



Audit of Irrigation Modernisation Water Recovery by the SWEP

Audit report – Final

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Audit summary

Background

Funded by the Commonwealth Government, under the Off-farm Efficiency Program, the Lower Murray Water (LMW) Sunraysia Water Efficiency Project (SWEP) is seeking to deliver up to 2.5 GL (LTAAY) of water savings through irrigation modernisation works in the Mildura, Red Cliffs and Merbein irrigation districts.

The project agreement for the SWEP establishes that 1.8 GL (LTAAY) of the total volume recovered by the project will be transferred to the Commonwealth Environmental Water Holder. This volume will be counted as part of Victoria’s agreed water recovery target under the Murray-Darling Basin Plan.

Having reached its first milestone, the completion of the 2023 winter works package, LMW has estimated and reported the Phase 4 water savings volumes from modernisation works constructed and commissioned by 31 August 2023.

About this audit

As specified in the Victorian Water Savings Protocol Version 5 (DELWP, 2018) the Victorian Department of Energy, Environment and Climate Action (DEECA) has sought an independent audit of the claimed Phase 4 water savings. HARC was appointed by DEECA on 30 August 2023 to undertake this audit. HARC’s findings and recommendations are documented in this audit report.

Audit scope

The audit has examined the Phase 4 water saving from the SWEP irrigation modernisation works constructed and commissioned by 31 August 2023. It has been carried out against the Water Savings Protocol Version 5 (the Protocol) (DELWP, 2018).

The audit was conducted as a limited assurance direct engagement (ASAE 3000) and addressed all elements of the audit scope requirements, set out in the Protocol and documented in the Table S-1.

Table S-1: Audit scope requirements established in the Protocol

Scope	Addressed in
Undertake random and targeted checks of the irrigation modernisation works to verify that they have been implemented as documented in the water savings estimates.	Section 3
Determine whether the data collection and inputs are as accurate as could reasonably be expected for estimating water savings.	Section 3, 4
Verify that the water savings estimates have been made in accordance with the Protocol.	Section 4
Confirm that water savings have been estimated based on the nature and the extent of all irrigation modernisation works.	Section 4
Provide a corrected estimate of the water savings for any component where the project proponent’s calculations are found to be non-compliant with the Protocol.	Section 4
Identify potential improvements to the data collection, data analysis, assumptions and methods used to estimate the water savings.	Section 3, 5
Make recommendations to DEECA on changes to the Water Savings Protocol that will improve the useability and accuracy of water savings estimates.	Section 5



Primary audit findings and recommendations

The primary findings and associated recommendations impacting the audited Phase 4 water recovery volume are presented in Table S-2.

Table S-2: Primary audit findings and recommendations by audit criteria

Audit criteria	Primary findings	Recommendations impacting the audited recovery volume
<p>Criteria 1 – The irrigation modernisation works, for which savings are estimated, have been completed and commissioned and are consistent with the water savings estimates.</p>	<p>The audit has confirmed that the scope of works, for which the Phase 4 water savings were estimated, is consistent with the scope of SWEP works completed and commissioned by 31 August 2023.</p>	
<p>Criteria 2 – The inputs used in the estimation of the water savings are as accurate as could reasonably be expected and the processes and systems for their collection and management support confidence in their accuracy.</p>	<p>The audit has determined, based on the verification of a targeted and random sample of works, and within the limits of a limited assurance engagement (ASAE 3000), that there is sufficient evidence to support the conclusion that the works have been constructed, completed and are consistent with the water savings estimates.</p> <p>The audit found that the SWEP has clear and established record management practices, a part of its ISO 9001:2015 accredited quality management systems, that support confidence in the data and inputs being as accurate as could reasonably be expected for estimating water savings.</p>	
<p>Criteria 3 – The methods used to estimate the water savings are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.</p>	<p>The method(s) used to estimate the Phase 4 water savings from SWEP works, constructed and commissioned by 31 August 2023, was consistent with the Protocol.</p>	
<p>Criteria 4 – The inputs used in the water savings calculations are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.</p>	<p>With the exception of the bank leakage loss estimates for channel lining works, the inputs used to estimate the Phase 4 water savings from the SWEP works, constructed and commissioned by 31 August 2023, were found to be consistent with the Protocol.</p> <p>The water savings from bank leakage reduction, as a result of channel lining works, are not consistent with the Protocol. The bank leakage loss inputs used in their calculation were not derived using the method(s) established in the Protocol or a method consistent with it. Additionally, LMW have not provided any evidence that the method used was approved by DEECA and/or the Water Savings Protocol Implementation Review Committee for use in their water savings estimates.</p>	<p>The estimated bank leakage savings not be included in the audited volume of water recovery. Bank leakage savings, including from the works covered by this audit, may be claimable as part of future audits by a) demonstrating that the pre-works bank leakage rates calculated using the method described in Section 4.1.2.4 are consistent with the baseline year water balance and b) obtaining DEECA ED-WRS approval to use this method, or any other method not included in the Protocol.</p>
<p>Criteria 5 – The water savings calculations are performed correctly.</p>	<p>The audit found that with the exceptions of the issues noted in Table S-3 (also in Sections 4.1.3 and 4.2.3), the Phase 4 water savings calculations for channel lining and replacement works were performed correctly and are consistent with the Protocol.</p> <p>The audit found that the estimation of the Phase 4 water savings from outlet decommissioning work, completed by 31 August 2023, had not been performed correctly and were not consistent with the Protocol.</p>	<p>HARC’s corrected estimate, calculated using the Protocol method and the audited calculation inputs be adopted for use in LMW’s audited Phase 4 water recovery volume estimate.</p>



Water savings calculations

The calculation errors and issues that impacted on the estimation of the audited Phase 4 water recovery volume are presented in Table S-3.

Table S-3: Calculation errors and issues impact the audited Phase 4 water recovery volume.

Water savings calculation is found	Water savings estimate impacted		
	Channel lining	Channel replacement	Outlet decommissioning
A spreadsheet error led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses	x	x	
A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses	x	x	
The data used to estimate the rate of change of the Ditch pool water level, for the total seepage and bank leakage calculation, was adjusted to improve the estimation of the gradient, i.e., the rate of change		x	
The channel replacement water savings for the Ditch, stated in the Total Water Savings for Channel Treatments table (GHD, 2023, Table 62, p.39) were found to be inconsistent with the savings stated in Ditch Total Water Savings table (GHD, 2023, Table 60, p.36). The water savings included in the Total Water Savings for Channel Treatments table were found to be the estimates for channel lining and not channel replacement works		x	
The residual pipe loss, used in the estimation of the outlet decommissioning water savings was calculated using the length of the channel replaced and not the length of pipe replacing		x	
The estimation of the Phase 4 water savings from outlet decommissioning work, completed by 31 August 2023, were not performed correctly and are not consistent with the Protocol. The inputs adopted for use in the estimation of these water savings (audited in Sections 4.3.2) were not correctly applied in the calculations, resulting in an overestimation of the water savings from outlet decommissioning. A unit savings value of 1.9 ML/yr/outlet was used. This estimate was more than double that of the savings per outlet calculated using the correct input.			x

Audited water savings estimates

The audited Phase 4 SWEP water recovery volume from the irrigation modernisation works, completed and commissioned by 31 August 2023, was **314.3 ML (LTAAY)**—approximately 89 ML less than LMW’s Phase 4 water savings estimate of 403.4 ML (LTAAY). The decrease was predominantly a result of two issues:

- i.) The audit found that the basis for estimating the bank leakage losses, for channel lining works, was not consistent with the Protocol or approved by DEECA for use in the water savings estimates. The recommendation to exclude bank leakage reduction, as a result of channel lining works, from the audited water recovery volume resulted in an approximate 64 ML (LTAAY) reduction in the estimated savings. Bank leakage savings, including from the works covered by this audit, may be claimable as part of future audits by a) demonstrating that the pre-works bank leakage rates calculated using the method described in Section 4.1.2.4 are consistent with the baseline year water balance and b) obtaining DEECA ED-WRS approval to use this method, or any other method not included in the Protocol.



- ii.) The incorrect use of a unit savings value of 1.9 ML/yr/outlet, for the estimated water savings from outlet decommissioning resulted in a reduction of approximately 42 ML (LTAAY) when the savings were recalculated using the correct unit savings estimate of just over 0.9 ML/yr/outlet.

The remaining difference in the pre- and post-audit water saving estimates is attributable to minor spreadsheet calculation and reporting errors that resulted in a net under estimation of the water savings by approximately 17 ML (LTAAY).

Tables S-4–7 present the audited water recovery volumes by modernisation works and by district.

Table S-4: Audited Phase 4 water recovery volume – channel lining works

District	Pool	W _{sseepage} (ML LTCE)	W _{Sbank leakage} (ML LTCE)	W _{SLTCE} (ML LTCE)
Mildura	Wilkie's	2.0	0	2.0
	Dewry	4.4	0	4.4
	Lengs (Pre-WW2023)	28.7	0	28.7
	Lengs 1 & 2	47.8	0	47.8
	<i>District Total</i>	<i>82.9</i>	<i>0</i>	<i>82.9</i>
Red Cliffs	James 1 & 2	38.9	0	38.9
	Cracky's	51.5	0	51.5
	Masons (Pre-WW2023)	27.3	0	27.3
	Masons	25.1	0	25.1
	Cuas	31.5	0	31.5
	<i>District Total</i>	<i>174.3</i>	<i>0</i>	<i>174.3</i>
Total		257.2	0	257.2

Note - Totals may not sum due to rounding

Table S-5: Audited Phase 4 water recovery volume – channel replacement works

District	Pool	W _{sseepage} (ML LTCE)	W _{Sbank leakage} (ML LTCE)	W _{Sevaporation} (ML LTCE)	R (ML LTCE)	W _{SLTCE} (ML/yr)
Red Cliffs	The Ditch	10.6	6.5	2.4	0.14	19.3
	<i>District Total</i>	<i>10.6</i>	<i>6.5</i>	<i>2.4</i>	<i>0.14</i>	<i>19.3</i>
Total		10.6	6.5	2.4	0.14	19.3

Note - Totals may not sum due to rounding

Table S-6: Audited Phase 4 water recovery volume – outlet decommissioning works

District	Component	Water Savings (ML LTCE)
Merbein	WS _{meter error} (LTCE)	0
	WS _{leakage through} (LTCE)	0.002
	WS _{leakage around} (LTCE)	0.0008
	WS _{unmetered} (LTCE)	0
	WS _{unauthorised} (LTCE)	18.9
<i>District Total</i>		18.9
Red Cliffs	WS _{meter error} (LTCE)	0
	WS _{leakage through} (LTCE)	0.002
	WS _{leakage around} (LTCE)	0.0008
	WS _{unmetered} (LTCE)	0
	WS _{unauthorised} (LTCE)	18.9
<i>District Total</i>		18.9
Total		37.8

Note - Totals may not sum due to rounding

Table S-7: Audited Phase 4 water recovery volume – by irrigation district and intervention

District	Works type	WS _{LTCE} (ML LTCE)
Merbein	Channel lining	
	Channel replacement	
	Outlet decommissioning	18.9
	<i>District Total</i>	18.9
Mildura	Channel lining	82.9
	Channel replacement	
	Outlet decommissioning	
	<i>District Total</i>	82.9
Red Cliffs	Channel lining	174.3
	Channel replacement	19.3
	Outlet decommissioning	18.9
	<i>District Total</i>	212.5
Total		314.3

Note - Totals may not sum due to rounding

Statement of Assurance

This limited assurance direct engagement audit has been conducted in accordance with the Water Savings Protocol (Version 5) (Protocol) (DELWP, 2018) and the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (Auditing and Assurance Standards Board, 2017).

This Assurance Standard places obligations on the auditor with respect to their behaviour and ethical conduct in relation to assurance engagements. It also establishes and supports the planning of an engagement so that the work can be carried out in an effective and efficient manner.

The Protocol was the basis for defining the audit criteria used in the completion of this limited assurance engagement.

The Lower Murray Urban and Rural Water Corporation (LMW), as the project proponent, were responsible for the preparation of the water savings estimates in accordance with the Protocol and the provision of these estimates along with all supporting information and material to the audit. LMW's role has also included supplementary analyses and the provision of additional supporting data and records to the audit.

HARC's primary responsibility as the auditor was to systematically and transparently audit LMW's Phase 4 water savings estimates in a manner that enabled it to form a limited assurance conclusion on whether the estimates were consistent with the Protocol and free from material misstatement.

To this end, HARC established the following audit criteria against which the audit was carried out.

Criteria 1 – The irrigation modernisation works, for which savings are estimated, have been completed and commissioned and are consistent with the water savings estimates.

Criteria 2 – The inputs used in the estimation of the water savings are as accurate as could reasonably be expected and the processes and systems for their collection and management support confidence in their accuracy.

Criteria 3 – The methods used to estimate the water savings are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.

Criteria 4 – The inputs used in the water savings calculations are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.

Criteria 5 – The water savings calculations are performed correctly.

In auditing LMW's water savings estimates against these criteria HARC has:

- Reviewed the documents, reports, spreadsheets and data received from LMW and made supplementary information requests
- Conducted interviews with LMW and GHD
- Confirmed the scope of works for which Phase 4 water savings were estimated
- Verified, based on a random sample, that these works have been completed, commissioned and are consistent with the water savings calculations
- Reviewed the record management practices that underpin the data used in the estimation of the Phase 4 water savings

- Verified that the methods, inputs and calculations used by LMW were consistent with the Protocol and documented our findings where they were not
- Carried out detailed checks of the water savings calculations in SWEP reports and the Excel spreadsheets provided to the audit as well as undertaking our own QA check
- Documented our findings, in accordance with the Protocol's water savings audit reporting requirements.

Having completed the audit we note that based on the audit activities undertaken HARC has obtained sufficient and appropriate evidence to support our audit findings and recommendations.

