

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2019-20

**Financial and Performance Outcomes
General Questionnaire**

Gippsland and Southern Rural Water Corporation

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Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 2019-20 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.

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 2019-20 financial year, what was achieved during those years and how that compares to expectations.

Timeline and format

Responses to this questionnaire are due by **5.00pm on Monday 1 February 2021**.

Please email the completed questionnaire (in word and pdf) to paec@parliament.vic.gov.au

Please also email a signed copy.

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.

Guidance

Please contact the secretariat should you require guidance in relation to any questions:

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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 2019-20, 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 2019-20.

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 2019-20.

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.

Section B: Asset investment

Question 4 (all departments) Capital expenditure variances, completion date and scope changes – existing projects

Please provide details of all capital asset programs where:

- there was a variance between TEI at announcement compared to the revised TEI in the 2019-20 Budget of equal to or greater than $\pm 5\%$ or \$50 million and an explanation for the variance
- the estimated completion date at announcement is different to the completion date in the 2019-20 Budget and an explanation for the change
- the scope of the project at announcement is different to the scope of the project as it is presented in the 2019-20 Budget.

Capital expenditure

Project	Output(s) and portfolio(s) and/or agency responsible for the project	Total actual expenditure spent from announcement to 30 June 2020 (\$ million)	TEI at announcement (\$ million)	Revised TEI 2019-20 Budget (\$ million)	Variance between TEI at announcement compared to Revised TEI in 2019-20 Budget ($\pm 5\%$ or \$50 million) explanation
Bacchus Marsh Irrigation District Modernisation	Upgrade irrigation infrastructure (Gippsland and Southern Rural Water/DELWP)	9.520	12.373	13.020	The total cost of the project was increased from 12.4 million to \$13.0 million to reflect an increased but the unfunded portion of the project. Since the 2019-20 budget, the TEI has since been revised to \$9.9 million as funding for the full project has not been secured.

Completion date

Project	Output(s) and portfolio(s) and/or agency responsible for the project	Estimated completion date at announcement	Revised completion date 2019-20 Budget	Explanation
Not applicable				

Scope

Project	Output(s) and portfolio(s) and/or agency responsible for the project	Scope at announcement	Details of scope change(s) and date(s) scope changes occurred
Not applicable			

Question 5 (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 2019-20:

- 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.

Project	Original project objectives	Responsible Department(s), Output(s) and Portfolio(s) and/or Agency/Agencies	TEI at announcement (\$ million)	Actual cost of project (\$ million)	Estimated completion date at announcement	Actual completed date	Variance explanation (\$ value variance and/or time variance)
Not applicable							

Question 6 (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 2019-20 budget papers 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 2019-20 and business case details for each project. Please use project names as specified in *Budget Paper No.4: State Capital Program*.

Not applicable.

Question 7 (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 2020, or the actual cost spent to 30 June 2020 (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.

Section C: Revenue and appropriations

Question 8 (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 2018-19 and 2019-20 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 2019-20 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	2018-19 actual (\$ million)	2019-20 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 and usage charges	32.287	31.712	Not applicable	Not applicable	Not applicable.
Chargeable works	0.185	0.245	Increased revenue due to higher maintenance/operations costs at power company storages	Higher revenue is matched by higher maintenance costs. No impact on service delivery	Not applicable.
Government grants and contributions	1.138	0.237	Yearly totals depend on grant funding provided within specific financial year. Additional grant funding was provided in 2018-19 to construct	Higher revenue is matched by higher project costs. No impact on service delivery	Not applicable.

