|  |  |  |  |
| --- | --- | --- | --- |
| FRD 29C |  |  | Workforce data disclosures in the Report of Operations – public service employees (February 2018) |
|  |  |  |  |
| Purpose |  |  | To ensure that entities report on their public service employee workforce on a consistent basis. |
| Application |  | 2.1 | Applies to entities that employ under Part 3 of the *Public Administration Act 2004*, with respect to the people employed under Part 3 of the *Public Administration Act 2004*. |
| Operative date |  |  | Reporting periods commencing on or after 1 July 2017. |
|  |  |  | FRD29B *Workforce data disclosures in the Report of Operations – public service employees* is superseded effective 1 July 2017. |
| Requirements |  |  | An entity’s Report of Operations must disclose workforce information for the reporting period. At a minimum, the disclosures must include the information shown in Appendix 1 – ‘Example tables and associated notes illustrating reporting requirements’. Other relevant information may also be disclosed. |
|  |  |  | It is not mandatory to lay out the information in a manner identical to the tables in Appendix 1. However, the required information must be readily identifiable so that the data elements may be collated and compared between annual reports. |
| Procedure |  |  | **Reporting** |
|  |  |  | The Report of Operations should be presented in a format that complements the financial report as a whole. It should contain any additional information that either the Accountable Officer or the governing Board considers appropriate for inclusion, or which has been mandated by other authoritative pronouncements. |
|  |  |  | An **entity** must also disclose information prescribed by:  FRD 15E *Executive Officer Disclosures in the Report of Operations (applies only to departments)*; and  FRD 22H *Standard Disclosures in the Report of Operations*. |
|  |  |  | An entity’s Annual Report must report on all active public service employees employed:   * + 1. in the last full pay period in June of the reporting year; and     2. in the last full pay period in June of the previous reporting year.   All employees employed under Part 3 of the *Public Administration Act 2004* are to be included. |
|  |  |  | **Details to be included** |
|  |  |  | An example disclosure is illustrated in Appendix 1 – ‘Example tables and associated notes illustrating reporting requirements’. Details to be reported are specified as follows. |
|  |  |  | Reporting of employee types must include, in **both** Headcount and Full Time Staff Equivalent terms:   * + 1. all employees;     2. full time ongoing employees;     3. part time ongoing employees; and     4. fixed term and casual employees. |
|  |  |  | Full Time Staff Equivalent figures are to be rounded to the nearest whole number. |
|  |  |  | Reporting of employee demographics must include, for all categories noted in 5.5 above:   * + 1. number by gender;     2. number by age cohort (15-24/25-34/35-44/45-54/55-64/65+); and     3. number by classification level.   The disclosure of gender may include three categories: women, men and self-described. The privacy and confidentiality of all employees must be strictly protected at all times. |
|  |  |  | Reporting of employee classification levels must conform to the following minimum standards:   * + 1. numbers in major classification groups must be reported by level, where major groups include:        1. the generic VPS grades 1 to 6; and        2. adaptive and occupational categories where the department employs more than 50 employees (headcount).     2. senior staff must be reported as separate categories. There is no requirement to report executives by level. Refer also to FRD 15D which imposes additional executive officer disclosures. |
|  |  |  | Entities may report smaller adaptive and occupational categories (those with less than 50 employees) either as ‘Other’ or as discrete categories, without a requirement to report by level. Any classification categories rolled into the ‘Other’ category must be referenced in a footnote. |
|  |  |  | Employees acting as a senior employee in a long term arrangement should be disclosed under their substantive or contracted classification. A footnote should be included to indicate the number of employees who were acting in long term senior positions at the last full pay period in June of the reporting year . |
|  |  |  | For senior employees, entities must also disclose salary, by classification, within $20 000 banding. The salary amount reported should be the full-time annualised salary.  A footnote should be included to indicate the number of senior employees working part-time and their contracted time fraction. |
|  |  |  | Treatment of Authorities and Offices |
|  |  |  | There are currently a number of Authorities and Offices that are led by a person with the functions of a public service body Head, who employs public service employees independently of a Department Secretary. A Department Annual Report must list any Authorities or Offices in this category that fall within its portfolio.   * + 1. Where the Authority/Office produces an Annual Report, employee numbers must be included in that Annual Report in accordance with this Direction.     2. Where the Authority/Office does not produce an Annual Report, employee numbers must be reported in the portfolio Department’s Annual Report in a separate table. |
