**Application of reporting tiers to public entities under FRD 24**

# Tiered reporting by public entities

Public entities have been classified into reporting ‘tiers’ for FRD 24 *Reporting of environmental data by government entities* (defined in Appendix 1 of FRD 24) in recognition of substantial variety in the size, environmental impact and capability of public entities to report on environmental data. Each tier is subject to different disclosure requirements (as listed in Appendix 2 of FRD 24).

The table below sets out which public entities are classified under each of tiers 1-4.

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| Tier | Title | Entities |
| **1** | **Departments and Administrative Offices** | Department of Premier and Cabinet  Department of Education and Training  Department of Environment, Land, Water and Planning  Department of Families, Fairness and Housing  Department of Health  Department of Jobs, Precincts and Regions  Department of Justice and Community Safety  Department of Transport  Department of Treasury and Finance |
| **2** | **Individually material entities** | Director of Housing (Homes Victoria)  Environmental Protection Authority  Head, Transport for Victoria  Sustainability Victoria  V/Line Corporation  VicRoads (Roads Corporation)  Victoria Police  **Metropolitan Health Services:**  Alfred Health  Austin Health  Eastern Health  Melbourne Health  Monash Health  Northern Health  Peninsula Health  Peter MacCallum Cancer Centre  Royal Children's Hospital  Royal Victorian Eye and Ear Hospital  Royal Women’s Hospital  Western Health |
| **2** | **Individually material entities (continued)** | **Metropolitan Water Corporations:**  Greater Western Water  Melbourne Water Corporation  South East Water Corporation  Yarra Valley Water Corporation |
| **3a** | **Collectively material entities (part A)** | Other public health services and hospitals, including Ambulance Victoria and Regional, Sub-Regional, Local, Small Rural, Multi Purpose and Statewide health services  Category A Cemetery Trusts  TAFEs |
| **3b** | **Collectively material entities (part B)** | Country Fire Authority (and brigades)  Court Services Victoria  Development Victoria  Emergency Services Telecommunications Authority  Fire Rescue Victoria  HealthShare Victoria (Health Purchasing Victoria)  Kardinia Park Stadium Trust  Melbourne Arts Precinct Corporation  Melbourne and Olympic Parks Trust  Melbourne Convention and Exhibition Trust  Melbourne Cricket Ground Trust  Melbourne Market Authority  Museums Victoria (Museum Board of Victoria)  National Gallery of Victoria (Council of trustees)  Parks Victoria  Regional water corporations  State Library of Victoria (Library Board of Victoria)  State Sport Centres Trust  Suburban Rail Loop Authority  VicForests  Victoria Legal Aid  Victoria State Emergency Service (and units)  Victorian Arts Centre Trust  Victorian Institute of Forensic Medicine  Victorian Ports Corporation  Victorian Rail Track Corporation (VicTrack)  Victorian WorkCover Authority (WorkSafe)  Zoological Parks and Gardens Board (Zoos Victoria) |
| **3s** | **Consolidated schools reporting** | All public schools (to be consolidated into the organisational boundary of the Department of Education and Training) |
| **4** | **All other entities required to comply with the Standing Directions 2018 issued under Section 8 of the Financial Management Act 1994** | All other entities |