

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



2017-18 and 2018-19 Financial and Performance Outcomes General Questionnaire

Transport Accident Commission

Contents

Contents.....	i
Introduction – Financial and Performance Outcomes Questionnaire.....	1
Section A: Output variances and program outcomes.....	2
Section B: Asset investment.....	2
Section C: Revenue and appropriations.....	3
Section D: Expenses.....	6
Section E: Public sector workforce.....	11
Section F: Government decisions impacting on the finances.....	15
Section G: General.....	17
Section H: Implementation of previous recommendations.....	24
Section I: Department of Treasury and Finance only.....	24
Section J: Treasury Corporation of Victoria only.....	25

Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 2017-18 and 2018-19 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 2017-18 and 2018-19 financial years, 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 Thursday 12 December 2019**.

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:

Jessica Strout, Lead Analyst (03) 8682 2870

Janithri Wickramaratne, Analyst (03) 8682 2996

Krystle Gatt Rapa, Research Assistant (03) 8682 2871

Section A: Output variances and program outcomes

Question 1 (all departments) Completed initiatives from past budgets

This question does not apply to this entity.

Question 2 (all departments) Program outcomes

This question does not apply to this entity.

Question 3 (all departments) Treasurer's advances and other budget supplementation

This question does not apply to this entity.

Section B: Asset investment

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

This question does not apply to this entity.

Question 5 (all departments) Details of actual capital expenditure – completed projects (or expected to be completed)

This question does not apply to this entity.

Question 6 (all departments) High-value high-risk projects, gateway reviews and business cases

This question does not apply to this entity.

Question 7 (all departments) Public Private Partnership (PPP) expenditure – existing and completed

This question does not apply to this entity.

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 2017-18 and 2018-19 and the actual result for 2017-18 and 2018-19 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 2017-18 and 2018-19 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.

2017-18 Response

Revenue category	2016-17 actual (\$ million)	2017-18 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)
N/A					

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

2018-19 Response

Revenue category	2017-18 actual (\$ million)	2018-19 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)
Net Investment Income	1,349	1,077	2017-18 investment return totalled 10.1%, in comparison to the 2018-19 investment return of 7.7%. Whilst the investment revenue reduced in comparison to 2017-18, the investment return of 7.7% was 1.6% favourable to budget.	No correlation exists between investment revenue and service delivery during the financial year.	N/A

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 2017-18 and 2018-19 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.

2017-18 Response

Revenue category	2017-18 Budget estimate (\$ million)	2017-18 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)
Net Investment Income	973	1,349	2017-18 investment return totalled 10.1%, in comparison to the budgeted investment return of 7.5%.	Positive impact on the operating result.	N/A

2018-19 Response

Revenue category	2018-19 Budget estimate (\$ million)	2018-19 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)
Net Investment Income	852	1,077	2018-19 investment return totalled 7.7%, in comparison to the budgeted investment return of 6.1%.	Positive impact on the operating result.	N/A

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 2016-17 and 2017-18 for each category of expenses detailed in your operating statement, the initial budget estimate (not the revised budget), and 2017-18 and 2018-19 actual results. 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.

2017-18 Response

Expenses category	2016-17 Actual \$ million	2017-18 Budget estimate \$ million	2017-18 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
Unexpired Risk Liability	-	-	73	A Liability Adequacy Test is performed at the end of each financial year. At 30 June 2018, a net premium deficiency was calculated, mainly due to a rise in expected future claims payments. This deficiency did not exist at 30 June 2017.	N/A
Net Claims Incurred	776	2,062	3,170	The 2017-18 financial year saw an increase of \$619m in net claims incurred due to external economic factors. This compares unfavourably to a reduction in net claims incurred of \$1,289m in 2016-17 due to external factors. Additionally, a decision to increase attendant care fees and an increase in	Internal – Ensures clients continue to have access to high quality support regardless of market capacity challenges associated with the National Disability Insurance Scheme (NDIS) Roll Out External – N/A