Based on the audit work undertaken by HARC, we concluded that the water savings estimates prepared by LMW have been prepared, in all material respects, in accordance with the Protocol with the following exceptions:

- The water savings from bank leakage reduction, as a result of channel lining works, are not consistent with the Protocol. This is because the bank leakage loss inputs used in the calculations were not derived using the method(s) established in the Protocol. Additionally, LMW have not provided any evidence that the method used was approved by DEECA and/or the Water Savings Protocol Implementation Review Committee for use in their water savings estimates. Bank leakage savings, including from the works covered by this audit, may be claimable as part of future audits by a) demonstrating that the pre-works bank leakage rates calculated using the method described in Section 4.1.2.4 are consistent with the baseline year water balance and b) obtaining DEECA ED-WRS approval to use this method, or any other method not included in the Protocol.
- A spreadsheet error that led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses.
- A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses.
- The data used to estimate the rate of change of the Ditch pool water level, for the total seepage and bank leakage calculation, was adjusted to improve the estimation of the gradient, i.e., the rate of change.
- The channel replacement water savings for the Ditch, stated in the Total Water Savings for Channel Treatments table (GHD, 2023, Table 62, p.39) were found to be inconsistent with the savings stated in Ditch Total Water Savings table (GHD, 2023, Table 60, p.36). The water savings included in the Total Water Savings for Channel Treatments table were found to be the estimates for channel lining and not channel replacement works.
- The residual pipe loss, used in the estimation of the outlet decommissioning water savings was calculated using the length of the channel replaced and not the length of pipe replacing it.
- The channel lengths stated in the Irrigation Channels Included in Water Savings Commitment table (GHD, 2023, Table 1, p.3) were inconsistent with the channel lengths used in the channel lining and replacement works water savings calculations spreadsheets. This was found to be because the lengths used in the calculations excluded non-channel features and were based on the total lined length of channel. This discrepancy does not impact the water savings estimates but does impact the clarity of the calculations.
- The incorrect use of a unit savings value of 1.9 ML/yr/outlet, for the estimated water savings from outlet decommissioning.

Glossary

Area	Surface area (m ²)
CL	Ratio of the length of channel removed, to the total channel length in the defined system
CPL	Length of channel pool (m)
CWF	Channel width factor – calculated as the ratio of actual bank width to recorded bank width
Δd	Rate of change in water level at channel operating level, as per pondage test (m/d)
DF	Durability factor
DM_{Base}	Baseline year customer deliveries through removed meters (ML)
DU_{Base}	Baseline year customer deliveries through open outlet or unmetered service that were removed (ML)
E	Evaporation (m/d) (for the pondage test calculation) OR average daily evaporation (mm/d) (for estimating evaporative losses)
E_{Base}	Evaporation from the distribution system in the baseline year (ML)
EF	Effectiveness factor
EMPM&RC	Environmental Management Program Monitoring & Requirement Checklist
F(LTCE_{Base})	The factor to convert volumes from the baseline year to the long-term cap equivalent (i.e., long-term average)
F(PA)	Factor to adjust pondage test data to account for additional losses under operating conditions
FL	Proportion of bank leakage loss recognised as fixed - nominally 35%
ITP	Inspection and Test Plan
L_{Base}	Bank leakage from the distribution system in the baseline year (ML)
LTA	Leakage around service points (ML/SP/year)
LTAAY	Long-term average annual yield
LTT	Leakage through service points (ML/SP/year)
MCF	Meter correction factor to correct the indicated volumes measured by Dethridge meters, or deemed at open outlet or unmetered service points
N	Number of Dethridge meter and open outlet service points within channel section (for the pondage test calculation)
N_{rationalised}	Number of Dethridge meter or open outlet service points removed
PEF	Pan evaporation factor
PT_{Pre Works}	Total seepage and bank leakage loss as estimated via pondage testing (ML)
R	Rainfall (m/d) (for the pondage test calculation) OR average daily rainfall (for estimating evaporative losses) OR residual losses if the channel is replaced by pipeline (for estimating total water savings from channel asset removal)
S_{Base}	Seepage from the distribution system in the baseline year (ML)
S_{Pre Works}	Seepage prior to channel remediation, as determined from pondage testing (ML)
SWEP	Sunraysia Water Efficiency Project
T	Length of a standard irrigation season (days)



time	Number of days
U_{Base}	Unauthorised use losses in the baseline year (ML/SP/year)
VL	Proportion of bank leakage loss recognised as variable - nominally 65%
W	Average channel surface width (m)
WHS&EHIR	Work Health & Safety and Environmental Hazard Inspection Report
WS_{LTCE}	Estimated total long-term water savings (ML LTAAAY)
WS_{bank leakage(LTCE)}	Estimated long-term water savings due to reduced bank leakage losses (ML LTAAAY)
WS_{evaporation(LTCE)}	Estimated long-term water savings due to reduced evaporative losses (ML LTAAAY)
WS_{leakage around(LTCE)}	Estimated long-term water savings due to reduced leakage around service points (ML LTAAAY)
WS_{leakage through(LTCE)}	Estimated long-term water savings due to reduced leakage through service points (ML LTAAAY)
WS_{meter error(LTCE)}	Estimated long-term water savings due to reduced meter error (ML LTAAAY)
WS_{seepage(LTCE)}	Estimated long-term water savings due to reduced seepage losses (ML LTAAAY)
WS_{unauthorised(LTCE)}	Estimated long-term water savings due to reduced unauthorised use (ML LTAAAY)
WS_{unmetered(LTCE)}	Estimated long-term water savings due to reduced unmetered use (ML LTAAAY)
Y	Factor to convert from m ³ to ML (0.001)

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1. Introduction

1.1 Background

The Lower Murray Urban and Rural Water Corporation (LMW) delivers water services in north-western Victoria to customers and communities along the Murray River from Kerang to the South Australian border. LMW’s service area is shown in Figure 1-1.



Figure 1-1: Lower Murray Water service region (LMW, 2023b)

In addition to providing urban water supply and wastewater services to the region's population centres, LMW provides irrigation water services to its rural customers.

LMW irrigation water services include the operation of:

- four pumped irrigation districts – Robinvale, Red Cliffs, Merbein and Mildura
- the Millewa domestic and stock supply system
- an extensive drainage network for the collection and return of subsurface irrigation drainage.

In support of its delivery of irrigation services, LMW operates and maintains extensive irrigation infrastructure networks that are comprised of over 1,000 km of pipelines, 40 km of channels, 640 km of drainage assets, as well as storages, pump stations, regulators and outfalls (LMW, 2023a).

1.2 The Sunraysia Water Efficiency Project

Irrigation modernisation seeks to improve the efficiency of irrigation systems. Irrigation modernisation typically involves one or more of the following: automation of channel infrastructure; construction of pipelines; improving the accuracy of the metering of outlets to farms; rationalising, lining and/or remodelling channel networks.

The LMW Sunraysia Water Efficiency Project (SWEP) is an off-farm irrigation infrastructure modernisation project that is removing and upgrading outdated water infrastructure in the Mildura, Red Cliffs and Merbein irrigation districts (Figure 1-2).

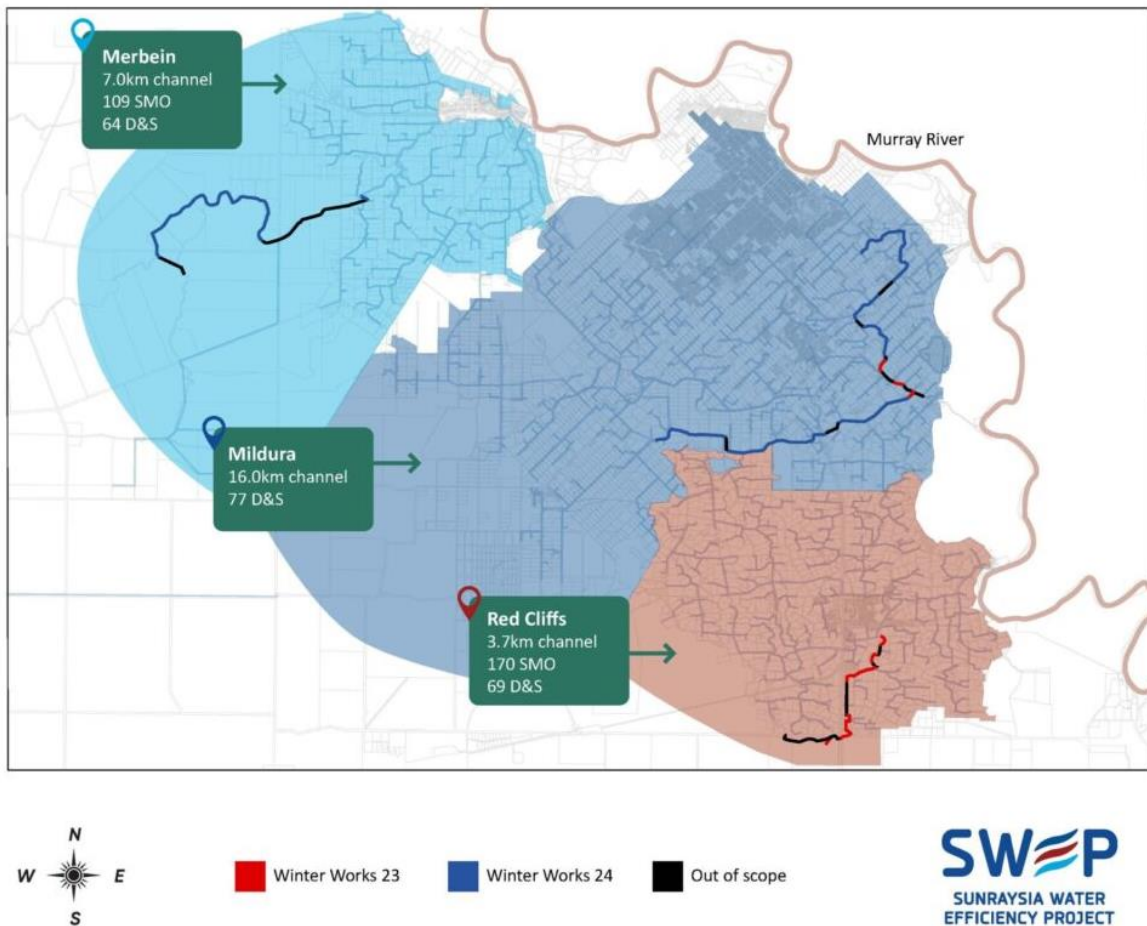


Figure 1-2: SWEP irrigation modernisation and efficiency works (LMW, 2023c)

Funded by the Commonwealth Government, under the Off-farm Efficiency Program, the SWEP is seeking to deliver up to 2.5 GL (LTAAY) of water savings from the following modernisation works:

- lining or piping approximately 27 km of irrigation channels
- removing or upgrading 279 Dethridge meters.
- installing up to 210 modern flow meters on domestic and stock outlets.

The first stage of the SWEP works commenced in late May 2023, with all works due for completion by the end of 2024. Two sections of channel that were lined by LMW, prior to the commencement of SWEP have also been included in its scope. This is to allow for the estimation and transfer of the long-term water savings they have delivered.

Entitlements issued against the independently audited water savings from the SWEP will be shared between the environment (held by the Commonwealth Environmental Water Holder), Traditional Owners and urban water customers in the Mallee (through LMW's bulk entitlement).

The project agreement for the SWEP establishes that 1.8 GL (LTAAY) of the total volume recovered by the project will be transferred to the Commonwealth Environmental Water Holder. This volume will be counted as part of Victoria's agreed water recovery target under the Murray-Darling Basin Plan.

1.3 About this audit

Having reached its first milestone, the completion of the 2023 winter works package, LMW has estimated and reported the Phase 4 water savings volumes from modernisation works constructed and commissioned by 31 August 2023.

As specified in the Victorian Water Savings Protocol Version 5 (DELWP, 2018)¹ the Victorian Department of Energy, Environment and Climate Action (DEECA) has sought an independent audit of the claimed Phase 4 water savings.

HARC was appointed by DEECA on 30 August 2023 to undertake this audit. HARC's findings and recommendations are documented in this audit report.

¹ The Protocol is available on DEECA's [website](#).



2. The audit

2.1 Scope of the audit

As specified by DEECA in its request for services (dated 25 July 2023), the audit has sought to verify:

- the Phase 4 water savings ² from SWEP irrigation modernisation works that were constructed and commissioned between the project’s commencement, in late May 2023, and 31 August 2023
- the Phase 4 water saving water savings from two sections of channel that were lined pre-2023.

The audit was conducted as a limited assurance direct engagement (ASAE 3000) and addressed all elements of the audit scope requirements, set out in the Protocol. Table 2-1 summarises these requirements and identifies the sections of this report that address them.

Table 2-1: The scope of a water savings audit (DELWP, 2018)

Scope	Addressed in
Undertake random and targeted checks of the irrigation modernisation works to verify that they have been implemented as documented in the water savings estimates.	Section 3
Determine whether the data collection and inputs are as accurate as could reasonably be expected for estimating water savings.	Section 3–4
Verify that the water savings estimates have been made in accordance with the Protocol.	Section 4
Confirm that water savings have been estimated based on the nature and the extent of all irrigation modernisation works.	Section 4
Provide a corrected estimate of the water savings for any component where the project proponent’s calculations are found to be non-compliant with the Protocol.	Section 4
Identify potential improvements to the data collection, data analysis, assumptions and methods used to estimate the water savings.	Section 5
Make recommendations to DEECA on changes to the Water Savings Protocol that will improve the useability and accuracy of water savings estimates.	Section 5

The audit of the estimated Phase 4 water savings has been carried out against the Water Savings Protocol Version 5 (the Protocol) (DELWP, 2018). Unless explicitly stated, all references to the Protocol in this audit report refer to this version (i.e., Version 5).

The Protocol defines the component water savings that irrigation modernisation works can deliver and provides guidance on estimating water savings from these works. As such, the Protocol is the reference “standard” against which savings estimates have been verified—i.e., the Protocol defines the applicable criteria for the audit.

² Estimated and reported in the *Sunraysia Water Efficiency Project Water Savings Report* (GHD, 2023).

Only water savings volumes estimated using methods detailed in the Protocol, including those detailed in any errata or addendums, were audited.

