



## **PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE**

### **2013-14 AND 2014-15 FINANCIAL AND PERFORMANCE OUTCOMES GENERAL QUESTIONNAIRE**

#### **MELBOURNE WATER CORPORATION**

**SECTION A: Output variances and program outcomes*****Question 1 (departments only)***

This question does not apply to your agency.

***Question 2 (departments only)***

This question does not apply to your agency.

***Question 3 (Department of Treasury and Finance only)***

This question does not apply to your agency.

**SECTION B: Asset investment (departments only)*****Question 4***

This question does not apply to your agency.

***Question 5***

This question does not apply to your agency.

***Question 6***

This question does not apply to your agency.

**Question 7**

This question does not apply to your agency.

**Question 8**

This question does not apply to your agency.

**Question 9 (Department of Treasury and Finance only)**

This question does not apply to your agency.

**SECTION B: Asset investment (non-departments only)****Question 10**

Please provide the following details for any asset investment project where actual expenditure in 2013-14 or 2014-15 varied by \$±10 million or more from the initial budget estimate at the start of the relevant year (**not** the revised estimate).

If there were no asset investment projects for your agency where the actual expenditure varied by \$±10 million or more from the budget estimate, you do not need to answer this question. If this is the case, please indicate 'no relevant projects' in the table(s) below.

(a) in 2013-14

<b>Project</b>	<b>Estimated expenditure in 2013-14 (2013-14 budget papers)</b> <b>(\$ million)</b>	<b>Actual expenditure in 2013-14</b> <b>(\$ million)</b>	<b>Explanation for variance</b>	<b>Estimated financial completion date in 2013-14 budget papers</b>	<b>Estimated financial completion date in 2014-15 budget papers</b>	<b>Explanation for any changes to the estimated financial completion date</b>
Construction of additional ASP capacity to cater for flow growth. (WTP Capacity Aug Stg 2)	11.0	0.59	The delivery strategy has been optimised to allow technology trials by bidding consortia as part of the functional design phase. This will significantly reduce overall project costs and give greater certainty for the final detailed design and construction phase and hence rephasing of the expenditure has occurred.	FY16/17	FY18/19	The delivery strategy has been optimised to allow technology trials by bidding consortia as part of the functional design phase to significantly reduce overall project costs and give greater certainty for the final detailed design and construction phase and hence rephasing of the expenditure has occurred.
Construction of new drying pans to increase the sludge drying capacity at the WTP.	51.0	10.94	Project rephrased as well as a sharp downturn in construction market conditions leading to very competitive tendered prices.	FY14/15	FY14/15	There has been a delay in commencement of a new delivery Framework mechanism as a result of 2 of the 3 consortia merging. This required a change in delivery contract and mechanism. There was also a delay in commencement of works due to weather and operational constraints.

First stage of works to upgrade and augment treatment process at WTP to improve process performance and increase capacity.	16.2	0.46	Project rephased until FY14/15 and a sharp downturn in construction market conditions leading to very competitive tendered prices.	FY15/16	FY15/16	
Greenvale Dam Remediation	21.4	6.29	A sharp downturn in construction market conditions leading to very competitive tendered prices.	FY14/15	FY14/15	
Replace the M039 Punt Road Main	15.0	0.64	Project rephased to FY15/16	FY14/15	FY15/16	Project rephased to FY15/16
Dandenong Creek Wetland (Rigby's Wetland)		17.06	Payment for land settlement following supreme court appeal against Valuer General appraisal	FY14/15	FY14/15	

