

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20 October 2011

Question No: SBT 83

Topic: Education expenses

Hansard Page: Written

Senator Bushby asked:

For the year 2010-11, 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:

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 500¹ ATO employees (2%) received financial assistance in 2010-11 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 are 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 2010-11, 1,180 ATO employees (5%) accessed study leave with an average of 76 hours granted for each person over the year.

The ATO spent \$68.2 million on employee education and training in 2010-11. 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 2010-11 learning and development expenditure

TOTAL 2010-11 LEARNING AND DEVELOPMENT EXPENDITURE		\$68.2 million
<i>(Amounts are rounded)</i>		
Description	Actual expenditure (\$million)	
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	\$35.5m	
<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	154	
Certificate III in Government	11	
Certificate IV in Government (Project Management)	180	
Certificate IV in Training and Assessment	1	
Diploma of Government	6	
Total certificates/diplomas issued	352	
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	\$20.7m
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	\$1.8m

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 cohort and are accurate as at 30 September 2011. Expenditure provided is actual expenditure for 2010-11. An average cost per participant cannot, therefore, be calculated on this basis.

(Continued from prior page)

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 (Note: includes direct procurement, reimbursement of individual direct costs, and scholarships for individuals related to external learning and development)			
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>	\$4,575	490	\$2.24m
Scholarships <i>The ATO provides scholarships to support education at the Bachelor through Doctoral degree levels.</i>	\$22,076	13	\$0.28m
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>Diploma of Intelligence Analysis (\$89,750)</i> ▪ <i>Diploma of Government (Contract Management) (\$3,773)</i> ▪ <i>Certificate IV in Government (Procurement and Contracting) (\$211,452)</i> ▪ <i>Certificate IV in Government (Investigations) (\$153,740)</i> ▪ <i>Certificate IV in Training & Assessment (\$6,295)</i> ▪ <i>Certificate III in Business (EAAP Program) (\$52,640)</i> ▪ <i>Tax Update Series (continuing professional development to maintain qualifications such as CPA) (\$249,200).</i> <i>The ATO is unable to provide participant numbers or an average cost per participant for these qualifications.</i>			\$0.77m

Table continued over page.

(Continued from prior page)

Formal non-accredited training		
<p>Formal non-accredited training, procured</p> <p><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></p> <ul style="list-style-type: none"> ▪ <i>Teradata (\$381,863)</i> ▪ <i>Leadership (Results Coaching) (\$61,072)</i> ▪ <i>IBM COGNOS Business Intelligence (\$149,153)</i> ▪ <i>LEADR Dispute Resolution Workshops (\$46,971)</i> ▪ <i>SAP Australia (\$121,300)</i> ▪ <i>Headphones (equipment purchase) (\$124,640)</i> ▪ <i>APSC Courses (\$72,163)</i> ▪ <i>Helpdesk Association (\$80,659)</i> ▪ <i>Leadership (Clayton Utz) (\$153,493)</i> <p><i>The ATO is unable to provide participant numbers or an average cost per participant for these qualifications.</i></p>		\$6.9m

Table 2: Progressive report on 2010-11 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 2010 – 31 March 2011	
Classroom and self-paced (<i>total attendances and access</i>)	111,666
Period 1 April 2011 – 30 June 2011	
Classroom (<i>attendances</i>)	14,900
Self-paced online (<i>access</i>)	42,919
Total accesses/attendances	169,485