

PARLIAMENT OF VICTORIA

Public Accounts and Estimates Committee



**2021-22 and 2022-23
Financial and Performance Outcomes
General Questionnaire**

Yarra Valley Water

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Introduction – Financial and Performance Outcomes Questionnaire

The Committee's inquiry into the 2021-22 and 2022-23 Financial and Performance Outcomes examines:

- the Government's actual expenditure and revenue compared to the budgeted expenditure and revenue
- the actual performance outcomes against the targeted performance outcomes at a departmental/agency level
- other expenditure unforeseen at the time of preparing the 2021-22 and 2022-23 Budgets 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 2021-22 and 2022-23 financial years, what was achieved during those years and how that compares to expectations.

Consistency with the budget papers

Wherever referring to an initiative/program/project that is referred to in the budget papers, please use the same name as is used in the budget papers. This ensures that the Committee can correlate the information provided by the department with the information in the budget papers.

Basis of consolidation

For departments, please use the same basis of consolidation as was used in the budget papers and in the budget portfolio outcomes statement in the department's annual report.

Section A: Output variances and program outcomes

Question 1 (all departments) Completed output initiatives from past budgets – not applicable

For all initiatives that were completed in 2021-22 and 2022-23, please provide details of the expected outcomes for the community of the initiative 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 all relate to the outcomes that the department contributed to in 2021-22 and 2022-23.

- a) Using the format of the table below, please outline the five programs that delivered the most important outcomes in the community¹ achieved by the department in 2021-22 and 2022-23 including:
- i. The name of the program
 - ii. The relevant 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).

¹ 'Outcomes' are the impact of service delivery on the community rather than a description of the services delivered. The Committee considers that 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 initial Budget in 2021-22 and 2022-23.

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 (2023), (section 4, pg. 69) 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 (2022 section 4.5 pg. 88) provides guidance on how departments access funding from central contingencies.

Please provide information regarding funding received from central contingency in 2021-22 and 2022-23 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) 2021–22 and 2022–23 Budget funding allocation and performance – not applicable

The 2021–22 Budget allocated \$3.7 billion to the line item *Meeting demand for hospital services*. The 2022-23 Budget allocated \$2.3 billion to the line item *Enabling care and meeting demand for hospital services*.

- a) Please provide a detailed breakdown of the actual amount spent in 2021-22 and 2022-23. 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 Families, Fairness and Housing only) Victorian Contribution to National Disability Insurance Scheme – not applicable

- a) The 2021-22 Budget allocated \$1.7 billion to the Victorian Contribution to National Disability Insurance Scheme (NDIS) and the 2022-23 Budget allocated \$2.7 billion in payments on behalf of the state to National Disability Insurance Agency.² In relation to outcomes achieved in the 2021-22 and 2022-23 years, please provide the following information on disability services and support in Victoria.
- b) What mechanisms did the Victorian Government have in place to ensure Victorians with disability and the Victorian community received value for money and quality services in exchange for the amounts paid to the NDIS in 2021-22 and 2022-23?
- c) In 2021-22 and 2022-23 what disability services did the Victorian Government provide?
- d) Please outline the three most significant disability services/programs provided by the Victorian Government in 2021-22 and 2022-23, including amount expended, funding source and outcomes achieved for people with disability.

² Department of Treasury and Finance, *Budget Paper No. 2: 2021–22 Strategy and Outlook*, Melbourne, 2022, p. 201; Department of Treasury and Finance, *Budget Paper No. 5: 2022–23 Statement of Finances*, Melbourne, 2023, p. 96

Section B: Asset investment

Question 7 (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 revised TEI as at 30 June 2022 and 30 June 2023 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 2022 and 30 June 2023 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 2022 and 30 June 2023.

Question 8 (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 the 2021-22 and 2022-23 financial years:

- 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 9 (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 the 2021-22 and 2022-23 financial years 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 2021-22 and 2022-23 and business case details for each project.

Question 10 (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 2022 and 30 June 2023, or the actual cost spent to 30 June 2022 and 30 June 2023 (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 2020-21 Budget and the 2021-22 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 2020-21 Budget and the 2021-22 Budget.

Question 11 (DoT/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 2022 and 30 June 2023, or the actual cost spent to 30 June 2022 and 30 June 2023 (actual cost spent in the respective financial year) 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 2020-21 Budget and the 2021-22 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 2020-21 Budget and the 2021-22 Budget.

Section C: Revenue and appropriations

Question 12 (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 2020-21 and 2021-22 and the actual result for 2021-22 and 2022-23 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 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 2021-22 and the 2022-23 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.

