



# UNCTAD GCI Training

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# Social Indicators

## Core SDG Indicators for Entity Reporting

## Social Indicators – what will we cover

### Learning Objectives

#### a) Core indicators in the social area:

- ✓ Proportion of women in managerial positions;
- ✓ Average hours of training per year per employee;
- ✓ Expenditure on employee training per year per employee;
- ✓ Employee wages and benefits, by employment type and gender;
- ✓ Expenditures on employee health and safety;
- ✓ Frequency/incident rates of occupational injuries;
- ✓ Percentage of employees covered by collective agreements.

#### b) Potential sources of information to calculate social indicators in your company

#### c) Examples of companies already using and disclosing social indicators





# C.1. Gender equality

C.1.1. Proportion of women in managerial positions – SDG 5.5.2



## C.1.1. Proportion of women in managerial positions: Definition

This indicator is expressed as the **number of women in managerial positions divided by the total number of employees** in a given reporting period.



## C.1.1. Proportion of women in managerial positions: Measurement methodology

In order to calculate this indicator, entities need to:

- ✓ Count the women in managerial positions (head count or full time equivalents - FTEs),
- ✓ Divide the number of female managers by the total number of employees in the company (head count or full time equivalents – FTEs, consistently with the numerator).

This indicator is thus expressed in percentage terms (%) and is calculated in the following way:

$$\frac{\text{Number of female managers}}{\text{Total number of employees}}$$

Both the numerator and the denominator should be calculated by taking into consideration the **employee numbers at the end of the reporting period.**

Employee numbers may be expressed as **head count or Full Time Equivalent (FTE).**



## C.1.1. Proportion of women in managerial positions: Measurement methodology

In addition, the reporting entity is encouraged to also calculate the breakdown of total workforce according to the following categories:

- ✓ employees and supervised workers, where the supervised worker is a person who directly supplies work and services to the reporting organization but whose formal contract of employment is with another organization.
- ✓ type of employment contract
  - permanent: indefinite or permanent contract is a permanent contract of employment with an employee for full-time or part-time work for an indeterminate period;
  - temporary: fixed term or temporary contract is a contract of employment as defined above that ends when a specific time period expires, or when a specific task that has a time estimate attached is completed. A temporary contract of employment is of limited duration and terminated by a specific event, including the end of a project or work phase, return of replaced personnel, etc.
- ✓ employment type (full-time or part-time)
- ✓ age group: under 30 years old, 30-50 years old, over 50 years old





## C.1.1. Proportion of women in managerial positions: Potential sources of information

- Information to calculate this indicator is typically found in **HR information systems** (employee records, payroll information available at the national or site level).
- Many entities use **specialized software (Human Resource software)** for collecting and elaborating information regarding employees, including the other data that are necessary to calculate this indicator. The software and the related information flows are normally managed by the HR function.
- Important information could also be found in the minutes of committee meetings – in our case, this could typically be the Social and Ethics Committee