(b) in 2014-15

<b>Project</b>	<b>Estimated expenditure in 2014-15 (2014-15 budget papers)</b> <b>(\$ million)</b>	<b>Actual expenditure in 2014-15</b> <b>(\$ million)</b>	<b>Explanation for variance</b>	<b>Estimated financial completion date in 2014-15 budget papers</b>	<b>Estimated financial completion date in 2015-16 budget papers</b>	<b>Explanation for any changes to the estimated financial completion date</b>
First stage of works to upgrade and augment treatment process at WTP to improve process performance and increase capacity.	28.6	10.44	Project rephased to FY15/16	FY14/15	FY15/16	Project rephased to FY15/16
St Albans - Werribee Pipeline Stage 2 M483 (Water for a Growing West)	55.5	33.49	A sharp downturn in construction market conditions leading to very competitive tendered prices.	FY15/16	FY15/16	A sharp downturn in construction market conditions leading to very competitive tendered prices.
ETP Odour Reduction - Stage 3 Manhole 2 Odour Control	11.7	0.008	Project rephased to FY15/16	FY13/14	FY16/17	Project rephased to FY15/16

**Question 11**

Please detail the initial budget estimates (**not** the revised estimate) for 'purchases of non-financial assets' for 2013-14 and 2014-15 (or equivalent line items in the cash flow statements) for your entity, the actual amounts of those line item in your annual reports and an explanation for any variances greater than  $\pm 10$  per cent or \$100 million.

<b>Initial budget estimate for 2013-14</b> <b>(\$ million)</b>	<b>Actual for 2013-14</b> <b>(\$ million)</b>	<b>Explanation for any variance greater than <math>\pm 10</math> per cent or \$100 million</b>
525.5	244.2	<p>There has been a whole of business focus on achieving a 10 per cent savings target set internally. At a project by project level, careful examination of value engineering and scope optimisation opportunities has taken place, along with program delivery efficiencies through bundling and/or consideration of the optimum contractor level.</p> <p>There has been a delay in commencement of a new delivery framework mechanism as a result of merger of 2 of the 3 consortia.</p> <p>The total program experienced \$101.4 million in banked savings due to the sharp downturn in construction market conditions leading to very competitive tendered prices.</p>

<b>Initial budget estimate for 2014-15</b> <b>(\$ million)</b>	<b>Actual for 2014-15</b> <b>(\$ million)</b>	<b>Explanation for any variance greater than <math>\pm 10</math> per cent or \$100 million</b>
644.8	358.5	<p>The Government Water rebate process led to the establishment of a 10 per cent reduction in target capital program expenditure.</p> <p>There has been a whole of business focus on achieving a 10 per cent savings target set internally. At a project by project level careful examination of value engineering and scope optimisation opportunities has taken place, along with program delivery efficiencies through bundling and/or consideration of the optimum contractor level.</p> <p>The total program experienced a further \$47 million in banked savings due to the sharp downturn in construction market conditions leading to very competitive tendered prices.</p>

## SECTION C: Revenue and appropriations

### Question 12

Please explain any variances greater than  $\pm 10$  per cent or \$100 million between the prior year's actual result and the actual result for 2013-14 and 2014-15 for each revenue/income category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any reduced amounts of revenue impacted on service delivery.

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 your department/agency for which the 2013-14 and 2014-15 expenditure varied from the prior year's expenditure by more than  $\pm 10$  per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Revenue category	2012-13 actual (\$ million)	2013-14 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	How the additional revenue was used/the impact of reduced revenue
Water	547.6	911.2	The increase is due to a price increase on prior year in accordance with ESC pricing determination. This was partially offset by a lower water demand volume (5.8 GL lower).	To fund expenditures as per the ESC pricing determination.
Sewerage	400.2	525.8	The increase is mainly due to a price increase on prior year in accordance with 2013 ESC pricing determination. In addition, sewage flow increased by 1.6 per cent in 2014-15.	To fund expenditures as per the ESC pricing determination.
Drainage	220.2	231.6	Variance within 10% or \$100 million.	To fund expenditures as per the ESC pricing determination.
Government Water rebate	0	-56.6	Payments made to retail water entities in relation to efficiency savings as determined by the former Victorian government in 2014.	
Other Income	90.2	104.6	This is attributed to higher developer contributions and contributed assets due to favourable market conditions.	The additional cash was used to repay borrowings. Borrowings are used to fund capital expenditure.

