

## Appendices

### Appendix 1 Corporate Overheads Functions

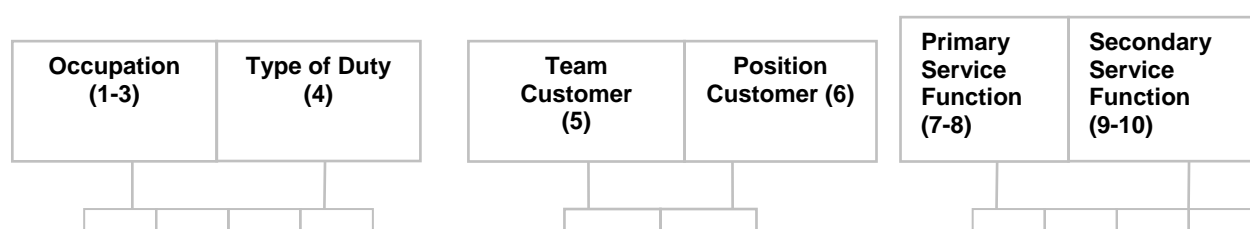
Corporate Overhead Functions	Service Functions in Position Coding
1 Governance & Executive Services	11 Planning 12 Reporting 13 Governance – general 14 External relations 15 Senior executive support & ministerial liaison 16 FOI
2 Asset and Facilities Management	21 Transport / fleet management 22 Accommodation & property management 23 IT asset management 24 Asset management – general
3 Financial Management	31 Accounts 32 Financial accounting and reporting 33 Management accounting 34 External financial reporting 35 System accounting & finance system administration 36 Payroll 37 Finance – general
4 Human Resources Management	40 Personnel 41 Payroll 42 Recruitment 43 Staff development & performance management 44 Industrial relations, employee relations & social justice 45 Occupational health & safety 46 Workforce planning & Organisation development 47 Establishments 48 HR systems administration 49 HR – general
5 Records & Information Management	51 Records administration 52 Records management / development 53 Records systems administration 54 Library
6 Information Technology & Communications	60 IT client support services / desktop support 61 Business systems and consultancy 62 Communications / networks 63 Corporate systems support 64 Systems development 65 Database administration 66 Contract & relationship management 67 IT training 68 IC&T – General
7 Office Services & Procurement	71 Clerical services 72 Administrative services 73 Office services – general
81 Legal services	

## Appendix 2 Workforce Profile data required for Corporate Overheads Analysis

The Workforce Profile (WFP) position coding framework developed by the NSW Premier’s Department is an important tool for corporate overheads costing. The WFP position code identifies the purpose of the position occupied by each employee and the customers of each position. This makes it possible to identify positions engaged in delivering core (frontline) services, ancillary services and corporate overheads in each agency. Employees who spend 30% or more<sup>1</sup> of their usual work hours in delivering these functions are identified.

Each part of the 10-digit code provides a piece of information about the type of work undertaken, as shown below.

### Workforce Profile Position Code



The 10-digit position code includes data on:

**Occupation** - The first three numbers define the broad type of job performed by a position. This part of the code is derived from the Australian Standard Classification of Occupations developed by the Australian Bureau of Statistics (ABS). It affords a standardised and consistent method for classifying occupations at the broad level.

**Type of duties** - The fourth number defines the nature of work that is performed by a position and its role in delivering services or in facilitating service delivery.

**Team customer** - The team customer code indicates the type of customer receiving products or services delivered by the team in which a position operates.

**Position customer** - The sixth number describes the type of customer receiving products or services delivered by an individual position. Both the team customer number and the position customer codes provide indicators of the relative levels of internal and external service functions across the sector, and how these functions are distributed in the structure of public sector organisations.

**Service function (primary and secondary)** - This code describes the particular purpose of a position. It captures information about specific activities performed in areas often described as ‘corporate services’. The service function code describes a broad range of functions classified as corporate services. The service functions are used in conjunction with the ‘position customer’ component to define corporate services for Workforce Profile reporting.

<sup>1</sup> The 30% threshold is based on the coding rule of WFP Position Coding.

The position code identifies three groups of customers although it should be noted that a position can have more than one type of customer:

- Code 1 - Internal customers - These can be the organisation itself, the organisation's personnel, and central agencies where a position is engaged in routine reporting requirements.
- Code 2 - External customers - These can be members of the general public, specific groups within the NSW community or other state government agencies. Note that this does not include positions that provide corporate services to other agencies<sup>2</sup>.
- Code 3 - Combination of internal and external customers.
- Code 4 - External customers (other government agencies) - These are government agencies that receive corporate services.
- Code 5 - Combination of external public customers and external government customers.

In addition, the WFP collects data on the total gross earnings<sup>3</sup> of each position for the year, which can be used to determine employee-related expenses in each cost centre. This figure shows the actual before-tax earnings including salaries, overtimes, allowances etc for each employee.

The Corporate Overheads Costing Guide uses the Workforce Profile data to identify the proportion of staff time engaged in corporate overheads and employee-related expenses attached to particular functions. The position customer code also helps to analyse the nature of corporate overhead services to distinguish between back and front office services.

The Workforce Profile data fields used in corporate overheads costing include:

Agency Code	Employee ID	Employment Category	Current Remuneration	Total Gross Earnings
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Standard WFP fields provided by WFP

Australian Standard Classification of Occupations	Type of Duty	Team Customer	Position Customer	Primary Service Function	Secondary Service Function
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Position code in six components provided by WFP

FTE for Reference	Weighting assigned	Weighting assigned	Cost Centre	Position Title
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<sup>2</sup> For example, Central Corporate Services Unit.

<sup>3</sup> Total gross earnings collected from the WFP show the total actual gross earnings of the employee for the financial year.

