

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2019-20

**Financial and Performance Outcomes
General Questionnaire**

Lower Murray Urban and Rural Water Corporation

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Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 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
Irrigation - minor capital - replacement (Mildura)	LMW	0.4	1.0	4.3	Ongoing program – reporting 2019-23 planned investment
Irrigation – replace Central Pump Station Rising Main (Mildura)	LMW	4.6	4.0	2.5	Scope changes - Opportunistic scope increases to further reduce asset risk. Revised TEI was reported in error, expected TEI should remain as originally announced.
Main replacements (regional various)	LMW	1.2	4.4	6.4	Ongoing program – reporting 2019-23 planned investment.
Mildura West Water Treatment Plant Upgrade to Clear SCADA (Mildura)	LMW	0.1	1.0	0.6	Delayed due to operational reasons with change of scope.
Mildura water treatment plant 7th Street upgrade power supply (Mildura)	LMW	0.9	1.4	1.5	Change to scope due to asset changes from UV project.
Purchase of water (regional)	LMW	0.0	5.4	4.3	Water market conditions required review of strategy.

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Rehabilitation of sewers (regional various)	LMW	1.2	5.3	4.3	Ongoing program – reporting 2019-23 planned investment
Sewer - all sites gifted assets (regional various)	LMW	2.2	4.0	3.2	LMW construction on behalf of Urban residential developers, work dependent on development
Sewer - all sites minor capital works - new (regional various)	LMW	0.3	1.3	1.0	Ongoing program – reporting 2019-23 planned investment
Sewer - all sites minor capital works - replacement (regional various)	LMW	0.3	2.0	2.3	Ongoing program – reporting 2019-23 planned investment
Wastewater treatment plant upgrade to clear Scada (Koorlong)	LMW	0.0	1.5	1.2	TEI has decreased due to expected cost savings
Sewer- all sites land development (regional various)	LMW	0.5	1.3	1.0	Ongoing program – reporting 2019-23 planned investment
Sewer – Wastewater Treatment Plan construct 400ML wet weather storage No. 1 (Koorlong)	LMW	2.6	4.5	3.5	Revised TEI now considered incorrect, expected TEI should remain as originally announced.
Water - all sites minor capital works - new (regional various)	LMW	0.2	1.4	1.1	Ongoing program – reporting 2019-23 planned investment
Water - all sites land development (regional various)	LMW	0.02	1.3	1.0	Ongoing program – reporting 2019-23 planned investment
Water - all sites minor capital works - replacement (regional various)	LMW	0.2	1.5	1.2	Ongoing program – reporting 2019-23 planned investment
Water - gifted assets (regional various)	LMW	0.7	2.0	1.6	LMW construction on behalf of Urban residential developers, work dependent on development
Water – ultra-violet all treatment plants (regional various)	LMW	2.5	10.0	7.4	Ultra-violet program of works. Revised TEI was reported in error, expected TEI should remain as originally announced.

Completion date

Project	Output(s) and portfolio(s) and/or agency responsible for the project	Estimated completion date at announcement	Revised completion date	Explanation
Mildura water treatment plant 7th Street upgrade power supply (Mildura)	LMW	2019-20	2020-21	Change of scope – changed sequencing of works to reduce impact on supply
Irrigation – replace Central Pump Station Rising Main (Mildura)	LMW	2019-20	2019-20	Completed ahead of schedule in the same delivery year.
Mildura West Water Treatment Plant Upgrade to Clear SCADA	LMW	2019-20	2021-22	Change of scope to standardise SCADA network. Changed sequencing of works to reduce impact on supply
Sewer – Wastewater Treatment Plan construct 400ML wet weather storage No. 1 (Koorlong)	LMW	2019-20	2020-21	Delays in the execution of external party agreements.