Revenue category	2013-14 actual (\$ million)	2014-15 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	How the additional revenue was used/the impact of reduced revenue
Water	911.2	876.2	Variance within 10% or \$100 million.	To fund expenditures as per the ESC pricing determination
Sewerage	525.8	523.2	Variance within 10% or \$100 million.	To fund expenditures as per the ESC pricing determination
Waterways charges	231.6	242.5	Variance within 10% or \$100 million.	To fund expenditures as per the ESC pricing determination
Government Water rebate	-56.6	-72.5	Payments made to Retail Water entities in relation to efficiency savings as determined by the former Victorian government in 2014.	
Other Income	104.6	180.3	Increase mainly attributable to: (a) unplanned legal settlement in 2014-15; and (b) higher developer contributions and contributed assets due to favourable market conditions.	The additional cash was used to repay borrowings. Borrowings are used to fund capital expenditure.



### Question 13

Please explain any variances greater than  $\pm 10$  per cent or \$100 million between the initial budget estimate (**not** the revised estimate) and the actual result for 2013-14 and 2014-15 for each revenue/income category detailed in your operating statement. Please also identify any actions taken in response to the variations, either to mitigate or take advantage of the impact.

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 your department/agency for which the 2013-14 and 2014-15 expenditure varied from the initial budget estimate by more than  $\pm 10$  per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Revenue category	2013-14 budget estimate (\$ million)	2013-14 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	Actions taken in response
Water	931.1	911.2	Variance within 10% or \$100 million.	
Sewerage	574.5	525.8	Variance within 10% or \$100 million.	
Drainage	232.9	231.6	Variance within 10% or \$100 million.	
Government Water rebate	0	-56.6	Variance relates to the payments made to Retail Water entities in relation to efficiency savings as determined by the former Victorian government in 2014.	
Other Income	89.3	104.6	Increase mainly attributable to higher developer contributions and contributed assets due to favourable market conditions.	

Revenue category	2014-15 budget estimate (\$ million)	2014-15 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	Actions taken in response
Water	895.8	876.2	Variance within 10% or \$100 million.	
Sewerage	530.8	523.2	Variance within 10% or \$100 million.	
Drainage	243.7	242.5	Variance within 10% or \$100 million.	
Government Water rebate	0	-72.5	Variance relates to the payments made to Retail Water entities in relation to efficiency savings as determined by the former Victorian government in 2014.	
Other Income	72.6	180.3	Increase mainly attributable to:  (a) unplanned legal settlement in 2014-15  (b) higher developer contributions and contributed assets due to favourable market conditions.	

**Question 14 (departments only)**

This question does not apply to your agency.

**Question 15 (departments only)**

This question does not apply to your agency.

**Question 16**

Regarding the trust accounts listed in the 'trust account balances' note to the financial statements in your entity's annual report, please identify any accounts from which payments were passed directly to other bodies without being counted in your entity's comprehensive operating statement. For each relevant account, please identify:

- (a) the value of payments;
- (b) the recipients of the payments; and
- (c) the purpose of the payments.

<b>Trust account</b>	<b>Total payments from the account to bodies other than the Department, 2013-14</b> <b>(\$ million)</b>	<b>Recipient of the payment</b>	<b>Purpose of the payment</b>
Not Applicable to Melbourne Water Corporation			

<b>Trust account</b>	<b>Total payments from the account to bodies other than the Department, 2014-15</b> <b>(\$ million)</b>	<b>Recipient of the payment</b>	<b>Purpose of the payment</b>
Not Applicable to Melbourne Water Corporation			

## SECTION D: Expenses

### Question 17

Please explain any variances greater than  $\pm 10$  per cent or \$100 million between the prior year's actual result and the actual result for 2013-14 and 2014-15 for each category of expenses detailed in your operating statement. Please also detail the outcomes in the community<sup>1</sup> 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 categories of expenses for your department/agency for which the 2013-14 and 2014-15 expenditure varied from the prior year's expenditure by more than  $\pm 10$  per cent 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.