2021-22 response

Revenue category	2020-21 actual (\$ million)	2021-22 actual (\$ million)	Explanations for changes $\pm 10\%$ or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, how was this achieved	Relevant output(s) and portfolio(s)
Service and usage revenue	968.7	954.4	Not applicable	Not applicable	Not applicable
New customer contributions by developers	35.1	30.4	Government policy and mandates in response to COVID-19, economic factors (including inflation), supply chain delays and labour capacity constraints, all have the ability to impact the development sector's	Reduced contribution to the cost of infrastructure assets.	Not applicable

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

			supply and demand, and a developer’s ability to deliver to schedule and volume of development activity. Whilst we have seen strong levels of developer activity continue during the 2021-22 financial year, there have been less projects closing out their performance obligations in the reporting period, therefore reducing the level of revenue generated from new customer contributions.		
Developer contributed assets	69.8	48.3	Government policy and mandates in response to COVID-19, economic factors (including inflation), supply chain delays and labour capacity constraints, all have the ability to impact the development sector’s supply and demand, and a developer’s ability to deliver to schedule and volume of development activity.	This relates to infrastructure assets transferred from developers that are used for operational purposes and as such, it is non-cash revenue.	Not applicable

			Whilst we have seen strong levels of developer activity continue during the 2021-22 financial year, there have been less projects closing out their performance obligations in the reporting period, therefore reducing the level of revenue generated from developer contributed assets.		
Other revenue	51.7	49.2	Not applicable	Not applicable	Not applicable
Other income	6.1	4.0	In 2020-21 we undertook our scheduled Valuer-General Victoria (VGV) revaluation of our land and buildings which resulted in an impairment write back of \$4 million. In 2021-22 we checked our land values against VGV indices which resulted in an impairment write back of \$2 million. The revaluation resulted in the variance of \$2 million between 2020-21 and 2021-22.	Land valuations (key movement) are a non-cash revenue item.	Not applicable

2022-23 response

Revenue category	2021-22 actual (\$ million)	2022-23 actual (\$ million)	Explanations for changes $\pm 10\%$ or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, how was this achieved	Relevant output(s) and portfolio(s)
Service and usage revenue	954.4	959.6	Not applicable	Not applicable	Not applicable
New customer contributions by developers	30.4	38.0	The construction sector was impacted by government policy and mandates in response to COVID-19. As a result we saw volatility in the new customer contributions revenue, with revenue in 2021-22 being lower than 2020-21 (\$35.1 million) and 2019-20 (\$36.5 million) and 2022-23 being higher than these years. We continue to observe unpredictable construction timeframes, with projects taking longer to satisfy performance obligations. This unpredictability has been impacted by economic factors including increased	Increased contribution to the cost of infrastructure assets.	Not applicable

			inflation and interest rates, supply chain delays and labour capacity constraints. These factors can impact the development sector's supply and demand, and a developer's ability to deliver to schedule and volume of development activity.		
Developer contributed assets	48.3	77.4	The construction sector was impacted by government policy and mandates in response to COVID-19. As a result we saw volatility in the developer contributed assets revenue, with revenue in 2021-22 being significantly lower than 2020-21 (\$69.8 million) and 2019-20 (\$85.6 million). 2022-23 increased moving closer to historical averages. We continue to observe unpredictable construction timeframes, with projects taking longer to satisfy	This relates to infrastructure assets transferred from developers that are used for operational purposes and as such, it is non-cash revenue.	Not applicable

			performance obligations. This unpredictability has been impacted by economic factors including increased inflation and interest rates, supply chain delays and labour capacity constraints. These factors can impact the development sector's supply and demand, and a developer's ability to deliver to schedule and volume of development activity.		
Other revenue	49.2	51.5	Not applicable		Not applicable
Other income	4.0	3.1	In 2021-22 we revalued our land based on VGV indices. This resulted in the reversal of a previous impairment \$2.0 million. Whilst we tested our land values in 2022-23, no revaluation was booked. In 2022-23, we settled the sale of land to Development Victoria which resulted in a \$1.2 million gain on sale.	Land valuations are non-cash revenue. The settlement funds from the land sale will be payable through to DTF via the dividend under government policy.	Not applicable

			The net impact of the transactions described above is a \$0.8 million reduction in other income.		
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Question 13 (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 2021-22 and 2022-23 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.

2021-22 response

Revenue category	2021-22 Budget estimate (\$ million)	2021-22 actual (\$ million)	Explanations for changes $\pm 10\%$ or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, explain why	Relevant output(s) and portfolio(s)
Service and usage revenue	960.6	954.4	Not applicable	Not applicable	Not applicable
New customer contributions by developers	27.8	30.4	Not applicable	Not applicable	Not applicable
Developer contributed assets	85.9	48.3	Although we had strong levels of developer activity registered during 2021-22 financial year, there have been lower than anticipated projects completing their performance obligations during the pandemic affected by supply chain, labour shortages, and some developers becoming bankrupt. This has reduced the level of developer contributed assets revenue against budget.	This relates to infrastructure assets transferred from developers that are used for operational purposes and as such, it is non-cash revenue.	Not applicable
Other revenue	49.5	49.2	Not applicable	Not applicable	Not applicable
Other income	1.9	4.0	Our land values against VGV indices have resulted in an impairment write back of \$2 million.	Non cash revenue so this only impacts on net result	Not applicable