<b>Period</b>	<b>to primary internal service function</b>	<b>to secondary internal service function</b>	<b>Code</b>	
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Derived fields from WFP



Additional items provided by the Agency merged into WFP data by WFP

The Workforce Profile Rules for classifying positions are provided on the Premier's Department web site at <http://www.premiers.nsw.gov.au/NSWCoding/pcat.htm>

**Appendix 3 Activity Dictionary for Corporate Services**

**Asset and facilities Services**

Tier 3	Tier 3 Driver	Tier 4	Tier 4 Driver	T	C	Q	WPC	Definition
Facilities management	# m <sup>2</sup> floor space	1 Provide building security service	# m <sup>2</sup> floor space		■		22	Manage security access system including security passes cards etc, Manager user access to building/facilities, answer duress alarms, testing of duress alarms, management of building access control system, manage visitors access to building, receive deliver
		2 Provide car-park supervisory service	# car park bays		■		22	Manage visitor car park bookings, manage staff car parking, report maintenance problems to building owner, organize necessary signage for OH&S issues.
		3 Provide business continuity and disaster recovery plan	# hours			■	22	Appraise client requirements, develop and test comprehensive plan for continuity of business provision and recovery from unplanned business disruption, and maintain plan up-to-date and relevant.
		4 Manage emergency evacuation procedures	# m <sup>2</sup> floor space		■		22	Arrange training for emergency evacuation personnel, manage the testing of equipment e.g. fire extinguishers, manage trial evacuation processes, development of emergency evacuation procedures, management of first aid e.g. organize first aid training, main
		6 Manage Office Fitouts	# m <sup>2</sup> fitted out			■	22	Manage office fitouts, including telephones
		7 Manage Office Relocation	# m <sup>2</sup> fitted out			■	22	Manage relocations to client & statutory requirements
		8 Manage lease and other contracts for equipment other than property	# leases/contracts	■			22	Manage leases and contracts for general equipment such as colour copiers fax machines etc
		9 Manage facilities maintenance	# m <sup>2</sup> floor space		■		22	Manage regular maintenance requirements for facilities
		10 Special projects	# hours			■	22	General consulting advice. Help clients complete the required annual strategic accommodation plan.
		Property Management	# m <sup>2</sup> floor space	1 Purchase or lease new property	# property			■

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Tier 3	Tier 3 Driver	Tier 4	Tier 4 Driver	T	C	Q	WPC	Definition
								timely basis to client,
		2 Dispose of surplus property	# property			■	22	Accept client brief, engage internal/external resources, complete legal transfer, take keys. Dispose of office assets in accordance with government policies & procedures
		3 Manage construction projects						Seek approval from client on budget, go to select or open tender, assess tenders, issue LOA, manage contract, finalise contract, handover, manage defect and liability period. Develop floor plans, manage office accommodation fit out to client specification
		4 Leasing and Tenancy Management	# m <sup>2</sup> floor space			■	22	Management of tenancy. Liaison with building owners. Process rental payments.
Transport /Fleet Management	# dedicated fleet vehicles plus share of pool usage	1 Acquire a vehicle	# vehicles acquired	■			21	Arrange for the purchase/lease of vehicles in accordance with agency policy. Liaise with customer regarding vehicle suitability and delivery. Liaison with service providers on availability and delivery schedules.
		2 Dispose of a vehicle	# vehicles disposed	■			21	Arrange for the disposal of vehicles in accordance with agency policy. Liaise with service providers for vehicle collection and delivery. Liaise with customer regarding vehicle collection, detailing, and/or repairs prior to disposal.
		3 Provide vehicle salary package management service	# employees with package vehicles	■			21	Manage vehicle salary packaging arrangements, including liaison with customers regarding identification of suitable vehicles within salary packaging policy, lease quotations and package calculations, and package final reconciliations.
		4 Arrange vehicle service and maintenance, registration renewals service, repairs etc	# fleet vehicles	■			21	Arrange vehicle service, mechanical repairs and maintenance in accordance with approved Government contractors. Provide notification to customers regarding service schedules. Administer vehicle registration renewals.
		6 Provide vehicle infringements administration service	# vehicle infringements	■			21	Process vehicle infringement notices, including; driver identification, collection of driver details, and completion of Statutory Declarations.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 4 Driver	T	C	Q	WPC	Definition
		7 Manage vehicle contracts	# vehicles		■		21	Management of State Fleet service contract, including negotiation of contract term, systems access and reporting capabilities, and authorization of lease agreements.
		8 Order, assign and issue fuel card. Monitor transactions	# fleet vehicles	■			21	Obtain and review circumstances, order fuel card form fuel supplier, assign to nominated vehicle and issue to designated driver, including maintenance of fuel cards register. Reconcile fuel invoice with running sheets, resolve any discrepancies and pass I
		9 Collection and collation of FBT motor vehicle liability data	# employees with package vehicles	■			21	Collect, collate and forward end odometer reading, enter vehicle running record, complete and forward FBT return and to provide general advice. Conduct motor vehicle FBT training.
		10 Fleet Reporting	# reports		■		21	Reporting
IT Asset management	# desktops/laptops	1 Management of Local Processors	# desktops/laptops	■			23	Acquisition, deployment and maintenance of desktop and notebook computers, workgroup file and print servers. Includes the development and on-going maintenance of desktop and notebook Standard Operating Environments
		2 Acquisition/disposal of other IT assets	# movements	■			23	Acquisition/disposal of other IT assets

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 3 Activity Dictionary for Corporate Services (continued)**

**Financial Services**

Tier 3	Tier 3 driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition
Strategic Advice	# hours	1 Provide strategic and general policy advice	# hours			■	37	Provide strategic advice and assistance on any relevant financial matter in accordance with client requirements, including funding distributions, taxation implications, Capital Works Projects Accounting, development of finance systems & procedures, SAP installation & training
Accounts Payable	# vendor payments	1 Create Vendors	# new vendors	■			31	Create vendor master file, including verifying ABN on ATO website
		2 Maintain vendor master file	# vendor variations	■			31	Maintain vendor master file (changes in address banks details etc)
		3 Batch & process invoices for payment run	# vendor invoices	■			31	Enter invoice, match to purchase order and schedule for payment
		4 Manage enquiries & variations	# AP enquiries & variations	■			31	Handle enquiries, resolve disputes, meeting mandated 30 days & taking up of discounts. Include Credit Notes. Void or stop payments.
		5 Generate and Mail Cheques	# cheque payments	■			31	Print and despatch cheques
		6 Pay Vendors by EFT	# EFT payments	■			31	Make periodic electronic payments
		7 Perform creditor reconciliation	# creditors	■			31	Reconciliation of creditors and ensuring all batches are processed. Reconcile advances.
		8 Maintain Purchase/Corporate Card register & process card transactions	# cards	■			31	Issue new cards. Cancel existing cards. Downloading of transactions statement, forwarding to cardholder for verification and authorisation, and resolution of any discrepancies and enquiries. Includes processing invoices on behalf of clients eg Qantas cabcharge
Accounts Receivable	# invoices	1 Create Debtors on system	# new debtors	■			31	Create debtor master file record, including verification of details for delivery of invoices and statements.
		2 Maintain debtors master file	# debtors variations	■			31	Maintain debtor master file record
		3 Raise invoices	# AR invoices	■			31	Raise invoice: verification of authorisation to raise debt, issue of invoice to debtor, including raising of journal to record debt

