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| FRD 15 |  |  | Executive officer disclosures in the Report of Operations by departments (April 2025) |
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| Purpose |  |  | To prescribe the executive officer disclosures in a departmental report of operations. |
| **Application** |  |  | **Applies to all entities defined as a department under section 3 of the *Financial Management Act 1994* (FMA).** |
| **Operative date** |  |  | **Reporting periods commencing on or after 1 July 2024.** |
|  |  |  | **FRD 15E *Executive Officer Disclosures in the Report of Operations by departments* is renamed to FRD 15 *Executive Officer Disclosures in the Report of Operations by departments* effective 1 April 2022.** |
| **Requirements** |  |  | **A department’s Report of Operations must disclose the following disaggregated information on active executive officer numbers:**   * **executive classifications;** * **gender split across classifications; and** * **a comparison to the previous reporting period.** |
|  |  |  | **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.** |
|  |  |  | **A department must reconcile the executive officer numbers that appear in the report of operations to those disclosed in the notes to the financial statements.** |
|  |  |  | **A department must also disclose executive officer numbers for all its portfolio entities.** |
|  |  |  | **A department must report executive numbers as at the last full pay period in June of the reporting year and in the corresponding pay period in June of the previous reporting year.** |
| Definitions |  |  | **Accountable Officer** – as defined in section 42 of the FMA is the Department Head of a department or the Chief Executive Officer (CEO) or equivalent of a public body unless the Minister determines otherwise. |
|  |  |  | **Active** – in relation to an executive has the same meaning as in clause 6.1 of FRD 29**.** |
|  |  |  | **Executive Officer** – a person, other than a statutory office holder or an accountable officer:  for a department, who is employed as an executive under Part 3 of the *Public Administration Act 2004* (PAA)  for a public body, who is employed as an executive under Part 3 of the PAA, or is a person to whom the Victorian Government’s Public Entity Executive Remuneration (PEER) Policy applies  for a public health service, is a person to whom the Victorian Government’s Health Entity Executive Remuneration Policy applies.  The Victorian Government’s PEER Policy can be found on the Victorian Government website at www.vic.gov.au/public-entity-executive-remuneration-policy. |
|  |  |  | **Gender** – refers to how an employee describes their own gender as ‘man’, ‘woman’ or a ‘self-described’ form. Gender is part of a person’s personal and social identity. It refers to a way a person feels and sees themselves. It can be about differences in identity, expression and experience as a woman, man or gender diverse person. |
|  |  |  | **Portfolio Entity** – a public entity under section 5 the PAA, being a body, whether corporate or unincorporated, that is established by or under an Act for a public purpose. |
|  |  |  | **Self-described** – a gender category that includes staff who do not identify as a woman or man and use different terms to describe their gender. |
| Guidance |  | 6.1 | Presentation of the requirements should be in a similar format to the example disclosures illustrated in the *Model Report for Victorian Government Departments - Report of Operations*. |
|  |  | 6.2 | The reconciliation between executive officer numbers disclosed in the financial statements to those in the report of operations should include, where applicable, the following information separately:  accountable officers; and  separations (executives who have left). |
|  |  | 6.3 | Information for the disclosure of executive officer numbers for portfolio entities should be sourced from the Government Sector Executive Remuneration Database maintained by the VPSC. The database lists all public authorities and provides relevant information required for the disclosure. |
| Relevant pronouncements |  | 7.1 | FRD 21 Disclosures of responsible persons and executive officers in the financial report  FRD 22 Standard disclosures in the Report of Operations.  FRD 29 Workforce data disclosures in the Report of Operations – public service employees. |
| Other information |  | 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 Victorian Public Sector Commission by emailing [workforce.data@vpsc.vic.gov.au](mailto:workforce.data@vpsc.vic.gov.au). |
| Background |  | 9.1 | The remuneration of executive officers note in the financial statements (in accordance with FRD 21 *Disclosures of responsible persons and executive officers in the financial report* discloses the total remuneration of responsible persons and executive officers separately for the reporting period, by remuneration categories as defined by AASB 124 *Related Party Disclosures*. FRD 21 does not require disaggregated disclosures of executive officer numbers by gender and classification.  The information required by FRD 15, including the reconciliation between the disclosures in the Report of Operations and the financial statements, is required to improve the transparency and completeness of information presented. |
|  |  | 9.2 | This FRD was revised in:  June 2007, to include a requirement that departments must report executive numbers as at the last full pay period in June of the reporting year and in the corresponding pay period in June of the previous reporting year. This amendment is to ensure that executive numbers disclosed in this FRD are consistent with those under FRD  29 *Workforce data disclosures in the Report of Operations – public service employees.*  January 2016, to align the definition of executive officer with that in FRD 21, which clarified the remuneration rate for determining an executive officer. Appendix A was removed to reduce duplication, as the same information is included in the Model Report for Victorian Government Departments. A reference to the location of this disclosure in the Model Report has been provided in the FRD.  May 2017, to improve the clarity of the definition of accountable officers and executive officers in departments and public bodies, and to reflect the new reporting requirements for executive officers. Requirements to disclose the number of executive officer vacancies, and ongoing or special project executives were removed to simplify reporting requirements.  February 2018, to include a third category, ‘self-described’, for reporting on gender split across executive officer classifications. This change was made to implement a new inclusive model for collecting and reporting on staff gender information in the Victorian Public Sector (VPS).  April 2022, to clarify in that the requirement is to report “active” executives and provide a definition of active. This does not change the intent of the FRD but aims to provide clearer guidance on who is captured by the disclosures.  April 2025, to clarify the definition of ‘executive officer’, update the definition of ‘gender’ to align with the public sector inclusive language guide, update references to the PEER Policy and update contact details for further enquiries in relation to gender reporting. |
| Model for Disclosure |  | 10.1 | *Model Report for Victorian Government Departments* - Report of Operations - Section 3: Workforce data |