2022-23 response

Revenue category	2022-23 Budget estimate (\$ million)	2022-23 actual (\$ million)	Explanations for changes $\pm 10\%$ or \$100 million	How the additional revenue was used/the impact of reduced revenue. If no impact, explain why	Relevant output(s) and portfolio(s)
Service and usage revenue	977.4	959.6	Not applicable	Not applicable	Not applicable
New customer contributions by developers	26.4	38.0	Higher than anticipated completion of new developments resulted in higher new customer connections and contributions above budget.	Increased contribution to the cost of infrastructure assets.	Not applicable
Developer contributed assets	53.1	77.4	The budget in the corporate plan assumed a modest recovery of the construction and development sector post pandemic considering the impacts of interest rate increases, supply chain and labour shortage challenges. However, the development sector has managed to complete some of the back log of work affected during pandemic during this financial year. This has contributed to a higher developer contributed asset revenue than budget.	This relates to infrastructure assets transferred from developers that are used for operational purposes and as such, it is non-cash revenue.	Not applicable
Other revenue	53.8	51.5	Not applicable	Not applicable	Not applicable
Other income	1.8	3.1	In 2022-23, we settled a sale of land to Development Victoria which resulted in a \$1.2 million gain on sale.	Land valuations are non-cash revenue. The settlement funds from the land sale are paid to DTF via the dividend under government policy.	Not applicable

Section D: Expenses

Question 14 (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 2020-21 and 2021-22 and the actual result for 2021-22 and 2022-23 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 2021-22 and the 2021-22 budget estimate and the actual result for 2022-23 and the 2022-23 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.

2021-22 response

Expenses category	2020-21 actual \$ million	2021-22 actual \$ million	Explanations for variances $\pm 10\%$ or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Bulk water and sewerage expenses	528.3	509.0	Not applicable	Not applicable
Contract expenses	56.4	56.2	Not applicable	Not applicable
Salary and employee benefits expense	55.1	56.0	Not applicable	Not applicable
Environmental contribution	47.4	47.4	Not applicable	Not applicable
Depreciation	97.2	97.2	Not applicable	Not applicable
Amortisation	19.1	17.9	Not applicable	Not applicable
Finance costs	130.3	132.9	Not applicable	Not applicable
Other expenses	61.8	58.7	In 2021-22, as part of the sale of land to Development Victoria that was settled in 2022-23, a land swap occurred with Banyule Council that resulted in an expense recognised of \$3.2 million. Lower impairment	Non-cash expenditure as a result of changes in land valuations.

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

			write downs in 2021-22 compared to 2020-21.	
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Expenses category	2021-22 budget \$ million	2021-22 actual \$ million	Explanations for variances $\pm 10\%$ or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Bulk water and sewerage expenses	521.2	509.0	Not applicable	Not applicable
Contract expenses	50.9	56.2	Major floods in 2021-22 resulted in a significant increase to civil and electrical maintenance expenditure.	Ensured increased safety for customers post floods by remediating sewer spills and repair and replacement of hard surface maintenance works.
Salary and employee benefits expense	58.6	56.0	Not applicable	Not applicable
Environmental contribution	47.4	47.4	Not applicable	Not applicable
Depreciation	113.8	97.2	Later than expected completion and capitalisation of capital assets has reduced depreciation expense in comparison to budget.	Non-cash expenditure so this only impacts on net result
Amortisation	18.8	17.9	Not applicable	Not applicable
Finance costs	138.7	132.9	Not applicable	Not applicable
Other expenses	65.4	58.7	Lower than budgeted/anticipated levels of bad and doubtful debt provisions.	Non-cash expenditure so this only impacts on net result

2022-23 response

Expenses category	2021-22 actual \$ million	2022-23 actual \$ million	Explanations for variances $\pm 10\%$ or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Bulk water and sewerage expenses	509.0	500.2	Not applicable	Not applicable
Contract expenses	56.2	63.6	Contract works and civil maintenance expenditure each increased by \$3 million. Contract expenditure increased due to large and complex hard surface reinstatement works, higher sub-contractor costs, traffic management, and increase in fuel and materials costs. Inflationary impacts are a key driver of increase in fuel and material costs.	Meeting customer service KPIs primarily in relation to water and sewer planned and unplanned maintenance activities.
Salary and employee benefits expense	56.0	60.5	Not applicable	Not applicable
Environmental contribution	47.4	47.4	Not applicable	Not applicable
Depreciation	97.2	102.6	Not applicable	Not applicable
Amortisation	17.9	17.9	Not applicable	Not applicable
Finance costs	132.9	143.2	Not applicable	Not applicable
Other expenses	58.7	61.1	Not applicable	Not applicable

