

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2020-21

**Financial and Performance Outcomes
General Questionnaire**

Lower Murray Urban and Rural Water Corporation

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Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 2020-21 Financial and Performance Outcomes examines:

- the Government's actual expenditure and revenue compared to the budgeted expenditure and revenue
- the actual performance outcomes against the targeted performance outcomes at a departmental/agency level
- other expenditure unforeseen at the time of preparing the 2020-21 Budget and outcomes achieved.

The inquiry aims to benefit the Parliament and the community by:

- promoting the accountability, transparency and integrity of the executive and the public sector
- encouraging the effective and efficient delivery of public services and assets.

This questionnaire seeks information on the departmental/agency financials for the 2020-21 financial year, what was achieved during those years and how that compares to expectations.

Consistency with the budget papers

Wherever referring to an initiative/program/project that is referred to in the budget papers, please use the same name as is used in the budget papers. This ensures that the Committee can correlate the information provided by the department with the information in the budget papers.

Basis of consolidation

For departments, please use the same basis of consolidation as was used in the budget papers and in the budget portfolio outcomes statement in the department's annual report.

Section A: Output variances and program outcomes

Question 1 (all departments) Completed output initiatives from past budgets

- a) For all initiatives that were completed in 2020-21, please provide details of the outcomes achieved in the community and the outcomes actually achieved to date. Please use initiatives names as specified in *Budget Paper No.3: Service Delivery* and link the initiative to the responsible output(s) and portfolio(s).

Not applicable.

Question 2 (all departments) Program outcomes

Outcomes reflect the impact on the community of the goods and services provided by a department. The questions in this section all relate to the outcomes that the department contributed to in 2020-21.

Not applicable.

Question 3 (all departments) Treasurer's advances and other budget supplementation

- a) Please identify all output(s) and portfolio(s) (and relate them to departmental programs) for which the department received additional funding after the initial Budget in 2020-21.

For each output, please quantify the additional funding, indicate the source of the additional funding (e.g. Treasurer's Advance, unused prior years appropriations under s32 of the *Financial Management Act 1994* (Vic), supplementation through a Temporary Advance under section 35 of the FMA, or any possible sources of funding as listed in the Resource Management Framework, section 4, pg. 58) and explain why additional funding was required after funding was allocated in the Budget.

Not applicable.

Question 4 (Department of Health/Department of Health and Human Services only) 2020-21 Budget funding allocation and performance

Not applicable.

Question 5 (Department of Families, Fairness and Housing/Department of Health and Human Services and Department of Education and Training only) Victorian Contribution to National Disability Insurance Scheme

Not applicable.

Section B: Asset investment

Question 6 (all departments) Capital expenditure variances, completion date and scope changes – existing projects

Please provide details of all capital asset programs where:

- a) there was a variance between TEI at announcement compared to the revised TEI as at 30 June 2021 of equal to or greater than $\pm 5\%$ or \$50 million and an explanation for the variance
- b) the estimated completion date at announcement is different to the completion date as at 30 June 2021 and an explanation for the change
- c) the scope of the project at announcement is different to the scope of the project as at 30 June 2021.

Not applicable.

Question 7 (all departments) Details of actual capital expenditure – completed projects (or expected to be completed)

Please provide the following details about asset investment projects that were completed in the 2020-21 financial year:

- a) Project name, project objectives and Department(s), Output(s) and Portfolio(s) and/or Agency/Agencies responsible for delivery of the project
- b) Total Estimated Investment (TEI) at announcement
- c) Actual cost of project
- d) Estimated completion date at announcement
- e) Actual completion date
- f) Explanations for any variance in capital expenditure and/or completion date.

Not applicable.

Question 8 (all departments) High-value high-risk projects, gateway reviews and business cases

Under the High Value High Risk (HVHR) Framework, a project will be classified as HVHR if it is a budget funded project that has a Total Estimated Investment (TEI) of over \$250 million. HVHR projects are subject to compulsory Gateway reviews, where Gates 1 through 6 are compulsory for all eligible projects: Gate 2 outlines the development of a business case.