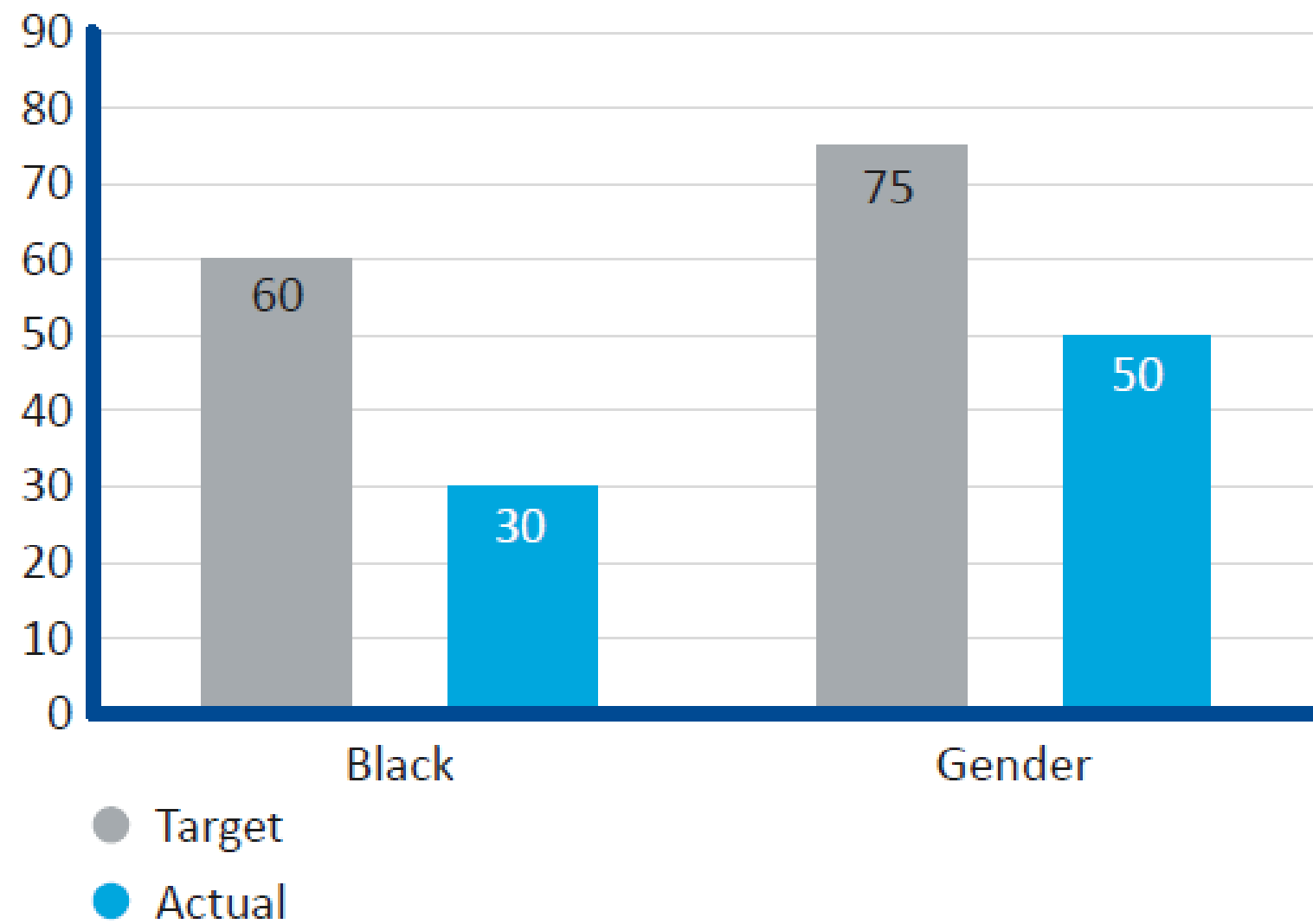
# Tipp Focus Case Study

C.1 Gender equality	C.1.1. Proportion of women in managerial positions	<i>Number of women in managerial positions to total number of employees (in terms of headcount or FTE)</i>  2 of 49	Y  P 15	Full	The Report includes a table of "Employee Demographics" broken down by "Staff Level", as well as "Male" and "Female"
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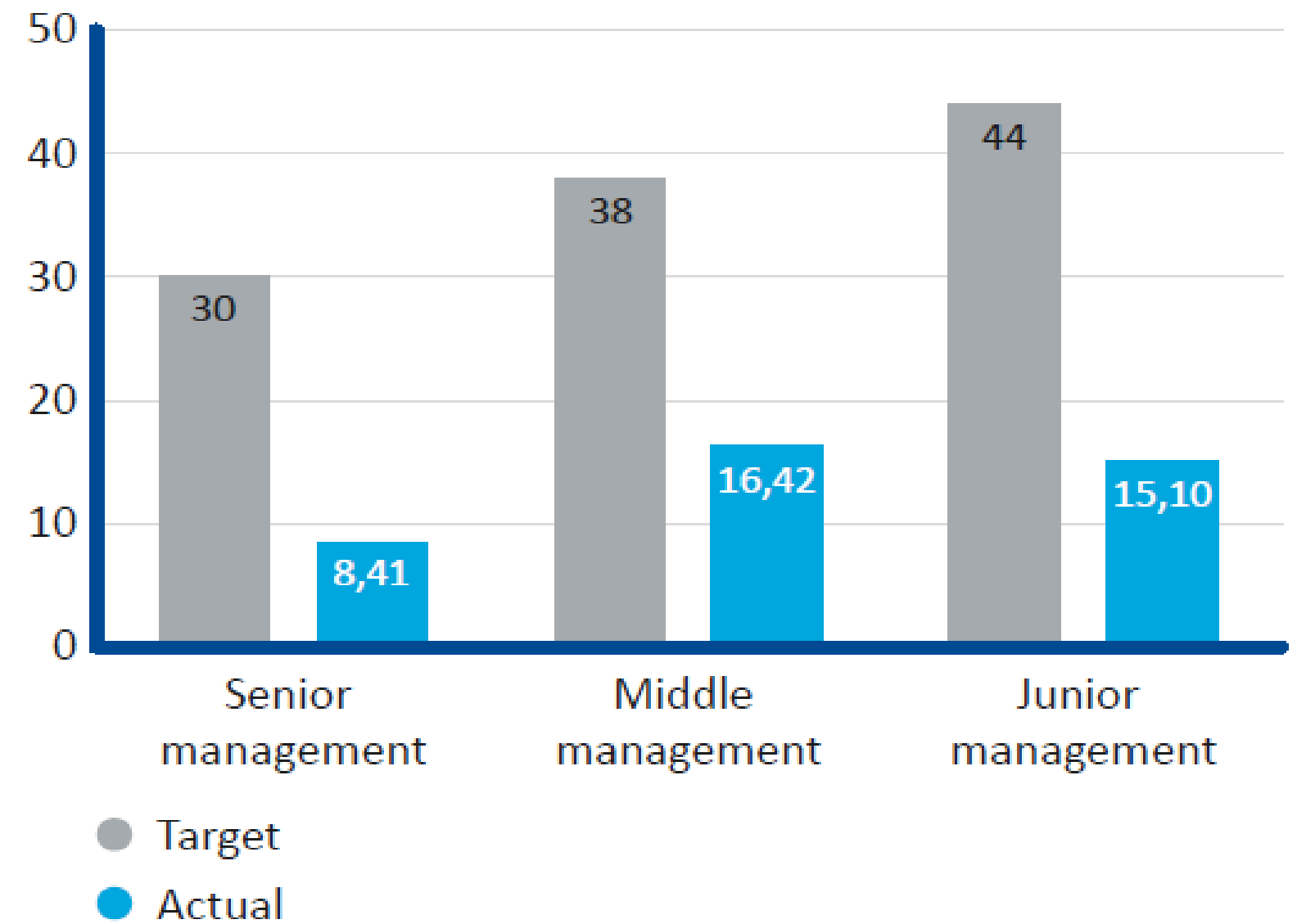
## Employee Demographics