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
Mildura water treatment plant 7th Street upgrade power supply (Mildura)	LMW	Upgrade to power supply	Change in actual site conditions and sequencing of works.
Mildura West Water Treatment Plant Upgrade to Clear SCADA	LMW	Upgrade to SCADA System	Overall project review to future proof and ensure robust operating system.
Purchase of Water	LMW	Purchase Murray High Reliability Water Share	Market condition has triggered review of LMW sourcing water strategy.
Irrigation – replace Central Pump Station Rising Main (Mildura)	LMW	Central Pump Rising Main Replacement	Changed scope of project but subsequently returned to original scope to reduce asset risk.

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)
Irrigation – replace Central Pump Station Rising Main (Mildura)	Renew Rising Main to mitigate supply risk failure	LMW	2.5	4.6	2019-20	2019-20	Completed ahead of schedule. Change in scope of works. Sequencing of works to reduce impact on supply

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)
Revenue from contracts with customers	61.617	61.091	Not applicable.	Not applicable.	Not applicable.
Victorian Murray Floodplain Restoration Project funding	1.402	14.039	Additional funding received for the Victorian Murray Floodplain Restoration Project (VMFRP) in alignment with VMFRP grant agreement.	Funding enabled planned work to be undertaken on the Victorian Murray Floodplain Restoration Project. This has no effect on general operations of LMW's BAU.	Not applicable.
Government grants and contributions	3.115	2.260	Revenue lower due to prior year receiving \$850,000 in funds granted for water efficiency case studies.	Reduction in revenue does not impact general operations as prior year grants used to fund case study expenditure. Decrease in profit compared to prior year.	Not applicable.

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

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Developer contributions	3.594	7.249	Increase due to recognition of contributions for Sunraysia Modernisation Project 2 (SMP2) capital works.	Additional funding for specific project. This has no effect on general operations of LMW's BAU.	Not applicable.
Net profit on disposal of non-current assets	0.816	0.229	Reduction due to prior year including profit derived from sale of large parcel of land. There were minor land sales in 2019-20.	Decrease in revenue and profit compared to prior year.	Not applicable.
Other income	4.330	3.189	Reduction mainly due to decrease in LMW sale of water allocation (temporary water). Allocation required within LMW operations due to low allocation in prior year and mitigating possible ongoing drought conditions.	Decrease in revenue and profit compared to prior year.	Not applicable.

Question 9 (all departments and entities) Revenue – variances from budget to actual

Please explain any variances equal to or greater than ±10% or \$100 million between the initial budget estimate (not the revised estimate) and the actual result for 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 ±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	60.556	61.091	Not applicable.	Not applicable.	Not applicable.
Victorian Murray Floodplain Restoration Project funding	14.000	14.039	Not applicable.	Not applicable.	Not applicable.
Government grants and contributions	2.255	2.260	Not applicable.	Not applicable.	Not applicable.
Developer contributions	2.362	7.249	Increase due to VAGO review and change of accounting treatment of SMP2 contributions after lodgement and approval of 2019-20 budget.	This has no effect on general operations as it was a budgeting timing difference not an increase actual revenue received.	Not applicable.
Net profit on disposal of non-current assets	0.025	0.229	Increase in revenue due to additional land and building sales compared to budget.	Minor increase in revenue. No impact on general operations.	Not applicable.
Other income	3.134	3.189	Not applicable.	Not applicable.	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
Depreciation and impairment	27.090	27.937	Not applicable.	Not applicable.
Amortisation	0.400	0.387	Not applicable.	Not applicable.
Employee benefits	18.553	19.654	Not applicable.	Not applicable.
Repairs and maintenance	6.695	6.781	Not applicable.	Not applicable.
Direct operational expenses	14.784	13.889	Not applicable.	Not applicable.
Victorian Murray Floodplain Restoration Project expenditure	1.203	16.062	Expenditure funded by government contributions received for the Victorian Murray Floodplain Restoration Project as per projects funding agreement.	Funding enabled planned work to be undertaken on the Victorian Murray Floodplain Restoration Project. This has no effect on LMW's BAU general operations.
Environmental contribution	2.278	2.278	Not applicable.	Not applicable.
Interest	3.047	2.958	Not applicable.	Not applicable.
Other expenses	5.861	5.205	Decrease in other expenses associated with reduced asset write offs, bad debts and travel.	Decrease in expenditure and increase in profit. Reduction not significant with only a minor impact on general operations.