Baseline year estimates of losses were not required in any of the water savings calculations audited by HARC. As such **the audit has not reviewed the selection of the baseline year or the corresponding water balance.**

Where water recovery volumes were estimated using methods not detailed in the Protocol, these water recovery volumes were only subject to a finding that there was written evidence that the method used had been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.

Reporting on the audit and its findings have been carried out in line with the water savings audit reporting requirements established in the Protocol.

2.2 Audit process and method

The audit was conducted remotely, with all meetings and interviews held via video conference. All audit meetings were recorded with the consent of participants. The recordings form part of the evidence base for the audit's findings and will be held on file by HARC. A summary of the meetings and interviews conducted is provided in Table 2-2.

Table 2-2: Meetings and interviews conducted in support of the audit

Meetings / Interviews	Purpose	Date	Attended by
Start-up meeting	To outline the audit process and requirements, establish the final scope of works to be audited and answer questions from LMW.	14/09/2023	LMW – Ahmed Hammouri – Damien Murphy – Damien Ryan HARC – Matthew Hardy – Leah Traill – Simon Lang
Water savings calculations interview	To clarify the water savings calculations and the assumption underpinning these calculations.	24/10/2023	LMW – Daniel Freitag GHD – Brittany Smyth – Ben Trainor HARC – Matthew Hardy – Leah Traill – Simon Lang
Data management practices interview	To clarify aspects of the data management practices underpinning the water savings calculations.	26/10/2023	LMW – Daniel Freitag HARC – Matthew Hardy – Leah Traill
Audit closeout	To present the key audit findings to LMW and provide an opportunity for discussion before the release of the draft report to DEECA and LMW.	30/10/2023	LMW – Daniel Freitag – Damien Murphy – Damien Ryan HARC – Matthew Hardy – Leah Traill – Simon Lang

The audit was conducted in the following three overlapping stages.

Stage 1 – Information collection – In the information collection stage HARC:

- met with LMW to establish the full set of works to be covered by the audit—i.e., those constructed and commissioned by 31 August 2023
- liaised with LMW to collect and collate the data and information relevant to the audit
- established and documented the applicable criteria for the audit, based on the scope of works being audited and the Protocol.

All information requests made by HARC and all data and documents received were captured in the audit request and document register (Appendix A).

Stage 2 – Audit – In the audit stage HARC undertook a limited assurance audit of LMW's Phase 4 water savings estimates against the audit criteria established in Stage 1. The audit criteria were:

- Criteria 1** – The irrigation modernisation works, for which savings are estimated, have been completed and commissioned and are consistent with the water savings estimates.
- Criteria 2** – The inputs used in the estimation of the water savings are as accurate as could reasonably be expected and the processes and systems for their collection and management support confidence in their accuracy.
- Criteria 3** – The methods used to estimate the water savings are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.
- Criteria 4** – The inputs used in the water savings calculations are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.
- Criteria 5** – The water savings calculations are performed correctly.

Audit activities were structured around the review of the documents, reports, spreadsheets and data received from LMW. This included:

- the Sunraysia Water Efficiency Project Water Savings Report (GHD, 2023), which documents the Phase 4 water savings estimates audited
- the 2022 Water Savings Initiative Report (GHD, 2022), which includes additional information on the parameters and inputs used in the estimation of the water savings—GHD (2023), notes that this report is to be read in conjunction with the Sunraysia Water Efficiency Project Water Savings Report.

Audit activities were also supported by:

- supplementary information requests—documented in the information request register
- interviews with LMW and LMW and GHD ³—See Table 2-2.

³ GHD were contracted by LMW to prepare the Phase 4 water savings estimates for the SWEP.

Stage 3 – Reporting – Reporting on the audit and its findings was carried out in line with the water savings audit reporting requirements established in the Protocol. These requirements and where they are addressed in this report are summarised in Table 2-3.

Table 2-3: The reporting requirements of a water savings audit (DELWP, 2018)

Requirement	Addressed in
A summary of findings.	Summary of Findings
Background information on the irrigation modernisation projects for which the water savings estimates are being audited, including the water savings targets.	Section 1
A description of the method(s) used for the independent audit.	Section 2
The details and results of any site inspections undertaken.	NA
An assessment of how well the project proponent's business and information systems and processes support the calculation of water savings.	Section 3
The results of random and target sampling of the data trails used in the estimates of water savings.	Section 3
An evaluation of all water savings estimates against the Water Savings Protocol.	Section 4
Documentation of any instances of non-compliance with the Water Savings Protocol, and the changes required to the project proponent's estimates of water savings.	Section 4
Any recommended improvements to the data and methods used to estimate and report the water savings estimates, including revisions to the Water Savings Protocol.	Section 5

3. Audit of irrigation modernisation works

This section documents HARC's audit of the modernisation works completed and commissioned by 31 August 2023. The audit undertaken has sought to:

- confirm the scope of works for which Phase 4 water savings have been estimated (audited in Section 3.1)
- verify, based on a random sample, that these works have been completed, commissioned and are consistent with the water savings calculations (audited in Section 3.2)
- review the record management practices that underpin the data used in the estimation of the Phase 4 water savings (audited in Section 3.3).

These activities were the basis for evaluating the following audit criteria.

Criteria 1 – The irrigation modernisation works, for which savings are estimated, have been completed and commissioned and are consistent with the water savings estimates.

Criteria 2 – The inputs used in the estimation of the water savings are as accurate as could reasonably be expected and the processes and systems for their collection and management support confidence in their accuracy.

The assessments undertaken and criteria evaluated address or contribute to addressing the following Protocol audit scope requirements.

- Undertake random and targeted checks of the irrigation modernisation works to verify that they have been implemented as documented in the water savings estimates.
- Determine whether the data collection and inputs are as accurate as could reasonably be expected for estimating water savings.

3.1 Confirmation of the scope of modernisation works

Through its winter 2023 works package (winter 2023 works) and historical channel lining activities (included in the Phase 4 savings estimates) the SWEP has undertaken channel lining, channel asset replacement and outlet decommissioning works.

The scope of the works for which Phase 4 water savings have been estimated, i.e., works completed and commissioned by 31 August 2023, are documented in Sections 3.1.1 (channel works) and Section 3.2.1 (outlet decommissioning) of this report.

While the Protocol classifies channel lining and channel replacement as channel remediation they are grouped as “channel works” in the water savings estimates report (GHD, 2023). For consistency, this grouping has been used in the verification of the scope of works completed. However, for the purposes of auditing the water savings estimates against the Protocol (Section 4) it has been necessary to treat these works as distinct because they use different methods for the estimation of water savings.



3.1.1 Channel works

Channels sections lined as part of the winter 2023 works were designed by GHD and constructed by either Mallee Engineering Services or Earthpro. Channels sections lined prior to 2023 were designed and constructed by LMW. Channel lining was carried out using Aqua 30 liners, supplied by Western Liner, which were installed over an 8 oz geofabric underlay.

Prior to the installation of liners, all channels were de-silted, cleaned and, where required, repaired. Lining works included securing the edges of the liners in anchor trenches, which were backfilled after the channel was filled with water. In addition, 1.2 m high fencing was installed on either side of the lined channels, within the existing channel easement.

The Ditch pipeline replacement was carried out by All State Earthworks and Mallee Engineering Services.

The channel works for which Phase 4 water savings have been estimated are documented in Table 3-1.

Table 3-1: Confirmation of modernisation works scope – Channel works for which Phase 4 water savings have been estimated

Channel	Pool	Channel treatment	Construction period	Length of channel treated (m)
Mildura K channel	Dewry	Lining	Winter 2023 works	221
Mildura L channel	Wilkie's	Lining	Winter 2023 works	99
	Lengs	Lining	Pre-2023	380
	Lengs 1	Lining	Winter 2023 works	634
	Lengs 2	Lining	Winter 2023 works	
Red Cliffs	James 1	Lining	Winter 2023 works	817
	James 2	Lining	Winter 2023 works	
	Cracky's	Lining	Winter 2023 works	1,118
	Masons	Lining	Pre-2023	420
	Masons	Lining	Winter 2023 works	386
	Cuas	Lining	Winter 2023 works	556
	The Ditch	Replacement	Winter 2023 works	174
Winter 2023 works were carried out between May and August 2023 The length of the channel pool treated (CPL) is based on the value used in the Phase 4 water savings estimates.				

The audit has confirmed that the scope of channel works, for which Phase 4 water savings have been estimated, is consistent with the scope of the SWEP works completed and commissioned by 31 August 2023.



3.1.2 Outlet decommissioning

Meter removal works were undertaken by CFC Irrigation Services, All State Earthworks, and Makar Group. The meter removal works, completed as part of the winter 2023 works for which Phase 4 water savings have been estimated are documented in Table 3-2.

Table 3-2: Confirmation of modernisation works scope – outlet decommissioning works for which Phase 4 water savings have been estimated

District	Asset ID	Outlet Number
Red Cliffs	241822	9280
Red Cliffs	315608	6250
Red Cliffs	999910	-
Red Cliffs	315882	9306
Red Cliffs	315854	9318
Red Cliffs	236843	9331
Red Cliffs	315875	9332
Red Cliffs	315877	9334
Red Cliffs	315869	9346
Red Cliffs	315855	9357
Red Cliffs	315847	9363
Red Cliffs	315849	9365
Red Cliffs	315858	9369
Red Cliffs	315860	9370
Red Cliffs	315891	9418
Red Cliffs	315899	9436
Red Cliffs	287483	9115
Red Cliffs	315606	-
Red Cliffs	999907	-
Red Cliffs	316301	6125
Red Cliffs	316302	6130
Merbein	310352	1410
Merbein	310830	790
Merbein	310831	795
Merbein	310833	805
Merbein	310836	815
Merbein	310837	820
Merbein	310826	905
Merbein	310864	910
Merbein	310863	915
Merbein	310824	920
Merbein	310823	925
Merbein	310860	930
Merbein	310812	990
Merbein	361403	875
Merbein	310359	1330

District	Asset ID	Outlet Number
Merbein	310370	1365
Merbein	310353	1590
Merbein	310361	1610
Merbein	310365	1640
Merbein	310429	1665
Merbein	310340	1520

The audit has confirmed that the scope of outlet decommissioning works, for which Phase 4 water savings have been estimated, is consistent with the scope of the SWEP works completed and commissioned by 31 August 2023.

3.2 Verification of modernisation works

In line with the Protocol's audit scope, HARC has undertaken random and targeted checks of modernisation works by trailing the available records and data to verify that the works were implemented as documented.

As the audit was conducted remotely, HARC's verification that the modernisation works had been completed, commissioned and were consistent with the water savings calculations was based on the digital construction records provided to the audit by LMW. In particular, the Inspection and Test Plans (ITPs) used by the SWEP to control the quality of all construction works and the pre-and post-construction photos captured for each site.

Section 3.2.1 and 3.2.2 document the trailing of the digital records undertaken by HARC and the audit findings from this process.

3.2.1 Channel works

Documented in Appendix C, the digital construction records for channel works, provided to HARC, were:

- standard drawings
- design drawings
- ITPs
- pre- and post-construction photos—see Appendix B for a selection of the pre- and post-construction photos.

As records, in some instances, covered multiple channel sections and the scope of works was small (i.e., the number of channel sections treated), HARC has trailed records for all channel works for which Phase 4 water savings were estimated. The findings of the records trailing are presented in Table 3-3.

Table 3-3: Verification of modernisation works – Audit findings from channel works record trailing

Pool	Works completed by	Evidence assessed	Audit findings
Wilkies	Earthpro.	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Dewry	Earthpro	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Lengs (Pre-WW2023)	LMW	Pre- and post-construction photos ^a	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Lengs 1	Earthpro	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Lengs 2	Earthpro	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
James 1	Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
James 2	Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Cracky's	Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Masons (Pre-WW2023)	LMW	Pre- and post-construction photos ^a	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Masons	Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Cuas	Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
The Ditch (pipeline replacement)	All State Earthworks and Mallee Engineering Services	Design drawings, signed ITP, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
^a Design drawings and ITPs were not available for channel lining works carried out by LMW, prior to the winter 2023 works package			

Based on the records and data provided by LMW, the audit has found sufficient evidence, through data and record trailing, to support a limited assurance (ASAE 3000) finding that the scope of channel works, confirmed in Section 3.1.1, has been completed, commissioned and is consistent with the water savings estimates.

3.2.2 Outlet decommissioning

Documented in Appendix C, the digital constructions records for meter removal works, provided to HARC, included:

- standard drawings
- design drawings
- ITPs
- pre- and post-construction photos—see Appendix B for a selection of the pre and post-construction photos
- work health & safety and environmental hazard inspection reports
- environmental management program monitoring & requirement checklists



- minor ground disturbance checklists
- job safety environmental analyses
- manual handling risk assessments
- contractor record of removal of non-friable asbestos cement water pipes
- permits to excavate
- site quality assurance plans
- red-pen mark up of design drawings
- utility asset location maps
- as constructed drawings.

HARC has trailed the records for ten decommissioned outlets, five each from Red Cliffs and Merbein—the outlets were randomly selected from the scope of works confirmed in Section 3.1.1. The findings of the records trailing are presented in Table 3-4.