Expenses category	2022-23 budget \$ million	2022-23 actual \$ million	Explanations for variances $\pm 10\%$ or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses. If no impact, how was this achieved
Bulk water and sewerage expenses	501.0	500.2	Not applicable	Not applicable
Contract expenses	57.1	63.6	Contract works and civil maintenance expenditure has increased due to large and complex hard surface reinstatement works, higher sub-contract, traffic management, and increase in fuel and materials costs.	Meeting customer service KPIs primarily in relation to water and sewer planned and unplanned maintenance activities.
Salary and employee benefits expense	60.4	60.5	Not applicable	Not applicable
Environmental contribution	47.4	47.4	Not applicable	Not applicable
Depreciation	117.9	102.6	Later than expected completion and capitalisation of capital assets has reduced depreciation expense in comparison to budget.	Non-cash expenditure so this only impacts on net result
Amortisation	17.9	17.9	Not applicable	Not applicable
Finance costs	144.0	143.2	Not applicable	Not applicable
Other expenses	63.7	61.1	Not applicable	Not applicable

Question 15 Expenses/interventions related to COVID-19 pandemic response – not applicable

For 2021-22 and 2022-23, please outline the programs and/or initiatives that were announced as part of the Victorian Government's response to the COVID-19 pandemic in the order of the highest amount allocated.

Please indicate if the department made use of emergency advances and retroactive funding approvals.

Please note whether there are identified performance measures in the budget papers related to the announced programs and please provide details of the reported outcomes.

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

For each of the savings initiatives detailed in the 2021-22 Budget please provide the following details of the impact on service delivery:

- Savings target in the 2021-22 Budget and the amount of the savings target allocated to the department/entity.
- Actual savings achieved in 2021-22 and the actions taken to achieve the savings target allocated and their impact, including the link to the relevant output and portfolio impacted.

2021-22 response

Savings initiative in the Budget \$ million	Savings target allocated to the department/entity in 2021-22	Actual savings achieved in 2021-22 \$ 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)
Not applicable					

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

The 2021-22 and 2022-23 Budgets include targets for ‘reprioritisation and revenue offsets’ to fund new initiatives (2021-22 Budget Paper No. 2, p. 68 and 2022-23 Budget Paper no. 2, p. 66). 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 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.

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

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

- a) Please indicate how much the department spent on contractors, consultants and labour hire arrangements during 2020-21, 2021-22 and 2022-23. 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 2021-22 and 2022-23 and list the reasons for engaging the firms.

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 2021-22 and 2022-23, 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 2022 and 30 June 2023. Please provide details of the methodology used for the ratio calculation.

2021-22 response

Type of dividend paid	2021-22 Budget (\$ million)	2021-22 Actual (\$ million)	Explanations for variances $\pm 10\%$ 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 2022
Dividends	24.0	35.4	Increased profit due to higher-than-expected developer contributed asset revenue (non-cash)	Financial position stable, no impacts on service delivery or investments	1.41
Capital Repatriation	36.4	36.4	Not applicable	Not applicable	

Economic funding ratio / accounting funding ratio as at 30 June 2022	Details of the methodology
1.41	Total Assets / Total Liabilities

2022-23 response

Type of dividend paid	2022-23 Budget (\$ million)	2022-23 Actual (\$ million)	Explanations for variances $\pm 10\%$ 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 2023
Dividends	16.3	23.1	The 2021-22 final dividend paid in 2022-23 is slightly higher due to higher-than-expected developer contributed assets revenue. Interim dividend for 2022-23 was deferred to 31 July 2023 (i.e. to 2023-24) as requested by DTF.	Financial position stable, no impacts on service delivery or investments.	1.41
Capital Repatriation	36.4	-	2022-23 capital repatriation payment was deferred to 31 July 2023 (i.e., to 2023-24) as requested by DTF	Timing difference - no impact on service delivery or investments.	

Economic funding ratio / accounting funding ratio as at 30 June 2023	Details of the methodology
1.41	Total Assets / Total Liabilities

Section E: Overall financial performance

Question 20 (all departments) Impact of COVID-19 on financial performance – 2021-22 and 2022-23 – **not applicable**

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

Question 21 (all departments) Impact of unforeseen events on financial performance – 2021-22 and 2022-23**– not applicable**

Please outline and quantify, where possible, the impacts of unforeseen events over 2021-22 and 2022-23 on the department/agency's financial performance.

Section F: Public sector workforce

Question 22 (all departments and entities) Full Time Equivalent (FTE) staff by level and category

a) Please provide total FTE as of 30 June 2021, 30 June 2022, 30 June 2023 and provide explanation for more than $\pm 10\%$ change in FTE between years.

30 June 2021 Actual FTE	30 June 2022 Actual FTE	30 June 2023 Actual FTE	Explanations of variance $\pm 10\%$ between 2021 - 2022	Explanations of variance $\pm 10\%$ between 2022 - 2023
755.9	727.0	783.2	Not applicable	Not applicable

b) For 2021-22 and 2022-23, 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.

Minor staffing challenges have been experienced in customer service call centre roles as well as specialised IT roles such as cyber and business analysts. All staffing challenges, except specialist IT roles, appear to have abated.

