total</b>	<b>\$1,863.78</b>	<b>218</b>	<b>\$406,303.85</b>		<b>2</b>		<b>1</b>	<b>13</b>	<b>45</b>	<b>57</b>	<b>83</b>	<b>16</b>		<b>1</b>	<b>218</b>

<sup>†</sup> No longer with the ATO

**Table 4: External Non-accredited training\* (2011-12)**

Training Activity #	Average cost per person (excl GST)	Number of participants	Expenditure 2011-12	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	VAL	COM2	Not Assigned <sup>+</sup>	Total by APS level
Accounting and Finance	\$756.37	174	\$131,607.83	1			1	17	10	48	64	31	2				174
Active Compliance	\$1,092.98	275	\$300,569.08				6	22	43	90	77	29	5			3	275
Analytics and Intelligence	\$1,299.56	190	\$246,916.04			1	5	12	19	60	60	30	3				190
Customer Service	\$987.19	98	\$96,744.74			8	17	9	2	15	20	23	4				98
Internal Audit	\$983.37	22	\$21,634.09					3	4	5	7	3	0				22
Interpersonal and Foundation	\$510.46	413	\$210,820.55		4	10	67	52	55	95	102	23	2	2		1	413
Leadership and Management	\$903.78	886	\$800,746.50	3	4	7	33	54	51	171	262	204	94		2	1	886
Legal	\$709.15	154	\$109,209.66				4	15	7	27	57	34	9			1	154
Other Specialist	\$210.79	2,023	\$426,429.23	74	6	6	47	335	258	573	490	206	26			2	2,023
Systems and Technology	\$1,645.76	737	\$1,212,923.37	1	5	3	22	83	101	246	222	45	7			2	737
Tax Technical	\$884.05	544	\$480,921.33	5	3		6	52	34	78	121	188	53		1	3	544
<b>Grand Total</b>	<b>\$732.15</b>	<b>5,516</b>	<b>\$4,038,522.42</b>	<b>84</b>	<b>22</b>	<b>35</b>	<b>208</b>	<b>654</b>	<b>584</b>	<b>1,408</b>	<b>1,482</b>	<b>816</b>	<b>205</b>	<b>2</b>	<b>3</b>	<b>13</b>	<b>5,516</b>

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# 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.