Table 3-4: Verification of modernisation works – Audit findings from outlet decommissioning record trailing

District	Asset ID	Works completed by	Evidence assessed	Audit findings
Red Cliffs	241822	CFC Irrigations Services	Design drawings, signed ITP, site data sheet, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Red Cliffs	999907	CFC Irrigations Services	Design drawings, signed ITP, site data sheet, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Red Cliffs	999910	CFC Irrigations Services	Design drawings, signed ITP, site data sheet, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Red Cliffs	315854	CFC Irrigations Services	Design drawings, signed ITP, site data sheet, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Red Cliffs	315606	CFC Irrigations Services	Design drawings, signed ITP, site data sheet, and pre- and post-construction photos	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Merbein	310812	All State Earthworks	Design drawings, signed ITP, site data sheet, and pre-construction photos, completed EMPM&RCs, WH&S and Environmental Hazard Inspection Report, minor ground disturbance checklist, job safety environmental analysis, manual handling risk assessment, red pen mark up of design drawings, and as constructed drawings	Works completed, commissioned and consistent with the Phase 4 water savings estimates
Merbein	310353	Makar Group	Design drawings, pre- and post-construction photos, asbestos notification form, excavation notification form, and maps of utilities near the site.	Works completed, commissioned and consistent with the Phase 4 water savings estimates Signing of the ITP provided to the audit was found to be incomplete
Merbein	310860	All State Earthworks	Signed ITP, site data sheet, and pre-construction photos, completed EMPM&RCs, WH&S and Environmental Hazard Inspection Report, minor ground disturbance checklist, job safety environmental analysis, manual handling risk assessment, red pen mark up of design drawings, and as constructed drawings	Works completed, commissioned and consistent with the Phase 4 water savings estimates



District	Asset ID	Works completed by	Evidence assessed	Audit findings
Merbein	310833	All State Earthworks	Signed ITP, site data sheet, and pre-construction photos, completed EMPM&RCs, minor ground disturbance checklist, job safety environmental analysis, manual handling risk assessment, red pen mark up of design drawings, and as constructed drawings	Works completed, commissioned and consistent with the Phase 4 water savings estimates The WHS&EHIR in the folder referred to a different meter, however there was still sufficient evidence that works were completed
Merbein	361403	All State Earthworks	Signed ITP, site data sheet, and pre-and post-construction photos sighted, completed EMPM&RCs, WH&S and Environmental Hazard Inspection Report, minor ground disturbance checklist, manual handling risk assessment, red pen mark up of design drawings	Works completed, commissioned and consistent with the Phase 4 water savings estimates

Based on the records and data provided by LMW, the audit has found sufficient evidence, through data and record trailing, to support a limited assurance (ASAE 3000) finding that the scope of outlet decommissioning works, confirmed in Section 3.1.2, has been completed, commissioned and is consistent with the water savings estimates.

3.3 Review of record management

A full examination of the SWEP’s quality management systems for the data, documents and records underpinning the estimation of the Phase 4 water savings being audited is not required under the Protocol’s water savings audit scope. The scope does, however, include a review of whether the data collection and inputs are as accurate as could reasonably be expected for estimating water savings.

To address this requirement the audit has examined the record management practices and the business systems that have been used in the collection and management of the SWEP’s records.

In addition to reviewing the general records management practices and business systems, the audit has looked at the management of the site survey data and information captured for the modernisation works. This has been included in the audit because:

- appropriate management of this data underpins the integrity and reliability of the inputs used to estimate the Phase 4 water savings being audited
- the remote audit undertaken has relied on digital site records for the verification of the modernisation works.

3.3.1 SWEP general record management practices

LMW’s document and records management practices are clearly established in the SWEP Project Delivery Strategy (LMW, 2023, p.33). It is noted that the Project Delivery Strategy:

- establishes clear objectives for document and record management
- specifies the software and systems to be used for document and record management as well as the broader software and systems to be used by the SWEP project team to support project activities

- establishes responsibilities and a procedure for filing SWEP records based on the use of LMW's SharePoint site and corporate document management system, Content Manager
- mandates the use of document version control
- establishes a procedure for archiving records and a naming convention for superseded records
- specifies document storage and recovery practices, including backup requirements.

Importantly, with respect to record management, HARC notes that all aspects of project management, procurement, contract and construction management relevant to the delivery, completion and closeout of the SWEP have been independently audited and certified (1 August 2023) as meeting the ISO 9001:2015 quality management system standard.

Having reviewed the record management practices used by the SWEP, HARC finds that by following the broadly recognised best practices of the ISO 9001:2015 quality management system standard, they support confidence in the management of the inputs used in the estimation of the Phase 4 water savings.

3.3.2 SWEP management of site survey data and information

LMW management of site survey data and information for the SWEP has utilised the ESRI ArcGIS software application *Survey 123* to capture field data, including pre- and post-works photographs of the channels and outlets.

Importantly, for the audit of the estimated water savings, the use of this system provides a single point of truth for site data and information—mitigating the risk of errors resulting from the use of incorrect or superseded site data.

With respect to the verification of works, the use of the *Survey123* application supports transparency around the capture of pre- and post-construction works photos. It does this by directly linking the capture of geo-located site photos, using tablet devices in the field, to the project's survey data. Two examples of this linkage, provided by LMW, are shown in Figure 3-1.

HARC finds that in addition to its ISO 9001:2015 accredited quality management systems the use of the *Survey123* application, which the provided records were extracted from, supports confidence in the site survey data and information used in the remote audit verification of the constructed works.

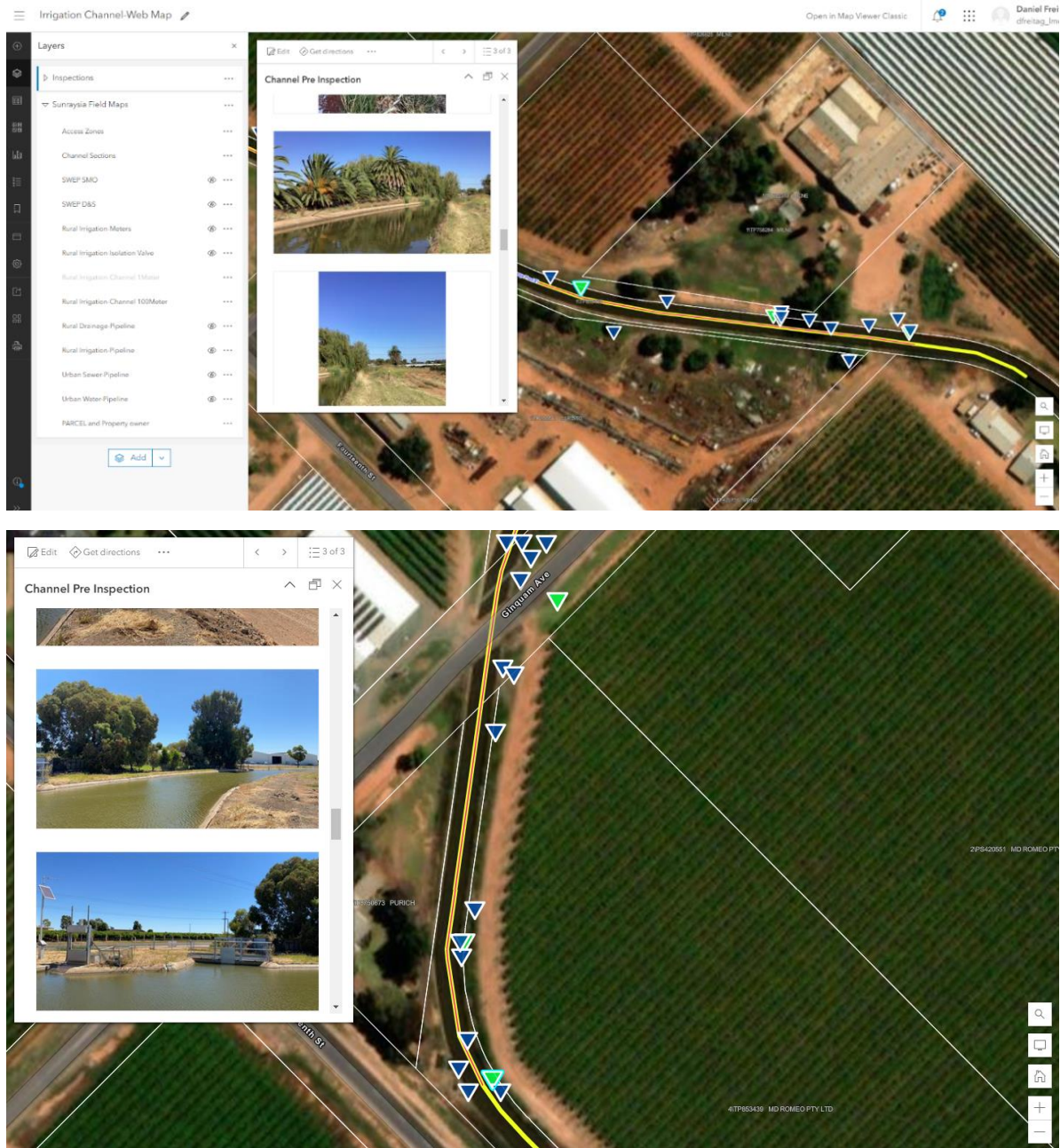


Figure 3-1: Review of record management – Screen captures from the Survey123 application, demonstrating its linkage of site survey data and pre- and post-construction imagery



3.4 Findings and recommendations

The findings of HARC’s audit of the SWEP modernisation works, completed and commissioned by 31 August 2023, are presented in Table 3-5.

Table 3-5: Audit of irrigation modernisation works – Findings and recommendations

Audit findings	Audited in
The audit has confirmed that the scope of works, for which the Phase 4 water savings were estimated, is consistent with the scope of SWEP works completed and commissioned by 31 August 2023.	Section 3.1
The audit has determined, based on the verification of a targeted and random sample of works, and within the limits of a limited assurance engagement (ASAE 3000), that there is sufficient evidence to support the conclusion that the works have been constructed, completed and are consistent with the water savings estimates.	Section 3.2
The audit found that the SWEP has clear and established record management practices, apart of its ISO 9001:2015 accredited quality management systems, that support confidence in the data and inputs being as accurate as could reasonably be expected for estimating water savings.	Section 3.3

Based on these assessments, HARC is satisfied that the following audit criteria have been met.

Criteria 1 – The irrigation modernisation works, for which savings are estimated, have been completed and commissioned and are consistent with the water savings estimates.

Criteria 2 – The inputs used in the estimation of the water savings are as accurate as could reasonably be expected and the processes and systems for their collection and management support confidence in their accuracy.

During the audit’s assessments undertaken, the following opportunities for improving LMW’s systems and process for the collection and/or management of records were identified by HARC.

- In some instances, the audit team found it difficult to differentiate between channel sections in the construction documentation provided. It is recommended that LMW adopt the use of unique identifiers for works segments and that these identifiers are used consistently across all construction documentation, in file names and project reports.
- The construction documentation provided to HARC was well organised within a logically named folder structure. However, the individual files contained within the folder structure did not appear to be named in a manner that clearly and consistently identified their contents and relationship to the site works. It is recommended that LMW adopt a file naming convention as part of its record management practices.
- HARC’s audit findings noted that the Survey123 application used by the SWEP supports confidence and transparency around the completion of works by automating the collection of metadata for pre- and post-construction images. However, when undertaking a remote audit of civil works, the verification of these works and confidence in this verification is enhanced by pre- and post-construction photos that, where possible, have been taken from the same or similar perspective such that the field of view includes identifying site features that are consistent across the pre- and post-construction images. While some pre- and post-construction images provided these details it was not the case for them all. HARC recommends that LMW consider establishing guidelines for site photography to support this outcome.

4. Audit of the water savings estimates

This section documents HARC's audit of LMW's Phase 4 water savings estimates for the SWEP irrigation modernisation works constructed and commissioned by 31 August 2023. Unless stated otherwise, all discussions of SWEP works, in Section 4, refer to these verified modernisation works (see Section 3.1).

The works for which LMW's Phase 4 water savings estimates have been audited are:

- channel lining (audited in Section 4.1)
- channel asset replacement (audited in Section 4.2)
- outlet decommissioning (audited in Section 4.3).

These water savings estimates have been audited using the following audit criteria.

Criteria 3 – The methods used to estimate the water savings are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.

Criteria 4 – The inputs used in the water savings calculations are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.

Criteria 5 – The water savings calculations are performed correctly.

The audit carried out against these criteria address or contribute to addressing the following Protocol audit scope requirements.

- Verify that the water savings estimates have been made in accordance with the Protocol.
- Confirm that water savings have been estimated based on the nature and the extent of all irrigation modernisation works.
- Determine whether the data collection and inputs are as accurate as could reasonably be expected for estimating water savings.
- Provide a corrected estimate of the water savings for any component where the project proponent's calculations are found to be non-compliant with the Protocol.

4.1 Water savings from channel lining works

Water savings from channel lining are achieved through the reduction of seepage and bank leakage losses as a result of the instillation of channel liners.

LMW estimated that the SWEP channel lining works, constructed and commissioned by 31 August 2023, have delivered 313.4 ML of LTCE Phase 4 water savings (GHD, 2023, p.39).⁴

⁴ The water savings volume is based on the Phase 4 water savings estimates presented in Table 62 of the Sunraysia Water Efficiency Project Water Savings Report (GHD, 2023). It was calculated by subtracting the total water savings from the Ditch channel replacement works (10.2 ML LTCE) from the total water savings from all channel treatment works (323.6 ML LTCE).

The Protocol classifies the lining of channels within irrigation distribution systems as channel remediation works. Chapter 12 of the Protocol sets out the methods for estimating water savings from channel remediation.

Chapter 12, along with the broader Protocol methods and data it references, has therefore, been used as the basis for HARC’s evaluation of the audit criteria, Criteria 3–5. The following discussion documents the evaluation of these criteria.

4.1.1 Audit of the method(s) used to estimate water savings

The Protocol establishes that the method used to estimate Phase 4 water savings from channel remediation is a function of whether pre- and/or post-works pondage tests to estimate seepage and bank leakage losses have been undertaken. The method to be used under each scenario is summarised in Table 4-1.

Table 4-1: Phase 4 channel lining water savings – Methods for estimating Phase 4 water savings from channel remediation works (DELWP, 2018. p.60)

Phase	No pondage test data available	Only pre-works pondage test	Pre and post works pondage
Phase 4	Phase 2 theoretical estimate multiplied by durability factors	Phase 4 theoretical estimate	Phase 4 direct estimate

As no post-works pondages tests have been conducted (GHD, 2023, p.4), LMW has, in line with the Protocol, used the Phase 4 theoretical method as the basis for estimating the water savings from the channel lining works.

Table 4-2 summarises, by channel and pool, the pondage tests that have been carried out and the Phase 4 water savings calculation method adopted by LMW.