Expenses category	2012-13 actual (\$ million)	2013-14 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses
Depreciation and Amortisation	315.9	351.6	Increase in depreciation and amortisation was mainly due to the inclusion of a full 12 months of Victorian Desalination Plant (VDP) amortisation expenditure compared to seven months in 2012-13.	
Operational Expenses	192.3	210.1	Variance within 10% or \$100 million.	
Employee Benefits Expenses	90.9	100.7	The variance is attributed to a number of factors including wage indexation and a changes in the discount rate used for long service leave calculations.	
Repairs and Maintenance	71.1	79.5	Variance mainly due to increase in Melbourne Water's asset base including the addition of the Eastern Treatment Plant Tertiary Treatment Plant.	

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

Administrative Expenses	36.3	38.8	Variance within 10% or \$100 million.	
Finance Expenses	549.3	727.6	Increase in Finance lease interest expense for 2013/14 due to the inclusion of a full 12 months of the VDP finance lease interest expense as compared to 7 months in 2012/13.	
Other Expenses (excluding income tax expense)	64.0	76.5	Variance is mainly due to the increase in assets transferred to Council (as part of the Drainage Developer Schemes).transferred to local councils for ongoing maintenance.	

<b>Expenses category</b>	<b>2013-14 actual</b> <b>(\$ million)</b>	<b>2014-15 actual</b> <b>(\$ million)</b>	<b>Explanations for variances greater than ±10 per cent or \$100 million</b>	<b>Outcomes achieved by additional expenses/impact of reduced expenses</b>
Depreciation and Amortisation	351.6	367.5	Variance within 10% or \$100 million.	
Operational Expenses	210.1	208.9	Variance within 10% or \$100 million.	
Employee Benefits Expenses	100.7	106.4	Variance within 10% or \$100 million.	
Repairs and Maintenance	79.5	74.2	Variance within 10% or \$100 million.	
Administrative Expenses	38.8	35.6	Variance within 10% or \$100 million.	
Finance Expenses	727.6	707.2	Variance within 10% or \$100 million.	
Other Expenses (excluding income tax)	76.5	89.5	Variance is mainly due to the increase in assets transferred to Council (as part of the Drainage Developer Schemes).	

expense)				
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### Question 18

Please explain any variances greater than  $\pm 10$  per cent or \$100 million between the initial budget estimate (**not** the revised budget) and the actual result for 2013-14 and 2014-15 for each category of expenses detailed in your operating statement. Please also detail the outcomes in the community<sup>2</sup> 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 categories of expenses for your department/agency for which the 2013-14 and 2014-15 expenditure varied from the initial budget estimate by more than  $\pm 10$  per cent 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.

Expenses category	2013-14 budget estimate (\$ million)	2013-14 actual (\$ million)	Explanations for variances greater than $\pm 10$ per cent or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses
Depreciation and Amortisation	409.0	351.6	The decrease was mainly due to changes in the attributes of assets impacting asset lives and lower capital expenditure.	
Operational Expenses	223.7	210.1	Variance within 10% or \$100 million.	
Employee Benefits Expenses	91.4	100.7	The variance is attributed to a number of factors including wage indexation and a changes in the discount rate used for long service leave calculations.	
Repairs and Maintenance	84.0	79.5	Variance within 10% or \$100 million.	

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

Administrative Expenses	39.1	38.8	Variance within 10% or \$100 million.	
Finance Expenses	766.5	727.6	Variance within 10% or \$100 million.	
Other Expenses (excluding income tax expense)	109.7	76.5	The variance was mainly due to the ongoing focus on expenditure reductions. There was also a slowing of spending trends in the last quarter as the business focus turned to planning under the new organisational structure and operating model.	