Question 23 (all departments and entities) Salary by employment category

In the table below, please detail the salary costs for 2020-21, 2021-22 and 2022-23, 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 2020-21 (\$ million)	Gross salary 2021-22 (\$ million)	Gross salary 2022-23 (\$ million)	Explanation for any year-on-year variances $\pm 10\%$ or \$100 million
Ongoing	43.259	45.218	47.244	
Fixed-term	36.810	38.182	41.490	
Casual	1.199	0.551	0.838	Movements between employment categories of casual to ongoing/fixed-term are not unusual as employees move to permanent roles in the business and/or meet the criteria to be offered employment under permanent conditions (i.e. not casual).
Total	81.268	83.951	89.572	

Question 24 (all departments and entities) Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2021-22 and 2022-23, 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.

2021-22 response

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2021-22, apart from increases outlined in employment agreements			Reasons for these increases
	Female	Male	Self-described	
0-3%	4	3		Annual pay increase.
3-5%				
5-10%				
10-15%				
greater than 15%		1		New mandatory independent work value assessments were conducted by the Victorian Public Sector Commission (VPSC) for executive positions following changes to the Victorian

				Government Public Entity Executive Remuneration Policy. Following the assessment, the Managing Director role was allocated to PESES Band 3.
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2022-23 response

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2022-23, apart from increases outlined in employment agreements			Reasons for these increases
	Female	Male	Self-described	
0-3%				
3-5%		1		Annual pay increase.
5-10%				
10-15%	1	1		New mandatory independent work value assessments were conducted by the VPSC for executive positions following changes to the Victorian Government Public Entity Executive Remuneration Policy. Following the assessment; with the exception of the Managing Director role (assessment undertaken in 2021-22), all other executive positions located within PESES Band 2.
greater than 15%	3	2		New mandatory independent work value assessments were conducted by the VPSC for executive positions following changes to the Victorian Government Public Entity Executive Remuneration Policy. Following the assessment; with the exception of the Managing Director role (assessment undertaken in 2021-22), all other executive positions located within PESES Band 2.

Question 25 (all departments and entities) Enterprise Bargaining Agreement (EBAs)

Please list the Enterprise Bargaining Agreement (EBAs) concluded in 2021-22 and 2022-23 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.

2021-22 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
Not applicable				

2022-23 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
Not applicable				

Section G: Government decisions impacting on finances

Question 26 (all departments and entities) Commonwealth Government and National Cabinet decisions

Please identify any Commonwealth Government and National Cabinet decisions during 2021-22 and 2022-23 which had not been anticipated/not been concluded before the finalisation of the State budget in 2021-22 and in 2022-23 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.

2021-22 response

Commonwealth Government decision	Impact(s) in 2021-22	
	on income (\$ million)	on expenses (\$ million)
Not applicable		
National Cabinet decision	Impact(s) in 2021-22	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

2022-23 response

Commonwealth Government decision	Impact(s) in 2022-23	
	on income (\$ million)	on expenses (\$ million)
Not applicable		
National Cabinet decision	Impact(s) in 2022-23	
	on income (\$ million)	on expenses (\$ million)
Not applicable		

Section H: General

Question 27 (all departments and entities) Reviews/evaluations undertaken

- a) Please list all internal⁶ and external reviews/studies, established, commenced or completed by or on behalf of the department/agency in 2021-22 and 2022-23 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.

2021-22 response

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.
A strategy to go beyond zero carbon Publisher: Australian Water Association	Yarra Valley Water has committed to go beyond zero carbon and set out a strategy on how to achieve this and maintain financial viability in doing so.	Zero carbon, renewable energy, energy productivity, carbon abatement, greenhouse gas emissions.	Commenced: September 2020 Published: 29 August 2021	This paper provides a case study of how a water utility can go beyond zero carbon. A portfolio of examples is provided, grouped	\$10,000	\$10,000	Publicly available (Y) https://info.awa.asn.au/water-e-journal/a-strategy-to-go-beyond-zero-carbon

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.

				together under energy efficiency, renewable energy and carbon valuation, all framed within a business strategy. Importantly, this example from Yarra Valley Water highlights that it is possible for a water utility to go beyond zero carbon in a financially viable way.			
Water fuelling the path to a hydrogen future: The role of the urban water industry in Australia and New Zealand’s	A hydrogen revolution is gathering pace, with governments and industry bodies announcing a plethora of new	The scope of the report includes understanding the role that the Australian and New Zealand Water Industry can play in	Commenced: December 2020 Published: 29 November 2021	At this crucial point in time, this paper outlines the basics of hydrogen for the	\$10,000	\$10,000	Publicly available (Y) https://www.wsaa.asn.au/publication/water-fuelling-path-hydrogen-future-role-urban-water-industry-australia-and-new-zealands

renewable energy future Publisher: Water Services Association of Australia	hydrogen projects, strategies and policy frameworks	hydrogen, Australian outlook, case studies and areas for further exploration.		urban water industry, answers some key emerging questions, and points to questions that warrant exploration in the years ahead.			
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2022-23 response