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition
								and generation of any credit notes.
		4 Process receipts	# receipts	■			31	Receipting of invoices within system, banking the cheque. Includes OTC receipts and remote receipts.
		5 Manage Collections	# collections	■			31	Issue statements, reconcile and follow up of debtors. Perform outstanding debt collection .
		6 Manage debt write-off	# debts written off	■			31	Preparation of bad debts schedule and submission and securing of approval to write-off, data entry into system following approval
		7 Perform debtor reconciliation	# debtors	■			31	Reconciliation of debtors and ensuring all batches are processed.
Cash Management	# bank accounts	1 Undertake bank reconciliations	# bank accounts	■			32	Uploading and reconciliation of account details from bank, including automatic system and manual clearing, resolution of open items, dishonoured cheque processing, and preparation of reconciliation report.
		2 Loans, borrowings and investment accounting	# reports	■			32	Preparation of advice on cash position daily, weekly or monthly.
		3 Cash management activities	# cash transfers	■			32	Preparation and lodgement of transfer payments to manage daily cash position as directed, including verification of outcome.
		4 Maintain Petty Cash accounts	# petty cash imprests	■			32	Maintenance, disbursement and reconciliation of petty cash
General accounting	# journals	1 Prepare and post journals	# manual journals	■			32	Preparation of adjustment and 'one-off' journals and electronic upload and posting of batch journal entries, including resolution of any file format problems as necessary to effect general ledger update.
		2 Maintain general ledger	# accounts	■	■		32	Maintain general ledger. Including journals to adjust errors, accrual journals, prepayment journals, intercompany transfer journals, recurring journals, system generated journals, statistical journals, prior period journals, funding distribution journals and crown payment journals, and reconciliation with general ledger update changes.
		3 Reconcile accounts	# accounts reconciled	■			32	Reconciliation and analysis of specific accounts, including CIS, payroll, other interfaced systems, clearing accounts, control accounts, advance accounts and Balance Sheet

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Corporate Overheads Costing Guide

Tier 3	Tier 3 driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition
								Accounts, and recoupal of moneys from Treasury as required.
Fixed asset accounting	# asset records	1 Create new asset record	# new assets acquired	■			32	Create record in asset register and general ledger, including transfer of asset from capital related accounts. Review GL Suspense Account (2501) relating to each organisation, Collect primary data from Payment Vouchers, review and appropriate according to
		2 Record asset movements	# asset changes	■			32	Amendment, Transfer or Dispose of asset. Update asset register and general ledger with details of transferred or disposed asset, including verification of authorisation to change asset register.
		3 Revalue assets	# assets revalued	■			32	Update to asset register and general ledger with details of re-valued asset, including verification of authorisation to change asset register.
		4 Perform asset inventory stocktake	# asset records			■	32	Plan, supervise, document and report on stocktake of designated client assets.
		5 Perform asset reconciliations	# asset records	■			32	Reconcile Asset Ledger to GL and running depreciation, and resolve all exceptions and discrepancies.
Financial Reporting		1 Prepare statutory Tax reports	# returns	■			32	Provision of statistical information to Australian Bureau of Statistics, including collection and verification of information and preparation of return in required format. Provision of GST and Income Tax information to the Australian Taxation Office, including collection and verification of information, quality assurance for accuracy and completeness, reconciliation with tax assessments, and preparation and lodgement of return in required format. Provision of FBT information to the Australian Taxation Office, including development and maintenance of an FBT reporting structure, coordination of data collection, performance of reconciliation checks and preparation and lodgement of return in required format.
		4 Produce Treasury reports	# reports	■			34	TOES Returns, Crown Data returns,
		5 Undertake year end close	# active accounts	■			34	All activities connected with year end close

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Corporate Overheads Costing Guide

Tier 3	Tier 3 driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition
		6 Prepare and distribute Annual Financial Statements and answer queries	# hours			■	34	Preparation and distribution of annual financial statements according to latest Treasury requirements, including working papers and notes to draft financial statements and addressing any outstanding audit queries e.g. prepare Working Papers to support Annual Financial Statements examination by external audit
Management accounting	# hours	1 Business analysis and costing	# hours			■	33	Business case preparation, ad hoc costing, sundry business analysis
		2 Internal control & fraud control	# hours		■		33	Internal control processes and procedures control, internal audit etc
		3 Produce management reports	# reports	■			33	Produce monthly Executive Reports, Divisional Reports, Cost Centre Reports, Cost Centre Reports, and any special purpose reports
		4 Month-end Close	# closure	■			33	Preparing and entering adjusting journals for clients.(* WPC 32 for internal; 34 for external.)
Budgeting	# hours	1 Prepare forward estimates	# hours			■	33	Preparation of forward estimate projections, including attendance at pre-budget planning meetings, preparation of draft financial statements, securing client concurrence and submission to Treasury.
		2 Prepare budget papers	# hours			■	33	Preparation of budget papers as required by client agency and Treasury, including all necessary data collection, verification and analysis and having regard for any standing agreements.
		3 Internal budget allocations	# units/cost centres	■			33	Allocating high level agency budgets to all business units/cost centres
		4 Budgetary control	# units/cost centres		■		33	Managing the budget allocation throughout the year e.g. additional allocations, transfers etc
System Administration and Data Management	# hours	1 Perform application system support and maintenance	# hours		■		35	This includes changes related to compliance with legislation, system configuration for rule changes. Includes helpdesk for system users.
		2 Creating and Maintaining Charts of Accounts	# generic accts (e.g. travel)		■		35	Create and maintain Charts of Accounts, etc.
		3 Training & User Support	# training days		■		35	Provide system training and support to approved users

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 3 Activity Dictionary for Corporate Services (continued)**