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

Expenses category	2016-17 Actual \$ million	2017-18 Budget estimate \$ million	2017-18 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
				paramedical costs, contributed to an unfavourable actuarial valuation at 30 June 2018.	
Marketing and road safety	78	89	92	The increase in Marketing and road safety expenditure is largely due to the timing of the delivery of the Victorian Government's \$146m 'Young Driver Safety Package' commitment.	Ongoing improvement in road safety for all Victorians, in particular young drivers.
Safe System Road Infrastructure Program (SSRIP)	119	281	283	The increase in SSRIP expenditure is a result of the timing of the delivery of 'Victoria's Road Safety Strategy and Action Plan' ('Towards Zero Strategy').	Ongoing improvement in road safety for all Victorians.
Health, compensation and disability research	6	7	7	The minor increase in expenditure in 2017-18 was largely due to the outcomes of the board approved research model in October 2016	Facilitates research and best practices in the areas of injury prevention, rehabilitation and compensation practice and improving outcomes in those areas.

2018-19 Response

Expenses category	2017-18 Actual \$ million	2018-19 Budget estimate \$ million	2018-19 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
Unexpired Risk Liability	73	(53)	244	A Liability Adequacy Test is performed at the end of each financial year. At 30	N/A

Expenses category	2017-18 Actual \$ million	2018-19 Budget estimate \$ million	2018-19 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
				June 2019, a net premium deficiency was calculated. This deficiency was larger than that at 30 June 2018 due to a rise in expected future claims payments and an increase in the risk margin.	
Net Claims Incurred	3,170	2,333	7,212	The 2018-19 financial year saw an increase of \$3,576m in net claims incurred due to external economic factors. This compares unfavourably to an increase in net claims incurred of \$619m in 2017-18 due to external factors. Additionally, increases in paramedical, rehabilitation and equipment payments contributed to an unfavourable actuarial valuation at 30 June 2019.	Internal – Helping those who have been impacted by road trauma, get their lives back on track External – N/A
Health, compensation and disability research	7	8	4	The reduced expenditure in 2018-19 was a result of the receipt of a \$2.5m credit from Monash University for the return of unspent funds, upon conclusion of the Research Institute Collaboration Agreement.	Minimal impact – research projects continued to run and were translated into outcomes.

Question 11 (all departments and entities) Changes to service delivery from savings initiatives

Please provide the following details of the impact on service delivery as a result of the savings initiatives announced in the 2017-18 and 2018-19 Budget:

- Savings target in the 2017-18 and 2018-19 Budget and the amount of the savings target allocated to the department/entity
- Actual savings achieved in 2017-18 and 2018-19 and the actions taken to achieve the savings target allocated and their impact, including the link to the relevant output and portfolio impacted.

2017-18 Response

Savings initiative in the 2017-18 Budget \$ million	Savings target allocated to the department/entity in 2017-18	Actual savings achieved in 2017-18 \$ 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)
N/A					

2018-19 Response

Savings initiative in the 2018-19 Budget \$ million	Savings target allocated to the department/entity in 2018-19	Actual savings achieved in 2018-19 \$ 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)
N/A					

Question 12 (all departments) Achievement of reprioritisation of existing resources

This question does not apply to this entity.

Question 13 (all departments) Contractors, Consultants and Labour Hire Arrangements

This question does not apply to this entity.

Question 14 (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 2017-18 and 2018-19, explaining the reasons for any significant changes over that period and the impact of any changes on the entity.