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.
Climate Resilience Plan	To lead climate change adaptation across Victoria's water system (Water for Victoria Action 2.3) <ul style="list-style-type: none"> Understand and apply climate science to water management (Water for Victoria Action 2.2) 	Develop a plan that summarises YVW's climate adaptation and mitigation actions	Commenced: July 2021 Published: July 2022	Plan that summarises all actions regarding climate change adaptation and mitigation, including actions to assist communities in extreme events and to strengthen resilience of	\$37,500	\$37,500	Climate Resilience Plan 2022 (yvw.com.au)

	<ul style="list-style-type: none"> • Integrate climate change adaptation into our decision making (Water Minister’s Letter of Expectations) • Apply the Guidelines for Assessing the Impact of Climate Change on Water Suppliers (SoO Gen. Clause 6A) • Monitoring long-term trends including the latest climate change science (Urban Water Strategy page 12) • Contribute to the implementation of the Water Cycle Climate Change Adaptation Action Plan • Align with the Water Services Association of Australia Climate Change Adaptation Guidelines 			<p>essential water and sewerage infrastructure. It was developed with expert input from across YVW, to capture and prioritise risks and opportunities.</p>			
Greater Melbourne Urban	In 2022-23 we worked with	Develop a strategy that balance	Commenced: September 2020 Completed:	A strategy to provide Melbourne with	\$1.0 million (YVW share)	\$0.9 million (YVW share)	Water for Life Strategy

<p>Water and System Strategy</p>	<p>Melbourne’s other water corporations to develop the Greater Melbourne Urban Water and System Strategy: Water for Life, a shared plan that will shore up Melbourne’s water supplies for the next 50 years.</p>	<p>Melbourne’s water needs by increasing efficiencies, diversifying water sources and using new water supplies. The Melbourne Urban Water Corporations are required to update their Water strategy every five years, as required by the Statement of Obligations, which are issued in accordance with the <i>Water Industry Act</i>.</p>	<p>April 2023</p>	<p>a secure and sustainable water supply for the next 50 years.</p>			
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- a) 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.

Yarra Valley Water has an appropriate level of research personnel and technical specialists. External support is engaged as required.

Question 28 (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 2021-22 and 2022-23 and the department/entity's performance against these internal targets.

- b) Please outline and quantify where possible the department's actions in 2021-22 and 2022-23 that have contributed to the Whole of Victorian Government emissions reduction pledge.

Question 29 (DoT/DTP, DET/DE, DH, DELWP/DEECA) Adaptation Action Plans – not applicable

Please describe the progress made and actions taken to implement the department's Adaptation Action Plan in 2021-22 and 2022-23. 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 30 (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 their 2021-22 targets.

- b) Please provide the following information for objective indicators where data was not available at publication of the annual report 2021-22.

- c) Please provide the following information on performance measures that did not meet their 2022-23 targets.

- d) Please provide the following information for objective indicators where data was not available at publication of the annual report 2022-23.

Question 31 (all departments and entities) Challenges experienced by department/agency

Please list a minimum of three main challenges/risks faced by the department/agency in 2021-22 and 2022-23.

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.

2021-22 response

	Challenge experienced	Internal/ External	Causes of the challenge	Action taken to manage the challenge/risk
1.	Safety and wellbeing of our employees and contractors during COVID-19.	Internal	COVID-19	<p>Supported our workforce to safely work from home (where possible).</p> <p>Supported our people and contractors on the frontline were protected as essential workers.</p> <p>Ongoing engagement including surveys and updates to ensure our people's wellbeing is supported.</p> <p>Conducted workshops, webinars and programs to support the wellbeing of our people.</p>
2.	Customer and community hardship	External	COVID-19	<p>Continued to support those who are vulnerable and experiencing financial difficulties through arrangements such as our hardship program, more time to pay arrangements and new payment plans.</p> <p>Continued to help customers through our tailored support options.</p> <p>Continued accelerated payment terms to support small businesses through faster processing of invoices to ensure quicker payments to our suppliers.</p> <p>Continued offering support options for commercial customers impacted by coronavirus.</p>

3.	Providing continuity of core operations in the event of a major disruption.	External	<p>The storm event from June 2021 continued to have an impact during 2021-22.</p> <p>June 2021 Storm event</p> <p>The destructive storms and floods of June 2021 also affected our services, leading to sewer spills and other network impacts due to power outages and falling trees.</p>	<p>June 2021 Storm event (impacts continued into 2021-22 financial year).</p> <p>We directly notified customers in parts of The Patch, Kallista and Sherbrooke of a Do Not Drink notice, which was in place across three days following storm damage to a water tank.</p> <p>In challenging circumstances, teams worked around-the-clock to make repairs, keep customers informed, distribute drinking supplies in the affected towns and carry out extensive water sampling to ensure the water supply was safe to enable the notice to be lifted as quickly as possible.</p>
4.	Water Security/availability	External	<p>Climate change, population growth and weather variability continue to put pressure on our network and the availability of water.</p>	<p>Working collaboratively with the other metropolitan water corporations to produce a single joint urban water and system strategy for Melbourne which outline plans for securing water supplies over the next 50 years, including specific actions for the next five years.</p> <p>Developing recycled water infrastructure is crucial to long-term water security. Our recycled water network now services 41,000 homes and businesses, and we are on track to service approximately 100,000 properties in the Northern Growth Corridor of Melbourne with recycled water. We have started planning and design work to increase capacity at our Aurora recycled water treatment plant at Wollert. This will provide a significant increase in recycled water production capacity.</p> <p>We have advanced plans to build an underground water recycling facility in Doncaster. Applications for planning and environmental approvals have now been submitted to relevant authorities. The facility is critical to enabling developers to meet Manningham Council's environmentally sensitive development requirements and will supply Class A recycled water to about 6,000 apartments and houses in and around Doncaster Hill. It will also supply water to irrigate and drought-proof local parks and reserves.</p>

