

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2020-21

**Financial and Performance Outcomes
General Questionnaire**

Melbourne Water

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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

Whenever 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

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)
Revenue from contracts with customers	1,955.0	1,939.5	Not applicable.	Not applicable.	Not applicable.
Other income	4.5	10.0	Higher mainly due to new grant funding from the Department of Jobs, Precincts and Regions as part of the Working for Victoria program.	The additional funding was used to deliver outcomes under the Working for Victoria program.	Not applicable.
Net gain on revaluation of non-financial assets	0	39.2	This relates to net gains for revaluation of land and buildings recognised through	This is non-cash revenue recognised for accounting purposes.	Not applicable.

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

			profit and loss. There were no gains recognised in 2019-20.		
Refinancing gain on financial instruments	38.1	0	There were no refinancing gains recognised for the Victorian Desalination Plant in 2020-21	This is non-cash revenue recognised for accounting purposes.	Not applicable.

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

Please explain any variances equal to or greater than $\pm 10\%$ 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 $\pm 10\%$ 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)
Revenue from contracts with customers	1,878.9	1,939.5	Not applicable.	Not applicable.	Not applicable.
Other income	3.2	10.0	Higher mainly due to new grant funding from the Department of Jobs, Precincts and Regions as part of the Working for Victoria program.	The additional funding was used to deliver outcomes under the Working for Victoria program.	Not applicable.
Net gain on revaluation of non-financial assets	0	39.2	This relates to net gains for revaluation of land and buildings recognised through profit and loss. This was not budgeted for as was unable to be reliably estimated until the valuations were completed.	This is non-cash revenue recognised for accounting purposes.	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 amortisation expenses	434.7	450.1	Not applicable.	Not applicable.
Operational expenses	291.5	304.9	Not applicable.	Not applicable.
Employee benefits expenses	140.4	146.1	Not applicable.	Not applicable.
Repairs and maintenance expenses	83.2	95.4	Increase in repairs and maintenance expenses mainly due to increased storm remediation costs from the June 2021 storms and increased contract maintenance works.	No significant overall impact to net results.
Administrative expenses	43.3	42.8	Not applicable.	Not applicable.
Finance expenses	601.8	573.9	Not applicable.	Not applicable.

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

Government rates and taxes	33.8	29.8	Decrease in government rates and taxes mainly due to decreased land tax.	No significant overall impact to net results.
Asset transfers to Council	35.8	40.6	Asset transfers to council relate to Drainage Developer Scheme works within a catchment size of less than 60 hectares that are transferred to councils for ongoing maintenance (and expensed by the Corporation at book value) upon reaching formal council acceptance to transfer. These can fluctuate depending on timing of developer activity (higher developer capital in 2020-21) and notification of council acceptance.	No significant overall impact to net results.
Other expenses	8.3	12.5	Other expenses have increased mainly due to increased Community Services Obligation (CSO) adjustments on purchased land.	No significant overall impact to net results.

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 and amortisation expenses	447.8	450.1	Not applicable.	Not applicable.
Operational expenses	320.7	304.9	Not applicable.	Not applicable.
Employee benefits expenses	143.1	146.1	Not applicable.	Not applicable.
Repairs and maintenance expenses	96.8	95.4	Not applicable.	Not applicable.
Administrative expenses	40.1	42.8	Not applicable.	Not applicable.
Finance expenses	573.6	573.9	Not applicable.	Not applicable.
Government rates and taxes	32.2	29.8	Not applicable.	Not applicable.
Asset transfers to Council	37.0	40.6	Not applicable.	Not applicable.
Other expenses	13.0	12.5	Not applicable.	Not applicable.

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 ±10% or \$100 million	Impact on the agency. If no impact, how was this achieved	Funding ratio at 30 June 2021
Dividends paid	43.0	62.8	Dividends paid (consisting of final 2019-20 and interim 2020-21 dividends) as a result of higher than budgeted net profit before tax for both 2019-20 and 2020-21. Dividends are paid based on DTF set guidelines of 65% net profit before tax less income tax paid.	Impact was offset by additional cash flow from profits	See below table

Economic funding ratio / accounting funding ratio as at 30 June 2021	Details of the methodology
1.69	Funding ratio = Total assets/Total liabilities

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	1,096	1,132	1,164
Total	1,096	1,132	1,164

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

****Other includes:**

Numbers include FTE for the following entities:

Melbourne Water

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 $\pm 10\%$ 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 $\pm 10\%$ or \$100 million
Ongoing	123.0	129.5	136.1	Not applicable
Fixed-term	8.0	8.6	8.3	Not applicable
Casual	3.8	2.3	1.7	26% reduction Casual FTE in FY 2020-21 in comparison to last financial year. <u>Variance FY 2019-20 to FY 2020-21</u> No new casual contracts were undertaken during 2020-21 primarily due to the Working for Victoria program providing additional resourcing for a defined interim period.
Total	134.8	140.4	146.1	

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%				All executives received 0% increases
3-5%				
5-10%				
10-15%				
greater than 15%				

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
Not applicable – none identified							

- 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.

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.

Melbourne Water employs qualified specialists in a range of disciplines with skills, capabilities and expertise to conduct (and as required manage external specialists to conduct) reviews, studies, evaluations and data analysis of its programs and services. Disciplines include engineering, science, environmental sciences, economics, property, land use planning, business management, finance and accounting, legal and governance, risk compliance and quality, information technology, communication and engagement, education, and social and customer research.

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

- 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.	COVID-19: Service delivery	External	Global pandemic	Use of internal incident management processes, enactment of business continuity plans, coordinated sector responses with the retail water partners, creation of dedicated team to address all COVID-normal service delivery requirements to ensure uninterrupted operations. Note: no service delivery disruptions were experienced as a result of COVID-19.
2.	COVID-19: Employee engagement, safety and wellbeing	Internal	Global pandemic	Dedicated focus on staff safety and wellbeing, including regular, targeted communications and ongoing remote working support and access to counselling. Leveraged existing digital roadmap to enable all roles to work remotely. Coordination and alignment with VPA staff protocols for site access/return to work arrangements.
3.	COVID-19: Community engagement	External	Global pandemic	Transition to online engagement, including forums, for critical community engagement activities. Additional consideration of customer impacts and hardship as a result of COVID-19.
4.	Impacts from major storms in 2019-20	External	Natural disaster	Use of internal incident management processes, collaborative incident management response with the retailers, DELWP and Department of Health, enactment of business continuity plans, digital and traditional media channels used to communicate with impacted customers, safety protocols in place for MW people working in remote or storm-affected areas
5.	Waterway pollution from industrial fires	External	Industrial fires	Use of internal incident management processes, ongoing partnership with EPA on immediate pollution response, waterway testing and clean up, and ongoing waterway recovery actions.

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
Melbourne Water EA 2020	648*	53%	\$1.6 million	1.1%

* headcount

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.