<b>Expenses category</b>	<b>2014-15 budget estimate</b> <b>(\$ million)</b>	<b>2014-15 actual</b> <b>(\$ million)</b>	<b>Explanations for variances greater than ±10 per cent or \$100 million</b>	<b>Outcomes achieved by additional expenses/impact of reduced expenses</b>
Depreciation and Amortisation	356.3	367.5	Variance within 10% or \$100 million.	
Operational Expenses	211.4	208.9	Variance within 10% or \$100 million.	
Employee Benefits Expenses	97.1	106.4	Variance within 10% or \$100 million.	
Repairs and Maintenance	98.9	74.2	Variance mainly due to savings created from maintenance activities.	
Administrative Expenses	34.8	35.6	Variance within 10% or \$100 million.	
Finance Expenses	725.9	707.2	Variance mainly due to: (a) lower than expected Government Guarantee Levy;	

			and (b) lower than expected interest paid in 2014-15.	
Other Expenses (excluding income tax expense)	103.5	89.5	Savings identified from the implementation of the Organisational Effectiveness initiatives	

**Question 19 (departments only)**

This question does not apply to your agency.

**Question 20**

Please detail any changes to your department's/agency's service delivery as a result of expenditure reduction initiatives, e.g. changes to the timing and scope of specific programs or discontinued programs:

(a) in 2013-14

None.

(b) in 2014-15

None. During the latter part of the year Melbourne Water changed its delivery arrangements for waterways maintenance and minor capital works by bringing this function in-house.

**Question 21 (departments only)**

This question does not apply to your agency.

**Question 22 (Department of Treasury and Finance only)**

This question does not apply to your agency.



**Question 23 (PNFC and PFC entities only)**

Please detail the value of dividends paid by your agency to the general government sector over the last three years, explaining the reasons for any significant changes over that period and the impact of any changes on the agency.

<b>Total dividends paid in 2012-13</b> <b>(\$ million)</b>	<b>Total dividends paid in 2013-14</b> <b>(\$ million)</b>	<b>Total dividends paid in 2014-15</b> <b>(\$ million)</b>	<b>Explanation for any variance greater than ±10 per cent or \$100 million</b>	<b>Impact of changes to dividends on the agency</b>
0	94.5	21.5	Dividend is calculated based on DTF's formula – 65 per cent of Net Profit Before Tax being paid out as cash to government (Dividend and Tax).	

## SECTION E: Public sector workforce

### Question 24

Please detail the total full-time equivalent number of staff in your department/agency as at 30 June 2013, 30 June 2014 and 30 June 2015 in each of the following bands of levels, and explain the changes:

Level	Total FTE (30 June 2013)	Total FTE (30 June 2014)	Total FTE (30 June 2015)	Explanation for changes
Enterprise Agreement	555.15	516.29	603.25	Organisational restructure in 2013-14 and changes in delivery mechanism for waterways maintenance by bringing the function in-house in 2014-15.
Senior Manager	225.50	236.70	239.90	Organisational restructure
Executive	51.80	59.20	56.35	
VPS Grades 1-3	N/A	N/A	N/A	
VPS Grade 4	N/A	N/A	N/A	
VPS Grades 5-6 and STS	N/A	N/A	N/A	
EO	N/A	N/A	N/A	
Other	N/A	N/A	N/A	
Total of all staff (including non-VPS grades)	<b>832.45</b>	<b>812.19</b>	<b>899.50</b>	

**Question 25**

In the table below, please detail the salary costs for 2012-13, 2013-14 and 2014-15, broken down by ongoing, fixed-term and casual, and explain any variances greater than  $\pm 10$  per cent or \$100 million between the years for each category.

<b>Employment category</b>	<b>Gross salary 2012-13 (\$ million)</b>	<b>Gross salary 2013-14 (\$ million)</b>	<b>Gross salary 2014-15 (\$ million)</b>	<b>Explanation for any year-on-year variances greater than <math>\pm 10</math> per cent or \$100 million</b>
Ongoing	71.7	77.3	81.4	
Fixed-term	6.5	6.4	6.4	
Casual				
<b>Total</b>	<b>78.2</b>	<b>83.7</b>	<b>87.8</b>	

**Question 26**

Please detail the number of executives who received increases in their base remuneration in 2013-14 and 2014-15, 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.