Please list all projects included in the 2020-21 financial year that were allocated to the department and were classified as HVHR and project objectives. Please also specify which gateway reviews, if any, were completed during 2020-21 and business case details for each project.

Not applicable.

Question 9 (all departments) Public Private Partnership (PPP) expenditure – existing and completed

Please provide the following information related to the department's PPP projects:

- a) The total estimated PPP investment value, the total actual expenditure from announcement to 30 June 2021, or the actual cost spent to 30 June 2021 (actual cost spent in the respective financial year) and the benefits of using the PPP financing model when delivering/funding a project over other financing methods.
- b) Where the estimated completion date at announcement is different to the completion date in the 2019-20 Budget and an explanation for any variance.
- c) Where the scope of the PPP at announcement is different to the scope of the project as it is presented in the 2019-20 Budget.

Not applicable.

Question 10 (Department of Transport only) Alliance contracting expenditure – existing and completed

Lower Murray Urban and Rural Water

Not applicable.

Section C: Revenue and appropriations

Question 11 (all departments and entities) Revenue – variances from previous year

Please explain any changes equal to or greater than $\pm 10\%$ or \$100 million between the actual result for 2019-20 and 2020-21 for each revenue category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any reduced amounts of revenue affected service delivery and then link it to the relevant output and portfolio.

Please also detail the outcomes in the community¹ achieved by any additional expenses or the impact on the community of reduced expenses (if there was no impact, please explain how that was achieved).

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

If there were no revenue/income categories for the department/agency for which the 2020-21 expenditure changed from the prior year's expenditure by more than $\pm 10\%$ or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Revenue category	2019-20 actual (\$ million)	2020-21 actual (\$ million)	Explanations for changes $\pm 10\%$ or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, how was this achieved	Relevant output(s) and portfolio(s)
Service, usage and trade waste charges	61.091	61.602	Not applicable	Not applicable	Not applicable.
Victorian Murray Floodplain Restoration Project (VMFRP) funding	14.039	27.761	Due to additional funding received for VMFRP in alignment with the project funding deed payment schedule	Funding received was used to deliver VMFRP outcomes.	Not applicable.
Government grants and contributions	2.260	2.317	Not applicable	Not applicable	Not applicable.
Developer contributions	7.249	5.584	2019-20 revenue included strong urban residential development and Sunraysia Modernisation Project 2 (SMP2) investor contributions	The 2019-20 SMP2 contribution was provided to LMW to construct infrastructure to supply new irrigation development.	Not applicable.

¹That is, the impact of service delivery on the community rather than a description of the services delivered.

Net profit on disposal of non-current assets	0.229	(0.241)	Due to write-off of LMW constructed assets gifted to VicRoads and Mallee Catchment Management Authority (MCMA) in 2020-21.	Decrease in revenue and profit compared to prior year.	Not applicable.
Other income	3.189	3.990	Due to the sale of an additional \$838K of urban allocation water	Increase in revenue and profit compared to prior year.	Not applicable.

Question 12 (all departments and entities) Revenue – variances from budget to actual

Please explain any variances equal to or greater than ±10% or \$100 million between the initial budget estimate (not the revised estimate) and the actual result for 2020-21 for each revenue category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any reduced amounts of revenue affected service delivery and then link it to the relevant output and portfolio.

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

Revenue category	2020-21 Budget estimate (\$ million)	2020-21 actual (\$ million)	Explanations for changes ±10% or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, explain why	Relevant output(s) and portfolio(s)
Service, usage and trade waste charges	62.578	61.602	Not applicable	Not applicable	Not applicable.
Victorian Murray Floodplain Restoration Project (VMFRP) funding	13.000	27.761	Due to a change in the VMFRP project funding deed for additional environmental deliverables	Additional funding received was used to deliver VMFRP outcomes.	Not applicable.
Government grants and contributions	2.317	2.317	Not applicable	Not applicable	Not applicable.
Developer contributions	2.416	5.584	Due to continued strong urban residential development	The strong growth will require additional infrastructure augmentation to be brought forward	Not applicable.
Net gain/(loss) on disposal of non-current assets	0.145	(0.241)	Due to write-off of LMW constructed assets gifted to VicRoads and MCMA in 2021.	Decrease in revenue and profit compared to prior year.	Not applicable.
Other income	3.817	3.990	Not applicable	Not applicable	Not applicable.

