

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates 2012

30 May 2012

Question: BET 1087-1088

Topic: Education expenses (ATO)

Hansard Page: Written (13/6/12)

Senator BUSHBY asked:

1087. What are the department/agency's guidelines on study? Please provide details.
1088. 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

1087. The ATO provides financial support for ongoing employees to undertake tertiary and vocational qualifications where those qualifications have been identified as assisting the ATO to achieve its business outcomes.

Funded study in the ATO (the Tuition Assistance Program, the Vocational Education Program and scholarships) specifically addresses identified current and future capability gaps. These capability needs are identified from a number of sources - the ATO People Plan 2012-2015, the ATO Learning and Development forward planning process, and workforce planning by senior leaders. This information combines to form priority topic areas. Funding is only provided for study in these topic areas. Applicants applying for funding assistance are required to state a business case that specifically addresses the link between their study course and the strategic direction of the ATO, the business outcomes, and business risks the study will mitigate.

The Tuition Assistance Program (TAP) and Vocational Education Program (VEP) are the main avenues through which financial support for study is provided in the ATO. These programs provide reimbursements to students for up front payments to the education provider for qualifications aligned with development capabilities. 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 be in an ATO approved vocational area. These programs are open to ongoing employees at all classifications. Application for funding is a merit based competitive process, with a rigorous selection process. Funded recipients must be supported by their manager and work area, maintain good work standards, and comply with all funding conditions.

The ATO offers a suite of four scholarships as noted in the table below, with the flagship product being the Commissioner's Postgraduate Scholarship. Each scholarship is offered to employees to address specific capability areas and are awarded on completion of a merit based selection exercise.

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Table: Scholarships offered by the ATO

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
ANZSOG Masters Scholarship	Master	Ongoing EL2 and SES Band 1 employees	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)

Employees may also be granted 'Approved student status' to assist them in furthering their education where it is considered to have benefits for the ATO. As an approved student, an employee has access to paid study leave. Employees complete an application form at the start of each academic period detailing the reasons for their study for consideration by their manager. The delegation for study leave rests with the manager. Policy, guidelines and access to study leave expert advice is available to assist managers in making their decision. If approved as a student through this process, the employee is entitled to leave to attend compulsory assessments. To assist the 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 lectures plus reasonable travel time. If the approved student is studying by distance or research only, up to three hours per week during the academic session can be granted.

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1088. 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.

For the period 1 July 2011 to 31 May 2012:

- 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 655 employees received vocational qualifications either provided by the ATO or procured externally (this includes qualifications obtained through the ATO graduate program)
- 1,277 ATO employees (6%), were granted study leave with an average of 84 hours per employee
- 22,565 (92%) staff participated in over 171,000 internal non-accredited training courses or assessments related to those training courses.

For education expenses relating to the ATO Graduate program, refer to the response to BET 528.

Internally provided learning and development

For the period 1 July 2011 to 31 May 2012, total expenditure on design, development and delivery of internally provided learning and development (qualifications and non-accredited training) was \$31.7 million. This includes overhead related to the management and delivery of externally provided training.

Table 1: Internally provided qualifications (1 July 2011 to 31 May 2012)

Qualification-based training ¹	Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	Total by course
Certificate III in Customer Contact			14		1				15
Certificate III in Financial Services			2	79	11	2	5		99
Certificate III in Government			3	3	1				7
Certificate IV in Government (project management)	1	1	2	4	351	20	8	3	390
Certificate IV in Government (Statutory Compliance)							1		1
Diploma of Government							1	1	2
Total by classification	1	1	21	86	364	22	15	4	514

1. The ATO holds Registered Training Organisation status. Costs cannot be calculated for qualifications issued by the ATO Registered Training Organisation. The 514 qualifications 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: Study support (1 July 2011 to 31 May 2012)

Support	Average cost per participant (excl GST)	Number of participants	Expenditure 1 July 2011 to 31 May 2012										
				Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES
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).	\$2,486	535	\$1,330,010		1	1	21	76	94	197	116	29	
Scholarships The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.	\$15,882	17	\$269,994					1		1	4	10	1

Table 3: Qualification-based training (1 July 2011 to 31 May 2012)

Qualification	Average cost per participant (excl GST)	Number of participants	Expenditure 1 July 2011 to 31 May 2012										
				Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES
Cert. IV in Government (Fraud Prevention)	\$2,750	1	\$2,750						1				
Diploma and Certificate IV in Govt (Procurement and Contracting) ¹	\$462	54	\$24,960		1	1	3	7	9	19	11	2	1
Certificate IV in Training and Assessment	\$2,111	2	\$4,223						1	1			
Diploma of Intelligence Analysis	\$3,825	6	\$22,950					1	1	1	3		
Diploma of Management	\$491	1	\$491							1			
Diploma of Organisational change management	\$3,632	1	\$3,632									1	
Diploma and Certificate IV in Government (Investigations)	\$2,212	74	\$163,718					2	15	22	28	7	
Graduate Certificate (Integrity Studies)	\$6,818	2	\$13,636								2		
	\$2,759	141	\$236,360		1	1	3	10	27	44	44	10	1

¹ Expenditure for Diploma and Certificate IV in Govt (Procurement and Contracting) has been adjusted downward from what was reported in Estimates Question on Notice AET 366 from February 2012. Expenditure reported in February was incurred during the 2010-11 financial year, not 2011-12. The amended figure of \$24,960 represents the balance of provider expenses reimbursed during the current financial year.

Table 4: Non-accredited training¹ (1 July 2011 to 31 May 2012)

Training activity	Average cost per person (excl GST)	Number of participants	Expenditure 1 July 2011 to 31 May 2012	Graduate	APS 1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES
Systems and technology	\$1,614	513	\$827,819	1	2		7	49	67	165	174	42	5
Leadership, management and coaching	\$977	630	615,510			4	45	33	22	122	174	170	60
Others	\$903	596	\$538,089	6	3	3	21	51	34	98	223	123	30
Tax technical	\$910	402	\$366,014	7	3		3	30	19	56	89	146	46
Active compliance	\$1,184	238	\$281,695				2	9	41	75	66	37	6
Other specialist	\$195	1,977	\$384,744	73	6	6	42	317	256	551	498	201	25
Analytics and intelligence	\$1,495	164	\$245,181				4	14	34	52	38	20	2
Interpersonal and foundation	\$632	313	\$198,000		3	8	49	42	41	72	76	16	5
Accounting and finance	\$880	152	\$133,823				1	7	9	38	59	36	2
Legal	\$683	95	\$64,891				2	4	7	10	37	29	6
Customer service	\$2,648	15	\$39,725							2	1	9	3
Internal Audit	\$941	9	\$8,469					2	1	2	3	1	
Totals	\$725	5,104	\$3,703,960	87	17	21	176	558	531	1,243	1,438	830	190

¹ 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.