STAFF LEVEL	MALE				FEMALE				TOTAL
	BLACK	COLOURED	INDIAN	WHITE	BLACK	COLOURED	INDIAN	WHITE	
Top Management	2	0	0	0	0	0	0	0	2
Senior Management	3	0	0	1	2	0	0	0	6
Professionally Qualified	9	3	0	1	17	3	1	2	36
Technically Skilled	0	0	0	0	0	0	0	0	0
Semi-Skilled Employees	0	0	0	0	1	0	0	0	1
Unskilled Employees	2	0	0	0	2	0	0	0	4
<b>TOTAL</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>22</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>49</b>

## Black and Gender representation in management (%)



## Black female representation in management (%)





## C.2. Human capital

C.2.1. Average hours of training per year per employee – SDG 4.3.1

C.2.2. Expenditure on employee training per year per employee – SDG 4.3.1

C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender – SDG 10.4.1



## C.2. Human capital

1. Average hours of training per year per employee
2. Expenditure on employee training per year per employee
3. Employee wages and benefits as a proportion of revenue, by employment type and gender



## C.2.1. Average hours of training per year per employee

### Definition

This indicator suggests the **scale of an entity's investment in employee training** (i.e., in human capital) and the degree to which this investment is made across the entire employee base, **in terms of hours of training**.

### Measurement Methodology

The indicator is calculated in the following way:

$$\frac{\text{Total number of training hours provided to employees}}{\text{Total number of employees}}$$

The numerator should consider all training (internal & external) and the denominator should be calculated by using headcount or FTE numbers at the end of the reporting period.



## C.2.1. Average hours of training per year per employee: Potential sources of information

- ❑ Information to calculate these indicators is typically found in HR information systems (employee records available at the national or site level). Many entities use specialized software (Human Resource software) for collecting and elaborating information regarding employees, including the other data that are necessary to calculate this indicator. The software and the related information flows are normally managed by the HR function that is also usually in charge of defining a training budget.
- ❑ Management accounting systems/internal management reports can be also used for the hour specific, category specific and country-specific data (if an entity has a balanced scorecard these indicators are often included as key performance indicators in the Learning and growth perspective).





# Motus Holdings Limited Integrated report 2020

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

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	2020	2019	2018
<b>Number of employees (Group)</b>			
Total number of employees	17 499	18 028	18 306
Total number of employees in South Africa	13 743	15 028	15 163
Number of non-permanent employees in South Africa	410	965	590
<b>Regional breakdown (Group)</b>			
South Africa (%)	79	81	–
Australia (%)	3	3	–
UK (%)	18	16	–
<b>Female representation (Group)</b>			
Overall (%)	30	30	–
Top management (%)	15	15	–
Senior management (%)	19	18	–
<b>Employee representation (Group)</b>			
Percentage of employees covered by collective bargaining agreements (%)	43	45	45
<b>Executive development (Group)</b>			
Number of participants in the Executive Development Programme	Deferred <sup>1</sup>	26	–
Percentage of participants in the Executive Development Programme that are women (%)	Deferred <sup>1</sup>	30	–
Number of participants in the Women in Leadership Programme	Deferred <sup>1</sup>	20	–
<b>Managerial development programmes (Group)</b>			
Number of participants <sup>2</sup>	211	654	489
Percentage of participants that are black (%)	70	59	55
Percentage of participants that are women (%)	25	33	17
<b>Motus Technical Academy<sup>3</sup> (South Africa)</b>			
Number of apprentices enrolled	795	686	875
Percentage of apprentices that are black (%)	86	80	81
Number of apprentices that qualified as technicians	95	93	104
<b>Overall training statistics (South Africa)</b>			
Training and development spend (Rm)	176,6*	137,4	132,4
Training and development spend per employee (R)	12 850	9 143 <sup>5</sup>	8 732 <sup>5</sup>
Number of training hours	864 014 <sup>4*</sup>	1 178 027	1 053 020
Training hours per employee	63	78 <sup>5</sup>	69 <sup>5</sup>





## C.2. Human capital

1. Average hours of training per year per employee
2. Expenditure on employee training per year per employee
3. Employee wages and benefits as a proportion of revenue, by employment type and gender



## C.2.2. Expenditure on employee training per year per employee

### Definition

This indicator suggests the **scale of an entity's investment in employee training** (i.e., in human capital) and the degree to which this investment is made across the entire employee base, **in terms of expenditures**.

### Measurement Methodology

The indicator is calculated in the following way:

Total amount of training expenses

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Total number of employees

Both the numerator and the denominator should be calculated by taking into consideration the employee numbers at the end of the reporting period. Consider internal and external training and related costs.