**Human Resources Services**

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
Strategic advice	# hours	1 Provide strategic and general policy advice	# hours			■	49	Provide advice and assistance on any relevant HR matter in accordance with client requirements, including training courses, Staff Induction/Orientation Program, OH&S, Organisational Development, Job Evaluations, audit & review of HR strategies
Personnel	# employees	1 Administer leave & other entitlements	# employees	■			40	Process Leave applications, perform calculations for maternity leave, audits on leave. Communicate with applicants.
		2 Manage benefits	# employees with benefits	■			40	Mange all employee benefits including superannuation, union membership, etc
		3 Manage termination matters	# terminations	■			40	Process all termination related documentation through personnel records
Payroll - standard	# employees	1 Perform payroll processing	# employees paid	■			41	Provision of regular payroll processing service, including calculation of all amounts, preparation and direct depositing of employee payments and disbursements including tax, superannuation contributions and personal disbursements, preparation and delivery of all employee advices, preparation and delivery of all group certificates and statements of earnings, reconciliation of all payments and accounts, and provision of advice on payroll issues to clients and their employees. Includes processing of overtime, HDA claims, allowance claims, staff variations, relocations processing and maintenance of Intranet website policy content. Ensure all employee disbursements are paid each pay cycle.
		2 Create new employees	# new employees	■			41	Add a new employee to an agency's payroll, including verification of authority and confirmation of taxation status, and assignment of all necessary rates and eligible allowances.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
		3 Maintain employee masterfiles	# payroll changes	■			41	Change employee payroll detail, or remove an employee.
		4 Produce Off Cycle Payments	# off cycle payments	■			41	Run, verify and produce ad hoc payrolls, including manual or advance payment
		5 Process employees' time-sheets	# timesheets	■			41	Enter the relevant details from employees' timesheets ready for the next pay run, including verification of authority and confirmation of outcome.
		6 Manage PAYG and other deductions	# employees	■			41	Includes management of data between HR infosys and superannuation providers; liaison with funds; payment of contributions; reconciliation of clearing accounts and SASS Account.
		7 Produce year end payment summaries	# payment summaries or # employees			■	41	Production of payment summaries in accordance with ATO requirements. Reconcile PAYG tax and remit final payment and annual reconciliation to ATO
		8 Year end System Roll-over	# employees			■	41	Roll over YTD data in system after final year end close, update any variations to tax etc masterfiles
Payroll - SES	# SES staff	1 Processing Package Variations	# variations	■			41	Processing employee requested/ employer approved salary package variations to SES/SO staff
		2 Processing SOORT Determinations	# SES staff	■			41	Processing annual employer approved salary package variations to SES staff
		3 Process Motor Vehicle Changes	# changes	■			41	Processing employee requested/ employer approved salary package variations to SES/SO staff for motor vehicles
		4 Prepare SES Officers Contracts	# new contracts	■			41	Prepare draft contracts for SES officers consideration,. Provide advice and issue early warning reminders to employers about expiry dates for contracts
Recruitment	# vacant positions to be filled	1 Provide advice on recruitment options	# hours			■	42	Analysis of client situation and needs and development of viable recruitment options consistent with government and agency policies and delivering the outcomes required by the client, including where appropriate specialized recruitment strategies and project management services.
		2 Prepare and place advertisement	# positions advertised	■			42	Preparation of internal and external advertisements, obtaining client approval and submission to newspapers, internal and public service publications

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
								as appropriate.
		3 Receive, record & acknowledge applications	# job applications	■			42	Receipt and registration of applications, including placement on file, preparation, signing and despatch of receipt acknowledgments, and delivery file and forms to selection committee convenor.
		4 Convene and support selection committee	# vacant positions	■			42	Provide advice and documentation services to selection committees – Includes seeking independent committee members where required.
		5 Carry out pre-employment checks	# successful candidates	■			42	Preparation and delivery of written advice in confirmation of qualifications and criminal record, including working with children when appropriate, arrangement of medical assessment and contact with personal referees.
		6 Advise successful & unsuccessful applicants and obtain and record acceptance of offer	# successful candidates	■			42	Preparation and delivery of telephone or written offer to successful and unsuccessful applicants, and obtaining and recording acceptance of offer from successful applicant.
		7 Induct new employee into client agency	# new recruits	■			42	Provide advice and assistance to new employee, including preparation and execution of instrument of appointment introduction to agency functions, locations and key managers, completion of induction checklist (or obtaining checklist from agency manager) and provision of report to client agency.
		8 Manage redeployment within the agency	# transfers	■			42	
Establishment	# positions	1 Analyse job and prepare new position description	# new positions			■	47	Obtain dimensions of job by interviewing client representative, develop position description using standard templates and descriptors, code position according to agencies existing practices including minimum competency accreditation requirements, and submit for client approval.

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Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
		2 Evaluate position and recommend grading	# positions	■			47	Appraise position description, evaluate job content and parameters using standard methodology, including convening of evaluation committee according to agency policy, prepare recommendation on appropriate grading within client's existing position categories, and submit to client for approval.
		3 Create a new position record	# new positions	■			47	Verify new position approval, appraise documentation for completeness and create a new position record in the client agencies establishment record, including recording of all details provided.
		4 Update an established position's details	# new positions or recruits	■			47	Alter an established position's recorded details, including cost centre allocation.
		5 Delete an established position	# positions removed	■			47	Remove the record of an established position from an agency's establishment records.
		6 Provide establishment report	# divisions/departments or # employees	■			47	Prepare and certify a report on an agency's establishment in an agreed format, including all necessary data collection and analysis.
OH&S	# employees	1 Provide advice on legislation, statistics and best practice	# hours		■		45	Prepare and deliver advice on issue of concern to client agency, including any necessary data collection and research.
		2 Provide risk management services, incl. site assessments	# hours			■	45	Review circumstances, history and status, assess risks and develop control strategies, recommend action plans according to AS4360.
		4 Provide OH&S training, including first aid practices	# employees trained			■	45	Develop and deliver suitable training modules directed at best practice arrangements and behaviour in client workplaces.
		5 Advise WorkCover of incidents as required and provide reports on request	# incidents		■		45	Advise WorkCover or reportable workplace incidents and obtain and forward statutory reports.
Workers Compensation	# workers comp claims	1 Process Workers Compensation Claims	# workers comp claims	■			45	Process worker's compensation claims, process leave and submit to insurer.