|  |  |  | Where a discrete office, commission or other agency is serviced by staff employed by the Department Secretary, these employees are to be included in the Department’s employee numbers. Departments may choose to report employees of an office that falls into this category in separate tables. |
|  |  |  | Where an office that falls into this category produces a separate Annual Report that includes public service employee numbers, a note must accompany the Department’s employee numbers report indicating that these employees have been reported in both the Department’s report and the report produced by the office. |
|  |  |  | Notations |
|  |  |  | General commentary on programs or initiatives that had significant impact on on-going, and fixed term and casual employment levels over the reporting year must be included within the Annual Report. |
|  |  |  | Any significant rise and fall in employment levels within the reporting year should also be noted in a footnote to the table (e.g. where a seasonal or short-term project workforce is engaged and terminated between the two reporting periods). |
|  |  |  | Example tables and notes illustrating these requirements are set out in Appendix 1. |
| Definitions |  |  | **Active:** in relation to an employee means: a person who attends work and is paid, or who is on paid leave during the last full pay period in June of the relevant year.   * + 1. Included are:        1. Participants in the Graduate Recruitment and Development Scheme or similar programs who are on rotation to another entity        2. Casual employees who work during the pay period        3. Cadets or trainees who are directly employed by an entity        4. An employee who worked only part of the pay period, but who did not separate during the pay period        5. An employee on WorkCover leave (i.e. receiving make-up pay)        6. An employee on leave at half pay        7. An employee working with another employer but who continues to be paid by the entity        8. An employee who may be absent on sabbatical leave     2. Excluded are:        1. Graduates who are serving a rotation within the entity        2. Statutory Office holders, other than those employed under Division 5 of Part 3 of the *Public Administration Act 2004*        3. Contractors, as defined        4. Labour hire staff, i.e. persons employed by an external firm and provided to the entity by that firm for a fee; most commonly including secretarial temps, hospitality staff        5. Employees on leave without pay for the whole of the pay period        6. Employees who separate during the pay period        7. Casual employees who do not work during the relevant pay period        8. Employees seconded to another employer, and who are not paid their salary by the entity in the relevant pay period        9. Former or current employees who receive payment for arrears |
|  |  | 6.2 | **All employees:** all persons employed as either ongoing, part-time and casual employees, as defined below. |
|  |  | 6.3 | **Classification by level:** refers to substantive classification. |
|  |  | 6.4 | **Casual:** meansa person who is subject to clause 25, Casual Employees – Loading of the current VPS Enterprise Agreement, or similar clauses in other relevant agreements. It includes a person employed on a sessional basis where such provision is made under an applicable industrial agreement. |
|  |  | 6.5 | **Contractor:** means a person engaged on a contract to deliver a service rather than under a contract of employment. |
|  |  | 6.6 | **Executive:** is a person employed as an executive under Part 3 of the *Public Administration Act 2004*, or is a person whom the Victorian Government’s Policy on Executive Remuneration in Public Entities applies. This may include the Accountable Officer (usually the Department Head of a department or the Chief Executive Officer (CEO) or equivalent of a public body under section 42 of the *Financial Management Act 1994*), which is excluded from the definition of executive officer under FRD 15D and 21C.  The Victorian Government’s Policy on Executive Remuneration in Public Entities can be found on the Victorian Public Sector Commission’s (VPSC) website at http://vpsc.vic.gov.au. |
|  |  | 6.7 | **Fixed term:** meansa person employed under the *Public Administration Act 2004* on a contract of service for a specified and finite period. Note that executives employed for discrete projects should be reported as fixed term. |
|  |  | 6.8 | **Full time:** means a person who normally works the full time hours defined for their job classification under the applicable provisions of the current VPS Enterprise Agreement, or another applicable industrial agreement. It includes employees who purchase additional leave but normally work full time hours on a weekly basis. |
|  |  | 6.9 | **Full time annualised salary:** the total salary amount, excluding superannuation (whether defined benefit or accumulation), that the employee is contracted for, as at the last full pay period in June of the reporting period.  For a non-executive, this is the salary provided for under the current VPS Enterprise Agreement, or as determined by the employer.  For an executive, to ensure consistent reporting for those on accumulation and defined benefits schemes, this should be calculated as:  for executives under the maximum superannuation contribution base this is the Total Remuneration Package (TRP) divided by the superannuation guarantee rate; and  for executives over the maximum superannuation contribution base this is the TRP minus the superannuation guarantee contribution.  Full time annualised salary should be reported as the one Full time equivalent (FTE) contracted rate, rather than the remuneration received, calculated for a complete pay year, and at a one FTE rate. For example, if an employee is hired to a position where the one FTE salary is $150 000 per annum, regardless of the actual time worked (whether full time or part time) and the length of time the employee has been contracted for, the remuneration amount to be reported is $150 000. |