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

			bores in east Gippsland (drought response)		
Interest income	0.037	0.022	Lower modernisation works funding was held on deposit as projects were completed.	Insignificant variation amount. No impact on service delivery	Not applicable.
Other income	0.556	0.376	Decrease in lease charges	Insignificant variation amount. No impact on service delivery	Not applicable.
Government grants and contributions for capital purposes	6.183	0.133	MID2030 1B (Macalister Irrigation Modernisation project) government contribution received was treated as a capital grant in 2018-19.	No impact on service delivery, as funds were used in 2018-19 for budgeted purpose to offset the capital cost of irrigation modernisation projects.	Not applicable.
Sale of water and entitlements	1.342	3.550	More water entitlement auctions and off the shelf sales during 2019-20.	Water sales revenue has specific purposes depending on the nature of the water sold. Some of the sales offset future prices, and some of the revenue is used to fund additional future water resource monitoring and research. Additional revenue allows more of these future outcomes.	Not applicable.
Net gain on disposal of non-current assets	0.075	0.294	More surplus from acquiring/disposal of fleet vehicles and minor asset sales	Insignificant variation amount. No impact on service delivery	Not applicable.

Question 9 (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 2019-20 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	2019-20 Budget estimate (\$ million)	2019-20 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)
Service and usage charges	32.434	31.712	Decreased variable irrigation water used due to it being a wetter year, thus less demand from customers.	Lower usage revenue (\$0.4m) is partially offset by bulk water costs (recycled water). Lower irrigation usage charges (wet season) are offset by higher charges in earlier years of Price Submission (PS) period (noting SRW revenue cap). No impact on service delivery as revenue unchanged over PS. Lower revenue from licence application activity (\$0.3m) is managed by diverting associated staff to other activities. No impact on service delivery.	Not applicable.
Chargeable works	0.322	0.245	Decreased revenue due to lower capital expenditure undertaken to rehabilitate/renew storage assets operated by SRW for Latrobe power companies. Per the	Lower revenue is matched by lower maintenance costs. No impact on service delivery	Not applicable.

			applicable Bulk Entitlement, these costs are immediately reimbursed to SRW as revenue.		
Government grants and contributions	..	0.237	Yearly totals depend on grant funding which is almost always determined after the budget has been set.	Revenue is matched by project costs. No impact on service delivery.	Not applicable.
Interest income	..	0.022	Additional interest from advanced receipt of contributed capital payments (deposited to a special purpose account)	Insignificant amount. No impact on service delivery.	Not applicable.
Other income	0.460	0.376	Lower lease rental than budgeted.	Non-prescribed income with no effect on service delivery.	Not applicable.
Government grants and contributions for capital purposes	..	0.133	MID2030 Phase 2 government contribution was treated as a capital grant. Government contributions to SRW capital projects have been treated by DELWP in the past as contributed capital and were budgeted by SRW accordingly.	No impact on service delivery, as funds were used for the budgeted purpose to offset the capital cost of irrigation modernisation projects.	Not applicable.
Sale of water and entitlements	1.430	3.550	More water entitlement auctions and off the shelf sales during 2019-20.	No impact on service delivery. Funds used to offset the capital cost of irrigation modernisation projects.	Not applicable.
Net gain on disposal of non-current assets	3.260	0.294	Surplus land sale was budgeted to occur in 2019-20, which is now occurring in 2020-21.	No impact on service delivery.	Not applicable.

Section D: Expenses

Question 10 (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 2018-19 and 2019-20 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 2019-20 and the initial budget estimate (not the revised budget). 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	2018-19 Actual \$ million	2019-20 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
Bulk water	1.289	1.116	Decreased use of recycled water due to a wetter season in 2019-20.	Decreased cost of purchasing bulk supply of recycled water is partially matched by lower usage charges.
Environmental contribution	0.556	0.541	Not applicable.	Not applicable.
Employee benefits	15.702	16.788	Not applicable.	Not applicable.
Interest	1.489	1.806	Increased borrowings were required due to an increase in capital expenditure program (primarily irrigation modernisation), which has in turn increased interest expense.	Increased interest cost expected as per Corporate Plan assumptions. No impact on service delivery.
Chargeable works	0.185	0.245	Increased expense due to higher maintenance/operations costs at power company storages.	Offset by equivalent increase to revenue, see question 9.

