



PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee

2023–24 Financial and Performance Outcomes Questionnaire

Goulburn-Murray Rural Water Corporation

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Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 2023–24 Financial and Performance Outcomes examines:

- the Government's actual versus budgeted expenditure and revenue
- the actual versus target performance outcomes at a departmental/agency level
- other expenditure unforeseen at the time of preparing the 2023–24 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 2023–24 financial year, what was achieved during the year and how that compares to expectations.

Consistency with the budget papers

Whenever referring to an initiative/program/project that is 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 – Not applicable

For all initiatives that were completed in 2023–24 please provide details of the expected outcomes for the community and the actual outcomes 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).

Question 2 (all departments) Program outcomes - Not applicable

Outcomes reflect the impact on the community of the goods and services provided by a department. The questions in this section relate to the outcomes that the department contributed to in 2023–24.

- a) Using the table below, please outline the five programs that delivered the most important outcomes in the community¹ achieved by the department in 2023–24, including:
 - i. The name of the program
 - ii. The output(s) and portfolio(s) responsible for delivery of the program
 - iii. The program objectives
 - iv. The actual outcome achieved
 - v. The actions taken to deliver the actual outcome (i.e. the most important elements/essential parts that led the department to deliver the outcome).

- b) Using the table below, please outline the five least performing programs that did not deliver their planned outcomes in the community by the department in 2023–24, including:
 - i. The name of the program
 - ii. The output(s) and portfolio(s) responsible for delivery of the program
 - iii. The program objectives
 - iv. The actual outcome achieved
 - v. Explanation for not achieving the planned outcome (including a description of what actions were taken to try and achieve the planned outcome).

¹ 'Outcomes' are the impact of service delivery on the community rather than a description of the services delivered. An outcome could be considered important for a variety of reasons, such as the amount of funding allocated to the program, the public interest in the service or goods being delivered or where particular actions taken by the Department delivered improved outcomes.

Question 3 (all departments) Treasurer's Advances and other budget supplementation - Not applicable

- a) Please identify all output(s) and portfolio(s) (and relate them to departmental programs) for which the department received additional funding after the 2023–24 Budget.

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 (2024), (section 4)) and explain why additional funding was required after funding was allocated in the Budget.

- b) Please provide the details of the outcomes achieved from each of these programs.

Question 4 (all departments) Central contingencies - Not applicable

The Resource Management Framework (2024, Section 4.5, pg. 90) provides guidance on how departments access funding from central contingencies.

Please provide information regarding funding received from central contingency in 2023–24, including: the output and portfolio or Government decision related to the funding, the amount of funding received, the amount of funding utilised, funding received through previous budgets for the same purpose and why funding from contingency was required.

Question 5 (Department of Health only) 2023–24 Budget funding allocation and performance - Not applicable

The 2023–24 Budget allocated \$2.3 billion to the line item *Meeting the needs of Victorian public hospital services*.

- a) Please provide a detailed breakdown of the actual amount spent in 2023–24. Please provide an explanation for any variances of $\pm 5\%$ based on budgeted vs actuals by output.

- b) To gain an understanding of Victoria’s health care system and performance, please provide the data for the following variables, including an explanation for the increase or decrease compared to the previous year’s data.

Question 6 (Department of Health only) Mental health and wellbeing levy - Not applicable

Regarding the Mental Health and Wellbeing surcharge/levy, please provide the amount of funding received from the levy in 2023-24, what outputs the department spent with the funds over 2023-24 and what outcomes were achieved.

Question 7 (Department of Families, Fairness and Housing only) Victorian Contribution to National Disability Insurance Scheme - Not applicable

a) The 2023–24 Budget allocated \$2.9 billion in payments on behalf of the state to the National Disability Insurance Agency.² In relation to outcomes achieved in 2023–24, please provide the following information on disability services and support in Victoria:

- b) In 2023–24 what disability services did the Victorian Government provide?

- c) Please outline the three most significant disability services/programs provided by the Victorian Government in 2023–24, including amount expended, funding source and outcomes achieved for people with disability.

² Department of Treasury and Finance, *Budget Paper No. 5: 2023–24 Statement of Finances*, Melbourne, 2023, p. 96.

Section B: Asset investment

Question 8 (all departments) Capital expenditure variances, completion date and scope changes – existing projects - **Not applicable**

Please provide details of all capital asset programs where:

- a) there was a variance between TEI at announcement compared to the TEI as at 30 June 2024 of equal to or greater than $\pm 5\%$ and an explanation for the variance
- b) the estimated completion date at announcement is different to the completion date as at 30 June 2024 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 2024.

Question 9 (all departments) Details of actual capital expenditure – completed projects (or expected to be completed) - **Not applicable**

Please provide the following details about asset investment projects that were completed in 2023–24:

- 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.