Section D: Expenses

Question 13 (all departments and entities) Expenses changed from previous year

Please explain any changes equal to or greater than $\pm 10\%$ or \$100 million with regards to the actual result for 2019-20 and 2020-21 for each category of expenses detailed in your operating statement. Please explain any changes equal to or greater than $\pm 10\%$ or \$100 million with regards the actual result for 2020-21 and the 2020-21 budget estimate. Please also detail the outcomes in the community² achieved by any additional expenses or the impact on the community of reduced expenses (if there was no impact, please explain how that was achieved).

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

Expenses category	2019-20 actual \$ million	2020-21 actual \$ million	Explanations for variances $\pm 10\%$ or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Depreciation and impairment	27.937	28.811	Not applicable	Not applicable
Amortisation	0.387	0.346	Not a material variance	Not a material variance
Employee benefits	19.654	19.744	Not applicable	Not applicable
Repairs and maintenance	6.781	6.923	Not applicable	Not applicable
Direct operational expenses	13.889	13.414	Not applicable	Not applicable
Victorian Murray Floodplain Restoration Project expenditure	16.062	16.588	Not applicable	Not applicable
Environmental contribution	2.278	2.251	Not applicable	Not applicable
Interest	2.958	2.794	Not applicable	Not applicable
Other expenses	5.205	6.582	Due mainly to software licencing costs moving from capex to opex	No impact – the variance is a result of a classification change for software licencing costs

²That is, the impact of service delivery on the community rather than a description of the services delivered.

Expenses category	2020-21 budget \$ million	2020-21 actual \$ million	Explanations for variances ±10% or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Depreciation, impairment and amortisation	28.345	29.157	Not applicable	Not applicable
Employee benefits	18.407	19.744	Not applicable	Not applicable
Repairs and maintenance	7.851	6.923	Some of the budgeted expenditure was not required in the maintenance area.	Repairs and Maintenance can be reactivate depending on the year and seasonal conditions. Some planned works are identified as not required on asset inspection. Reprioritising expenditure enables other expense category not funded to occur.
Direct operational expenses	12.611	13.414	Not applicable	Not applicable
Victorian Murray Floodplain Restoration Project expenditure	9.868	16.588	Due to a change in the VMFRP project funding deed for additional environmental deliverables	Additional funding was received to deliver VMFRP outcomes.
Environmental contribution	1.579	2.251	Reflective of the increase in the Environmental Contribution Levy required to be paid by water corporations under the <i>Water Industry Act 1994</i>	No additional outcomes from higher environmental contribution expenditure. However, payments to Government are used for water related environmental initiatives. Additional cost recovered through customer pricing.
Interest	3.264	2.794	Due to a reduced need for loans required for LMW's capex program	Decrease in expenses and increase to profit in comparison to budget.
Other expenses	4.341	6.582	Due mainly to software licencing costs moving from capex to opex, as well as an increase in GMW Above Entitlement Storage fees	Software licencing costs - no impact as the variance is a result of a classification of expense change. GMW Above Entitlement Storage fee – no impact as it is collected on behalf of Goulburn Murray Water.

Question 14 Expenses/interventions related to COVID-19 pandemic response

For the year 2020-21, please outline the programs and/or initiatives that were announced as part of the Victorian Government's response to the COVID-19 pandemic in the order of the highest amount allocated.

Please indicate if the department made use of emergency advances and retroactive funding approvals.

Please note whether there are identified performance measures in the budget papers related to the announced programs and please provide details of the reported outcomes.

Not applicable.