Table 4-2: Phase 4 channel lining water savings – Pondage tests and water savings estimation methods by channel and pool (GHD, 2023)

Channel	Pool	Pre-works pondage test date	Post-works pondage test date	Savings calculation methodology used	Audit notes
Mildura K channel	Dewry	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
Mildura L channel	Wilkie's	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
	Lengs ^a	Not tested	NA	Phase 4 Theoretical	Consistent with the Protocol
	Lengs 1	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
	Lengs 2	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
Red Cliffs	James 1	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
	James 2	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
	Cracky's	August 2020	NA	Phase 4 Theoretical	Consistent with the Protocol
	Masons ^a	Not tested	NA	Phase 4 Theoretical	Consistent with the Protocol
	Masons	May 2023	NA	Phase 4 Theoretical	Consistent with the Protocol
	Cuas	August 2020	NA	Phase 4 Theoretical	Consistent with the Protocol

^a Channel lining works carried our prior to the SWEP winter 2023 works period.

Having audited the method used to estimate the Phase 4 water savings from SWEP channel lining works constructed and commissioned by 31 August 2023, HARC finds that the method used is consistent with the Protocol.



4.1.2 Audit of the inputs used to estimate the water savings

The following discussion details the audit’s consideration of the parameters and data used in the estimation of the Phase 4 water savings from channel lining works. It includes discussion of instances where LMW have adopted inputs or made assumptions that vary from the Protocol.

The Protocol defines the Phase 4 theoretical water savings from channel remediation works as the sum of the estimated long-term water savings from the reduction of channel seepage and bank leakage (Equation 4-1).

$$WS_{LTCE} = WS_{seepage(LTCE)} + WS_{bank\ leakage(LTCE)} \tag{4-1}$$

Where

- WS_{LTCE} Estimated total long-term water savings from channel remediation (ML LTCE)
- $WS_{seepage(LTCE)}$ Estimated long-term seepage water savings from channel remediation (ML LTCE)
- $WS_{bank\ leakage(LTCE)}$ Estimated total long-term bank leakage water savings from channel remediation (ML LTCE)

Additionally, it establishes a basis for estimating the theoretical long-term water savings from the reduction of seepage and bank leakage through channel remediation works, using pre-works pondage test data (Equation 4-2 and 4-3).

$$WS_{seepage(LTCE)} = S^{Pre\ Works} \times EF \times DF \tag{4-2}$$

$$WS_{bank\ leakage(LTCE)} = ((PT^{Pre\ Works} \times F(PA) - S^{Pre\ Works}) \times (VL \times F(LTCE_{Base}) + FL)) \times EF \times DF \tag{4-3}$$

Table 4-3 summarises the inputs used to estimate the Phase 4 seepage and bank leakage water savings.

Table 4-3: Phase 4 channel lining water savings – Inputs used to estimate the theoretical Phase 4 savings

Parameter	Description	Value	Source	Audit findings
$S^{Pre\ Works}$	Seepage prior to channel remediation (ML)	See Table 4-6	Protocol (DELWP, 2018)	Audit note 1 – Pre-works pondage tests Audit note 2 – Seepage loss
EF	Effectiveness factor	0.95	Protocol (DELWP, 2018)	Consistent with the Protocol
DF	Durability factor	0.95	LMW (GHD, 2023, p.9)	Audit note 3 – Durability factor
$PT^{Pre\ Works}$	Total seepage and bank leakage loss as estimated via pondage testing (ML)	See Audit note 4	LMW (GHD, 2023)	Audit note 4 – Total seepage and bank leakage loss
F(PA)	Factor to adjust pondage test data to account for additional losses under operating conditions	1.39	Protocol (DELWP)	Audit note 5 – F(PA)
VL	Proportion of bank leakage loss that is variable	0.65	Protocol (DELWP, 2018)	Consistent with the Protocol
FL	Proportion of bank leakage loss that is fixed	0.35	Protocol (DELWP, 2018)	Consistent with the Protocol
$F(LTCE_{Base})$	Conversion factor for long-term cap equivalent	1	LMW (GHD, 2023)	Audit note 6 – F(LTCE _{Base})

4.1.2.1 Audit note 1 – Pre-works pondage tests

Pre-works pondage tests were conducted for all channels that were lined during the winter 2023 works. Due to the configuration of the channel sections that were lined, some sections could not be individually isolated for a pondage test. For these sections multiple pools were isolated together, and a single pondage test was conducted for these pools. Table 4-4 summarises the pondage tests conducted.

Table 4-4: Phase 4 channel lining water savings – Pre-works pondage tests undertaken

Channel	Pool	Date tested	Conducted by	Notes
Mildura K channel	Wilkie – Dewry	May 2023	GHD	Due to system configuration constraints the Dewry and Wilkie pools were isolated in combination. Test data showed a constant rate of water level decline (i.e., no evidence of bank leakage).
Mildura L channel	Lengs	May 2023	GHD	The entire length of the Lengs pool was isolated for the pondage test. This pool included Lengs 1 & 2 (unlined at this stage) and Lengs (Pre-WW2023) (already lined). Test data showed a constant rate of water level decline (i.e., no evidence of bank leakage).
Red Cliffs	James	May 2023	GHD	Pondage test data was considered unreliable. Pondage test data from the Cracky's pool, downstream of the James pool were assumed to be representative.
	Masons	May 2023	GHD	Pondage test data was considered unreliable. Pondage test data from the Cuas pool, downstream of the Masons pool were assumed to be representative. This assumption was also used for the pool segment lined prior to the winter 2023 works.
	Cracky's	August 2020	Jacobs	A sub-set of the test data was used in the estimation of seepage losses. Test data showed a constant rate of water level decline (i.e., no evidence of bank leakage).
	Cuas	August 2020	Jacobs	A sub-set of the test data was used in the estimation of seepage losses. Test data showed a constant rate of water level decline (i.e., no evidence of bank leakage).

The pondage tests conducted for the James and Masons pools were deemed unreliable and pondage test data from adjacent downstream pools were used to estimate the Phase 4 savings—i.e., it was assumed that these downstream pools were representative of the losses in these segments.

In the case of the channel segments lined prior to the winter 2023 works, pondage test data from the pool in which they were located was assumed to be representative.

The Protocol does not provide guidance on the use of pondage test data from adjacent, nearby, or similar channels within the irrigations system to estimate losses. However, in the cases detailed above, it is HARC's view that the assumptions made are consistent with the Protocol and provide an appropriate basis for the estimation of the pre-works losses within these pools.



4.1.2.2 Audit note 2 – Seepage loss

The Protocol establishes the following calculation (Equation 4-4) for estimating the seepage loss from a channel using pondage test data.

$$S^{Pre Works} = [W \times CPL \times [\Delta d - E + R] \times T \times Y] - N \times (LTA + LTT) \tag{4-4}$$

Table 4-5 summarises the inputs used to estimate the pre-works seepage losses for the channel segments for which lining works have been undertaken.

Table 4-5: Phase 4 channel lining water savings – Inputs used to estimate the total seepage loss using pre works pondage test data

Parameter	Description	Value	Source	Audit findings
W	Average channel surface width (m)	See Table 4-6	Site survey data – LMW (GHD, 2023)	Consistent with the Protocol
CPL	Length of channel pool (m)	See Table 4-6	Site survey data – LMW (GHD, 2023)	Consistent with the Protocol
Δd_s	Rate of change in water level for pondage test data representing only seepage loss (m/d)	See Table 4-6	Calculated from pondage test data (GHD, 2023)	Consistent with the Protocol
E	Evaporation (m/d)	See Table 4-6	Bureau of Meteorology	Consistent with the Protocol
R	Rainfall (m/d)	See Table 4-6	Bureau of Meteorology and GHD 2022.	Consistent with the Protocol
T	Length of a standard irrigation season (days)	See Table 4-6	Irrigation system records – LMW (GHD, 2023)	Consistent with the Protocol
Y	Factor to convert from m ³ to ML	0.001	Physical constant	Consistent with the Protocol
N	Number of Dethridge meter and open outlet service points within channel section	0	Irrigation system records – LMW (GHD, 2023)	Not assessed, N = 0 for all channels for which savings have been estimated
LTA	Leakage around service points (ML/SP/year)	Not applicable	Not applicable	Not assessed as N=0
LTT	Leakage through service points (ML/SP/year)	Not applicable	Not applicable	Not assessed as N=0

4.1.2.3 Audit note 3 – Durability factor

In the context of channel lining works, a durability factor (DF) is applied to account for the reduction in a liners effectiveness (impermeability) as a result of damage during construction and over its lifetime—for example, damage from humans and animals, weathering (including UV radiation) and general wear and tear.

The Protocol establishes that a durability factor of 0.85 should be used in the estimation of water savings from channel lining work, where the lining is exposed and 0.95 where the lining is covered with soil (DELWP, 2018, Table 5, p.35). While the SWEP channel lining works were constructed with exposed liners, LMW’s Phase 4 water savings estimates are based on an adopted durability factor of 0.95.

The Protocol states that “[a]lternative effectiveness and durability factors to those presented in Table 5 [of the Protocol] may also be used, if supported by adequate documentation which justifies the changes, and approved by [DEECA].” (DELWP, 2018, p.36).

Following the audited of the durability factor, HARC notes the following.

- The *2023 Water Savings Report* (GHD, 2023, Table 8, p.9) notes that the 0.95 durability factor was agreed with DELWP (now DEECA).
- The audit has not been provided with any evidence of a formal approval from DEECA for the adopted durability factor. DEECA's acceptance of an independent review of the Phase 1 water savings (Alluvium 2021) was cited by LMW as the basis for noting DEECA's agreement on this assumption.
- The durability factor adopted, 0.95, is consistent with the factor used in LMW's estimation of the Phase 1 water savings—prepared for the SWEP business case.
- The Phase 1 savings were independently reviewed by Alluvium (Alluvium, 2021), who found that the adopted 95% durability factor was consistent with the Protocol. However, this finding was made on the basis of an assumption that the channel liners would be covered by soil (Alluvium, 2021, p.9)—the SWEP as constructed lining works did not include covering the liner with soil.
- The Alluvium review was accepted by DEECA in January 2023 (S. Critchell, personal communication, January 5, 2023).
- The Protocol does not define an approval process for variations to the methods and parameters it establishes. It is, therefore, unclear if DEECA's acceptance of an independent review of water savings, where those savings were based on method(s) or parameter(s) that differed from the Protocol, can be considered as DEECA's approval of the variation(s). In particular where the review was of water savings estimates relating to a different Phase of a modernisation project—as is the case with the Alluvium review, which considered the Phase 1 estimates and not the Phase 4 estimates, which are the subject of this audit.

Given this, it is HARC's view that DEECA's acceptance of Alluvium's 2022 review can not strictly be taken as an approval for the use of this factor in the Phase 4 estimates. In addition, the assumptions underpinning the DEECA accepted Alluvium review are not consistent with the completed channel lining works.

However, HARC notes that in the audit start-up meeting (14/09/2023), LMW cited the use of a high-quality liner, high engineering construction standards and the installation of fences as the basis for its adoption of a 95% durability factor for the Phase 4 water savings estimates.

It is HARC's view that this justification, which was not documented in the *2023 Water Savings Report* (GHD, 2023), supports the adopted durability factor. As such, HARC does not believe that LMW's estimate of the water savings from its channel lining works should be invalidated.

HARC recommends that the basis for LMW's assumed durability factor be updated in the *2023 Water Savings Report*, to reflect the justification provided to the audit. It also recommends that, subject to DEECA's clarification of the Protocol's approval requirements, LMW seeks retrospective formal approval, from DEECA ED-WRS, for the factor adopted in the Phase 4 water savings estimates.

4.1.2.4 Audit note 4 – Bank leakage loss

The total seepage and bank leakage loss is a primary input to the calculation of the long-term bank leakage loss component of the theoretical Phase 4 water savings calculations (Equation 4-4). The Protocol establishes the following calculation (Equation 4-5) for estimating the total seepage and bank leakage loss from a channel ($PT^{Pre\ Works}$) using pondage test data.

$$PT^{Pre\ Works} = [W \times CPL \times [\Delta d - E + R] \times T \times Y] - N \times (LTA + LTT) \quad (4-5)$$

Where

Δd Rate of change in water level for pondage test data representing bank leakage and seepage loss (m/d)

Analysis of the pondage test data from the pre-works pondage tests carried out for the Wilkies–Dewry, Lengs, James, Masons, Cracky’s and Cuas pools (Table 4-4) revealed relatively consistent rates of water level decline over the test durations, which based on the methods prescribed in the Protocol, would suggest bank leakage rate of zero⁵. While this is unlikely to be representative of the real losses within each pool system tested, this appears to be a consistent outcome for LMW channels using the methods prescribed in the Protocol.

As bank leakage losses were not able to be estimated from the pondage test data, alternative approaches were adopted (GHD, 2023). For the majority of pools, the approach used water level data from regulators adjacent to the pools, to calculate a time-series of the rate of water level decline⁶. This was done by calculating the change in depth for each data point, in the analysis period, using the recorded water level and the water level 12 data points (time-steps) prior.

The resulting time-series was then averaged for discrete water levels at and above the full supply level, and combined with records of how many days the channel was at or above each water level, to estimate the total loss rate that occurs when the channel is above the full supply level. This total loss rate was assumed to be the bank leakage rate.

This approach assumes that the observed change in water level, when the channel is at or above full supply, is only attributable to bank leakage. Such an approach is not in accordance with the Protocol. Therefore, the alternate methods used to estimate bank leakage should be fully detailed and the appropriateness considered – with approval then provided by DEECA as warranted – before the bank leakage savings are claimed.

HARC finds that the basis for estimating the bank leakage loss is not consistent with the Protocol and notes that the audit has not been provided with any evidence that it was approved by DEECA and/or the Water Savings Protocol Implementation Review Committee for use in LMW’s water savings estimates.

Based on this finding HARC recommends that the estimated bank leakage savings not be included in the audited volume of water recovery.

⁵ HARC notes that the Wilkies–Dewry, Leng, and Masons’ pondage tests were carried out with an initial water level equal to the full supply level of the system. To estimate both total (seepage and bank leakage) and seepage loss rates a pondage test should start with an initial water level above a channel or pool’s full supply level.