Use headcount or FTE

## C.2.2. Expenditure on employee training per year per employee: Measurement methodology



### CALCULATION EXAMPLE

Assume that an entity has incurred the following costs over a certain reporting period:

- tuition reimbursement for Executive Master = R30,000 (for 2 managers)
- course fees = R4,000 per participant (12 employees participated in the training course)
- travel expenses = R500 per participant (12 employees participated in the training course)
- meals and accommodation = R1,000 per participant (12 employees participated in the training course)
- consultants' costs for training assessment and development = R5,000
- materials development for internal training = R3,000
- rental cost for training facility = R500
- rental cost for PCs for business game = R1,500

The total amount of training expenses of the period is thus calculated as follows:

$$(R30,000 \times 2) + (R4,000 \times 12) + (R500 \times 12) + (R1,000 \times 12) + R5,000 + R3,000 + R500 + R1,500 = R60,000 + R48,000 + R6,000 + R12,000 + R5,000 + R3,000 + R500 + R1,500 = R136,000$$

Let us also assume that the company, at the end of the period, has 800 employees.

The indicator is calculated as:

**Average training expenditures per employee = Total amount of training expenses DIVIDED BY Total number of employees**

**R136,000 DIVIDED BY 800 employees = R170 per year per employee**



## C.2.2. Expenditure on employee training per year per employee: Measurement methodology

When possible, these indicators should be broken down by category in the following way:

Average training expenditures per employee category = total amount of training expenses for each category of employees/total number of employees in category



## C.2.2. Expenditure on employee training per year per employee: Potential sources of information

- ❑ Training expenses can be found in the **P&L as a specific line item part of the operating costs (general expenses)**. Companies usually employ a specific account to record training costs that can be called Employee Training Expenses (in the accounts payable).
- ❑ Information to calculate this indicator is typically derived from **HR information systems** (employee records available at the national or site level). Many companies use specialized software (Human Resource software) for collecting and elaborating information regarding employees, including the other data that are necessary to calculate this indicator. The software and the related information flows are normally managed by the HR function that is also usually in charge of defining a training budget.
- ❑ **Management accounting systems/internal management reports** can be also used for the hour specific, category specific and country-specific data (if a company has a balanced scorecard these indicators are often included as key performance indicators in the Learning and growth perspective).



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<p>C.2.2. Expenditure on employee training per year per employee</p>	<p><i>Direct and indirect costs of training (including costs such as trainers' fees, training facilities, training equipment, related travel costs etc.) per employee per year possibly broken down by employee category</i></p> <p>R218 958.68/49 = R4468.54 per employee per year</p>	<p>Y P 15</p>	<p>Partial</p>	<p>Training spend is reported by division and the total number of employees is reported. Hence the costs of training per employee can be calculated.</p> <p>However, some fine tuning of information will be required on the training costs data to report on training costs per employee category as the breakdown of the number of employees per employee category is already reported.</p>
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# Tipp Focus Case Study



## Employee Demographics

STAFF LEVEL	MALE				FEMALE				TOTAL
	BLACK	COLOURED	INDIAN	WHITE	BLACK	COLOURED	INDIAN	WHITE	
Top Management	2	0	0	0	0	0	0	0	2
Senior Management	3	0	0	1	2	0	0	0	6
Professionally Qualified	9	3	0	1	17	3	1	2	36
Technically Skilled	0	0	0	0	0	0	0	0	0
Semi-Skilled Employees	0	0	0	0	1	0	0	0	1
Unskilled Employees	2	0	0	0	2	0	0	0	4
<b>TOTAL</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>22</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>49</b>

## Employee Training Spend

	TIPP FOCUS HOLDINGS ("TIPP FOCUS")	TIPP-CON	TOTALS
2019	12 000,00	206 985,68	218 985,68
2018	104 451,21	10 685,00	115 136,21





## C.2. Human capital

1. Average hours of training per year per employee
2. Expenditure on employee training per year per employee
3. Employee wages and benefits as a proportion of revenue, by employment type and gender



## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender

### Definition

This indicator should reflect the **total costs of the employee workforce for the entity in the reporting period, segmented by employee type and gender, as a proportion of the total revenue.**

### Measurement and methodology

The indicator is calculated in the following way:

$$\frac{\text{Total costs of the employee workforce}}{\text{Total revenue}}$$



## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Measurement methodology

In order to calculate the numerator of this indicator, it is necessary to refer to total payroll.

This is the sum of:

- employee salaries and amounts paid to government institutions on behalf of employees
- total benefits (excluding training, costs of protective equipment, or other cost items directly related to the employee's job function)
- ✓ For both salaried and hourly employees, the calculation is based on an agreed-upon amount that should be in writing and signed by both the employee and the employer entity before the employee begins working. Depending on the country, for hourly employees, the pay rate might be negotiated by a union contract.



## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Measurement methodology

The total amount of employee wages and benefits needs to be broken down according to the following categories:

- Employees and supervised workers ,
- Type of employment contract (permanent or temporary ),
- Employment type (full-time or part-time),
- Age group: under 30 years old , 30-50 years old, over 50 years old
- Gender

So to break down the total amount of employee wages and benefits, it is necessary to refer to the employee database, where all the information, both on the type of contract and personal, are registered.



## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Measurement methodology



### CALCULATION EXAMPLE

So, let us assume that you have the following employees (and no supervised worker), all working in the same region:

- Lucy, 29, permanent contract, full-time, annual salary plus benefits = R34,000
- Igor, 40, temporary contract, part-time, annual salary plus benefits = R17,000
- Molly, 55, permanent contract, full-time, hourly employee working 48 weeks, 35 hours in a week at R10 per hour =  $48 \times 35 \times 10 = R16,800$

Luke, 35, temporary contract, full-time, hourly employee working 48 weeks, 35 hours in a week at R10 per hour, plus 20 night shifts over the period of 4 hours at R11 per hour =  $(48 \times 35 \times 10) + (20 \times 4 \times 11) = R16,800 + R880 = R17,680$

Tony, 60, permanent contract, part-time, annual salary plus benefits = R19,000

**The total cost of the employee workforce for the entity is the sum of what it is paid to the above workers, i.e.:**

$$34,000 + 17,000 + 16,800 + 17,680 + 19,000 = R104,480$$

## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Measurement methodology



**CALCULATION  
EXAMPLE**

We can then breakdown this amount (R 104,480) by the various categories mentioned above, in the following way:

- Type of employment contract:
  - Permanent = 34,000 + 16,800 + 19,000 = R69,000
  - Temporary = 17,000 + 17,680 = R34,680
- Employment type
  - Full-time = 34,000 + 16,800 + 17,680 = R 68,480
  - Part-time = 17,000 + 19,000 = R 36,000
- Age group
  - under 30 years old = R 34,000
  - 30-50 years old = 17,000 + 17,680 = R34,680
  - over 50 years old = 16,800 + 19,000 = R 35,800
- Gender
  - Female = 34,000 + 16,800 = R 50,800
  - Male = 17,000 + 17,680 + 19,000 = R 53,680

To calculate the denominator, i.e., revenues, refer to what already explained for indicator A.1.1.

## C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Measurement methodology



### CALCULATION EXAMPLE

In the end, an entity should calculate as many different indicators as the different employee categories

So if we assume that the revenues for the entity whose employees are listed above are equal to R 100,000, we are going to have the following indicators:

- Total costs of permanent employees divided by total revenues = R 69,000 / R 100,000 = 69%
- Total costs of temporary employees divided by total revenues = R34,680 / R 100,000 = 34.68%
- Total costs of full-time employees divided by total revenues = R 68,480 / R 100,000 = 68.48%
- Total costs of part-time employees divided by total revenues = R36,000 / R 100,000 = 36%
- Total costs of employees under 30 years old divided by total revenues = R34,000 / R 100,000 = 34%
- Total costs of employees 30-50 years old divided by total revenues = R34,680 / R 100,000 = 34.68%
- Total costs of employees over 50 years old divided by total revenues = R35,800 / R 100,000 = 35.8%
- Total costs of female employees divided by total revenues = R50,800 / R 100,000 = 50.8%
- Total costs of male employees divided by total revenues = R53,680 / R 100,000 = 53.68%



### **C.2.3. Employee wages and benefits as a proportion of revenue, by employment type and gender: Potential sources of information**

- Information to calculate these indicators is typically found in HR information systems (employee records available at the national or site level). Many entities use specialized software (Human Resource software) for collecting and elaborating information regarding employees, including the other data that are necessary to calculate this indicator. The software and the related information flows on wages and benefits are normally managed by the HR function in a specific module that is usually labelled Payroll accounting. Many firms also have a payroll accounting specialist in the accounting department who is the owner of this information.
- If an entity does not prepare its own payroll in house, it is possible to use a professional payroll service to do the job.
- The total revenue to calculate the denominator can be obtained from the P&L statement.





# Source: Motus Holdings Limited Integrated report 2020

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

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## Value-added statement

for the year ended 30 June 2020	Note	2020		2019	
		Rm	%	Rm	%
Revenue		73 417		79 711	
Paid to suppliers for materials and services		62 702		68 083	
<b>Total wealth created</b>		<b>10 715</b>		<b>11 628</b>	
<b>Wealth distribution</b>					
Salaries, wages and other benefits	1	6 569	61	6 757	58
Providers of capital		1 919	18	2 651	23
Net financing costs		1 116	10	774	7
Dividends paid to Imperial Holdings		-	-	567	5
Dividends paid to Motus shareholders		474	5	470	4
Dividends paid to non-controlling interest		16	-	60	-
Share buy-backs and cancellations		313	3	780	7
Government	2	898	8	1 106	10
Reinvested in the Group to maintain and develop operations		1 329	13	1 114	9
Depreciation, amortisation, impairments and recoupments		2 018		1 188	
Future expansion (including vehicles for hire)		(689)		(74)	
		<b>10 715</b>	<b>100</b>	<b>11 628</b>	<b>100</b>
<b>Value-added ratios</b>					
- Number of employees		17 499		18 628	
- Revenue per employee ('000)		4 195		4 279	
- Wealth created per employee ('000)		612		624	

### Notes

#### 1. Salaries, wages and other benefits

Salaries, wages, overtime, commissions, bonuses, allowances

6 104

6 323

Employer contributions

529

499

Less: Unemployment Insurance Fund and Skills Development Levy (included in note 2)

(64)

(65)

6 569

6 757

#### 2. Central and local governments

Taxation expense

621

860

Withholding and secondary tax on companies

2

7

Rates and taxes

171

138

Skills Development Levy

43

48

Unemployment Insurance Fund

21

17

Carbon emissions tax

40

36

898

1 106



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## C.3. Employee health and safety

C.3.1 Expenditures on employee health and safety as a proportion of revenue – SDG 3.8; 8.8

C.3.2 Frequency/incident rates of occupational injuries – SDG 8.8.1



## C.3.1. Expenditures on employee health and safety as a proportion of revenue

### Definition

This indicator refers to the **total expenses incurred by an entity to guarantee employees' health and safety as a proportion of total revenue.**

It is related to an important aspect of corporate responsibility as occupational accidents not only lower productivity and divert management attention, but also undermine human capital development, and could be indicative of poor management quality and practice.