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

Repairs and maintenance	1.621	1.384	Emergency channel failure repairs in 2018-19 that did not repeat in 2019-20.	No impact on service delivery.
Supplies and services	8.599	9.408	Not applicable.	Not applicable.
Other operating expenses	0.338	..	Changed accounting treatment of lease expenditure. Lease expenditure now treated as depreciation and finance charges.	Different classification of expenditure. No impact on service delivery.
Depreciation of regulatory asset base	3.336	3.624	Not applicable.	Not applicable.
Depreciation of other assets	12.052	12.726	Not applicable.	Not applicable.
Asset write-offs	..	..	Not applicable.	Not applicable.
Intangible asset write-offs	0.007	0.004	Less evaporation of water held in Thomson Dam for Werribee irrigation customers.	Minimal impact as this evaporation is insignificant to service delivery.
Amortisation	0.462	0.272	Multiple long-term software packages fully depreciated during 2018-19, thus less amortisation in 2019-20.	No impact on service delivery as expense is non-cash and relates to past investment decisions.

Expenses category	2019-20 Budget \$ million	2019-20 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
Bulk water	1.385	1.116	Decreased use of recycled water due to wetter season in 2019-20.	Decreased cost of purchasing bulk supply of recycled water is partially matched by lower of service and usage charges.
Environmental contribution	0.590	0.541	Not applicable	Not applicable
Employee benefits	15.914	16.788	Not applicable	Not applicable
Interest	2.555	1.806	Less than budget due to the timing of capital expenditure	Lower interest cost helped improve profitability. No impact on service delivery.

			being later than budgeted (less debt), and a lower rate of interest than anticipated.	
Chargeable works	0.322	0.245	Decreased expenditure due to lower capital expenditure undertaken to rehabilitate/renew storage assets operated by SRW for Latrobe power companies.	Offset by equivalent decrease to revenue, see question 9.
Repairs and maintenance	1.456	1.384	Not applicable	Not applicable
Supplies and services	7.462	9.408	Category includes on-farm works (\$3.2m) by SRW necessary to deliver capital projects. These assets are not retained by SRW, and charged as an expense to this category. These costs were anticipated as capital expenditure, not operating costs, at the time of setting the budget.	No impact to service delivery. Relates to the categorisation of expenditure, not a change to the amount of expenditure. Expenditure funding arrangements unchanged
Other operating expenses	-	-		
Depreciation	15.149	16.350	Additional depreciation due to effects of managerial revaluation of infrastructure assets in 2018-19. Corporate Plan assumptions on depreciation had not allowed for depreciation increase.	No impact on service delivery as expense is non-cash and relates to past investment decisions.
Asset write-offs	..	..	Not applicable	Not applicable
Intangible asset write-offs	..	0.004	Evaporation of water held in Thomson Dam for Werribee irrigation customers. Not incorporated as part of	Minimal impact as this evaporation is insignificant to service delivery.

			Corporate Plan due to insignificant cost.	
Amortisation	0.417	0.272	Multiple long-term software packages fully depreciated during 2018-19, thus less amortisation in 2019-20.	No impact on service delivery as expense is non-cash and relates to past investment decisions.

Question 11 Expenses/interventions related to COVID-19 pandemic response

For the year 2019-20, 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. If not, please explain where progress is being reported.

Not applicable.

Question 12 (all departments and entities) Changes to service delivery from savings initiatives

For each of the savings initiatives detailed in the 2016-17 Budget, 2017-18 Budget, 2018-19 Budget, and 2019-20 Budget, please provide the following details of the impact on service delivery:

- a) Savings target in the 2016-17, 2017-18, 2018-19 and 2019-20 Budgets and the amount of the savings target allocated to the department/entity
- b) Actual savings achieved in 2016-17, 2017-18, 2018-19 and 2019-20 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.