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Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
		2 Allocate insurer payment and resolve discrepancies	# payments	■			45	Receive workers compensation insurance payment, reconcile with claim made, including resolution of any discrepancies, and allocate to agency.
		3 Provide rehabilitation and injury management services & advice	# employees		■		45	Review situation, develop action plans, secure client approval and case manage injured employee, including maintenance of a register of first aid officers, documentation and promulgation of essential access requirements and procedures..
		4 Prepare Workers Compensation Reports	# workers comp claims	■			45	Prepare report on workers compensation claims, including advice on trends and special situations emerging and suggested action plans to correct possible unsafe practices.
Employee Relations	# employees	1 Develop & monitor employee assistance and workplace diversity program. Provide displaced employee advice & case management service	# hours			■	44	Assess requirements, develop program content and options, secure implementation approval, establish contract; provide implementation advice and assistance, contract manage service provider monitor operational performance and resolve complaints. Advise displaced employee on redundancy, redeployment and re-training options, provide counselling and/or referral, including personal, financial, family and taxation advice, relocation assistance as necessary and provision of contact point for all displaced employees.
		2 Provide employee counselling & grievance case management service	# incidents	■			44	Counsel employee on issues arising, accept and record grievances, refer for appropriate investigation and keep employee advised of issue resolution, including mediation, in accordance with agency and government policies.
		3 Provide exit interview for departing employee	# leaving employees	■			44	Interview departing employee in accordance with standard protocol, document outcome, and prepare report for relevant agency.
		4 Provide advice on Employee Relations issues generally	# hours			■	44	Assess situation and develop, document and deliver appropriate advice on issue of concern to client, including any necessary data collection and research.

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Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
Industrial Relations	# employees	1 Provide advocacy support to agencies and industrial tribunals	# employees		■		44	Develop and deliver planned and ad hoc advice as required on industrial matters as and when they are developed or presented.
		2 Negotiate and review awards and workplace agreements (including EBA's)	# employees		■		44	Provide award negotiation support, leadership or review advice as required to suit the circumstances.
		3 Provide legislation, award, enterprise bargaining interpretations and advice	# employees		■		44	Advise on legislation, award, enterprise bargaining interpretations
		4 Manage consultative process	# employees		■		44	Manage consultative process between agency, employees and their union representatives.
Workforce planning & organisation development	# employees	1 Report on workforce status & trends	# reports		■		46	Preparation of workforce profile, EEO, Disability, ABS or Centrelink return report, including gathering of all relevant data by survey or other means, checking for completeness and consistency, and presentation in required format, and including responding to subpoenas, agency annual report and for any central agency requirement.
		2 Provide organisation and cultural advice including EOI	# hours		■		46	Provide organisational advice to business units including EOI etc
		3 Provide planning & advise on future resource requirements	# employees		■		46	All resource planning functions
		4 Conduct staff surveys	# employees		■		46	Coordinate the preparation, distribution and analysis of staff surveys
Learning & Development	# employee training days	1 Provide advice and options on capability development	# hours			■	43	Review client circumstances, history and status, appraise training needs, develop component and program options and recommend appropriate program to client in written report.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
		2 Provide training needs analysis	# hours			■	43	Review, circumstances and situation, analyse training needs and prepare report with appropriate recommendations.
		3 Develop customized training program	# hours			■	43	Review circumstances and training requirements and develop appropriate program with options and recommendations.
		4 Provide training program to employees	# hours			■	43	Deliver approved training program and modules to groups of employees.
		5 Provide individual career planning advice	# employees seeking advice	■			43	Review strengths, situation and history with employee and provide appropriate advice on career options and their implications and suggest action plan.
Performance Management	# employees	1 Provide corporate performance management system advice, training & support	# hours			■	43	Review situation history and circumstances, develop performance framework and implementation options, recommend strategy and secure approval, and provide tailored line manager and subordinate training and mentoring support.
		2 Undertake disciplinary procedures	# incidents	■			43	Coordinate the resolution of disciplinary incidents
		3 Provide coaching to line managers undertaking performance management	# line managers			■	43	Review line managers experience and credentials, assess circumstances in which performance management is being introduced or maintained, and provide regular and as required advice and discussion access.
		4 Prepare appeal documentation and provide legal advice/representation	# appeals			■	43	Review of history and status of matter, preparation of relevant appeal notifications and submissions, advising of client agency on appeal handling strategy and representation of client before tribunal.
System Administration and Data Management	# users	1 Training & User Support	# users		■		48	Provide system training and support to approved users
		2 Aries/ESS Training and Support	# users		■		48	Provide ARIES and ESS training and support to approved users

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 3 Driver	T	C	Q	WPC	Definition
		<sup>3</sup> Systems Advisory Consulting	# hours		■		48	Provide a consulting service to clients about use of HR infosys for HR reporting and monitoring purposes.
		<sup>4</sup> Maintain ESS system	# users		■		48	Includes workflow management, liaison with providers

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 3 Activity Dictionary for Corporate Services (continued)**

**Records and Information Services**

Tier 3	Tier 3 Driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition
Records Administration	# new records created	1 Create a new file or record	# new records created	■			51	Create, classify and register a file or new volume, including identification and location of relevant existing file and attachment of new document, administration of records management systems, maintenance of user profiles and records management tools (e.g. thesaurus), setting of security levels for records, management of interfaces with other systems, and support to non-records staff for file registration and classification activities.
		2 Manage record movements	# file movements	■			51	Update file movement records, including tracking of records, attachment of documents to files, processing file location enquiries and providing advice on file locations, updating database system.
		4 Provide file storage facilities	# m <sup>2</sup> storage space	■			51	Storage of a semi-active and inactive file.
		5 Destroy a file	# records/files destroyed	■			51	List and destroy an inactive file no longer required by client, including obtaining and recording client authorization to dispose and use of secure destruction facilities where necessary.
		6 Archive a file	# records archived	■			51	Box, list and transfer to back-up storage, an inactive file needing to be retained for a minimum period, including obtaining and recording client authorization to archive.
		7 Retrieve a requested file from storage	# records retrieved	■			51	Retrieve an inactive or archived file from offsite storage.
		Records management development	# hours	1 Provide records management advice, systems & procedures, and training	# hours			■
Records Systems Administration	# hours	1 Development and maintenance of IT specific records management systems	# hours			■	53	Development and maintenance of IT specific records management systems