|  |  |  | For clarity, this is limited to salary and excludes:  non-financial components of remuneration, such as non-cash benefits and non-salary allowances (e.g. reimbursement of expenses);  any payment of employment benefits (e.g. cash payment in lieu of long service leave); or  costs associated with vehicle leasing arrangements, employee superannuation contributions (post or pre-tax), and other salary packaging arrangements and associated fringe benefits tax. |
|  |  | 6.10 | **Full time equivalent (FTE):** isa standard unit of measurement which is calculated by dividing the number of hours an employee works by the number of hours a full time employee would work. |
|  |  | 6.11 | **Gender:** refers to how an employee describes their own gender identity. ‘Woman’ and ‘man’ are gender identity terms. Some employees do not identify as a woman or a man and may use terms such as ‘gender diverse’, ‘non-binary’ or a number of other terms to describe their gender identity. |
|  |  | 6.12 | **Headcount:** means the number of people employed where each person counts as one employee regardless of the number of hours engaged to work. |
|  |  | 6.13 | **Long-term acting arrangements:** means instances where:  a person has been acting in a role for more than three months at the last pay period in June; and  where the role is either substantively vacant or the substantive occupant is not ‘active’ as defined in 6.1. |
|  |  | 6.14 | **Maximum superannuation contribution base:** is the annual amount set by the Federal Government which specifies the maximum income on which employers must pay superannuation. |
|  |  | 6.15 | **Ongoing employee:** means a person employed on an ongoing basis under the *Public Administration Act 2004*. Note that executives are generally treated as ongoing employees, unless they are employed for discrete projects. |
|  |  | 6.16 | **Part time:** meansa person who normally works less than full time hours, regardless of the time fraction actually worked. |
|  |  | 6.17 | **Public service body Head:** refers to the Head of the public service body to which that employee belongs. |
|  |  | 6.18 | **Public service employees:** means persons employed under Part 3 of the *Public Administration Act 2004*. |
|  |  | 6.19 | **Self-described:** is a gender category that includes staff who do not identify as a woman or man, and use different terms to describe their gender. |
|  |  | 6.20 | **Senior employees:** includesexecutive officers, Senior Technical Specialists (STS), Principal Scientists (PS), Senior Medical Advisors (SMA) and Senior Regulatory Analysts (SRA) and other staff paid more than the maximum VPS-6 remuneration amount included in the current VPS Enterprise Agreement. |
|  |  | 6.21 | **Superannuation guarantee contribution:** is the maximum amount of superannuation an employer is required to contribute. This is calculated by multiplying the superannuation guarantee rate by the maximum superannuation contribution base. |
|  |  | 6.22 | **Superannuation guarantee rate:** is the percentage of salary that employers must provide in superannuation. This rate is currently 9.5% of salary, up to the maximum superannuation contribution base. |
| Relevant pronouncements |  | 7.1 | * FRD 15E *Executive Officer Disclosures in the Report of Operations* (applies only to departments) * FRD 22H*Standard Disclosures in the Report of Operations* |
|  |  | 8.1 | The following guidance information is available on the DTF website and may provide further assistance with gender reporting:   * Policy on Standard Model for Collecting Staff Gender Information in the Victorian Public Sector.   Further enquiries can be directed to the Equality Branch of the Department of Premier and Cabinet by emailing [equality@dpc.vic.gov.au](mailto:equality@dpc.vic.gov.au). |
| Background |  | 9.1 | * Section 45 of the *Financial Management Act 1994* requires an entity to prepare a Report of Operations. FRD 22H requires disclosure of workforce data, but does not establish detailed requirements. * This FRD requires disclosure of workforce data information about the public service employees of the entity and establishes common definitions which will be meaningful for users wishing to read annual reports from several departments. * This FRD was updated in April 2015 to clarify the reporting requirements of graduates with minor editorial changes to provide clarity and improve the readability of the requirements. * This FRD was updated in May 2017 to require separate reporting of senior non-executive employees (STS, PS, SMA and SRA) and remuneration reporting for executives and other senior employees, following recommendations from a Victorian Public Sector Commission (VPSC) review of executive workforce arrangements. |
|  |  |  | * This FRD was updated in February 2018 to a third category, ‘self-described’, for reporting on gender split of the workforce. This change was made to implement a new inclusive model for collecting and reporting on staff gender information in the Victorian Public Sector (VPS). |