Question 13 (all departments) Achievement of reprioritisation of existing resources

The 2019-20 Budget includes targets for 'reprioritisation and revenue offsets' to fund new initiatives (2019-20 Budget Paper No.2, p.57). This is in addition to any savings or efficiencies resulting from expenditure reduction measures. For the department (including all controlled entities),³ 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.

³ That is, please provide this information for the Department on the same basis of consolidation as is used in the budget papers.

Question 14 (all departments) Contractors, Consultants and Labour Hire Arrangements

Please indicate how much the department spent on contractors, consultants and labour hire arrangements during 2017-18, 2018-19 and 2019-20. 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.

2017-18 Actual \$ million	2018-19 Actual \$ million	2019-20 Actual \$ million	Explanation for variances (year on year) $\pm 10\%$	Which business areas were impacted/benefitted and how?	Please link your response to relevant output(s) and portfolio(s)
3.814	2.498	2.705	Additional maintenance in irrigation districts was necessary in 2017-18, as well as higher expenditure on dam maintenance. Grant funded expenditure was also higher in 2017-18, which is wholly dependent upon project timing, scope and completion.	Not applicable	Contractors
1.081	1.237	0.607	Consultants use mainly dependent upon funded projects or timing of modernisation projects. Lower requirement in 2019-20	Service delivery – planning for future irrigation district configuration and use options	Consultants
0.312	0.433	0.396	Additional expenditure required to cover long term leave absences and secondments to other water agencies during 2018-19.	Not applicable	Labour Hire

Question 15 (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 2019-20, 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 2020. Please provide details of the methodology used for the ratio calculation.

Not applicable.

Section E: Overall financial performance

Question 16 (all departments) Impact of COVID-19 on financial performance – 2019-20

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

Line item in the Comprehensive operating statement for the financial year ended 30 June 2020	Budget 2019-20	Actual 2019-20	Explanation of the impact caused by COVID-19 pandemic
Total revenue and income from transactions	37.906	36.569	\$0.18m reduction in lease charges due to the Victorian Government COVID relief scheme
Total expenses from transactions	45.250	47.914	Increase in employee benefit expenses due to changes caused by the COVID-19 pandemic, via an increase in employee leave provisions (\$0.2m)
Net result from transactions (net operating balance)	(7.344)	(11.345)	

Section F: Public sector workforce

Question 17 (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 2018, at 30 June 2019 and 30 June 2020 (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 2018 Actual FTE number	30 June 2019 Actual FTE number	30 June 2020 Actual FTE number
Band A	27.98	24.98	18.65
Band B	48.80	55.75	61.93
Band C	10.16	28.64	27.96
Band D	19.07	21.86	20.43
Band E	5.00	16.94	17.94
Band F	1.00	2.00	6.00
Total Remuneration Package (TRP)	47.27	..	..
Executive	5.00	5.00	5.00
Senior Management	2.00	2.00	2.00
Other	1.00	1.00	1.00
	167.28	158.17	160.91
Total	167.28	158.17	160.91

***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:

Gippsland and Southern Rural Water Corporation

Question 18 (all departments and entities) Salary by employment category

In the table below, please detail the salary costs for 2017-18, 2018-19 and 2019-20, 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 2017-18 (\$ million)	Gross salary 2018-19 (\$ million)	Gross salary 2019-20 (\$ million)	Explanation for any year-on-year variances $\pm 10\%$ or \$100 million
Ongoing	12.22	12.62	13.65	
Fixed-term	1.74	1.88	1.67	
Casual				
Total	13.96	14.50	15.32	Not applicable

Note: Gross salary includes salaries and wages, annual leave, long service leave, termination benefit as well as salaries and wages charged to capital expenditure.