Question 10 (all departments) High-value high-risk projects, gateway reviews and business cases - Not applicable

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 2023–24 that were allocated to the department and were classified as HVHR and the project objectives. Please also specify which Gateway reviews, if any, were completed during 2023–24 and business case details for each project.

Question 11 (all departments) Public Private Partnership (PPP) expenditure – existing and completed - Not applicable

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 2024, or the actual expenditure to 30 June 2024 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 2023–24 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 2023–24 Budget.

Question 12 (DTP only) Alliance contracting expenditure – existing and completed - Not applicable

Please provide the following information related to the department’s alliance contracting projects:

- a) The total estimated investment value, the total actual expenditure from announcement to 30 June 2024, or the actual expenditure to 30 June 2024 and the benefits of using the alliance contracting 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 2023–24 Budget and an explanation for any variance.
- c) Where the scope of the alliance contract at announcement is different to the scope of the project as it is presented in the 2023–24 Budget.

Section C: Revenue and appropriations

Question 13 (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 2022–23 and the actual result for 2023–24 for each revenue category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any revenue reductions affected service delivery and then link it to the relevant output and portfolio.

Please also detail the outcomes in the community³ 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 2023–24 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	2022–23 actual (\$ million)	2023–24 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 service and usage charges	112.7	123.2	Not applicable	Not applicable	Not applicable
Government grants and contributions	12.7	14.0	Not applicable	Not applicable	Not applicable
Water Savings Projects	29.2	16.8	Decrease due to the wind up of the Water Savings Project.	This resulted in less capital expenditure on externally funded works.	Not applicable
Contracting services	14.4	19.2	Increase due to flood recovery jobs backlog from 2022-23.	This resulted in an increased amount of works undertaken in 2023-24.	Not applicable
Other income	12.1	11.8	Not applicable	Not applicable	Not applicable

³That is, the impact of service delivery on the community rather than a description of the services delivered.

Question 14 (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 2023–24 for each revenue category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any revenue reductions 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	2023–24 Budget estimate (\$ million)	2023–24 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 service and usage charges	120.3	123.2	Not applicable	Not applicable	Not applicable
Government grants and contributions	9.0	14.0	Increase mainly due to floods recovery grant \$6.9m not budgeted for.	This resulted in an increased amount of works undertaken in 2022-23 and 2023-24.	Not applicable
Water Savings Projects	31.5	16.8	Decrease due to less work completed than expected for Water savings Projects to be carried over to 2024-25.	This is directly reflected in the works undertaken for the Water Savings Projects.	Not applicable
Contracting services	14.2	19.2	Increase due to flood recovery jobs backlog from 2022-23.	This resulted in an increased amount of works undertaken in 2023-24.	Not applicable
Other income	8.0	11.8	Increase due to an increase in Power generation, interest and termination fees.	Increase in interest received will allow GMW to repay borrowings earlier than expected.	Not applicable

Section D: Expenses

Question 15 (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 2022–23 and the actual result for 2023–24 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 to the actual result for 2023–24 and the 2023–24 budget estimate. Please also detail the outcomes in the community⁴ 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	2022–23 actual \$ million	2023–24 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
Operations, maintenance and administration expenses WSD	51.6	57.7	Largely due to an increase in contracted services as a result of the flood recovery works done for Murray-Darling Basin Authority and Goulburn-Murray Irrigation District.	Increased flood recovery works were undertaken in 2023-24.
Water Savings Projects	25.2	16.8	Decrease due to the wind up of the Water Savings Project.	Water Savings Projects expenditure and works are driven by Water Savings funding received.
Employee expenses	64.8	62.6	Not applicable	Not applicable
Depreciation and amortisation	84.7	90.3	Not applicable	Not applicable
Environmental contribution	2.6	2.6	Not applicable	Not applicable
Interest expense	5.4	4.9	Not applicable	Not applicable
Loss on disposal	11.2	46.0	More assets decommissioned during the year due to the wind up of Water Efficiencies Project and connections projects.	Increase in expenses resulted in a greater net loss for 2023-24.

⁴That is, the impact of service delivery on the community rather than a description of the services delivered.

Expenses category	2023–24 budget \$ million	2023–24 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
Operations, maintenance and administration expenses WSD	60.6	57.7	Not applicable	Not applicable
Water Savings Projects	37.8	16.8	Decrease due to less work completed than expected for Water Savings Projects.	Water Savings Projects expenditure and works are driven by Water Savings funding received.
Employee expenses	59.4	62.6	Not applicable	Not applicable
Depreciation and amortisation	97.5	90.3	Not applicable	Not applicable
Environmental contribution	2.6	2.6	Not applicable	Not applicable
Interest expense	4.5	4.9	Not applicable	Not applicable
Loss on disposal	15.0	46.0	More assets decommissioned than budgeted for due to the wind up of Water Efficiencies Project and Connections projects.	Increase in expenses resulted in a greater net loss for 2023-24.