Appendix 1

Example tables and associated notes illustrating reporting requirements

JUNE 201X – JUNE 201Y

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **June 201Y** | | | | | | | **June 201X** | | | | | | |
|  |  | **All employees** | | **Ongoing** | | | **Fixed term and casual** | | **All employees** | | **Ongoing** | | | **Fixed term and casual** | |
|  |  | **Number (Headcount)** | **FTE** | **Full-time (headcount)** | **Part-time (Headcount)** | **FTE** | **Number (headcount)** | **FTE** | **Number (Headcount)** | **FTE** | **Full-time (headcount)** | **Part-time (Headcount)** | **FTE** | **Number (headcount)** | **FTE** |
| **Demographic data** | **Gender** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Women | 243 | 199 | 134 | 76 | 180 | 33 | 19 | 192 | 158 | 108 | 63 | 146 | 21 | 12 |
| Men | 321 | 277 | 212 | 93 | 267 | 16 | 10 | 240 | 197 | 133 | 89 | 186 | 18 | 11 |
| Self-described | n | n | n | n | n | n | n | n | n | n | n | n | n | n |
| **Age** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15-24 | 33 | 26 | 21 | 1 | 20 | 11 | 6 | 6 | 6 | 6 | 0 | 6 | 0 | 0 |
| 25-34 | 123 | 95 | 52 | 53 | 84 | 18 | 11 | 77 | 66 | 50 | 24 | 64 | 3 | 2 |
| 35-44 | 135 | 117 | 90 | 30 | 108 | 15 | 9 | 113 | 97 | 73 | 13 | 81 | 27 | 16 |
| 45-54 | 176 | 156 | 125 | 46 | 153 | 5 | 3 | 167 | 144 | 110 | 50 | 140 | 7 | 4 |
| 55-64 | 89 | 77 | 58 | 31 | 77 | 0 | 0 | 63 | 38 | 0 | 63 | 38 | 0 | 0 |
| 65+ | 8 | 5 | 0 | 8 | 5 | 0 | 0 | 6 | 4 | 2 | 2 | 3 | 2 | 1 |
| **Classification data** | **VPS 1-6 grades** | **482** | **396** | **266** | **167** | **368** | **49** | **28** | **354** | **278** | **168** | **147** | **255** | **39** | **23** |
| VPS 1 | 24 | 20 | 16 | 5 | 19 | 3 | 1 | 18 | 14 | 9 | 5 | 12 | 4 | 2 |
| VPS 2 | 102 | 93 | 79 | 21 | 92 | 2 | 1 | 89 | 67 | 36 | 34 | 56 | 19 | 11 |
| VPS 3 | 138 | 112 | 73 | 50 | 103 | 15 | 9 | 97 | 78 | 50 | 39 | 74 | 8 | 4 |
| VPS 4 | 91 | 79 | 60 | 22 | 74 | 9 | 5 | 82 | 66 | 42 | 34 | 62 | 6 | 4 |
| VPS 5 | 90 | 66 | 29 | 52 | 61 | 9 | 5 | 54 | 43 | 26 | 26 | 41 | 2 | 2 |
| VPS 6 | 37^ | 26 | 9 | 17 | 19 | 11 | 7 | 14 | 10 | 5 | 9 | 10 | 0 | 0 |