2017-18 Response

Type of dividend paid	2017-18 Budget (\$ million) <i>BP 5, pg. 21</i>	2017-18 Actual (\$ million)	Explanations for variances $\pm 10\%$ or \$100 million	Impact on the agency. If no impact, how was this achieved	Funding ratio at 30 June 2018
N/A					

2018-19 Response

Type of dividend paid	2018-19 Budget (\$ million) <i>BP 5, pg. 21</i>	2018-19 Actual (\$ million)	Explanations for variances $\pm 10\%$ or \$100 million	Impact on the agency. If no impact, how was this achieved	Funding ratio at 30 June 2019
Repayment of Capital	586	255	Repayment of Capital is determined by a request from the Treasurer of Victoria, pursuant to section 29A of the Transport Accident Act 1986	The reduced Repayment of Capital resulted in a reduced withdraw of funds from the TAC's Investment Portfolio. This in turn led to a higher than budgeted investment base and greater investment revenue.	137.7%

Section E: Public sector workforce

Question 15 (all departments and entities) 15 Full Time Equivalent (FTE) staff by level and category

Please fully complete the table below, providing actual FTE staff numbers at 30 June 2016, at 30 June 2017 and 30 June 2018 (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 2017 Actual FTE number	30 June 2018 Actual FTE number	30 June 2019 Actual FTE number
Secretary			
EO-1			
EO-2			
EO-3	60.6	63.3	55.5
VPS Grade 7 (STS)			
VPS Grade 6	154.33	167.04	185.13
VPS Grade 5	180.49	193	262.51
VPS Grade 4	300.59	334.26	325.38
VPS Grade 3	153.58	151.26	172.13
VPS Grade 2	36.05	38.17	36.74
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			
Total	885.64	947.03	1037.39

Question 16 (all departments and entities) Salary by employment category

In the table below, please detail the salary costs for 2016-17, 2017-18 and 2018-19, 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 2016-17 (\$ million)	Gross salary 2017-18 (\$ million)	Gross salary 2018-19 (\$ million)	Explanation for any year-on-year variances $\pm 10\%$ or \$100 million
Ongoing	80.0	88.7	102.5	Increase in ongoing salary is due in small part to the Enterprise Agreement increase of 3.25% (as detailed at question 18). The remainder of the increase is due to an increase in FTE's across both the 2017-18 and 2018-19 financial years to help deliver the TAC's 2020 Strategy.
Fixed-term	21.8	21.9	19.7	N/A
Casual	-	-	-	N/A
Total	101.8	110.6	122.2	

Question 17 (all departments and entities) Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2017-18 and 2018-19, 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.

2017-18 Response

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2017-18, apart from normal increases due to employment agreements	Reasons for these increases
0-3%	-	
3-5%	1	Salary benchmarked against market
5-10%	1	Promotion and salary benchmarked against market
10-15%	3	Promotion and salary benchmarked against market
greater than 15%	4	Promotion and salary benchmarked against market

2018-19 Response

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2018-19, apart from normal increases due to employment agreements	Reasons for these increases
0-3%	3	Salary benchmarked against market
3-5%	-	
5-10%	2	Salary benchmarked against market
10-15%	2	Promotion and salary benchmarked against market
greater than 15%	3	Substantial promotion to a Senior Executive role

Question 18 (all departments and entities) Enterprise Bargaining Agreement (EBAs)

Please list the Enterprise Bargaining Agreement (EBAs) concluded in 2017-18 and 2018-19 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.

2017-18 Response

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
TAC Enterprise Agreement 2017 - 2021	1,033 at 30 June	100% of entity	3	28%

2018-19 Response

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
TAC Enterprise Agreement 2017 - 2021	1,135 at 30 June	100% of entity	3	24%

Section F: Government decisions impacting on the finances

Question 19 (all departments and entities) Commonwealth Government decisions

Please identify any Commonwealth Government decisions during 2017-18 and 2018-19 which had not been anticipated/not been concluded before the finalisation of the State budget in 2017-18 and 2018-19 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.

2017-18 Response

Commonwealth Government decision	Impact(s) in 2017-18	
	on income (\$ million)	on expenses (\$ million)
N/A		

2018-19 Response

Commonwealth Government decision	Impact(s) in 2018-19	
	on income (\$ million)	on expenses (\$ million)
N/A		

Question 20 (all departments and entities) Council of Australian Governments (COAG) decisions

Please identify any COAG decisions during 2017-18 and 2018-19 which had not been anticipated/not been concluded before the finalisation of the State Budget in 2017-18 and 2018-19 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.