⁶ For Cracky’s and Cuas pools, pondage test data was used instead of the regulator data to calculate the time-series of the rate of water level decline

Bank leakage savings, including from the works covered by this audit, may be claimable as part of future audits by a) demonstrating that the pre-works bank leakage rates calculated using the method described above are consistent with the baseline year water balance and b) obtaining DEECA ED-WRS approval to use this method, or any other method not included in the Protocol.

4.1.2.5 Audit note 5 – F(PA)

Bank leakage is comprised of fixed and variable component losses. The Protocol establishes that as pondage tests are carried out under static conditions, the estimation of long-term bank leakage needs to account for the additional bank leakage expected from channels when irrigation water is being delivered through the distribution system (i.e., the variable loss). This is done using an F(PA) factor.

The Protocol (DELWP, 2018, Appendix G, p.118) provides guidance on estimate an F(PA) factor using water balance and pondage test data. The Protocol also establishes that “*if sufficient data is not available to calculate the F(PA) factor, a known F(PA) factor from a channel system with similar characteristics can be used until an F(PA) factor for the local irrigation distribution system is established*”.

An F(PA) factor of 1.39, derived for the GMW region, was adopted by LMW for application in the SWEP Phase 4 water savings estimates (GHD, 2022).

HARC notes that the Protocol does not establish an explicit requirement for an F(PA) factor to be approved by DEECA nor does it provide any guidance on the typical range of F(PA) factors, beyond noting that an “*F(PA) factor is expected to be greater than 1.0*” (DELWP, 2018, p.118).

Following the audited of the F(PA) factor, HARC notes the following.

- The F(PA) factor adopted from the GMW region was explicitly considered in Alluvium’s review of the Phase 1 water savings estimates (Alluvium, 2021). This review recommended the provision of additional information to justify the assumed value.
- In responding to the review’s recommendations, LMW provided additional information on its adoption of the F(PA) factor from the GMW region (Alluvium, 2022).
- In finalising its independent review of the Phase 1 water savings, Alluvium (2022) did not make a finding with respect to the F(PA) value adopted, rather it found that its recommendation on the provision of additional information to justify the assumed F(PA) factor had been “*suitably addressed*”. In making this finding Alluvium observed that LMW had not included any information, in the form of a comparison of the systems, to support its justification.
- While Alluvium’s review of the Phase 1 estimates was accepted by DEECA in January 2023 (S. Critchell, personal communication, January 5, 2023), it is unclear if this acceptance constitutes approval from DEECA for the adopted F(PA) factor to be used in the Phase 4 estimates, which are the subject of this audit.

As the F(PA) factor used can have a material impact on water savings estimates, it is HARC’s view that where an F(PA) factor is assumed from a similar channel system, its adoption should be supported by an assessment of the characteristics that demonstrate the similarities.

HARC recommends that this assessment be documented and provided to DEECA ED-WRS for review or audit before future water savings estimates using this F(PA) factor are recognised in an audited volume of water recovery.

4.1.2.6 Audit note 6 – F(LTCE_{Base})

The long-term cap equivalent (LTCE) factor, F(LTCE), allows losses to be compared across years. Chapter 3 of the Protocol provides guidance on the methods and calculations used to calculate F(LTCE) conversion factors.

LMW's estimation of the Phase 4 water savings from channel lining works were based on an F(LTCE_{Base}) factor of 1.

Following the audited of the F(LTCE_{Base}) factor, HARC notes the following.

- The *2023 Water Savings Report* (GHD, 2023, p.9) does not provide a clear attribution for the source or basis of the F(LTCE_{Base}) factor used in the estimation of the Phase 4 water savings from channel lining works.⁷
- The factor adopted is consistent with the value adopted for the Phase 1 water savings estimates. In their review of these estimates, Alluvium (2021) note that the conversion factor of 1 was based on the factor used in the Sunraysia Modernisation Project (SMP) which is described in the Cardno 2016 audit of the SMP water savings (Cardno 2016). The justification noted by Alluvium was that the adoption of an F(LTCE) value of 1 was on the basis that the deliveries in 2006 baseline year were equivalent to the long-term average deliveries to the Sunraysia Region.
- The Alluvium review of the Phase 1 water savings, which found the adopted F(LTCE_{Base}) factor to be consistent with the Protocol, was accepted by DEECA in January 2023 (S. Critchell, personal communication, January 5, 2023).
- The auditor has not been provided with any evidence of a formal approval from DEECA for the adopted F(LTCE_{Base}) factor. DEECA's acceptance of the Alluvium's independent review of the Phase 1 water savings was cited by LMW as the basis of the approval.

HARC support's Alluvium's finding that the adopted F(LTCE_{Base}) factor of 1 is conservative and its use in the estimation of the Phase 4 water savings from channel lining is appropriate and consistent with the Protocol.

HARC recommends that the basis for LMW's assumed F(LTCE_{Base}) factor be clarified in the *2023 Water Savings Report*. It also recommends that, subject to DEECA's clarification of the Protocol's approval requirements, LMW seeks retrospective approval from DEECA for the F(LTCE_{Base}) factor adopted in the Phase 4 water savings estimates.

⁷ The *2023 Water Savings Report* (GHD, 2023, p.9) notes the following against the F(LTCE_{Base}) factor, "[t]he baseline year for the SMP2 is 2005/06 as per the Cardno Lane Piper (2016) audit report.

4.1.3 Audit of the water savings calculations

The following discussion details the audit's consideration of the water savings calculations made in the estimate of the Phase 4 water savings from channel lining works.

Noting the audit's findings and recommendation with respect to water savings from the reduction of bank leakage (see Section 4.1.2.4), HARC's audit of the water savings calculations has only considered those used to estimate the water savings associated with seepage.

The audit of the water savings calculations has examined the calculations summarised in the *2023 Water Savings Report* (GHD, 2023) as well as the Excel spreadsheets used to perform these calculations. In support of the audit HARC has:

- reviewed the pondage test calculations used to estimate the rate of change of pool water levels as a result of seepage (Δd)
- confirmed that the input parameters sourced from the Protocol or assumed by LMW were applied correctly in the spreadsheet calculations
- confirmed the climate inputs used to estimate evaporation and rainfall
- confirmed that the channel specific data used in the calculation of the pre-works seepage volumes ($S_{Pre Works}$) were consistent with the completed works
- confirmed that the formulas used in the spreadsheet calculations were consistent with the estimation method.

In undertaking these audit activities HARC identified that:

- A spreadsheet error led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses
- A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses
- The channel lengths stated in the *Irrigation Channels Included in Water Savings Commitment table* (GHD, 2023, Table 1, p.3) were inconsistent with the channel lengths used in the channel lining and replacement works water savings calculations spreadsheets. This was found to be because the lengths used in the calculations excluded non-channel features and were based on the total lined length of channel. This discrepancy does not impact the water savings estimates but does impact the clarity of the calculations.

Except for the issues noted above, HARC finds that the calculations for the estimation of the Phase 4 water savings from channel lining works were performed correctly and are consistent with the Protocol.

Revised calculations, addressing the errors identified, are presented in Table 4-6. These calculations are the basis for the audited water recovery volumes presented in Table 4-7.



Table 4-6: Phase 4 channel lining water savings – Calculation of the pre works seepage volume (S^{Pre Works}) highlighting the impact of the corrections made

Pool	W (m)	CPL (m)	Δd_s (m/d)	E (m/d)	R (m/d)	T (d)	Y	N	LTA	LTT	S ^{Pre Works} (ML)
Wilkie's	7.3	99	0.0096	0.0022 0.0017	0 0.0003	365	0.001	0	N/A	N/A	1.97 2.18
Dewry	7.3	221	0.0096	0.0022 0.0017	0 0.0003	365	0.001	0	N/A	N/A	4.40 4.87
Lengs (Pre-WW2023) ^a	8.9	380	0.0266	0.0022 0.0010	0 0.0003	365	0.001	0	N/A	N/A	29.96 31.77
Lengs 1 & 2	8.9	634	0.0266	0.0022 0.0010	0 0.0003	365	0.001	0	N/A	N/A	49.99 53.00
James 1 & 2 ^b	6.0	817	0.026	0.0026 0.0021	0	365	0.001	0	N/A	N/A	42.32 43.14
Cracky's	5.8	1,118	0.0262	0.0026 0.0021	0	365	0.001	0	N/A	N/A	55.96 57.05
Masons (Pre-WW2023) ^c	6.7	420	0.0317	0.0024 0.0021	0	365	0.001	0	N/A	N/A	29.96 30.26
Masons	6.7	386	0.0317	0.0024 0.0021	0	365	0.001	0	N/A	N/A	27.54 27.81
Cuas	5.8	556	0.0317	0.0024 0.0021	0	365	0.001	0	N/A	N/A	34.54 34.88
^a Calculated using data from the Lengs 1 & 2 pondage test ^b Calculated using data from Used Cracky's pondage test ^c Calculated using data from Cuas' pondage test Values shown in red , to the right of separator " ", are the updated the figures used in the audited Phase 4 water savings estimates											

4.1.4 Audited water savings

The audited estimate of theoretical Phase 4 water saving from SWEP channel remediation works constructed and commissioned by 31 August 2023 are presented in Table 4-7.

Table 4-7: Phase 4 channel lining water savings – Audited water savings estimates by pool and district

District	Pool	W _{sseepage} (ML LTCE)	WS _{bank leakage} (ML LTCE)	WS _{LTCE} (ML LTCE)
Mildura	Wilkie's	2.0	0	2.0
	Dewry	4.4	0	4.4
	Lengs (Pre-WW2023)	28.7	0	28.7
	Lengs 1 & 2	47.8	0	47.8
	<i>District Total</i>	<i>82.9</i>	<i>0</i>	<i>82.9</i>
Red Cliffs	James 1 & 2	38.9	0	38.9
	Cracky's	51.5	0	51.5
	Masons (Pre-WW2023)	27.3	0	27.3
	Masons	25.1	0	25.1
	Cuas	31.5	0	31.5
	<i>District Total</i>	<i>174.3</i>	<i>0</i>	<i>174.3</i>
	Total	257.2	0	257.2
Note - Totals may not sum due to rounding				

4.2 Water savings from channel asset replacement

Water savings from channel asset removal are achieved through the elimination of seepage, bank leakage and evaporation losses. Where channels are replaced with pipelines, residual losses from these pipelines needs to be accounted for in the estimation of water savings.

LMW estimated that the SWEP channel asset replacement works, constructed and commissioned by 31 August 2023, delivered 13.6 ML of LTCE Phase 4 water savings (GHD, 2023, p.37).

While the Protocol classifies channel asset replacement with pipelines as channel remediation works (DELWP, 2018), the estimation of savings from channel asset replacement are primarily dealt with in Chapter 8 of the Protocol, which sets out the methods for estimating water savings.

Chapter 8, along with the broader Protocol methods and data it references has, therefore, been used as the basis for HARC's evaluation of the audit criteria, Criteria 3–5. The following discussion documents the evaluation of these criteria.

4.2.1 Audit of the method(s) used to estimate water savings

The method established in the Protocol for estimating Phase 4 water savings from channel asset replacement is based on apportioning the baseline year estimates of water savings⁸ from the reduction of seepage, bank leakage and evaporation. This is done using the ratio of the total length of channel(s) being replaced to the total length of channels in the distribution system. The method also accounts for the residual losses associated with the pipeline(s) constructed.

Having audited the method used for the estimation of LMW's Phase 4 water savings from channel asset replacement works HARC notes the following.

- The Protocol method does not require detailed channel survey or pondage test data and as such is well suited to broadscale channel asset replacement works, for which collection of this data can be expensive.
- Both channel survey and pre-works pondage test data were available for the single channel segment (the Ditch) replaced through the SWEP modernisation works being audited.
- The water savings estimates for the replacement work used the pondage test and survey data to estimate pre-works seepage, bank leakage and evaporation losses for the individual channel segment.
- This was done by adopting the calculations for the estimation of channel seepage and bank leakage losses established in the Protocol's theoretical Phase 4 channel remediation method (see Equation 4-2 and 4-3 respectively) and estimating the annual net evaporation loss using the surface area of the channel replaced.
- A residual loss, for the pipeline replacing the channel, was calculated using the low-pressure pipeline calculation specified in the Protocol.

HARC finds that while the method used for the estimation of the Phase 4 channel replacement works does not directly follow the Protocol's method, the method adopted is entirely consistent with the Protocol.

4.2.2 Audit of the inputs used to estimate the water savings

The following discussion details the audit's consideration of the parameters and data used for the estimation of the Phase 4 water savings from channel replacement works. It includes discussion of instances where LMW have adopted inputs or made assumptions that vary from the Protocol.

The Phase 4 water savings were calculated using the sum of the estimated long-term water savings from the elimination of channel seepage, bank leakage and evaporation less the residual loss associated with the replacement pipeline (Equation 4-6).

⁸ The Protocol also notes that a channel loss model can be used to estimate baseline year losses.



$$WS_{LTCE} = WS_{seepage(LTCE)} + WS_{bank\ leakage(LTCE)} + WS_{evaporation(LTCE)} - R \tag{4-6}$$

Where

- WS_{LTCE}** Estimated total long-term water savings from channel replacement (ML LTCE)
- WS_{seepage(LTCE)}** Estimated long-term seepage water savings from channel replacement (ML LTCE)
- WS_{bank leakage(LTCE)}** Estimated total long-term bank leakage water savings from channel replacement (ML LTCE)
- WS_{evaporation(LTCE)}** Estimated total long-term evaporation water savings from channel replacement (ML LTCE)
- R** Residual pipe loss (ML LTCE)

The calculations used to estimate the long-term water savings from the elimination of seepage, bank leakage and evaporation are presented in Equations 4-2, 4-3, 4-7 and 4-8 respectively. Equation 4-8 presents the calculation used to estimate the residual pipe loss.

$$WS_{evaporation(LTCE)} = \frac{(E \times PEF) - R}{1,000,000} \times \text{Area} \times \text{CWF} \times \text{time} \tag{4-7}$$

$$R = R_{rate} \times L_{pipe} \tag{4-8}$$

Table 4-8 summarises the inputs used to estimate the Phase 4 seepage and bank leakage water savings, Table 4-9 summarises the inputs to estimate the evaporation water savings and Table 4-10 the inputs used to estimate the residual pipe loss.

