

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20 October 2011

Question No: SBT 84

Topic: Education expenses

Hansard Page: Written

Senator Bushby asked:

For the FYTD, 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, how many participants and the amount of study leave granted to each participant.

Answer:

This response follows, and should be read in context of, the answer provided for SBT 83.

The ATO combines formal and informal learning and development to enable it to adapt to changing requirements. A wide range of formal opportunities are offered including in-house training, attendance at external programs and conferences to develop industry knowledge, financial support for tertiary qualifications, and the provision of study leave. Informal, on-the-job and experiential learning opportunities are utilised to build broader capability. This includes mentoring and coaching.

All employees (both ongoing and non-ongoing) receive the formal and informal training required to undertake their role. Ongoing employees receive access to financial support for qualification-based training as outlined below.

Approximately 130¹ ATO employees (0.5%) received financial assistance during the period 1 July 2011 to 30 September 2011 for qualification-based training and a further unspecified number were provided qualification-based training procured directly by the ATO. All financial assistance provided to employees completing external qualifications is provided on the basis of a merit-based selection process and the benefit to the ATO and the employee. The fields of study align to the priority areas for organisational capability development. This includes taxation, law, and accounting as well as information technology, human resources, management and superannuation.

Study leave is available (on application and at manager's discretion) to those receiving financial assistance for tertiary study from the ATO and individuals funding their own study. During the period 1 July 2011 to 30 September 2011, 427 ATO employees (2%), were granted study leave with an average of 95 hours granted for each person.

The ATO spent \$17.9 million on employee education and training during the period 1 July 2011 to 30 September 2011. A detailed breakdown of this expenditure is provided in the table below:

¹ This figure is based on data from systems established before the introduction of a new online learning management system in March 2011. Reporting tools are being developed to provide improved data capture and analytics.

Table 1: Breakdown of 1 July 2011-30 September 2011 learning and development expenditure

TOTAL LEARNING AND DEVELOPMENT EXPENDITURE		\$17.9 million
1 JULY 2011 – 30 SEPTEMBER 2011		
<i>(Amounts are rounded)</i>		
Description	<i>Actual expenditure (\$million)</i>	
INTERNALLY PROVIDED		
Internally provided learning and development, including qualification-based training and formal non-accredited training.		
Design, development and delivery of internally provided L&D	\$8.4m	
<i>Includes overhead related to the management and delivery of both internally and externally provided learning and development.</i>		
Qualification-based training ²	<i>Issued</i>	
Certificate III in Financial Services	58	
Certificate IV in Government (Statutory Compliance)	1	
Diploma of Government	1	
Total certificates/diplomas issued	60	
Formal non-accredited training (refer to Table 2)³		
Development programs⁴	<i>Participants</i>	
Graduate program <i>Includes salaries paid to graduates and cost to design, develop and deliver Graduate Program.</i>	390	\$7.7m
Other development programs <i>Includes salaries paid to participants and cost to design, develop and deliver a suite of other structured programs including Information Technology Apprentices and Cadets, Indigenous Cadets and Executive Assistant Advancement Program.</i>	31	\$0.4m

Table continued over page.

² The ATO holds Registered Training Organisation (RTO) status.

³ The ATO is continuing to implement a new learning management system which involves migrating old data into that new system. As this work continues, this data remains in flux and cannot be provided. However, a progressive figure is provided in Table 2.

⁴ Development programs operate over a calendar year; participant numbers here are provided for 2011-12, and are accurate as at 30 September 2011. Expenditure provided is actual expenditure for the period 1 July 2011 – 30 September 2011. An average cost per participant cannot, therefore, be calculated on this basis.

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Description	Actual expenditure (\$million)		
EXTERNALLY SOURCED			
Externally sourced learning and development, including qualification-based education (incorporating direct procurement, reimbursement of individual direct costs, and scholarships for individuals) and non-accredited training.			
Direct procurement of and financial support for externally sourced learning and development			
<i>(Note: includes direct procurement, reimbursement of individual direct costs, and scholarships for individuals related to external learning and development)</i>			
Qualification-based training	<i>Avg.\$ P/P</i>	<i>Participants</i>	
Financial Assistance <i>The ATO provides financial assistance in the form of a Tuition Assistance Program (TAP) for CPA Australia/The Institute of Chartered Accountants in Australia and degree or above qualifications, and the Vocational Education Program for CPA Australia/The Institute of Chartered Accountants in Australia and certificate level qualifications.</i>	\$4,549	118	\$0.54m
Scholarships <i>The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.</i>	\$9,709	11	\$0.1m
Qualification-based training, procured <i>The ATO procures qualification-based training at the Certificate III level through to Graduate Certificate/Diploma level. This includes:</i> <ul style="list-style-type: none"> ▪ <i>Advanced Diploma Procurement and Contracting (\$42,686)</i> ▪ <i>Vocational Graduate Certificate in Compliance (\$34,600)</i> <i>The ATO is unable to provide participant numbers or an average cost per participant for these qualifications.</i>			\$0.08m
Formal non-accredited training			
Formal non-accredited training, procured <i>The ATO procures formal non-accredited training to employees who require it to undertake their role. This training fulfils a range of capability development requirements that can not be effectively or efficiently met internally, including:</i> <ul style="list-style-type: none"> ▪ <i>Teradata (\$129,047)</i> ▪ <i>Various CPA Australia training products (e.g. Advanced Auditing Techniques) (\$280,293)</i> <i>The ATO is unable to provide participant numbers or an average cost per participant for these qualifications.</i>			\$0.73m

Table 2: Progressive report on 1 July 2011-30 September 2011 learning and development attendance and access

The ATO is continuing to implement a new learning management system which involves migrating old data into that new system. As this work continues, access and attendance data remains in flux and conclusive total figures cannot be provided. However, a progressive figure is provided below. It is expected that these figures will increase as the new learning management system is further implemented. It should be noted that figures reported below for classroom attendance include both internally delivered courses, and externally delivered courses recorded on the learning management system.

Attendance and access	<i>Approximate attendance & access figures</i>
Period 1 July 2011 – 30 September 2011	
Classroom (<i>attendances</i>)	9,039
Self-paced online (<i>access</i>)	35,396
Total accesses/attendances	44,435