

## Senate Standing Committee on Economics

### ANSWERS TO QUESTIONS ON NOTICE

#### Treasury Portfolio

#### Additional Estimates

16 February 2012

**Question No:** AET 366

**Topic:** Education expenses (ATO)

**Hansard Page:** Written

#### Senator Bushby asked:

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, how many participants and the amount of study leave granted to each participant. Also include the reason for the study.

#### Answer:

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.

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

During the period 1 July 2011 to 31 January 2011:

- 383 (1.5%) ATO employees received financial assistance for external tertiary and vocational education support
- 14 ATO employees received financial support for tertiary study via a scholarship
- a further 165 staff received vocational qualifications either provided by the ATO or procured externally, and
- 13,840 (56%) staff participated in training courses (run in house or through external sources).

Study leave is available (on application and at manager's discretion) to those receiving financial assistance for tertiary study from the ATO and to staff funding their own study. During the period 1 July 2011 to 31 December 2011, 856 ATO employees (3.5%), were granted study leave with an average of 73 hours granted per employee.

For education expenses relating to the ATO Graduate program, please refer to the response to AET 973.

Table 1: Breakdown of learning and development expenditure, 1 July 2011 to 31 January 2012

Description	Actual expenditure (\$million)	
<b>INTERNALLY PROVIDED</b>		
Internally provided learning and development, including qualification-based training and formal non-accredited training.		
<b>Qualification-based training <sup>1</sup></b>	<b>113</b>	
<i>Certificate III in Customer Contact</i>	6	
<i>Certificate III in Financial Services</i>	97	
<i>Certificate III in Government</i>	7	
<i>Certificate IV in Government (Statutory Compliance)</i>	1	
<i>Diploma of Government</i>	2	
<b>Design, development and delivery of internally provided learning &amp; development</b>	<b>\$20.1m</b>	
<i>Includes overhead related to the management and delivery of both internally and externally provided learning and development.</i>		
Number of internal training, self paced training, and external courses accessed	75,446	
Number of staff who accessed above courses	13,840	

<b>EXTERNALLY SOURCED</b>			
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.			
<b>Direct procurement of and financial support for externally sourced learning and development</b>			
<i>(Note: includes direct procurement, reimbursement of individual direct costs, and scholarships for individuals related to external learning and development)</i>			
<b>Qualification-based training</b>	<b>Avg.\$ P/P</b>	<b>Participan</b>	
Financial assistance <i>The ATO provides financial assistance for tertiary and vocational study in the form of a Tuition Assistance Program (TAP) and the Vocational Education Program (VEP).</i>	\$3,133	383	\$1.2m
Scholarships <i>The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.</i>	\$14,404	14	\$0.2m
Qualification-based training, procured <i>The ATO procured qualification-based in the following qualifications during the reporting period:</i>	\$2,692	52	\$0.14m
<i>Cert. IV in Government (Fraud Prevention)</i>	\$2,750	1	
<i>Certificate IV in Government (Procurement and Contracting)</i>	\$2,628	43	
<i>Certificate IV in Training and Assessment</i>	\$2,723	1	
<i>Diploma of Intelligence Analysis</i>	\$3,825	5	
<i>Diploma of Management</i>	\$491	1	

<sup>1</sup> The ATO holds Registered Training Organisation (RTO) status. Costs cannot be calculated for qualifications issued by the ATO RTO.

<i>Diploma of Organisational change management</i>		\$3,632	1	
<b>Formal non-accredited training</b>				
<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 in the following areas:</i>			<b>1657</b>	<b>\$1.9m</b>
	<i>Leadership and management</i>	\$1,118	357	\$399,185
	<i>Systems and technology</i>	\$1,555	276	\$429,361
	<i>Interpersonal and foundation</i>	\$565	238	\$135,048
	<i>Tax technical</i>	\$1,275	173	\$220,621
	<i>Active compliance</i>	\$872	137	\$119,472
	<i>Accounting and finance</i>	\$1,025	113	\$115,926
	<i>Analytics and intelligence</i>	\$1,803	116	\$209,146
	<i>Other specialist</i>	\$776	153	\$118,792
	<i>Legal</i>	\$686	72	\$49,439
	<i>Customer service</i>	\$2,648	15	\$39,725
	<i>Internal Audit</i>	\$2,284	7	\$15,990