2017-18 Response

Commonwealth Government decision	Impact in 2017-18	
	on income (\$ million)	on expenses (\$ million)
N/A		

2018-19 Response

Commonwealth Government decision	Impact in 2018-19	
	on income (\$ million)	on expenses (\$ million)
N/A		

Section G: General

Question 21 (all departments and entities) Key audit matters

Please list any Key Audit Matters (KAMs) identified by the Victorian Auditor General in the department/entities 2017-18 and 2018-19 annual reports and provide information about the associated actions taken by the department/entity to benefit future disclosures or manage associated risks, since the KAMs were identified.

2017-18 Response

Not applicable

Key audit matters identified	Actions taken
N/A	

2018-19 Response

Not applicable

Key audit matters identified	Actions taken
N/A	

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

- a) Please list all internal and external reviews/studies commenced or completed by or on behalf of the department/agency in 2017-18 and 2018-19 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.

2017-18 Response

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for the review/study	Term of reference/scope	Timeline	Anticipated outcomes	Estimated cost (\$)	Final cost if completed (\$)	Publicly available (Y/N) and URL
Review of Towards Zero Strategy and Action Plan	As part of the investment into Towards Zero a review was to be undertaken prior to the second phase of funding.	The review assessed the strategy delivery progress in terms of governance arrangements, efficiency, community understanding of and support for Towards Zero, assessment of the barriers and identification and assessment of new initiatives.	March 2017 – May 2018	The Review noted the strength of established governance structures and processes in place which underpin the delivery of Towards Zero and provided recommendations to further strengthen the existing governance and process activities being performed to achieve outcomes.	128,000	128,000	N

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for the review/study	Term of reference/scope	Timeline	Anticipated outcomes	Estimated cost (\$)	Final cost if completed (\$)	Publicly available (Y/N) and URL
TAC Accommodation Strategy Review	As part of the TAC's 2020 Strategy, the TAC conducted a review of its Client Accommodation Strategy.	The review assessed the TAC's Client Accommodation Strategy for severely injured clients taking into consideration evolving changes in the accommodation market place and future TAC demand requirements.	August 2017 - February 2018	The Review recommended that the TAC expand its portfolio to provide independent living solutions.		113,000	N

2018-19 Response

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for the review/study	Term of reference/scope	Timeline	Anticipated outcomes	Estimated cost (\$)	Final cost if completed (\$)	Publicly available (Y/N) and URL
N/A							

- 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.

N/A

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

a) Please provide the following information on performance measures that did not meet their 2017-18 and 2018-19 targets

2017-18 Response

Performance measure	2017-18 target (Budget)	2017-18 actual (Annual report)	Variance	Explanation	Output(s) and portfolio(s) impacted
N/A					

2018-19 Response

Performance measure	2018-19 target (Budget)	2018-19 actual (Annual report)	Variance	Explanation	Output(s) and portfolio(s) impacted
N/A					

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

2017-18 Response

Objective indicators stated in annual report for which data was not available at date of publication	Best available data for 2017-18 and relevant date (ie. 95 through January 2018)	Explanation for the absence of data in annual report
N/A		

2018-19 Response

Objective indicators stated in annual report for which data was not available at date of publication	Best available data for 2018-19 and relevant date (ie. 95 through January 2019)	Explanation for lack of timely data in annual report	Action taken to ensure timely data for 2019-20 annual report
N/A			

Question 24 (all departments and entities) Challenges experienced by department/agency

Please list a minimum of five main challenges faced by the department/agency in 2017-18 and 2018-19.

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.