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

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
Depreciation and impairment	27.216	27.937	Not applicable.	Not applicable.
Amortisation	0.294	0.387	Increase due to increase in software capitalised which was higher than budgeted.	Increase in amortisation expense and decrease in profit. Minor increase with no impact on operations.
Employee benefits	19.134	19.654	Not applicable.	Not applicable.
Repairs and maintenance	7.272	6.781	Not applicable.	Not applicable.
Direct operational expenses	12.205	13.889	Increase due to additional chemical usage, electricity and consultant/contractors.	Increase to expenditure and decrease to profit in comparison to budget.
Victorian Murray Floodplain Restoration Project expenditure	17.532	16.062	Environmental impact studies work experienced delays resulting a timing difference in expense recognition.	No impact as work is still being undertaken as required.
Environmental contribution	2.278	2.278	Not applicable.	Not applicable.
Interest	3.195	2.958	Not applicable.	Not applicable.
Other expenses	4.192	5.205	Increase due to higher than budgeted write-off of redundant assets.	Decrease to expenditure and increase to profit in comparison to budget.

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 ±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) ±10%	Which business areas were impacted/benefitted and how?	Please link your response to relevant output(s) and portfolio(s)
3.700	3.828	14.585	Additional expenditure mainly due the Victorian Murray Floodplain Restoration Project work which incurred \$11.589 million of the 2019-20 total.	LMW's BAU is not impacted. VMFRP is a ring-fenced specific project which LMW is the lead agency to deliver the project based on outcomes and milestones.	Not applicable

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	\$82.332m	\$88.057m	LMW's revenue was not impacted by COVID-19, nor did LMW experience any significant impact from customers experiencing payment difficulties at 30 June 2020.
Total expenses from transactions	\$93.318m	\$95.151m	A minor increase in expenditure was incurred due to additional labour costs associated with working from home allowances, additional cleaning activities and purchase of sanitiser/face masks. Staff were offered special COVID-19 leave, whilst this did not have a financial impact, the impact to hours lost to undertake work was minor.
Net result from transactions (net operating balance)	-\$10.986m	-\$7.094m	

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
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	182	194	203
Total	182	194	203

***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:

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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 ±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 ±10% or \$100 million
Ongoing	13.613	14.814	15.694	
Fixed-term	4.385	3.739	3.960	
Casual	-	-	-	
Total	17.998	18.553	19.654	

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%		1		2% increase was only the approved CPI adjustment by the Premier.
3-5%				
5-10%		2		Due to a restructure of LMW, these roles changed, and the responsibilities increased which was reflected in overall new TRP and contracts issued
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)
No Commonwealth Government impacts to report		

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)
No Commonwealth Government financial impacts to report.		

National Cabinet decision	Impact in 2019-20	
	on income (\$ million)	on expenses (\$ million)
No National Cabinet decision financial impacts to report.		
Review of hardship policy to align with National Cabinet decision	N/A	N/A

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.	Work from Home	Internal	Direction from Premier	Provide staff with equipment and software to work effectively and safely from a home office environment. Develop new business processes to manage documentation and approvals remotely.
2.	Staff Mental Health	Internal	Work from home isolation	Acquire additional employee support services, provide training to managers and supervisors on mental health issues.
3.	Contractor and staff point of contact tracing	Internal	New requirement with new processes to be introduced	Implement new tracing forms and processes
4.	Reduced face to face customer interaction	External	Office closure	Implement alternative engagement methods, greater use of social media
5.	Working safe with social distancing	Internal	Work site maintenance tasks requiring multiple crew members	Separate maintenance crews transportation, provide COVID-19 Personal Protective Equipment (i.e. face masks/sanitiser etc), social distancing training and implement contractor and staff point of contact tracing
6.	Staff/Contractor/Stakeholder interaction	External/Internal	Working safe with social distancing	Embrace technology using Zoom or Teams software to conduct meetings and interact in a productive manner.

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.