### Measurement methodology

This indicator is expressed as a percentage (%) and is calculated in the following way:

$$\frac{\text{Expenses on employee health and safety}}{\text{Total revenue}}$$

## **C.3.1. Expenditures on employee health and safety as a proportion of revenue: Measurement methodology**

If an entity does not record these expenses systematically, it is suggested to start from the following check-list (TO BE CONTINUED ON THE NEXT SLIDE):

- ✓ Design, siting, structural features, installation, maintenance, repair and alteration of workplaces and means of access thereto and egress therefrom;
- ✓ Lighting, ventilation, order and cleanliness of workplaces;
- ✓ Temperature, humidity and movement of air in the workplace;
- ✓ Design, construction, use, maintenance, testing and inspection of machinery and equipment liable to present hazards and, as appropriate, their approval and transfer;
- ✓ Prevention of harmful physical or mental stress due to conditions of work;
- ✓ Handling, stacking and storage of loads and materials, manually or mechanically;
- ✓ Use of electricity;
- ✓ Manufacture, packing, labelling, transport, storage and use of dangerous substances and agents, disposal of their wastes and residues, and, as appropriate, their replacement by other substances or agents which are not dangerous, or which are less dangerous;
- ✓ Radiation protection;
- ✓ Prevention and control of, and protection against, occupational hazards due to noise and vibration;
- ✓ Control of the atmosphere and other ambient factors of workplaces;



## C.3.1. Expenditures on employee health and safety as a proportion of revenue: Measurement methodology

If an entity does not record these expenses systematically, it is suggested to start from the following check-list (CONTINUED FROM THE PREVIOUS SLIDE):

- ✓ Prevention and control of hazards due to high and low barometric pressures;
- ✓ Prevention of fires and explosions and measures to be taken in case of fire or explosion;
- ✓ Design, manufacture, supply, use, maintenance and testing of personal protective equipment and protective clothing;
- ✓ Sanitary installations, washing facilities, facilities for changing and storing clothes, supply of drinking water, and any other welfare facilities connected with occupational safety and health;
- ✓ First-aid treatment;
- ✓ Establishment of emergency plans;
- ✓ Supervision of the health of workers.

Some of these elements are related to operating costs, e.g., the entity's cost of health care activities financed directly by the entity as such, either through self-insurance or in operating the entity's own health care facilities or any other expense related to the supervision of the health of workers; some other elements are capital expenditures, e.g., investments in radiation protection equipment or in fire prevention kits.



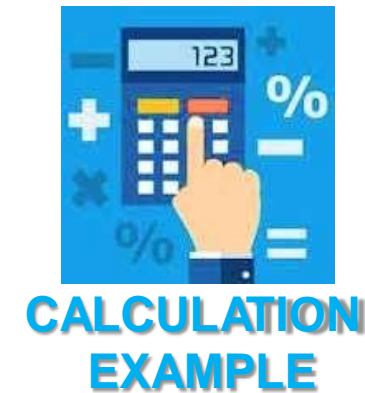
## **C.3.1. Expenditures on employee health and safety as a proportion of revenue: Potential sources of information**

- ❑ Some entities have occupational safety and health management and reporting system (OSHM&RS) that are used to collect all the relevant information for calculating this indicator. The related information flows are owned by the occupational safety and health manager/program administrator/committee when present. As part of this information system, depending on the specific legislation of the country where the entity operates, entities also keep specific registers, such as the Register of medical visits.
- ❑ For those expenses that are material and can thus be capitalized by the entity, it is possible to use capital budgets in order to find the relevant amounts. On the contrary, when the amount spent on health and safety is immediately expensed in the reporting period, the related costs are to be found in the P&L statement as part of the operating costs of an entity (depending on the nature of the expenses they can be found as part of the production overheads or as part of the selling expenses, etc.)
- ❑ The revenue (denominator) can be obtained from the P&L statement.
- ❑ In larger companies the Occupational Health and Safety department is a staff function manned with a number of specialists and secretaries and functions under numerous policies, rules and regulations. Thus when an accident occurs in larger companies more formal activities are initiated than in smaller companies. There are more people involved, there are more internal administrative processes that have to be complied with and more organizational levels have to be informed.





## C.3.1. Expenditures on employee health and safety as a proportion of revenue: Measurement methodology



For example:

Let us assume that an entity has incurred the following costs during a certain reporting period:

- Costs of OHS certification OHSAS 18001 = R 15,000
- Expenses to make workplace safe (new fire alarms and fire extinguishers) = R 30,000
- Plant safety insurance = R 12,000
- Ventilation maintenance = R 3,000
- Protective clothing for 100 workers = R 2,000

The total expenses on employee health and safety is the sum of all the above costs, i.e.:

$$R 15,000 + R 30,000 + R 12,000 + R 3,000 + R 2,000 = R 62,000$$

Assuming that the entity has revenues equal to R 500,000, the indicator is thus calculated as:

$$R 62,000 \text{ DIVIDED BY } R 1,000,000 = 6.2\%$$



## C.3. Employee health and safety

1. Expenditures on employee health and safety as a proportion of revenue
2. Frequency/incident rates of occupational injuries



### C.3.2. Frequency/incident rates of occupational injuries: Definition

This indicator is related to the **number of work days lost due to occupational accidents, injuries and diseases during the reporting period** where:

- ✓ occupational accidents and injuries are non-fatal or fatal injuries arising out of or in the course of work;
- ✓ occupational diseases are those arising from the work situation or activity (e.g. stress or regular exposure to harmful chemicals), or from a work-related injury.