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Tier 3	Tier 3 Driver	Tier 4	Tier 4 driver	T	C	Q	WPC	Definition	
Library	# employees	1	Manage the Collection	# hours			■	54	Maintain the relevance of collection items, involves assessing materials, purchasing, deleting material, cataloguing. Shelving and arranging physical collection
		2	Administration of LMS	# employees using the service			■	54	Administer access to LMS (Library Management System)
		3	Manage Subscriptions	# subscription			■	54	Manage payments for subscriptions, claim missing issues, store electronic resources, file loose leaf services. Includes titles and database subscriptions (eg Standards Australia) for exclusive use by, or housed within, sections distinct from the library
		4	Manage Database consortia	# hours			■	54	Negotiate and manage access to licensed database. Also includes participation in consortia at library level, allowing access to databases otherwise too expensive for individual subscription eg Factiva.
		5	Purchasing of Monographs	# monographs			■	54	Purchase individual book titles in response to Client requests.
		6	Manage inter-library loan requests	# requests	■			54	Access to external library collections. Process requests which involves either document delivery &/or loans from other libraries. Includes document delivery from sources other than libraries.
		7	Circulating of library materials	# hours			■	54	Circulate library books and journals to clients. Includes recalls and overdue processing.
		8	Indexing/cataloguing	# hours			■	54	Purchase of Management Index Service, creation of index service - data entry of index, distribution of documents, provision of Table of Contents service
Information access & reference services	# employees	1	Answering Quick Reference	# requests	■			54	Simple requests for information from Clients that can be completed within 5 minutes
		2	Researching Complex Requests	# requests	■			54	A complex request requires more than 5 minutes research. Involves researching multiple data sources.
		3	Training users	# employees			■	54	Train clients on the use of database, efficient search techniques, information literacy. Includes induction and one-on-one training
		4	Managing R&IS Intranet Content	# hours		■		54	Manage content for portals of R&IS - access for clients of R&IS database, journals links.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 3 Activity Dictionary for Corporate Services (continued)**

**Information Technology and Communication**

Tier 3	Tier 3 Drivers	Tier 4	Tier 4 Drivers	T	C	Q	WPC	Definition	
IT client support/desktop support	# users							<b>Ensures that the client has access to the appropriate IT services required to support the business</b>	
		1	Service Desk	# users		■		60	Single point of contact for all IT related service enquiries.
		2	Incident Management	# users		■		60	An incident is any disruption to the normal availability of service that supports the business. Logging, classification, allocation and first level resolution of calls. First level resolution can generally be accomplished with known incidents.
		3	Problem Management	# users		■		60	A problem is the unknown underlying cause of an incident. Being unknown, resolution requires investigation and analysis. This is typically referred to as second or third level response.
		4	Configuration Management	# users		■		60	Configuration management is the identification and control of infrastructure elements to ensure that their status is maintained to a defined specification.
		5	Change Management	# users		■		60	Change management is a structured approach to managing necessary change to infrastructure elements so that all changes are documented, tested and introduced in a controlled manner that minimises risk and disruption to services
		6	Release Management	# users		■		60	Release management is the controlled introduction of new or changed elements of the infrastructure or applications.
Corporate systems support	# users							<b>Defines the types and quality of services required by the business</b>	
		1	Capacity Management	# users		■		63	Capacity management is an ongoing series of processes that monitor the infrastructure's ability to adequately support the normal business operations.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Drivers	Tier 4	Tier 4 Drivers	T	C	Q	WPC	Definition
		2 Availability Management	# users		■		63	Availability management is the set of activities that match the business need for infrastructure resources with the capacity of those resources taking into account both planned and unplanned outages.
		3 Security Management	# users,		■		63	This includes identification and management of all security risks in accordance with security standard AS/NZS 7799
Contract & relationship management	# users	3 Service Level Management	# users		■		66	Monitors the delivery of IT services to the levels agreed in the Service Level Agreements.
		3 Customer Relationship Management	# users		■		66	The set of activities focused on ensuring that the IT Service needs of the client are well understood and that the needs and expectations are being met.
IT Training	# users training	5 IT Training	# users trained		■		67	The provision of appropriate training for IT Staff and business staff
Communications/Networks	# networked devices							<b>Defines the base level infrastructure elements, and their management, that are required to support the business</b>
		1 Network Service Management	# networked devices		■		62	Network Service Management includes the design, acquisition, implementation and day-to-day operation of wired and wireless Local Area Networks, Wide Area Networks, Internet connectivity. Configuration of routers, switches, edge devices, directory and domain servers, proxy servers, firewalls, voice and data telephony/ PABX. Management and control of communication cupboards.
		2 Operations Management	# devices		■		62	Operations management includes the establishment, maintenance and control of computer rooms, central and peripheral servers, mass storage, tape libraries, uninterruptable power supplies, printers, faxes, scanners and other networked devices (other than desktops and notebooks).
		3 Systems Management	# users,		■		62	Scheduling, execution, monitoring of batch processes . Monitoring of all key systems and processes with intervention and rectification as required. This includes e-mail, messaging and collaboration tools, and Internet connectivity.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Drivers	Tier 4	Tier 4 Drivers	T	C	Q	WPC	Definition	
Systems Design & Development	# Hours							Defines the software development lifecycle for <u>new</u> or replacement business applications (after business case approval)	
		1	Planning	# Hours			■	64	Activities 1 through 7 are generally undertaken (and costed) as a project following the approval of a business case. # 3 and 4 will differ depending on whether the solution that meets the business requirements is a Commercial Off The Shelf (COTS) or needs to be custom built.
		2	Requirements Definition	# Hours			■	64	Requirements Definition
		3	Acquisition (Buy or Build)	# Hours			■	64	Acquisition (Buy or Build)
		4	Development/ Configuration	# Hours			■	64	Development/ Configuration
		5	Integration Testing	# Hours			■	64	Integration Testing
		6	Implementation	# Hours			■	64	Implementation
		7	Post Implementation Review	# Hours			■	64	Post Implementation Review
Business & IT Alignment	# Hours							Strategic and planning activities that ensure the continued alignment of IT services with business needs	
		1	IM&T Strategic Planning	# Hours			■	11	All agencies are required to have IM&T strategic plans that are current and updated annually.
		2	Business Case Development	# Hours			■	61	Business cases for ICT systems arise from the identification of business requirements that are not satisfactorily met by existing systems, or from the identification of a business process reform that cannot be achieved with existing systems.
		3	Business Continuity Management	# Hours			■	63	Business continuity management is the set of activities that lead to the development, implementation and testing of comprehensive disaster recovery plans designed to ensure that the all business needs can continue to be met in the event of major or minor system/ application failure.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Tier 3	Tier 3 Drivers	Tier 4		Tier 4 Drivers	T	C	Q	WPC	Definition
		4	Enterprise Architecture	# Hours			■	64	The enterprise architecture defines, at a high level, the major building blocks of the hardware and software infrastructure. This architecture is the subject of continual review to ensure that, as the architectural components evolve and are upgraded, they will continue to meet developing business needs.
Strategic IT advice	# Hours		and general policy advice	# Hours			■	68	Specific IT-related consulting activities provided as a service Provide advice and assistance on any relevant IT matter in accordance with client requirements, including audit & review of IT strategies, research, identification, verification and feasibility assessment of technological solutions for client, develop or review business case, organise IT training courses, provision of financial management and planning advice and assistance with IT budget cycles, asset inventory and systems and facilities life cycle management