Question 15 (all departments and entities) Changes to service delivery from savings initiatives

For each of the savings initiatives detailed in the 2017-18 Budget, 2018-19 Budget, 2019-20 Budget and 2020-21 Budget³ please provide the following details of the impact on service delivery:

- a) Savings target in the 2017-18, 2018-19, 2019-20 Budget and 2020-21 Budgets and the amount of the savings target allocated to the department/entity
- b) Actual savings achieved in 2017-18, 2018-19, 2019-20 and 2020-21 and the actions taken to achieve the savings target allocated and their impact, including the link to the relevant output and portfolio impacted.

Not applicable.

³ If there were any savings and efficiencies initiatives introduced post 2020-21 Budget.

Question 16 (all departments) Achievement of reprioritisation of existing resources

The 2020-21 Budget includes targets for 'reprioritisation and revenue offsets' to fund new initiatives (2020-21 Budget Paper No.2, p.75). This is in addition to any savings or efficiencies resulting from expenditure reduction measures. For the department (including all controlled entities),⁴ please indicate:

- a) what areas of expenditure (including projects and programs if appropriate) the funding was reprioritised from (i.e. what the funding was initially provided for)
- b) what areas of expenditure were the funds actually spent on
- c) for each area of expenditure (or project or program), how much funding was reprioritised in each year
- d) the impact of the reprioritisation (in terms of service delivery) on those areas.

Not applicable.

⁴ That is, please provide this information for the department on the same basis of consolidation as is used in the budget papers.

Question 17 (all departments) Contractors, Consultants and Labour Hire Arrangements

Please indicate how much the department spent on contractors, consultants and labour hire arrangements during 2018-19, 2019-20 and 2020-21. Labour hire arrangements include the cost of engaging the labour recruiting firm, plus additional costs paid to the labour recruiting firm for the provision of the services of the contractor. Please also explain variances equal to or greater than $\pm 10\%$ between years and list the business areas impacted and how.

Not applicable.

Question 18 (PNFC and PFC entities only) Dividends and other amounts paid to the general government sector

Please detail the type and value of dividends, amounts equivalent to dividends, non-dividend grants, and capital repatriations paid by your agency to the general government sector in 2020-21, explaining the reasons for any significant changes over that period and the impact of any changes on the entity.

Please provide the economic funding ratio or accounting funding ratio as applicable at 30 June 2021. Please provide details of the methodology used for the ratio calculation.

Type of dividend paid	2020-21 Budget (\$ million) <i>BP 4, pg. 20</i>	2020-21 Actual (\$ million)	Explanations for variances $\pm 10\%$ or \$100 million	Impact on the agency. If no impact, how was this achieved	Funding ratio at 30 June 2021
Not applicable	0.0	0.0	Not applicable	Not applicable	Not applicable

Economic funding ratio / accounting funding ratio as at 30 June 2021	Details of the methodology
Not applicable	Not applicable

Section E: Overall financial performance

Question 19 (all departments) Impact of COVID-19 on financial performance – 2020-21

Please outline and quantify, where possible, the impacts of the COVID-19 pandemic on the department/agency's financial performance.

Not applicable.

Section F: Public sector workforce

Question 20 (all departments and entities) Full Time Equivalent (FTE) staff by level and category

Please fully complete the table below, providing actual FTE staff numbers at 30 June 2019, at 30 June 2020 and 30 June 2021 (broken down by the categories listed below) for the department. Please include specific categories as relevant to the department/entity and where relevant, provide a description of what categories constitute 'other'. Please provide figures consolidated on the same basis as the expenditure for the department in the budget papers and detail which, if any, entities are included in the FTE numbers provided.

Category	30 June 2019 Actual FTE number	30 June 2020 Actual FTE number	30 June 2021 Actual FTE number
Secretary			
EO-1			
EO-2			
EO-3			
VPS Grade 7 (STS)			
VPS Grade 6			
VPS Grade 5			
VPS Grade 4			
VPS Grade 3			
VPS Grade 2			
VPS Grade 1			
Government Teaching Service			
Health services			
Police			
Nurses/Midwives			
Allied health professionals			
Child protection			
Disability development and support			
*Youth custodial officers			
*Custodial officers			
**Other	194	203	205
Total	194	203	205

*Please provide a breakdown for Youth custodial and Custodial officers by level (for example, YW1, YW2, YW3, YW4, YW5 and YW6).