This indicator suggests the effectiveness of an entity's employee health and safety policy and its ability to build a healthy, safe and productive work environment.



## C.3.2. Frequency/incident rates of occupational injuries: Measurement methodology

Two indicators are proposed:

1) **Lost time injury (LTI) frequency rate (LTIFR)** calculated as:

$$\frac{\text{Number of LTIs} \times 200\,000}{\text{Total number of hours worked by workers in the reporting period}}$$

2) **Incident rate** calculated as:

$$\frac{\text{Total number of lost days expressed in terms of number of hours}}{\text{Total number of hours worked by workers in the reporting period}}$$



### C.3.2. Frequency/incident rates of occupational injuries: Measurement methodology

In order to collect information to calculate the numerator for the **LTIFR** (i.e., number of LTIs in the reporting period), the reporting entity would need to have/develop an incident reporting system to facilitate reporting.

- ✓ The incident reporting system would need to cover all kinds of injuries ranging from a near-miss incident to fatality, and the results of accident investigation in order to prevent repeat of work-related fatalities or injuries.
- ✓ For small entities, with few employees, the number of incidents that need to be recorded each year will be very small. It is thus very important that these entities also keep track of minor injuries or 'near-misses' to have more meaningful information to work with. Number and types of injuries and accidents can be simply tracked on a spreadsheet.

In the absence of actual data for total number of hours worked by workers in the reporting period, it is possible to calculate the denominator using the following equation:

Average hours worked per week X number of weeks in the reporting period X number of workers



### C.3.2. Frequency/incident rates of occupational injuries: Measurement methodology

In order to calculate the numerator for the **incident rate** (i.e., total number of lost days expressed in terms of number of hours), lost days should be regarded as time off work by workers affected by occupational accidents, injuries and diseases. In other words, these are days that could not be worked, and are thus lost, as a consequence of workers being unable to perform their usual job because of an occupational accident, injury or disease.

- ✓ When calculating lost days, the entity needs to specify whether “days” means “calendar days” or “scheduled work days” and at what point the “lost days” count begins (for example, the day immediately after the accident or three days after the accident).

Again, in the absence of actual data for total number of hours worked by workers in the reporting period, it is possible to calculate the denominator using the following equation:

Average hours worked per week X number of weeks in the reporting period X number of workers



## C.3.2. Frequency/incident rates of occupational injuries: Potential sources of information

- ❑ Entities need to set up arrangements, in accordance with national laws or regulations, to record occupational accidents, occupational diseases, commuting accidents, dangerous occurrences and incidents, including the identification of a competent person to prepare and keep records of all these occurrences. Organizations should prepare appropriate records for inspection purposes and as information for workers' representatives and health services. These accidents are typically recorded within a Register of accidents, in accordance with national laws or regulations.
- ❑ The records usually contains this information: (a) entity, establishment and employer: (i) name and address of the employer, and his or her telephone and fax numbers (if available); (ii) name and address of the entity; (iii) name and address of the establishment (if different); (iv) economic activity of the establishment; and (v) number of workers (size of the establishment); (b) injured person: (i) name, address, sex and age; (ii) employment status; (iii) occupation; (c) injury: (i) fatal accident; (ii) non-fatal accident; (iii) nature of the injury (e.g. fracture, etc.); (iv) location of the injury (e.g. leg, etc.); (d) accident and its sequence: (i) geographical location of the place of the accident (usual workplace, another workplace within the establishment or outside the establishment); (ii) date and time; (iii) action leading to injury – type of accident (e.g. fall, etc.); (iv) agency related to the accident (e.g. ladder, etc.).





## C.3.2. Frequency/incident rates of occupational injuries: Potential sources of information

- ❑ Generally, the information and the operating information system that is used to track and report on health and safety accidents is owned by the HR function, which also owns the payroll data necessary to calculate the amount of hours worked.
- ❑ Many entities use specialized software (Human Resource software) for collecting and elaborating health and safety information and all the other information regarding workers, including the other data that are necessary to calculate this indicator (e.g. hours worked during the reporting period, attendance records). The software and the related information flows are normally managed by the HR function.
- ❑ When health and safety issues are material, entities also have an occupational safety and health manager/program administrator and a specific occupational safety and health reporting system. In this latter case, information to calculate this indicator can be also retrieved from this operating system.



## Comparative historical safety performance

Lost time injury frequency rate (LTIFR)	Rate	Number of incidents
<b>2020</b>	<b>0.22<sup>LA</sup></b>	<b>5</b>
2019	0.14	5
2018	0.05	2
2017	0.22	8
2016	0.03	1
2015	0.31	9
2014	0.08	2
2013	0.54	13

Total recordable case frequency rate (TRCFR)	Rate	Number of incidents
<b>2020</b>	<b>0.31<sup>LA</sup></b>	<b>7</b>
2019	0.37	13
2018	0.24	9
2017	0.58	21
2016	0.27	7
2015	0.99	28
2014	0.66	17
2013	1.00	24





# **C.4. Coverage of collective agreements**

C.4.1. Percentage of employees covered by collective agreements – SDG 8.8.2

## C.4.1. Percentage of employees covered by collective agreements

### Definition

This indicator is the **ratio of employees covered by collective agreements to the total number of employees** of the reporting entity.