				In 2021-22 the Victorian Desalination Project delivered 125 billion litres of water into storages.
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2022-23 response

	Challenge experienced	Internal/ External	Causes of the challenge	Action taken to manage the challenge/risk
1.	Water Security/availability	External	Climate change and population growth are putting increasing pressure on Melbourne's water supply. Building system resilience will be key to managing future climate variability.	<p>In 2022-23 we worked with Melbourne's other water corporations to develop the Greater Melbourne Urban Water and System Strategy: Water for Life, a shared plan that will shore up Melbourne's water supplies for the next 50 years.</p> <p>We are delivering projects and plans associated with water security/availability, including:</p> <ul style="list-style-type: none"> • Implementing water conservation campaigns to encourage behaviour change based on insights from customers across Melbourne. • Developing a joint Water Efficiency Plan and Community of Practice to increase our focus on water conservation and efficiency to provide savings. • Working with the Department of Energy, Environment and Climate Action (DEECA) and other Victorian urban water corporations to support the implementation of the Victorian Government's Central and Gippsland Region Sustainable Water Strategy: Water for Life. This collaboration places emphasis on water conservation and efficiency for residential customers, schools, businesses and industry, and reducing leaks within our network. • Progressing work on catchment scale Integrated Water Management plans. <p>Recycled Water</p> <ul style="list-style-type: none"> • Our recycled water network now services 45,000 homes and businesses through 755 km of dedicated recycled water mains, mostly in Melbourne's northern growth corridor, and continues to expand. • In 2022-23 we provided over 358 million litres of Class A recycled water to homes, sporting grounds and local councils. We conducted over 10,600 recycled water audits to ensure the safe delivery of this product.

				<ul style="list-style-type: none"> Through integrated growth planning and working with the Victorian Planning Authority and other stakeholders, we've also secured a site for a new recycled water treatment facility at Wollert. This facility will ultimately enable us to supply recycled water to approximately 160,000 residents in the northern growth area. <p>In 2022-23 the Victorian Desalination Project delivered 125 billion litres of water into storages.</p>
2.	Climate Change	External	<p>Recent reports from the Intergovernmental Panel on Climate Change highlighted that climate change is widespread, rapid and intensifying, with weather extremes occurring simultaneously, causing cascading impacts that are increasingly difficult to manage.</p> <p>In Victoria, the Bureau of Meteorology is predicting a hotter and drier climate over the long term, with up to double the number of very hot and high fire-risk days in the 2050s, lower stream flows to our reservoirs and greater variability, including an increased number of storm events with more intense downpours.</p>	<p>Our latest Climate Resilience Plan summarises across nine focus areas what we do to reduce our greenhouse gas emissions and embed climate resilience into everything we do. These actions will see our business systems and processes - and also the communities and environment we operate in - become better equipped to handle climate change.</p> <p>Key actions implemented in 2022-23 that contribute to mitigation of and adaption to climate change include:</p> <ul style="list-style-type: none"> Strengthening our emergency management capability across preparedness, response and recovery, building surge capacity, and strengthening and fostering relationships and partnerships across the water sector, with emergency management agencies, government and not for profit organisations. Holding quarterly seasonal outlooks with the Bureau of Meteorology to enable operational staff to prepare for likely weather patterns in the upcoming season. Assessing our electrical assets to improve their resilience to extreme heat, and undertaking planning and design works for additional generators on pump stations to be more resilient to power outages. Developing and submitting our Part 7a Emergency Management Act Critical Infrastructure Statement of Assurance Report to DEECA that included comprehensive risk assessments to address climate related emergencies. Understanding the impact of climate change when planning our sewer assets through applying the key principles outlined in DEECA's Guidelines for assessing the impacts of climate change on sewerage systems in Victoria. Continuing to improve our modelling and planning approaches to reflect latest science and industry knowledge, and embedding what we learn into our business processes, business planning and our asset management framework.

