

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2020-21

**Financial and Performance Outcomes
General Questionnaire**

South East 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

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

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	1,043.2	1,052.9	Not applicable.	Not applicable.	Not applicable.
Other income	3.4	2.5	Decrease as a result of lower rental income and lower interest revenue.	<ul style="list-style-type: none"> Lower rental income due to rent waivers offered to WatersEdge tenants as part of COVID-19 relief assistance. Lower interest revenue as part of South East Water's COVID-19 customer response to cease interest charges on customer overdue bills and lower interest rates on South East Water and Iota's operating bank accounts. 	Not applicable.

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

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	997.9	1,052.9	Not applicable.	Not applicable.	Not applicable.
Other income	1.8	2.5	Higher than budget due largely to rental agreement renewals revenue.	The increased revenue had no significant overall impact to net result.	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
Operating expenses	643.8	632.9	Not applicable.	Not applicable.
Employee benefits	51.6	53.2	Not applicable.	Not applicable.
Depreciation and amortisation	104.0	117.0	Increase due to the growth in South East Water's infrastructure network and intangible assets.	An increase in the infrastructure network connects more South East Water's customers with water, sewerage, recycle water and trade waste services.
Finance costs	83.8	80.9	Not applicable.	Not applicable.
Environmental contribution	40.7	43.5	Not applicable.	Not applicable.

Expenses category	2020-21 budget \$ 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
Operating expenses	632.0	632.9	Not applicable.	Not applicable.
Employee benefits	55.3	53.2	Not applicable.	Not applicable.
Depreciation and amortisation	114.3	117.0	Not applicable.	Not applicable.
Finance costs	82.9	80.9	Not applicable.	Not applicable.
Environmental contribution	43.5	43.5	Not applicable.	Not applicable.

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

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
Dividends paid	41.0	47.9	Due to higher than budgeted profit result for 2019-20.	Level of borrowings and finance charges were impacted to pay dividends.	Total assets to total liabilities = $4,767,345/2,774,064$ = 1.72

Economic funding ratio / accounting funding ratio as at 30 June 2021	Details of the methodology
Accounting funding ratio	Total assets to total liabilities = $4,767,345/2,774,064 = 1.72$, based on the published Annual Report

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	645.7	656.0	683.5
Total	645.7	656.0	683.5

***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:

South East 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	62.1	70.9	74.1	
Fixed-term	1.1	2.2	3.3	Reflecting an increase in project work and an increase in parental leave absences, which were filled by fixed term contracts.
Casual	0.0	0.1	0.1	
Total	63.2	73.2	77.5	

Note: As reported in previous surveys, employee benefit costs reported in the annual report includes employee on-cost charges that are not paid to the employee and does not include salaries and wages for those employees working on capital related projects.

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%	3	5		All executives received 0% increase in line with Government directives.
3-5%				
5-10%				
10-15%				
greater than 15%				

This response includes the number of executives as at 30 June 2021.

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
2023 ESC Price Review	The Essential Services Commission (ESC) reviews SEW's proposed 5-year prices for the provision of water and sewerage services to its customers.	The scope of the ESC price review is outlined in the ESC guidance paper. This can be accessed at the Review home page .	We commenced work on our submission in November 2020. Finalised submission will be provided to the ESC in September 2022.	The ESC authorises SEW tariff proposals commencing 1 July 2023 for a 5-year period.	Total estimated cost: \$1.8m (included in cost: ESC Licence fees; FTE costs) 2020-21 estimated cost: \$500,000	N/A	2023 Price Submission will be publicly available from July 2023.

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.

- 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.

Large pieces of work, such as the ESC Price Review require support from multiple staff drawn from across the organisation, working over a period of months, to complete them. In the past, we have assembled a dedicated team for this.

Smaller reports, can be carried out in-house through the responsible team/s and in collaboration with other water corporations, with assistance from the communications team.

Outside consultants are engaged on an as needs basis, and are often used for in-house reviews.

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.	Cyber security	External	The cyber security threat landscape is consistently changing and evolving with new actors appearing that pose significant risks for all organisations including South East Water.	The following key actions have occurred over the last 12 months. <ul style="list-style-type: none"> • Education of our employees around cybersecurity and the role that they play in protecting our information including phishing exercises. • Strengthening our security landscape through software and hardware upgrades and replacements • Organisation lens across security covering governance, information, people, physical and system • Auditing and testing of our technology, response and controls including Pen test, red team assessment, internal and external audits and incidents training • Significant uplift to password management including a complete review of all service and privileged accounts
2.	Climate change	External	Climate change impacts the security of our water supply and our ability to supply the water and wastewater services our customers rely on – and the impacts range from damage to our assets in extreme weather events such as bushfire or storms, through to drought affecting water storage levels.	We are investigating the current and future impacts of climate change across our business, and making changes to make sure we are prepared to act. This includes embedding climate resilience into the way we design and operate our assets, and how we deliver our services through our Climate Adapt Steering Committee. We continue to challenge the way we use – and reuse – water by actively pursuing new recycled water opportunities to reduce our reliance on drinking water and connect more customers than ever to recycled water, for use in their gardens, toilets and laundry. We are also working to secure our water supply through integrated water management (IWM) projects, and we will be seeking out funding opportunities to deliver these.
3.	Extreme weather events	External	Extreme weather events, power outages and bushfire risk is growing as populations increase and	We had the opportunity to demonstrate our commitment to supporting communities and the environment through our incident response approach to ensure we are resilient and can recover quickly from extreme weather events. With