### Measurement methodology

This indicator is calculated in this way:

Number of employees covered by collective agreements

Total number of employees

- ✓ Collective bargaining refers to all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers.
- ✓ This indicator should be calculated by taking into consideration the employee numbers at the end of the reporting period. Employee numbers may be expressed as headcount or FTE



## C.4.1. Percentage of employees covered by collective agreements: Potential sources of information

- Entities need to set up arrangements, in accordance with national laws or regulations, to define collective employment agreements/contracts. These are usually negotiated "collectively" between management (on behalf of the entity) and the union representatives. Information relevant for calculating this indicator can be found in these contracts (number of employees covered by collective agreements).
- Such information can be found also in HR information systems.
- When involved, also the Legal affairs department can be one of the owner of such information.



# Motus Holdings Limited Integrated report 2020

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

UNCTAD



	2020	2019	2018
<b>Number of employees (Group)</b>			
Total number of employees	17 499	18 628	18 306
Total number of employees in South Africa	13 743	15 028	15 163
Number of non-permanent employees in South Africa	416	965	596
<b>Regional breakdown (Group)</b>			
South Africa (%)	79	81	–
Australia (%)	3	3	–
UK (%)	18	16	–
<b>Female representation (Group)</b>			
Overall (%)	30	30	–
Top management (%)	15	15	–
Senior management (%)	19	18	–
<b>Employee representation (Group)</b>			
Percentage of employees covered by collective bargaining agreements (%)	43	45	45
<b>Executive development (Group)</b>			
Number of participants in the Executive Development Programme	Deferred <sup>1</sup>	26	–
Percentage of participants in the Executive Development Programme that are women (%)	Deferred <sup>1</sup>	30	–
Number of participants in the Women in Leadership Programme	Deferred <sup>1</sup>	20	–
<b>Managerial development programmes (Group)</b>			
Number of participants <sup>2</sup>	211	654	489
Percentage of participants that are black (%)	70	59	55
Percentage of participants that are women (%)	25	33	17
<b>Motus Technical Academy<sup>3</sup> (South Africa)</b>			
Number of apprentices enrolled	795	686	875
Percentage of apprentices that are black (%)	86	80	81
Number of apprentices that qualified as technicians	95	93	104
<b>Overall training statistics (South Africa)</b>			
Training and development spend (Rm)	176,6*	137,4	132,4
Training and development spend per employee (R)	12 850	9 143 <sup>5</sup>	8 732 <sup>5</sup>
Number of training hours	864 014 <sup>4*</sup>	1 178 027	1 053 020
Training hours per employee	63	78 <sup>5</sup>	69 <sup>5</sup>



# Impahla Clothing Integrated Annual Report 2015

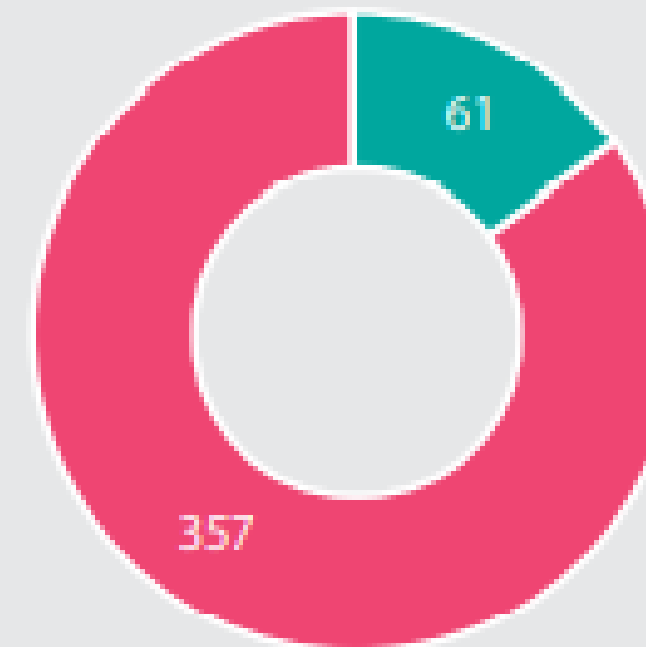
## Union representation

All weekly waged employees are members of the South African Clothing and Textiles Worker Union (SACTWU). We encourage and help our employees to join SACTWU so that they can access additional benefits offered by the union.

Considering the generally good relationship existing between management and employees, Impahla's relationship with SACTWU is a positive one. Employee issues relate more to employee health and welfare. In this regard, the union has been a useful partner in campaigning against HIV/Aids, TB and substance abuse. Their ongoing HIV/Aids voluntary testing and counselling includes poster campaigns and information sessions at our operations.

No strikes or industrial actions occurred in the period under review, and no days were lost due to union action. With 85% of the workforce unionised (2013/14: 89%), the absence of industrial action suggests a generally high level of employee satisfaction.

## Employee pay frequency



■ Monthly  
■ Weekly