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**Other includes:

Numbers include FTE for the following entities:

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Question 21 (all departments and entities) Salary by employment category

In the table below, please detail the salary costs for 2018-19, 2019-20 and 2020-21, broken down by ongoing, fixed-term and casual, and explain any variances equal to or greater than ±10% or \$100 million between the years for each category.

Employment category	Gross salary 2018-19 (\$ million)	Gross salary 2019-20 (\$ million)	Gross salary 2020-21 (\$ million)	Explanation for any year-on-year variances ±10% or \$100 million
Ongoing	14.814	15.694	15.794	Not applicable
Fixed-term	3.739	3.960	3.950	Not applicable
Casual	-	-	-	
Total	18.553	19.654	19.744	Not applicable

Question 22 (all departments and entities) Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2020-21, breaking that information down according to what proportion of their salary the increase was, and explaining the reasons for executives’ salaries increasing in each bracket.

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2020-21, apart from increases outlined in employment agreements			Reasons for these increases
	Female	Male	Self-described	
0-3%	1	3		Four executives received no increase
3-5%				
5-10%	1			One General Manager position gained further responsibilities which resulted in an increase of in their base salary
10-15%				
greater than 15%				

This response includes Executive General Managers and does not include Board members.

Section G: Government decisions impacting on finances

Question 23 (all departments and entities) Commonwealth Government decisions

Please identify any Commonwealth Government decisions during 2020-21 which had not been anticipated/not been concluded before the finalisation of the State budget in 2020-21 and their impact(s) on the department's/entity's finances or activities during those years (including new funding agreements, discontinued agreements and changes to funding levels). Please quantify the impact on income and expenses where possible.

Commonwealth Government decision	Impact(s) in 2020-21	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

Question 24 (all departments and entities) Commonwealth and National Cabinet decisions

Please identify any Commonwealth and National Cabinet decisions during 2020-21 which had not been anticipated/not been concluded before the finalisation of the State Budget in 2020-21 and their impact(s) on the department’s/entity’s finances or activities during those years (including new funding agreements, discontinued agreements and changes to agreements). Please quantify the impact on income and expenses where possible.

Commonwealth Government decision	Impact in 2020-21	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

National Cabinet decision	Impact in 2020-21	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

Section H: General

Question 25 (all departments and entities) Reviews/studies undertaken

- a) Please list all internal⁵ and external reviews/studies, established, commenced or completed by or on behalf of the department/agency in 2020-21 and provide the following information:
- i. Name of the review/study and which portfolio and output/agency is responsible
 - ii. Reasons for the review/study
 - iii. Terms of reference/scope of the review/study
 - iv. Timeline for the review/study
 - v. Anticipated outcomes of the review/study
 - vi. Estimated cost of the review/study and final cost (if completed)
 - vii. Final cost if completed
 - viii. Where completed, whether the review/study is publicly available and where.

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for the review/study	Terms of reference/scope	Timeline	Anticipated outcomes	Estimated cost (\$)	Final cost if completed (\$)	Publicly available (Y/N) and URL
Nil							

- b) Please outline the Department's/Agencies in house skills/capabilities/expertise to conduct reviews/studies/evaluations/data analysis of the programs and services for which the Department /Agency is responsible.

Not applicable

⁵ Internal reviews do not include internal costings. Internal reviews/studies include any reviews or studies undertaken by your department and not given to external consultants. Internal reviews/studies do not include inquiries carried out by Parliamentary Committees or reviews undertaken by integrity agencies.

Question 26 (all departments) Annual reports – performance measure targets and objective indicators

Lower Murray Urban and Rural Water

- a) Please provide the following information on performance measures that did not meet their 2020-21 targets.

Not applicable.

- b) Please provide the following information for objective indicators where data was not available at publication of the annual report

Not applicable.

Question 27 (all departments and entities) Challenges experienced by department/agency

Please list a minimum of five main challenges/risks faced by the department/agency in 2020-21.