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 3 Activity Dictionary for Corporate Services (continued)**

**Office and Procurement Services**

Tier 3	Tier 3 Driver	Tier 4	Tier 4 Driver	T	C	Q	WPC	Definition
Administration & clerical services	# employees	1 Provide reception services	# hours		■		71	Defined reception positions that are predominately internally focussed.
		2 Manage travel arrangements	# bookings	■			71	Arrange air line bookings, accommodation etc on request, organize hire-car on request, Issue cabcharge dockets, manage cancellations
		3 Provide mobile phone contract management service	# mobile phones		■		72	Create and maintain mobile phone register, manage accounts, coordinate and compile data for FBT returns, arrange purchase of handsets, sim cards & accessories. Arrange handset repairs & disposal in accord with Government policies.
		4 Provide document reproduction/printing	# hours			■	72	Scan documents into tiff file; store documents and supply on CD
		5 Provide switchboard call answer and re-direct service. Also maintain phonebooks	# employees		■		72	Answer & re-direct incoming calls/arrange connection of international/STD calls. Also create/delete entries and update on-line phonebook, submit agency specified telephone listings to White Pages etc
		6 Manage Telephone Infrastructure	# employees		■		72	Management of telephone infrastructure
Courier & Mail	# employees	1 Receive, sort, and despatch in-coming & out-going mail	# employees	■			72	Receive, sort and distribute incoming mail to the appropriate business unit/officer. Dispatch out-going mail.
		2 Courier management	# employees	■			72	Arrange for the urgent delivery of mail by courier to nominated offices. Include Standard or VIP courier service.
		3 Delivery of Newspapers and Press Clippings	# employees	■			72	Collection of and delivery newspapers and press clippings
Procurement	# purchase requisitions	1 Provide strategic procurement management service	# hours		■	■	72	Conduct market research, develop and complete tender process based on client specifications, manage contracts, conduct spend analysis, review processes and recommend efficiencies/cost savings
		2 Manage supplier relationships	# preferred suppliers		■		72	Select and set up preferred suppliers and manage the relationship with them

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

Corporate Overheads Costing Guide

Tier 3	Tier 3 Driver	Tier 4	Tier 4 Driver	T	C	Q	WPC	Definition
		3 Process requisition	# purchase requisitions	■			72	Process requisitions in system, produce purchase order, contact supplier, file, request creation of new vendors
		4 Obtain quotations	# purchases requiring quotes	■			72	For software, hardware, furniture - QUIX etc, & provision of advice
		5 Create and issue purchase orders	# purchase orders	■			72	Validation of client request for completeness and proper authorization, including verification of authorizing officer's signature and delegation, confirmation of vendor status, checking of price and quantity calculations, verification of consistency with government procurement procedures, preparation of purchase order including allocation of purchase order number, and despatch of purchase order to vendor. Includes authorized amendments to existing purchase orders.

**Legend:** T = Transactional C = Fixed Charge (retainer-type) Q = Quotation

**Appendix 4 Classification of positions by service function and position customer**

Service Functions		Position Customer		
		Internal <sup>(1)</sup>	External <sup>(2)</sup>	External <sup>(3)</sup> (other govt agencies)
<b>1 Governance &amp; Executive Services</b>				
11	Planning	Corp OH	Core services: Premier's, Cabinet Office; Treasury	
12	Reporting	Corp OH	Ancillary services: NSW Parliament	
13	Governance – general	Corp OH	Core services: Ombudsman; Treasury	
14	External relations	Corp OH	Corp OH	
15	Senior executive support & ministerial liaison	Corp OH	Corp OH	
16	FOI	Corp OH	Corp OH	
<b>2 Asset &amp; Facilities Management</b>				
21	Transport / fleet management	Corp OH	Core services: State Rail; RTA; STA	Corp OH to other agencies by eg. CCSU
22	Accommodation & property management	Corp OH	Core services: RTA; Housing; Sydney Water; Heritage Office; Historic Houses Trust	Corp OH to other agencies by eg. CCSU
			Ancillary services: construction & maintenance of hospital; correctional centres	
23	IT asset management	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
			Ancillary services: management of core IT systems	
24	Asset management – general	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
<b>3 Finance</b>				
31	Accounts	Corp OH	Ancillary services: DFT; Housing; Electricity – agencies with billing transaction with customers	Corp OH to other agencies by eg. CCSU
32	Financial accounting and reporting	Corp OH	Core services: Treasury	Corp OH to other agencies by eg. CCSU
33	Management accounting	Corp OH	Core services: Treasury	Corp OH to other agencies by eg. CCSU
34	External financial reporting	Corp OH	Core services: Treasury	Corp OH to other agencies by eg. CCSU

Key:

Core Services	Ancillary Services	Internal Corporate Overheads	Corporate Overhead provided to other government agencies	Need more information
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Service Functions		Position Customer		
		Internal <sup>(1)</sup>	External <sup>(2)</sup>	External <sup>(3)</sup> (other govt agencies)
35	System accounting & finance administration	Corp OH	Ancillary services: system administration of core systems	Corp OH to other agencies by eg. CCSU
36	Payroll	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
37	Finance – general	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
<b>4 Human Resources</b>				
40	Personnel	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
41	Payroll	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
42	Recruitment	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
43	Staff development & performance management	Corp OH	Core services: Premier's (PSMO)	Corp OH to other agencies by eg. CCSU
44	Industrial relations, employee relations & social justice	Corp OH	Core services: Dept of Industrial Relations	Corp OH to other agencies by eg. CCSU
45	Occupational health & safety	Corp OH	Core services: WorkCover	Corp OH to other agencies by eg. CCSU
46	Workforce planning & organisation development	Corp OH	Core services: Premier's (PSMO)	Corp OH to other agencies by eg. CCSU
47	Establishments	Corp OH	Core services: Premier's (PSMO)	Corp OH to other agencies by eg. CCSU
48	HR systems administration	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
49	HR – general	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
<b>5 Records &amp; Information</b>				
51	Records administration	Corp OH	Core services: State Records Authority	Corp OH to other agencies by eg. CCSU
52	Records management / development	Corp OH	Core services: State Records Authority	Corp OH to other agencies by eg. CCSU

Key:

Core Services

Ancillary Services

Internal Corporate Overheads

Corporate Overhead provided to other government agencies

Need more information

Service Functions		Position Customer		
		Internal <sup>(1)</sup>	External <sup>(2)</sup>	External <sup>(3)</sup> (other govt agencies)
53	Records systems administration	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
54	Library	Corp OH	Core services: State Library	Corp OH to other agencies by eg. CCSU
<b>6 Information Technology &amp; Communications</b>				
60	IT client support services / desktop support	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
61	Business systems and consultancy	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
62	Communications / networks	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
63	Corporate systems support	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
64	Systems development	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
65	Database administration	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
66	Contract & relationship management	Corp OH	Core services: Office of Information Technology	Corp OH to other agencies by eg. CCSU
67	IT training	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
68	IC&T – General	Corp OH	Core services	Corp OH to other agencies by eg. CCSU
<b>7 Office Services</b>				
71	Clerical services	Corp OH	Core services: Customer services	Corp OH to other agencies by eg. CCSU
72	Administrative services	Corp OH	Core services: Customer services	Corp OH to other agencies by eg. CCSU
73	Office services – general	Corp OH	Core services: Customer services	Corp OH to other agencies by eg. CCSU
<b>8 Others</b>				
81	Legal services	Corp OH	Core services: Attorney General	Core services: Crown

Key:

Core Services	Ancillary Services	Internal Corporate Overheads	Corporate Overhead provided to other government agencies	Need more information
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Service Functions		Position Customer		
		Internal <sup>(1)</sup>	External <sup>(2)</sup>	External <sup>(3)</sup> (other govt agencies)
				Solicitors
82	Training	Ancillary services		
83	Service functions – general	Corp OH	Core service: Shared Services Strategy Team in Dept of Commerce	More info
84	Rostering and staff scheduling	Ancillary services		
85	Staff services	Ancillary services		
91	Functions outside the scope of the above list		Core services	More info
92	No secondary function			

Note:

- (1) Internal customers can be the organisation itself; personnel of the organisation; and central agencies where a position is engaged in routine reporting requirements.
- (2) External customers can be members of the general public; specific groups within the NSW community; other state government agencies (eg. Community Relations Commission providing interpreting services, but excludes positions (eg. CCSU positions) who provide corporate services to other agencies); and other state government agencies where the position within agencies is engaged in whole of sector strategy or policy (eg. Premier’s Department, Treasury)
- (3) External customers (other government agencies) are government agencies who receive corporate services

Key:

Core Services	Ancillary Services	Internal Corporate Overheads	Corporate Overhead provided to other government agencies	Need more information
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## Appendix 5: Working Expenses: Cost Groupings and Allocation

General Ledger Account	Cost Grouping	Allocation bases
Cleaning	Accommodation	Floor space
Electricity & utilities	Accommodation	Floor space
Property – insurance	Accommodation	Floor space
Property – leases and rent	Accommodation	Floor space
Property – rates	Accommodation	Floor space
Property – repairs & maintenance	Accommodation	Floor space
Security expenses	Accommodation	Floor space
Courier charges	Communications	Staff FTEs
Freight charges	Communications	Staff FTEs
Postages	Communications	Staff FTEs
Telephone reimbursements	Communications	Staff FTEs
Telephone rental	Communications	Staff FTEs
Consultants & contractors	Consultants	Usage analysis
Computer supplies	Consumables	Staff FTEs
Printing	Consumables	Staff FTEs
Stationery	Consumables	Staff FTEs
Computer equipment – leases	Equipment	Number of PCs
Computer repairs & maintenance	Equipment	Number of PCs
Equipment rentals	Equipment	Staff FTEs
Motor vehicle – insurance	Equipment	Usage analysis
Motor vehicle – leases	Equipment	Usage analysis
Motor vehicle – registration & licence	Equipment	Usage analysis
Motor vehicle – repairs & maintenance	Equipment	Usage analysis
Motor vehicle – running costs	Equipment	Usage analysis
Rental costs – photocopiers	Equipment	Staff FTEs
Capital charge	Finance & depreciation	Asset values
Depreciation equipment	Finance & depreciation	Asset values
Depreciation furniture & fittings	Finance & depreciation	Asset values
Depreciation motor vehicle	Finance & depreciation	Asset values
Advertising	Marketing	Usage analysis
Marketing promotions	Marketing	Usage analysis
Audit fees	Other	100% corporate overheads
Legal costs	Other	
Other – operating costs	Other	Staff FTEs
Books, publications	People	Staff FTEs
Entertainment	People	Staff FTEs
External courses	People	Staff FTEs
Fees for outsourced corporate overheads	People	100% corporate overheads
Fringe benefit tax	People	Staff FTEs
Staff recruitment	People	Staff FTEs
Staff subscriptions	People	Staff FTEs
Staff training	People	Staff FTEs
Software purchases	Software	Standard softwares – staff FTEs Special softwares – staff usages
Software rentals	Software	Standard softwares – staff FTEs Special softwares – staff usages