Question 16 (all departments, PFC, PNFC and entities) Changes to service delivery from savings initiatives

For each of the savings initiatives detailed in the 2023–24 Budget please provide the following details of the impact on service delivery:

- a) Savings target in the 2023–24 Budget and the amount of the savings target allocated to the department/entity.
- b) Actual savings achieved in 2023–24 and the actions taken to achieve the savings target allocated and their impact, including the link to the relevant output and portfolio impacted.

Savings initiative in the Budget	Savings target allocated to the department/entity in 2023–24 \$ million	Actual savings achieved in 2023–24 \$ million	Actions taken to achieve the allocated savings target	What was the impact as a result of the measures taken to achieve the savings target? <i>(e.g. frontline and/or other areas of business that saw the impact)</i> If no impact, how was this achieved	Which output(s) and portfolio(s) were impacted (if relevant)
Labor’s Financial Statement savings	Not applicable				
Whole of Government savings and efficiencies	Not applicable				
COVID Debt Repayment Plan – savings and efficiencies	Not applicable				

Question 17 (all departments) Achievement of reprioritisation of existing resources – Not applicable

The 2023–24 Budget included targets for ‘reprioritisation and revenue offsets’ to fund new initiatives (2023–24 Budget Paper No. 2, p. 59). This is in addition to any savings or efficiencies resulting from expenditure reduction measures. For the department (including all controlled entities),⁵ 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 the funds were 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.

Question 18 (all departments) Contractors, Consultants and Labour Hire Arrangements – Not applicable

- a) Please indicate how much the department spent on contractors (including labour hire) and consultant arrangements during 2021–22, 2022–23 and 2023–24. 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.
- b) Please enter the actual amount spent on contractors and consultants that are from the Big Four accounting firms (aggregate) in 2023–24 and list the reasons for engaging the firms.

⁵ That is, please provide this information for the department on the same basis of consolidation as is used in the budget papers.

Question 19 (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 2023–24, 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 2024. Please provide details of the methodology used for the ratio calculation.

Type of dividend paid	2023–24 Budget (\$ million)	2023–24 Actual (\$ million)	Explanations for variances ±10% or \$100 million	Impact on the agency (including on financial position, investment, impacts on service delivery or infrastructure projects). If no impact, how was this achieved.	Funding ratio at 30 June 2024
Dividends	0.0	0.0	Not applicable	Not applicable	7.18
Capital Repatriation	0.0	0.0	Not applicable	Not applicable	

Economic funding ratio / accounting funding ratio as at 30 June 2024	Details of the methodology
7.18	Funding Ratio = Total Assets / Total Liabilities

Section E: Overall financial performance

Question 20 (all departments) Impact of unforeseen events on financial performance – 2023–24 – **Not applicable**

Please outline and quantify, where possible, the impacts of unforeseen events over 2023–24 on the department/agency's financial performance.

Section F: Public sector workforce

Question 21 (all departments and entities) Full Time Equivalent (FTE) staff by level and category

a) Please provide total FTE as of 30 June 2022, 30 June 2023, 30 June 2024 and provide explanation for more than \pm -10% change in FTE between years.

30 June 2022 Actual FTE	30 June 2023 Actual FTE	30 June 2024 Actual FTE	Explanations of variance \pm -10% between 30 June 2022 and 30 June 2023	Explanations of variance \pm -10% between 30 June 2023 and 30 June 2024
551	552	527	Not applicable	Not applicable

b) For 2023–24, please provide information regarding any staffing challenges faced by the department, including but not limited to: staff shortages by category or position name, positions that were hard to staff, positions that were vacant for 6+ months, positions that have not equalled or surpassed attrition.

Not applicable

Question 22 (all departments and entities) Salary by employment category

In the table below, please detail the salary costs for 2021–22, 2022–23 and 2023–24, 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 2021–22 (\$ million)	Gross salary 2022–23 (\$ million)	Gross salary 2023–24 (\$ million)	Explanation for any year-on-year variances ±10% or \$100 million
Ongoing	43.2	44.6	48.4	Not applicable
Fixed-term	11.2	13.2	4.6	Decrease due to the wind down of the Water Savings Project
Casual	1.5	1.1	2.3	An increase in casual employees in 2023-24.
Total	55.9	58.9	55.3	

Question 23 (all departments and entities) Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2023–24, 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 2023–24, apart from increases outlined in employment agreements			Reasons for these increases
	Female	Male	Self-described	
0-3%	5	4	0	0% - only received increases as per employee agreements
3-5%				
5-10%				
10-15%				
greater than 15%				

Question 24 (all departments and entities) Enterprise Bargaining Agreement (EBAs)

Please list the Enterprise Bargaining Agreements (EBAs) concluded in 2023–24 that had an impact for the department/agency. For each EBA, please show the number of employees affected and the change in employee expenses attributable to the EBA.