| **Senior employees** | **82** | **82** | **80** | **2** | **82** | **0** | **0** | **78** | **76** | **73** | **5** | **76** | **0** | **0** |
| STS | 2 | 2 | 2 | 0 | 2 | 0 | 0 | 2 | 2 | 2 | 0 | 2 | 0 | 0 |
| PS | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 |
| SMA | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 |
| SRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Executives | 78 | 78 | 76 | 2 | 78 | 0 | 0 | 74 | 72 | 69 | 5 | 72 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total employees** | **564** | **478** | **346** | **169** | **450** | **49** | **28** | **432** | **354** | **241** | **152** | **331** | **39** | **23** |

Key – 201Y refers to the current year, 201X refers to the previous year.

**Note:**

^ There are 2 VPS-6 employees acting as executives under long-term acting arrangements.

Table 1. Annualised total salary, by $20 000 bands, for executives and other senior non-executive staff

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Income band (salary)** | **Executives** | **STS** | **PS** | **SMA** | **SRA** | **Other** |
| < $160,000 | 16 |  |  | 1^ |  |  |
| $160,000 - $179,999 | 25 |  |  |  |  |  |
| $180,000 - $199,999 | 17 |  |  |  |  |  |
| $200,000 - $219,999 | 9 | 1^^ |  |  |  |  |
| $220,000 - $239,999 | 4 |  |  |  |  |  |
| $240,000 - $259,999 |  |  |  |  |  |  |
| $260,000 - $279,999 |  |  |  |  |  |  |
| $280,000 - $299,999 |  |  | 1 |  |  |  |
| $300,000 - $319,999 |  |  |  |  |  |  |
| $320,000 - $339,999 | 3 |  |  |  |  |  |
| $340,000 - $359,999 |  |  |  |  |  |  |
| $360,000 - $379,999 |  | 1 |  |  |  |  |
| $380,000 - $399,999 |  |  |  |  |  |  |
| $400,000 - $419,999 | 3 |  |  |  |  |  |
| $420,000 - $439,999 |  |  |  |  |  |  |
| $440,000 - $459,999 |  |  |  |  |  |  |
| $460,000 - $479,999 | 1 |  |  |  |  |  |
| $480,000 - $499,999 |  |  |  |  |  |  |
| **TOTAL** | 78 | 2 | 1 | 1 | 0 | 0 |

Key – 201Y refers to the current year, 201X refers to the previous year

**Note:**

The salaries reported above is for the full financial year, at a 1-FTE rate, and excludes superannuation.

^ This employee was employed on a part-time basis at a 0.6 FTE rate.

^^ This employee was employed on a part-time at a 0.8 FTE rate.