A significant challenge may be any matter or strategy that impacted the department/agency, whether it arose externally or internally or as a result of new policy or legislation.

	Challenge experienced	Internal/ External	Causes of the challenge	Action taken to manage the challenge/risk
1.	Work from home – existing and new staff	Internal	Health Directions	Provide staff with equipment and software to work effectively and safely from a home office environment. Develop new business processes to manage documentation and approvals remotely especially with onboarding of new staff.
2.	Staff mental health	Internal	Work from home isolation	Acquire additional employee support services, provide training to managers and supervisors on mental health issues.
3.	Contractor and staff point of contact tracing	Internal	Requirement with new processes introduced	Implemented and enforcing the new tracing forms and processes.
4.	Reduced face to face customer interaction	External	Office closure	Implement and improve long term alternative engagement methods, greater use of social media
5.	Working safe with social distancing	Internal	Work site maintenance tasks requiring multiple crew members	Separate maintenance crews transportation, provide COVID-19 Personal Protective Equipment (i.e. face masks/sanitiser etc), social distancing training and implement contractor and staff point of contact tracing.
6.	Staff/Contractor/Stakeholder interaction	External/Internal	Working safe with social distancing	Embrace technology using Zoom or Teams software to conduct meetings and interact in a productive manner.
7.	Quality water delivery	External	Poor Murray River raw water quality	Blue Green Algae (BGA) events has resulted in significant water treatment issues and impacted delivery to irrigation stock and domestic customers. Undertook urban water treatment with an additional level of chemicals, as well as greater water quality communications with the irrigation stock and domestic customers.
8.	Delivery of capital works program within budget	External	Construction tender pricing for significant projects exceeded pricing submission estimates	Re-assessment and prioritisation of capital works to deliver works within/near the collective capital budget.

Question 28 (all departments) Newly created bodies

Please list all newly created bodies (authorities, offices, commissions, boards and/or councils) created within the department in 2020-21 and provide the following information:

- Date body created
- Expenditure in relevant financial year
- FTE staff at end of relevant financial year
- Purpose/function(s) of the body

Not applicable.

Section I: Implementation of previous recommendations

Question 29 (relevant departments only)

- a) Please provide an update on the status of the implementation of each of the below recommendations that were made by the Committee in its *Report on the 2019-20 Financial and Performance Outcomes* and supported by the Government.

Not applicable.

Section J: Department of Treasury and Finance only

Question 30 (DTF only) Revenue certification

Not applicable.

Question 31 (DTF only) Net cash flows from investments in financial assets for policy purposes – General Government Sector (GGS)

Not applicable.

Question 32 (DTF only) Purchases of non-financial assets – General Government Sector (GGS)

Not applicable.

Question 33 (DTF only) Revenue initiatives

Not applicable.

Question 34 (DTF only) Expenses by departments – General Government Sector (GGS)

Not applicable.

Question 35 (DTF only) Economic variables

Not applicable.

Question 36 (DTF only) COVID-19 pandemic response

Not applicable.

Question 37 (all departments and entities) Enterprise Bargaining Agreement (EBAs)

Please list the Enterprise Bargaining Agreement (EBAs) concluded in 2020-21 that had an impact for the department/agency. For each EBA, please show the number of employees affected and the growth in employee expenses attributable to the EBA.

Enterprise Bargaining Agreement	Number of employees affected	Number of employees as a % of department/entity	Growth in employee expenses attributable to the EBA (\$ million)	Growth in employee expenses attributable to the EBA (\$ million) as a % of total employee expenses
Lower Murray Urban and Rural Water Corporation Enterprise Agreement 2018	178	86%	\$0.5m (salary base, conditions & oncosts)	2.3%

Note - Lower Murray Water’s EBA expired on 30 June 2021 however EBA negotiations did not achieved in-principle agreement in 2020-21.

Section K: Treasury Corporation of Victoria only

Question 38 Dividends

Not applicable.

Question 39 Commodity risk management

Not applicable.

Question 40 Foreign exchange risk management

Not applicable.

Question 41 Public Private Partnership (PPP)/alliance contracting projects

Not applicable.