			communities multiply in the highest risk areas.	<p>coronavirus (COVID-19) impacting our entire community as well as unexpected incidents such as the Silvan Dam and Koo Wee Rup water quality issues and a large sewer spill, the last 12 months have highlighted our ability to be resilient and customer-focused.</p> <p>In August 2020 we worked with Yarra Valley Water, Melbourne Water and the Department of Health to issue our first ever Boil Water Advisory to customers across 98 suburbs. The three-day advisory, which affected over 38,000 of our customers and close to 100,000 Yarra Valley Water customers, was issued after severe storms and widespread power outages impacted the power sources that control the treatment processes at Melbourne Water's Silvan Reservoir. This resulted in unchlorinated water entering the supply network over six hours. Compounding this issue was the impact of coronavirus (COVID-19) restrictions, as well as electricity and gas outages. Our coordinated customer care response during this incident involved a range of initiatives. Customers received regular updates through email, SMS, website and social media while we also worked with media outlets to provide updates and information on affected areas. We supplied alternative water via water tankers at multiple locations where impacted customers could fill up from our foot-operated hydrants. We also offered refunds to those customers who had purchased bottled water.</p>
4.	Coronavirus - COVID 19	External	Coronavirus has continued to have a significant impact on our business, our people, our customers and our stakeholders. It has challenged us to shift and adapt the way we work and the way we engage with our residential and business customers who, like us, are adapting to a new world and a new normal.	<p>a) Supporting customers in need - Many of our customers were impacted by coronavirus and we have maintained a strong focus on getting extra support to those who need it most. We helped over 17,000 residential customers and 2,000 business customers with financial support options to help them through this period. We continue to offer and provide more time to pay, automatic payment extensions and pausing debt collection and restrictions on water supply. We continue to work with our highest-use business customers with direct updates on water supply quality and security, and ongoing help available through our trade waste and account support. To ensure that customers knew about our support options, we continued communication across our channels and reached out prior to distributing bills to explain our payment support options.</p> <p>b) Delivering our essential services - While we had to put some projects and initiatives on hold for the health and safety of our people, customers and communities, we progressed with essential works and pivoted some areas of our operations to help support national and global efforts. Just one example of this is where we partnered with Water Research Australia to help identify the presence of</p>

				<p>coronavirus in the Australian sewerage network. We have continued to step up our safety training and personal protective equipment for employees who can't work from home.</p>
5.	Coronavirus - COVID 19	Internal	<p>Coronavirus has continued to have a significant impact on our business, our people, our customers and our stakeholders. It has challenged us to shift and adapt the way we work and the way we engage with our residential and business customers who, like us, are adapting to a new world and a new normal.</p>	<p>a) Enabling a remote workforce and embracing our new ways of working - With ongoing lockdowns and restrictions, we introduced a hybrid way of working, providing employees with balance. By splitting time between the workplace and remote working, employees are afforded more flexibility to do their job to the highest possible standards. We also put new safety measures in place for those who were required to be on site, such as people working in the field, water recycling plant operators and our teams across water quality, business technology services, and faults and emergency teams. Further, we regularly reminded employees of the options available to them to support them throughout the coronavirus (COVID-19) pandemic. These included special leave for those that needed help with home schooling, and compassionate, cultural and ceremonial leave.</p> <p>b) Checking in on employee wellbeing - We recognised isolation was impacting our employees. We regularly reminded employees of the options available to them to support them throughout the coronavirus (COVID-19) pandemic, including special leave for those that needed help with home schooling, and compassionate, cultural and ceremonial leave. Our continued commitment to a safe and healthy workplace, along with visible safety leadership, has enabled us to grow our proactive safety culture in partnership with our contractors.</p> <p>Additional wellbeing initiatives include:</p> <ul style="list-style-type: none"> • Employee Assistance Program wellbeing webinars • remote workplace ergonomic workstation assessments • employee-led wellbeing and social connect groups • extended our clinical psychology support offering • expanded our Mental Health First Aider Committee <p>We developed a new Wellbeing Framework complementing our Safety, People and Wellbeing Strategy. The framework focuses on psychosocial safety, mental health literacy and resilience, and calls for all employees to play their important part when it comes to achieving a safe and happy workplace.</p> <p>Looking forward, we are keeping a pulse check on our customers with increased reporting on trends and maintaining regular contact with other metro water retailers to keep an industry perspective on customer needs.</p>

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
Not applicable.				

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.