<b>Increase in base remuneration</b>	<b>Number of executives receiving increases in their base rate of remuneration of this amount in 2013-14</b>	<b>Reasons for these increases</b>
0-3 per cent	50	2.5% Government Sector Executive Remuneration Panel (GSERP) Increase
3-5 per cent	2	Review of position responsibilities Appointment of new role
5-10 per cent	10	2.5% GSERP Increase and additional 3% increase due to move from 20 to 17% performance pay

10-15 per cent		
greater than 15 per cent		

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2014-15	Reasons for these increases
0-3 per cent	15	2.5% GSERP Increase
3-5 per cent	1	
5-10 per cent	47	2.5% GSERP Increase and additional 3% increase due to move from 20 to 17% performance pay
10-15 per cent		
greater than 15 per cent		

## SECTION F: Inter-sector flows

### ***Question 27 (Department of Treasury and Finance only)***

This question does not apply to your agency.

## SECTION G: Government decisions impacting on the finances

### Question 28

(a) Please detail any costs incurred during 2014-15 in the following categories as a result of machinery-of-government changes:

	(\$ million)
Consultants and contractors (including legal advice)	N/A
Relocation	N/A
Telephony	N/A
IT and records management	N/A
Rebranding	N/A
Furniture and fit-out	N/A
Other	N/A

(b) If these costs were met out of existing budgets, please indicate what projects, programs or areas the money was originally budgeted for.

N/A
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(c) Please identify any benefits achieved during 2014-15 as a result of machinery-of-government changes, quantifying the benefits where possible.

N/A
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**Question 29**

Please identify any Commonwealth Government decisions during 2013-14 or 2014-15 which had not been anticipated in the State budget but which impacted on your entity’s finances or activities during those years (including new funding agreements, discontinued agreements and changes to funding levels). Please quantify the impact on income and expenses where possible.

Commonwealth Government decision	Impact in 2013-14		Impact in 2014-15	
	on income (\$ million)	on expenses (\$ million)	on income (\$ million)	on expenses (\$ million)
Carbon tax repeal	0	0	-\$11.3M (returned to customers)	-\$11.3M (assumed savings)

**Question 30**

Please identify any COAG decisions during 2013-14 or 2014-15 which had not been anticipated in the State budget but which impacted on your 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.

COAG decision	Impact in 2013-14		Impact in 2014-15	
	on income (\$ million)	on expenses (\$ million)	on income (\$ million)	on expenses (\$ million)

**SECTION H: Fiscal and financial management strategies (Department of Treasury and Finance only)*****Question 31***

This question does not apply to your agency.

***Question 32***

This question does not apply to your agency.

**SECTION I: Economic environment*****Question 33 (Department of Treasury and Finance only)***

This question does not apply to your agency.

***Question 34 (Department of Treasury and Finance only)***

This question does not apply to your agency.

***Question 35 (Department of Treasury and Finance only)***

This question does not apply to your agency.

***Question 36 (Department of Treasury and Finance only)***

This question does not apply to your agency.

**Question 37**

Please identify any key economic variables for which there were variances in 2013-14 and 2014-15 between what was estimated in the initial budget for each year (**not** the revised estimate) and what actually occurred which had a significant impact on your department's/agency's finances, service delivery or asset investment. For each variance, please indicate:

- (a) what had been expected at budget time
- (b) what actually occurred
- (c) how the variance impacted on the budget outcomes (quantifying the impact where possible)
- (d) what decisions were made in response (including changes to service delivery, asset investment, borrowings etc.).

Expected economic result in 2013-14	Actual result in 2013-14	Impact of the variance on budget outcomes	Decisions made in response
N/A			

Expected economic result in 2014-15	Actual result in 2014-15	Impact of the variance on budget outcomes	Impact of the variance on service delivery
N/A			



## **SECTION J: Previous recommendations**

### ***Question 38 (departments only)***

This question does not apply to your agency.