2017-18 Response

	Challenge experienced	Internal/ External	Causes of the challenge
1.	Lives Lost – target was 248 and actual for the 2017 calendar year 259. Number of deaths resulting from transport accidents (calendar year). (VRSS 20% decrease or <200 by 2020)	External	Due to a number of factors including, speed, driver distraction, population growth and use of drugs and alcohol as well as increase in lives lost on our regional roads.
2.	Community Sentiment – target was 17%, actual was 15%. Community question from Road Safety Monitor regarding the community’s response that either zero deaths will be possible. Annual result will be average of 4 quarterly results.	External	This was a new measure for the community, so confidence levels were lower than expected to begin with.
3.	Scheme Participation – target was 27.0%, actual 29.6% Proportion of clients receiving a payment in the period 12-14 months post-accident.	Internal	As a result of TAC making a number of changes to ensure clients could navigate the system more easily, we saw an increase above expectations of treatment costs.
4.	Call Quality – target was 70.0%, actual 69.5% Percentage of calls meeting or exceeding all core quality measures. Internal audit from a sample based on the Telephone Service Health Check.	Internal	Due to operational pressures and an increase in new staff to TAC who needed more training the TAC narrowly missed this target for the quality of interactions with staff and TAC clients.
5.	Performance from Insurance Operations (PFIO) – actual was (\$424m) against a target of \$102m. Profit before tax excluding impacts of short-term investment fluctuations (where actual investment return is different from the long-term expected return) and claims economic factors. Includes liability movement.	Internal and External	Due to increased liabilities and lower than expected bond rates.

2018-19 Response

	Challenge experienced	Internal/ External	Causes of the challenge
1.	Lives Lost – The 2018 calendar year saw a record low of lives lost at 213 (target 238), however the first six months in 2019 resulted in 156 lives lost or 46 more than the mid-year target, this has continued to grow. (VRSS 20% decrease or <200 by 2020)	External	Due to a number of factors including, speed, driver distraction, population growth and use of drugs and alcohol as well as increase in lives lost on our regional roads.
2.	Scheme Participation – Proportion of clients receiving a payment in the period 12-14 months post-accident. Target was 29.5%, actual 32.9%.	External	As a result of TAC making a number of changes to ensure clients could navigate the system more easily, we saw an increase above expectations of treatment costs.
3.	Sustainable engagement – Made up of Traditional Engagement, Energised and Enabled components, derived from the TAC's annual employee opinion survey. Target was 80+%, with actual score recorded at 79%.	Internal	With a series of changes rolled out across the business there was some change in engagement scores from the previous year. The Employee Opinion Survey was conducted in May 2019. The Sustainable Engagement result remains 3 pts above the national norm.
4.	Performance from Insurance Operations (PFIO) - (\$1,538m) against a target of \$5.6m. Profit before tax excluding impacts of short-term investment fluctuations (where actual investment return is different from the long-term expected return) and claims economic factors. Includes liability movement.	Internal and External	Due to increased liabilities and lower than expected bond rates.
5.	Paramedical costs.	Internal	As a result of TAC making a number of changes to ensure clients could navigate the system more easily, we saw an increase above expectations of treatment costs.

Question 25 (all departments) Newly created bodies

This question does not apply to this entity.

Section H: Implementation of previous recommendations

Question 26 (relevant departments only)

This question does not apply to this entity.

Section I: Department of Treasury and Finance only

Question 27 (DTF only) Revenue certification

This question does not apply to this entity.

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

This question does not apply to this entity.

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

This question does not apply to this entity.

Question 30 (DTF only) Revenue initiatives

This question does not apply to this entity.

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

This question does not apply to this entity.

Question 32 (DTF only) Economic variables

This question does not apply to this entity.

Question 33 (DTF only) Resource Management Framework – Funding reviews

This question does not apply to this entity.

Section J: Treasury Corporation of Victoria only

Question 34 Dividends

This question does not apply to this entity.

Question 35 Commodity risk management

This question does not apply to this entity.

Question 36 Foreign exchange risk management

This question does not apply to this entity.

Question 37 Public Private Partnership (PPP) projects

This question does not apply to this entity.

Question 38 Green Bonds

This question does not apply to this entity.