Table 4-8: Phase 4 channel replacement water savings – Inputs used in the estimation of the long-term seepage and bank leakage water savings

Parameter	Description	Value	Source	Audit findings
S^{Pre Works}	Seepage prior to channel remediation (ML)	10.58	Pondage test calculation, Protocol (DELWP, 2018)	Audit note 7 – Channel replacement pondage test
EF	Effectiveness factor	1	Protocol (DELWP, 2018)	Consistent with the Protocol
DF	Durability factor	1	Protocol (DELWP, 2018)	Consistent with the Protocol
PT^{Pre Works}	Total seepage and bank leakage loss as estimated via pondage testing (ML)	5.31	Pondage test calculation, Protocol (DELWP, 2018)	Consistent with the Protocol
F(PA)	Factor to adjust pondage test data to account for additional losses under operating conditions	1.39	Protocol (DELWP)	Audit note 5 – F(PA) (See Sections 4.1.2.5)
VL	Proportion of bank leakage loss that is variable	0.65	Protocol (DELWP, 2018)	Consistent with the Protocol
FL	Proportion of bank leakage loss that is fixed	0.35	Protocol (DELWP, 2018)	Consistent with the Protocol
F(LTCE_{Base})	Conversion factor for long-term cap equivalent	1	LMW (GHD, 2023)	Audit note 6 – F(LTCE _{Base}) (See Sections 4.1.2.6)



Table 4-9: Phase 4 channel replacement water savings – Inputs used in the estimation of the long-term evaporation water savings

Parameter	Description	Value	Source	Audit findings
E	Average daily evaporation (mm/d)	5.76	BoM's long-term average gridded dataset of pan evaporation (based on at least 10 years of data between 1975 to 2005)	Consistent with the Protocol
PEF	Pan evaporation factor	0.846	Based on the PEF for Mildura Airport from McMahon et al. supplementary paper (2013)	Consistent with the Protocol
R	Average daily rainfall (mm/d)	0.78	Taken from BoM's long-term average gridded dataset of rainfall (based on data between 1991 to 2020).	Consistent with the Protocol
Area	Surface area (m2)	1,618	Based on survey data	Consistent with the Protocol
CWF	Channel width factor – calculated as the ratio of actual bank width to recorded bank width	1	Based on the PEF for Mildura Airport from McMahon et al. supplementary paper (2013)	Consistent with the Protocol
time	Number of days	365	Days in a year	Consistent with the Protocol

Table 4-10: Phase 4 channel replacement water savings – Inputs used in the estimation of the residual pipe loss

Parameter	Description	Value	Source	Audit findings
R _{rate}	Residual loss rate for a low pressure pipeline (ML/km/year)	0.6	Protocol (DELWP, 2018)	Consistent with the Protocol. The Ditch pipeline meets the classification of a low-pressure pipeline—i.e., the diameter is ≤ 1200 mm and the elevation head < 15 m.
L _{pipe}	Replacement pipeline length (km)	0.174	Based on survey data	Consistent with the Protocol

4.2.2.1 Audit note 7 – Pre-works pondage tests

A pre-works pondage test was conducted on the Ditch in August 2020 by Jacobs (GHD, 2022. Appendix A). Analysis of the pondage test data showed a marked change in the rate of water level decline during the test and as such provided the basis for estimating both pre-works total bank leakage and seepage loss and pre-works seepage losses using the Protocol’s pondage test calculations.

The seepage and bank leakage losses were calculated using Equation 4-9.

$$PT = [W \times CPL \times [\Delta d - E + R] \times T \times Y] - N \times (LTA + LTT) \tag{4-9}$$

Table 4-11 summarises the inputs used to estimate the pre-works seepage and bank leakage losses used in the estimation of the Phase 4 water savings from the pipeline replacement of the Ditch.

Table 4-11: Phase 4 channel replacement water savings – Inputs used to estimate the total seepage loss using pre works pondage test data

Parameter	Description	Value	Source	Audit findings
W	Average channel surface width (m)	9.3	Site survey data – LMW (GHD, 2023)	Consistent with the Protocol
CPL	Length of channel pool (m)	174	Site survey data – LMW (GHD, 2023)	Consistent with the Protocol
Δd_s	Rate of change in water level for pondage test data representing only seepage loss (m/d)	0.0192	Calculated from pondage test data (GHD, 2023)	Consistent with the Protocol
Δd_{s+b}	Rate of change in water level for pondage test data representing seepage and bank leakage loss (m/d)	0.0917	Calculated from pondage test data (GHD, 2023)	Consistent with the Protocol
E	Evaporation (m/d)	0.0015	Bureau of Meteorology	Consistent with the Protocol
R	Rainfall (m/d)	0	Bureau of Meteorology	Consistent with the Protocol
T	Length of a standard irrigation season (days)	365	Irrigation system records – LMW (GHD, 2023)	Consistent with the Protocol
T	The estimated number of days per year that the channel operated at or above full supply level	32	Irrigation system records – LMW (GHD, 2023)	Consistent with the Protocol
Y	Factor to convert from m ³ to ML	0.001	Physical constant	Consistent with the Protocol
N	Number of Dethridge meter and open outlet service points within channel section	0	Irrigation system records – LMW (GHD, 2023)	Not assessed, N = 0 for all channels for which savings have been estimated
LTA	Leakage around service points (ML/SP/year)	Not applicable	Protocol (DELWP, 2018)	Not assessed as N=0
LTT	Leakage through service points (ML/SP/year)	Not applicable	Protocol (DELWP, 2018)	Not assessed as N=0

Based on our audit of the pondage test data and calculations provided, HARC finds that the seepage and bank leakage losses have been estimated using inputs that are consistent with the Protocol.

4.2.3 Audit of the water savings calculations

The following discussion details the audit's consideration of the water savings calculations made in the estimate of the Phase 4 water savings from channel replacement works.

The audit of the water savings calculations has examined the calculations summarised in the *SWEP Water Savings Report* (GHD, 2023) as well as the Excel spreadsheets used to perform these calculations. In support of the audit HARC has:

- reviewed the pondage test calculations used to estimate the rate of change of pool water levels as a result of seepage and total seepage and bank leakage
- confirmed that the input parameters sourced from the Protocol or assumed by LMW were applied correctly in the spreadsheet calculations
- confirmed the climate inputs used to estimate evaporation and rainfall
- confirmed that the channel specific data used in the calculation of the pre-works seepage, bank leakage and net evaporation volumes were consistent with the completed works
- confirmed that the formulas used in the spreadsheet calculations were consistent with the estimation method.

In undertaking these audit activities HARC identified that:

- A spreadsheet error led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses
- A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses
- The data used to estimate the rate of change of the Ditch pool water level, for the total seepage and bank leakage calculation, was adjusted to improve the estimation of the gradient, i.e., the rate of change
- The channel replacement water savings for the Ditch, stated in the *Total Water Savings for Channel Treatments* table (GHD, 2023, Table 62, p.39) were found to be inconsistent with the savings stated in Ditch *Total Water Savings* table (GHD, 2023, Table 60, p.36). The water savings included in the *Total Water Savings for Channel Treatments* table were found to be the estimates for channel lining and not channel replacement works.
- The residual pipe loss, used in the estimation of the outlet decommissioning water savings was calculated using the length of the channel replaced and not the length of pipe replacing it.
- The channel lengths stated in the *Irrigation Channels Included in Water Savings Commitment* table (GHD, 2023, Table 1, p.3) were inconsistent with the channel lengths used in the channel lining and replacement works water savings calculations spreadsheets. This was found to be because the lengths used in the calculations excluded non-channel features and were based on the total lined length of channel. This discrepancy does not impact the water savings estimates but does impact the clarity of the calculations.

Except for the issues noted, HARC found the calculations for the estimation of the Phase 4 water savings from channel replacement works have been performed correctly and are consistent with the Protocol.

Tables 4-12–14 contain updated calculations for the pre-works seepage and bank leakage volume and the residual pipe loss volume.

HARC has updated the calculations and corrected the issues identified in the water savings estimates presented in Table 4-15. HARC recommends that this corrected estimate of Phase 4 water savings, addressing the issues and errors identified, be adopted for use in LMW's audited Phase 4 water recovery volume estimate.



Table 4-12: Phase 4 channel replacement water savings – Updated calculation of the pre works seepage volume

Calculation	W (m)	CPL (m)	Δd_s (m/d)	E (m/d)	R (m/d)	T (d)	Y	N	LTA	LTT	S ^{Pre Works} (ML)
Seepage (S ^{Pre works})	9.3	174	0.0192	0.0015 0.0021	0 0.0008	365	0.001	0	N/A	N/A	10.44 10.58
Values shown in red , to the right of separator " ", are the updated the figures used in the audited Phase 4 water savings estimates											

Table 4-13: Phase 4 channel replacement water savings – Updated calculation of the total pre works seepage and bank leakage volume

Calculation	W (m)	CPL (m)	Δd_{s+b} (m/d)	E (m/d)	R (m/d)	T (d)	Y	N	LTA	LTT	PT ^{Pre works} (ML)
Seepage and bank leakage (PT ^{Pre works})	9.3	174	0.0917 0.1041	0.0015 0.0021	0 0.0005	32	0.001	0	N/A	N/A	4.67 5.31
Values shown in red , to the right of separator " ", are the updated the figures used in the audited Phase 4 water savings estimates											

Table 4-14: Phase 4 channel replacement water savings – Updated calculation of the residual pipe loss

Calculation	R _{rate} (ML/km/year)	L _{pipe} (km)	R (ML/year)
Residual pipe loss (R)	0.6	0.174 0.225	0.1 0.14
Values shown in red , to the right of separator " ", are the updated the figures used in the audited Phase 4 water savings estimates			

4.2.4 Audited water savings

The audited estimate of theoretical Phase 4 water saving from SWEP channel replacement works constructed and commissioned by 31 August 2023 are presented in Table 4-15.

Table 4-15: Phase 4 channel replacement water savings – Audited water savings estimates by pool and district

District	Pool	WS _{seepage} (ML LTCE)	WS _{bank leakage} (ML LTCE)	WS _{evaporation} (ML LTCE)	R (ML LTCE)	WS _{LTCE} (ML/yr)
Red Cliffs	The Ditch	10.6	6.5	2.4	0.14	19.3
	<i>District Total</i>	<i>10.6</i>	<i>6.5</i>	<i>2.4</i>	<i>0.14</i>	<i>19.3</i>
Total		10.6	6.5	2.4	0.14	19.3
Note - Totals may not sum due to rounding						

4.3 Water savings from outlet decommissioning.

Water savings from outlet decommissioning are achieved through the reduction of meter error, unauthorised use and leakage associated with small meter outlets.

LMW has estimated that the SWEP’s small meter outlet (SMO) decommissioning works, completed by 31 August 2023, have delivered 79.8 ML of LTCE Phase 4 water savings (GHD, 2023, p.41).

Referred to as service point removal, Chapter 11 of the Protocol sets out the methods for estimating the water savings from outlet decommissions. Chapter 11, along with the broader Protocol methods and data it references has, therefore, been used as the basis for HARC’s evaluation of the audit criteria, Criteria 3–5. The following discussion documents the evaluation of these criteria.

4.3.1 Audit of the method(s) used to estimate water savings

The Protocol establishes that the estimation of Phase 4 water savings from outlet decommissioning should be based on the savings achieved from the reduction or elimination of the component losses associated with meter error, leakage through service points, leakage around service points, unmetered use and unauthorised use.

Having audited the method used to estimate the Phase 4 water savings from the SWEP’s outlet decommissioning works, HARC finds that the method used is consistent with the Protocol. However, it is noted that the method is not well documented in the *2023 SWEP Water Savings Report (GHD, 2023)*, reducing transparency around the estimation of these savings. HARC recommends that LMW update the *2023 SWEP Water Savings Report* to more transparently document the calculation method.



4.3.2 Audit of the inputs used to estimate the water savings

The following discussion details the audit’s consideration of the parameters and data used for the estimation of the Phase 4 water savings from outlet decommissioning works. It includes discussion of instances where LMW have adopted inputs or made assumptions that vary from the Protocol.

The Phase 4 water savings were estimated using the calculation presented in Equation 4-10.

$$\begin{aligned}
 \mathbf{WS_{LTCE}} = & \mathbf{WS_{meter\ error(LTCE)}} + \mathbf{WS_{leakage\ through(LTCE)}} + \mathbf{WS_{leakage\ around(LTCE)}} \\
 & + \mathbf{WS_{unmetered(LTCE)}} + \mathbf{WS_{unauthorised(LTCE)}}
 \end{aligned}
 \tag{4-10}$$

Where

WS_{LTCE}	Estimated total long-term water savings from outlet decommissioning (ML LTCE)
$WS_{meter\ error(LTCE)}$	Estimated long-term meter error water savings from outlet decommissioning (ML LTCE)
$WS_{leakage\ through(LTCE)}$	Estimated long-term leakage through service points water savings from outlet decommissioning (ML LTCE)
$WS_{leakage\ around(LTCE)}$	Estimated long-term leakage around service points water savings from outlet decommissioning (ML LTCE)
$WS_{unmetered(LTCE)}$	Estimated long-term unmetered use water savings from outlet decommissioning (ML LTCE)
$WS_{unauthorised(LTCE)}$	Estimated long-term unauthorised use water savings from outlet decommissioning (ML LTCE)

The Protocol establishes the following calculations for estimating the component water savings that arise from outlet decommissioning works.

$$\mathbf{WS_{meter\ error(LTCE)}} = \mathbf{DM_{Base}} \times (\mathbf{MCF} - \mathbf{1}) \times \mathbf{EF} \times \mathbf{DF} \times \mathbf{F(LTCE_{Base})}
 \tag{4-11}$$

$$\mathbf{WS_{leakage\ through(LTCE)}} = \mathbf{N_{rationalised}} \times \mathbf{LTT} \times \mathbf{EF} \times \mathbf{DF}
 \tag{4-12}$$

$$\mathbf{WS_{leakage\ around(LTCE)}} = \mathbf{N_{rationalised}} \times \mathbf{LTA} \times \mathbf{EF} \times \mathbf{DF}
 \tag{4-13}$$

$$\mathbf{WS_{unmetered(LTCE)}} = \mathbf{DU_{Base}} \times (\mathbf{MCF} - \mathbf{1}) \times \mathbf{EF} \times \mathbf{DF} \times \mathbf{F(LTCE_{Base})}
 \tag{4-14}$$

$$\mathbf{WS_{unauthorised(LTCE)}} = \mathbf{N_{rationalised}} \times \mathbf{U_{Base}} \times \mathbf{EF} \times \mathbf{DF} \times \mathbf{F(LTCE_{Base})}
 \tag{4-15}$$

With respect to the audit of the inputs adopted for the estimation of the Phase 4 water savings from outlet decommissioning HARC notes:

- The *2023 SWEP Water Savings Report* (GHD, 2023), provides limited and incorrect information on the inputs used in the estimation of the Phase 4 water savings from meter decommissioning. GHD (2023, p.40) note, incorrectly, that 38 outlets were decommissioned as part of the winter 2023 works and that “each outlet generates water savings of 1.9 ML/yr due to leakage through the meter assembly”.
- Based on the audit of the scope of outlet decommissioning works (Section 3.1.2), a total of 42 outlets were decommissioned (21 each in Red Cliffs and Merbien) as part of the winter 2023 works. This is also the number of outlets listed in the *Dethridge Wheels Decommissioned in 2023 table* (GHD, 2023, Table 63, p.40) and the number of outlets used in the water savings estimate calculations.