Question 19 (all departments and entities) Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2019-20, 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 2019-20, apart from increases outlined in employment agreements			Reasons for these increases
	Female	Male	Self-described	
0-3%				No additional increases apart from those set by existing contracts.
3-5%				
5-10%				
10-15%				
greater than 15%				

Section G: Government decisions impacting on the finances

Question 20 (all departments and entities) Commonwealth Government decisions

Please identify any Commonwealth Government decisions during 2019-20 which had not been anticipated/not been concluded before the finalisation of the State budget in 2019-20 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 2019-20	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

Question 21 (all departments and entities) Commonwealth and National Cabinet decisions

Please identify any Commonwealth and National Cabinet decisions during 2019-20 which had not been anticipated/not been concluded before the finalisation of the State Budget in 2019-20 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 2019-20	
	on income (\$ million)	on expenses (\$ million)
MID 2030 Phase 2 announcement by Commonwealth Government was modelled as a sensitivity within the 2019-20 corporate plan (not included in the financial tables). During 2019-20, the State confirmed its commitment and the project commenced.	0.133	..

National Cabinet decision	Impact in 2019-20	
	on income (\$ million)	on expenses (\$ million)
Not applicable (see Question 16 for impact of COVID 19 matters)		

Section H: General

Question 22 (all departments and entities) Reviews/studies undertaken

- a) Please list all internal⁴ and external reviews/studies, established, commenced or completed by or on behalf of the department/agency in 2019-20 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							

- 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

⁴ 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 23 (all departments) Annual reports – performance measure targets and objective indicators

- a) Please provide the following information on performance measures that did not meet their 2019-20 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 24 (all departments and entities) Challenges experienced by department/agency

Please list a minimum of five main challenges/risks faced by the department/agency in 2019-20.

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 – All staff moving to working from home. This has had impacts to staff wellbeing and connection.	External	COVID-19 restrictions	SRW implemented strategies and programs to support this significant change to our way of working. Well received by staff but requires constant monitoring to ensure ongoing staff wellbeing.
2.	COVID – critical works completion	External	COVID-19 restrictions	Prioritising critical works. No negative performance outcomes have occurring noting SRW's focus on completing critical works (and deferring non-critical works)
3.	Bushfire emergency in East Gippsland	External	Widespread bushfires	Did not impact our SRW assets, however, did impact some staff that reside in East Gippsland. SRW responses: <ul style="list-style-type: none"> • additional access to emergency water points in East Gippsland. • implementing the emergency bore network program (DELWP funded).
4.	Climate variability	External	Climate	July to January was particularly dry with pressure on SRW to manage irrigation deliveries as efficiently as possible. From February to June, wet conditions were prevalent. SRW took action to prepare for high stream flow events which eventuated across winter and spring 2020.
5.	Cyber threats	External	Cyber hackers	Bolstering cyber security capability through regular testing and implementation of new tools.

Question 25 (all departments) Newly created bodies

Please list all newly created bodies (authorities, offices, commissions, boards and/or councils) created within the department in 2019-20 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 26 (relevant departments only)

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 2017-18 and 2018-19 Financial and Performance Outcomes* and supported by the Government. Please delete those lines that are not relevant to the department.

Not applicable.

Section J: Department of Treasury and Finance only

Question 27 (DTF only) Revenue certification

Not applicable.

Question 28 (DTF only) Net cash flows from investments in financial assets for policy purposes – General Government Sector (GGS)

Not applicable.

Question 29 (DTF only) Purchases of non-financial assets – General Government Sector (GGS)

Not applicable.

Question 30 (DTF only) Revenue initiatives

Not applicable.

Question 31 (DTF only) Expenses by departments – General Government Sector (GGS)

Not applicable.

Question 32 (DTF only) Economic variables

Not applicable.

Question 33 (DTF only) COVID-19 pandemic response

Not applicable.

Question 34 (DTF only) Resource Management Framework – Funding reviews

Not applicable.

Question 35 (all departments and entities) Enterprise Bargaining Agreement (EBAs)

Please list the Enterprise Bargaining Agreement (EBAs) concluded in 2019-20 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 36 Dividends

Not applicable.

Question 37 Commodity risk management

Not applicable.

Question 38 Foreign exchange risk management

Not applicable.

Question 39 Public Private Partnership (PPP) projects

Not applicable.