				<ul style="list-style-type: none"> • Further maturing our approach to climate change risk assessments through the development of a tool and guidelines to conduct asset risk assessments with a view to climate change and integrate these assessments with our Asset Management Framework. • Supporting DEECA with the implementation of actions from the Water Sector Climate Change Adaptation Action Plan and Central and Gippsland Region Sustainable Water Strategy, and through participation in IWM forums, and industry knowledge sharing. • Moving towards our net zero carbon target in 2025 and committing to go beyond zero carbon to also redress our legacy emissions. • Reducing our carbon emissions from construction activities (including encouraging use of recycled materials in construction under our 2030 Strategy’s circular economy goals). • Engaging customers around water efficiency through social media, videos, sponsorships, bills, local media and website content, including the Target 150 program. • Educating our youngest customers, through the Schools Water Efficiency Program and a school incursion program that aims to make it easy for children to form positive water saving habits that will last a lifetime. The program delivered a total of 471 incursions across 80 schools in the area. Alongside this was an advertising campaign targeting children with the same intent.
3.	Affordability and customer assistance	Interna/External	Times are challenging for many of our customers and we are committed to ensuring our services are affordable and accessible to everyone.	<ul style="list-style-type: none"> • We have run a continuous a campaign to raise awareness of our WaterCare support program which has assisted more than 17,000 vulnerable customers this year. Support options for commercial customers introduced during the COVID-19 pandemic are now embedded to ensure ongoing assistance for businesses impacted by hardship. • Our customer bills have consistently declined in real terms over the past 10 years – lessening their impact on household budgets. Under our approved price submission we are pleased this trend will continue, with prices forecast to increase by less than inflation until 2024-25 and then will be in line with inflation.

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 2021-22 and 2022-23 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 2020-21 Financial and Performance Outcomes* and supported 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 2019-20 Financial and Performance Outcomes* supported by the Government.

Section J: Department of Treasury and Finance only

Question 34 (DTF only) Net cash flows from investments in financial assets for policy purposes – General Government Sector (GGS) – not applicable

Financial assets include cash, investments, loans and placements. This question seeks to ascertain the variance behind the estimated value of the financial assets held versus the actual value of the financial assets and the projects that contributed to the variance.

Regarding the 'net cash flows from investments in financial assets for policy purposes' in the GGS cash flow statement for 2021-22 and 2022-23, please provide:

- a) the top five projects that contributed to the variance recorded in each year
- b) the initial budget estimate (not the revised estimate) for net cash flow in 2021-22 and 2022-23 (source: 2021-22 BP5, p. 9; 2022-23 BP5 p. 9) and the actual net cash flow in 2021-22 and 2022-23
- c) an explanation for variances between budget estimate and actual net cash flow.

Question 35 (DTF only) Purchases of non-financial assets – General Government Sector (GGS) – not applicable

Regarding the 'purchases of non-financial assets' by the GGS in 2021-22 and 2022-23 (source: 2021-22 BP 5, p.32: 2022-23 BP 5, pg. 30), please compare the initial budget estimate for each department to the actual value of 'purchases of non-financial assets' for each department, explaining any variances equal to or greater than $\pm 10\%$ or \$100 million (please fill all blank spaces) and then link it to the relevant output and portfolio. For variance greater than $\pm 10\%$ or \$100 million, please provide a breakdown of the non-financial asset purchased.

Question 36 (DTF only) Revenue initiatives – not applicable

- a) Regarding the revenue initiatives announced in the 2021-22 and 2022-23 Budgets, please provide an explanation for the variances equal to or greater than $\pm 10\%$ or \$100 million between budget estimates and the actual results.
- b) Regarding the Mental Health and Wellbeing surcharge/levy, please provide the total revenue received from the surcharge/levy, how much of the revenue was expended, which departments received funds from the surcharge/levy, amount received, and what outputs departments spent/will spend the funds on for 2021-22 and 2022-23.

Question 37 (DTF only) Expenses by departments – General Government Sector (GGS) – not applicable

Regarding expenses of the GGS in 2021-22 and 2022-23 (source: 2021-22 BP 5, p. 30; 2022-23 BP5, p. 28), please compare the initial budget estimates (not the revised estimate) for each department to the actual expenses for each department, explaining any variances equal to or greater than $\pm 10\%$ or \$100 million (please fill all blank spaces) and then link it to the relevant output and portfolio.

Question 38 (DTF only) Economic variables – not applicable

Please indicate the estimated and actual result for the following economic variables. For the estimate, please use the initial estimate used in preparing the 2021-22 and 2022-23 budget papers. For any variance equal to or greater than ± 0.5 percentage points, please provide an explanation for the variance. Please fill all blank spaces.

Section K: Treasury Corporation of Victoria only**Question 39 Public Private Partnership (PPP)/alliance contracting projects – not applicable**

Please indicate how many PPP/alliance contracting projects (and which ones) TCV provided ‘project advisory services’ for in 2021-22 and 2022-23. For each project, please also specify if the project is a newly confirmed engagement or if it was for a project that was already underway.

Please indicate how many business cases TCV provided (and which clients these were for) as part of its ‘project advisory services’ in 2021-22 and 2022-23. For each business case, also specify if the project forms part of the Department of Treasury and Finance’s Gateway Review Process.