Enterprise Bargaining Agreement	Number of employees affected	Number of employees as a % of department/entity	Change in employee expenses attributable to the EBA (\$ million)	Change in employee expenses attributable to the EBA (\$ million) as a % of total employee expenses
Not applicable				

Section G: Government decisions impacting on finances

Question 25 (all departments and entities) Commonwealth Government and National Cabinet decisions

Please identify any Commonwealth Government and National Cabinet decisions during 2023–24 which had not been anticipated/not been concluded before the finalisation of the State budget in 2023–24 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 2023–24	
	on income (\$ million)	on expenses (\$ million)
Not applicable		
National Cabinet decision	Impact(s) in 2023–24	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

Section H: General

Question 26 (all departments and entities) Reviews/studies/evaluations undertaken

- a) Please list all internal⁶ and external reviews/studies/evaluations, established, commenced or completed by or on behalf of the department/agency in 2023–24 and provide the following information:
- i. Name of the review/evaluation and which portfolio and output/agency is responsible
 - ii. Reasons for the review/evaluation
 - iii. Terms of reference/scope of the review/evaluation
 - iv. Timeline for the review/evaluation
 - v. Anticipated outcomes of the review/evaluation
 - vi. Estimated cost of the review/evaluation and final cost (if completed)
 - vii. Where completed, whether the review/evaluation is publicly available and where. If no, why it is not publicly available.

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for the review/evaluation	Terms of reference/scope	Timeline	Anticipated outcomes	Estimated cost (\$)	Final cost if completed (\$)	Publicly available (Y/N) and URL If no, why.
Not applicable							

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

Not applicable

⁶ Internal reviews do not include internal costings. Internal reviews/evaluations include any reviews or evaluations undertaken by your department and not given to external consultants. Internal reviews/evaluations do not include inquiries carried out by Parliamentary Committees or reviews undertaken by integrity agencies.

Question 27 (all departments) Climate change – Not applicable

- a) Under FRD 24 Reporting of environmental data by government entities, Victorian Government organisations must report their greenhouse gas emissions and other environmental impacts. Please list the department/entity's internal targets for reducing greenhouse gas emissions in 2023–24 and the department/entity's performance against these internal targets.

- b) Please outline and quantify where possible the department's actions in 2023–24 that have contributed to the Whole of Victorian Government emissions reduction pledge.

Question 28 (DTP, DE, DH, DEECA) Adaptation Action Plans – Not applicable

Please describe the progress made and actions taken to implement the department's Adaptation Action Plan in 2023–24. What measurable impact have these actions had on addressing the impacts of climate change?

Please provide information regarding all Adaptation Action Plans your department is responsible for.

Question 29 (all departments) Annual reports – performance measure targets and objective indicators – Not applicable

- a) Please provide the following information on performance measures that did not meet 2023–24 targets.

- b) Please provide the following information for objective indicators where data was not available at publication of the annual report 2023–24.

Question 30 (all departments and entities) Challenges experienced by department/agency

Please list a minimum of three main challenges/risks faced by the department/agency in 2023–24.

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.	Customer debt levels	Internal	Flood Event	Customer debt collection activities were placed on hold due to the flood response in the region. Debt recovery has recommenced in 2024 and is now working well.
2.	Restoring our rivers legislation changes	External	Changes in Federal legislation	Working with DEECA on an action plan to minimise the impact on GMW and our customers.
3.	Upgrading our financial and asset management systems	Internal	Moving our purchasing process to our asset management system and upgrading our financial system	Program boards established to manage projects, project teams resourced and impacted teams included in testing and project planning. Action register established and working groups set up to manage the change management

Question 31 (all departments) Lapsed or abolished bodies – Not applicable

Please list all existing bodies (authorities, offices, commissions, boards and/or councils) within the department that either lapsed or were abolished in 2023–24 and provide the following information:

- Date body lapsed/abolished
- Reason for closure of the body
- How much money is expected to be saved (if any) by the organisation’s abolition
- How many staff (FTE) are expected to impacted by the organisation’s closure

Question 32 (all departments) Newly created bodies – Not applicable

Please list all newly created bodies (authorities, offices, commissions, boards and/or councils) created within the department in 2023–24 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

Section I: Implementation of previous recommendations

Question 33 (relevant departments only) – **Not applicable**

- 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 2021–22 and 2022–23 Financial and Performance Outcomes* and supported and supported-in-principle by the Government.

- b) Please provide an update on the status of the implementation of each of the recommendations that were made by the Committee in its *Report on 2020–21 Financial and Performance Outcomes* supported and supported-in-principle by the Government.