

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

5 June 2013

Question: BET 1062-1063

Topic: Education Expenses (ATO)

Written

Senator BUSHBY asked:

1062. What are the department/agency's guidelines on study?

1063. 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.

**Financial year to date – 31 May 2013*

Answer:

1062. The aim of funded study in the ATO, including the Tuition Assistance Program (TAP), the Vocational Education Program (VEP) and scholarships, is to build current and future capability. The ATO's capability needs are identified from the ATO People Plan 2012-2015, the ATO Learning and Development forward planning process and 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 to the strategic direction of the ATO, business outcomes, and mitigation of business risks.

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. The programs are open to ongoing employees at all levels. Approval of funding is a merit-based and 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 an approved vocational area.

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Scholarships

The ATO offers four distinct scholarships, with each scholarship offered to employees to address specific capability areas. They are 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

Employees complete an application form at the start of each academic period detailing the nature and purpose of their study for manager consideration. Their manager holds delegation to approve study leave, subject to ATO policy and guidelines. Study leave experts are available to assist managers in making decisions. If study leave is approved, an employee is entitled to leave to attend compulsory assessments. To assist approved students 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 approved students need to attend weekly lectures during their regular hours of work, they may be granted up to eight hours per week to attend lectures plus reasonable travel time. Where the

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approved student is studying by distance or online, managers can consider granting up to 3 hours per week private study.

1063. 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 on-the-job training to help build ongoing capability.

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

All figures are provided are for 2012-13 to 31 March 2013. This aligns to the ATO quarterly reporting cycle. Figures may vary from those previously reported due to staff withdrawing from studies, deferring, withdrawing from the TAP program, not passing or leaving the ATO.

In 2012-13 to 31 March 2013:

- 485 (2.00 per cent) employees received financial assistance for external tertiary and vocational education support
- 10 (0.04 per cent) employees received financial support for tertiary study via a scholarship
- 165 (0.68 per cent) employees received vocational qualifications, provided by the ATO or procured externally, including qualifications obtained through the ATO graduate program
- 1,150 employees (4.74 per cent) were granted study leave with an average of 74 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.

The ATO grants approved student status to individual employees for further education where it is beneficial in meeting the priority capability gaps as identified in the learning and development work program.

Applications for supported study are approved through an ATO-wide selection process and endorsed by executive panels consisting of senior representatives from all groups. As part of the selection process, applicants provide a detailed explanation of how the education will benefit the ATO, this is then assessed with results feeding into a final ranking of applicants.

The following tables detail internally provided and externally sourced qualifications, financial assistance, scholarships and non-accredited training completed in 2012-13 to 31 March 2013.

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Learning and development – internally provided.

In 2012-13 to 31 March 2013:

- total expenditure by the ATO on design, development and delivery of internally provided learning and development qualifications and non-accredited training was \$25.2 million. This includes overheads for the management and delivery of externally provided training.
- 22,789 ATO employees (94.01 per cent) completed 178,433 internal non-accredited training courses offered. Around half of these (54 per cent) were for mandatory corporate topics undertaken by employees during this period.

Table 1: Completed internally provided qualifications* 2012-13 to 31 March 2013

Qualification-based training	Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	Total by course
Certificate III in Customer Contact			9	4						13
Partial Cert III in Customer Contact				1						1
Certificate III in Financial Services				54	11	2	3			70
Partial Cert III in Financial Services				5			1			6
Cert IV in Government (Project Management)							1			1
Total by classification			9	64	11	2	5			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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Learning and development - externally sourced.

Note: Tables 2 to 4 include qualification-based education and non-accredited training

Table 2: External Study support 2012-13 to 31 March 2013

Qualification	Average cost per person (excl GST) (\$)	Number of participants	Expenditure 01 Jul 2012 – 31 Mar 2013 (\$)	Number of staff											Total by APS level
				Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned ⁺	
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).	2,233.84	485	1,083,411.00			1	15	116	88	139	99	21		6	485
Scholarships The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.	16,723.90	10	167,239.00					1		3	2	2	2		10
Totals	2,516.40	495	1,250,650.00			1	15	117	88	142	101	23	2	6	495

Table 3: Completed External Qualification-based training 2012-13 to 31 March 2013

Qualification	Average cost per person (excl GST) (\$)	Number of participants	Expenditure 01 Jul 2012 – 31 Mar 2013 (\$)	Number of staff											Total by APS level
				Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned ⁺	
Cert IV Govt Investigation	2,817.54	52	146,511.96				1	13	14	9	10	5			52
Diploma Govt Investigation	814.38	21	17,101.88						2	7	1	11			21
Graduate Diploma in Legal Practice	7,055.00	1	7,055.00									1			1
Totals	10,686.91	74	170,668.84				1	13	16	16	11	17			74

⁺ 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 March 2013

Training Activity #	Average cost per person (excl GST) (\$)	Number of participants	Expenditure 01 Jul 2012 – 31 Mar 2013 (\$)	Number of staff											Total by APS level
				Graduate	APS1	APS2	APS3	APS4	APS5	APS6	EL1	EL2	SES	Not Assigned [†]	
Accounting and Finance	842.22	147	123,806.95				1	18	12	38	43	28	6	1	147
Active Compliance	2,960.84	116	343,457.27					7	17	28	34	26	3	1	116
Analytics and Intelligence	2,104.10	200	420,820.75					16	27	71	50	29	3	4	200
Customer Service	1,122.97	15	16,844.50							4	5	6			15
Internal Audit	1,191.58	30	35,747.42						3	7	15	5			30
Interpersonal and Foundation	437.19	252	110,173.01		25	1	1	17	19	70	79	37	1	2	252
Leadership and Management	1,291.72	319	412,060.00				2	7	11	61	112	83	43		319
Legal	708.17	104	73,650.17	2				12	17	25	27	13	7	1	104
Other Specialist	1,796.90	6078	10,921,576.28	14	8	17	160	1216	812	1673	1550	597	27	4	6078
Systems and Technology	1,363.23	146	199,031.46				2	26	17	48	35	13	2	3	146
Tax Technical	1,463.61	250	365,902.25	3				22	8	39	69	78	30	1	250
Grand Total	15,282.55	7657	13,023,070.06	19	33	18	166	1341	943	2064	2019	915	122	17	7657

* 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 courses.