- Further to this, the reference provided for the water savings per outlet, the *2022 Water Savings Initiative Report* (GHD, 2022, App. C, Table 9 , p.10), does not directly clarify the basis for the stated savings.

HARC recommends that LMW update the *2023 SWEP Water Savings Report* to more transparently document the inputs adopted and used to estimate the Phase 4 water savings from outlet decommissioning.

Having trailed the discussions and calculations relating to outlet decommissioning in the *2022 Water Savings Initiative Report* (GHD, 2022), HARC notes:

- The *2022 Water Savings Initiative Report* presents the analysis of a range of irrigation modernisation work and the estimated Phase 1 savings for these works under different implementation scenarios.
- The structure of the report and its analysis of different scenarios impacts the transparency of the linkage between the Phase 1 water savings estimates it documents and the Phase 4 Savings calculated in the *2023 SWEP Water Savings Report* (GHD, 2023).
- The *Summary of factors used by GHD based on interventions applied table* (GHD, 2022, Table 9, p.16) provides the most transparent documentation of the inputs that were adopted as the basis for the Phase 4 water savings estimates—noting that as a result of calculation errors these were not the basis of the estimates provided in *the 2023 SWEP Water Savings Report* (GHD, 2023).

Table 4-16 summarises the inputs adopted by LMW for the estimation of the Phase 4 water savings from outlet decommissioning.

Table 4-16: Phase 4 outlet decommissioning water savings – Inputs used to estimate the water savings

Parameter	Description	Value	Source	Audit finding
DM_{Base}	Baseline year customer deliveries through removed meters (ML)	0	Irrigation system records – LMW (GHD, 2023)	DM _{Base} = 0 as the decommissioned outlets were not in use
MCF	Meter correction factor to correct the indicated volumes measured by Dethridge meters, or deemed at open outlet or unmetered service points	Not applicable	Not applicable as DM _{Base} = 0	Not assessed
EF	Effectiveness factor	1	Protocol (DELWP, 2018)	Consistent with the Protocol
DF	Durability factor	1	Protocol (DELWP, 2018)	Consistent with the Protocol
F(LTCE_{Years})	Conversion factor for long-term cap equivalent	1	LMW (GHD, 2022)	Audit note 6 – F(LTCE _{Base}) (See Sections 4.1.2.6)
N_{rationalised}	Number of Dethridge meter or open outlet service points removed	42	LMW SWEP scope of works (GHD, 2023)	Consistent with the Protocol
LTT	Leakage through service points in the baseline year (ML/SP/year)	0.0001	LMW (GHD, 2022)	Audit note 8 – LLT and LTA factors
LTA	Leakage around service points in the baseline year (ML/SP/year)	0.00004	LMW (GHD, 2022)	Audit note 8 – LLT and LTA factors
DU_{Base}	Baseline year customer deliveries through open outlet or unmetered service that were removed (ML)	0	LMW (GHD, 2022)	DU _{Base} = 0 as the decommissioned outlets were not in use
U_{Base}	Unauthorised use losses in the baseline year (ML/SP/year)	0.9	Protocol (DELWP, 2018)	Consistent with the Protocol

4.3.2.1 Audit note 8 – LTT and LTA factors

Based on Goulburn Murray Irrigation District (GMID) Dethridge meter loss data, the Protocol specifies unit loss values through and around Dethridge meters of 1.9 ML/SP/year and 0.4 ML/SP/year respectively.

Recognising the difference between the LMW and GMID irrigation distribution systems, LMW have adopted unit loss values that more appropriately represent their own system. These unit loss rates are 0.0001 ML/SP/year for loss through Dethridge meters and 0.00004 ML/SP/year for loss around Dethridge meters (GHD, 2022).

HARC notes that this variation to the Protocol was formally approved by DEECA in 2022 (A. May, personal communication, undated).⁹

4.3.3 Audit of the water savings calculations

The following discussion details the audit’s consideration of the water savings calculations made in the estimate of the Phase 4 water savings from outlet replacement works.

The audit of the water savings calculations has examined the calculations summarised in the *SWEP Water Savings Report* (GHD, 2023). In support of the audit HARC has:

- checked that the input parameters sourced from the Protocol or assumed by LMW were applied correctly in the calculations
- confirmed that the outlet data used in the calculations were consistent with the completed works
- checked that the formulas used in the calculations were consistent with the estimation method.

Having audited the calculations used to estimate the Phase 4 water savings from outlet decommissioning HARC finds that:

- the inputs adopted for use in the estimation of the water savings (see Section 4.3.2) were not correctly applied in the calculations
- the calculations made, used a lumped water savings estimate of 1.9 ML/yr per outlet decommissioned, in lieu of estimating the component water savings for each meter in line with Equation 4-10
- the use of a lumped value makes it difficult to attribute the calculation error to any specific parameter—however, based on the unit water savings value (1.9 ML/yr), the description attributing it to “leakage through the meter assembly” and the reference provided (GHD, 2022, App. C, Table 9, p.10), it is likely that LMW’s estimate of Phase 4 water savings was incorrectly calculated using the SMP1 value of leakage through a Dethridge meter—from the *Recommended 2005/06 water Balance (GHD 2022) - Amended to suit SMP1 savings categories table* (GHD, 2022, Table 9, p.9).

⁹ The 2022 Water Savings Initiative Report (GHD, 2022, Table 16, p.9) notes that the variation was approved in July 2022.

Therefore, HARC finds that the estimation of the Phase 4 water savings from the outlet decommissioning work has not been performed correctly and is not consistent with the Protocol.

In accordance with the Protocol water savings audit scope, HARC have calculated a revised Phase 4 estimate, using the Protocol method and the audited calculation inputs documented in Table 4-16 for use in the audited Phase 4 water recovery volume estimate.

HARC's recommends that this corrected estimate of Phase 4 water savings, addressing the issues and errors identified, be adopted for use in LMW's audited Phase 4 water recovery volume estimate.

4.3.4 Audited water savings

The audited estimate of Phase 4 water saving from SWEP outlet decommissioning works constructed and commissioned by 31 August 2023 are presented in Table 4-17.

Table 4-17: Phase 4 outlet decommissioning water savings – Audited water savings estimates by district

District	Component	Water Savings (ML LTCE)
Merbein	WS _{meter error} (LTCE)	0
	WS _{leakage through} (LTCE)	0.002
	WS _{leakage around} (LTCE)	0.0008
	WS _{unmetered} (LTCE)	0
	WS _{unauthorised} (LTCE)	18.9
	<i>District Total</i>	<i>18.9</i>
Red Cliffs	WS _{meter error} (LTCE)	0
	WS _{leakage through} (LTCE)	0.002
	WS _{leakage around} (LTCE)	0.0008
	WS _{unmetered} (LTCE)	0
	WS _{unauthorised} (LTCE)	18.9
	<i>District Total</i>	<i>18.9</i>
Total		37.8

Note - Totals may not sum due to rounding

4.4 Findings and recommendations

The findings of HARC's audit of the Phase 4 water savings estimates for channel lining, channel replacement and outlet decommissioning works, completed and commissioned by 31 August 2023, are presented in Table 4-18.



Table 4-18: Phase 4 audited water savings estimates – Audit findings and recommendations

Criteria	Works audited	Audited in	Audit findings	Recommendations
<p>Criteria 3 – The method(s) used to estimate the water savings are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.</p>	Channel lining	Section 4.1.1	The method(s) used to estimate the Phase 4 water savings from SWEP channel lining works, constructed and commissioned by 31 August 2023, was consistent with the Protocol.	
	Channel replacement	Section 4.2.1	The method(s) used to estimate the Phase 4 water savings from SWEP channel replacement works, constructed and commissioned by 31 August 2023, was consistent with the Protocol.	
	Outlet decommissioning	Section 4.3.1	<p>The method(s) used to estimate the Phase 4 water savings from SWEP outlet decommissioning works, constructed and commissioned by 31 August 2023, was consistent with the Protocol.</p> <p>It is noted that the method is not well documented in the 2023 SWEP Water Savings Report (GHD, 2023), reducing transparency around the estimation of these savings.</p>	LMW update <i>the 2023 SWEP Water Savings Report</i> (GHD, 2023) to more transparently document the calculation method.
<p>Criteria 4 – The inputs used in the water savings calculations are consistent with the Protocol or have been approved by DEECA and/or the Water Savings Protocol Implementation Review Committee.</p>	Channel lining	Section 4.1.2	<p>With the exception of the bank leakage loss estimates, the inputs used to estimate the Phase 4 water savings from the SWEP channel lining works, constructed and commissioned by 31 August 2023, were found to be consistent with the Protocol.</p> <p>The water savings from bank leakage reduction, as a result of channel lining works, are not consistent with the Protocol. The bank leakage loss inputs used in their calculation were not derived using the method(s) established in the Protocol or a method consistent with it. Additionally, LMW have not provided any evidence that the method used was approved by DEECA and/or the Water Savings Protocol Implementation Review Committee for use in their water savings estimates.</p>	The estimated bank leakage savings not be included in the audited volume of water recovery. Bank leakage savings, including from the works covered by this audit, may be claimable as part of future audits by demonstrating that the pre-works bank leakage rates calculated using the method described in Section 4.1.2.4 are a) consistent with the baseline year water balance and b) obtaining DEECA ED-WRS approval to use this method, or any other method not included in the Protocol.



Criteria	Works audited	Audited in	Audit findings	Recommendations
			<p>The following matters are not seen as barriers to recognising the estimated Phase 4 water savings in the audited recovery volume, However it is HARC's view that they should be addressed before a future audit.</p> <ul style="list-style-type: none"> ▪ The basis for, and approval of, the adopted durability factor of 0.95 for channel lining works is unclear ▪ Further evidence is required to support the adoption of an F(PA) Factor of 1.39, from the GMW region ▪ The basis for, and approval of, the adopted F(LTCE_{Base}) factor of 1 is unclear. <p>It is noted that the F(PA) finding and recommendation is relevant to the channel replacement works calculations, while the F(LTCE_{Base}) finding and recommendation is relevant to the channel replacement and outlet decommissioning works covered by this audit.</p>	<p>Accordingly, HARC recommends</p> <ul style="list-style-type: none"> ▪ The basis for LMW's assumed durability factor be updated in the 2023 Water Savings Report, to reflect the justification provided to the audit. It also recommends that, subject to DEECA's clarification of the Protocol's approval requirements, LMW seeks retrospective formal approval for the factor adopted in the Phase 4 water savings estimates ▪ An assessment of the characteristics that demonstrate the similarities between the GMW and Sunraysia irrigation distribution systems be undertaken and provided to DEECA for review or audit before future water savings estimates using this F(PA) factor are recognised in an audited volume of water recovery. ▪ The basis for LMW's assumed F(LTCE_{Base}) factor be clarified in the 2023 Water Savings Report. It also recommends that, subject to DEECA's clarification of the Protocol's approval requirements, LMW seeks retrospective approval from DEECA for the F(LTCE_{Base}) factor adopted in the Phase 4 water savings estimates.
	Channel replacement	Section 4.2.2	The inputs used to estimate the Phase 4 water savings from the SWEP channel replacement works, constructed and commissioned by 31 August 2023, were consistent with the Protocol.	
	Outlet decommissioning	Section 4.2.3	<p>The inputs used to estimate the Phase 4 water savings from the SWEP outlet decommissioning works, completed by 31 August 2023, were consistent with the Protocol.</p> <p>While the inputs were found to be consistent with the Protocol, they are <i>not well documented in the 2023 SWEP Water Savings Report (GHD, 2023)</i>, reducing transparency around the estimation of these savings.</p>	LMW update the <i>2023 SWEP Water Savings Report</i> to more transparently document the inputs adopted and used to estimate the Phase 4 water savings from outlet decommissioning.
Criteria 5 – The water savings calculations are performed correctly.	Channel lining	Section 4.3.1	<p>With the exception of the following issues, the calculations for the estimation of the Phase 4 water savings from channel lining works, constructed and commissioned by 31 August 2023, were performed correctly and are consistent with the Protocol.</p> <ul style="list-style-type: none"> ▪ A spreadsheet error led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses ▪ A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the 	HARC's corrected estimate of Phase 4 water savings, addressing the issues and errors identified, be adopted for use in LMW's audited Phase 4 water recovery volume estimate.



Criteria	Works audited	Audited in	Audit findings	Recommendations
			<p>pre-works seepage and total seepage and bank leakage losses in all pondage test analyses</p> <ul style="list-style-type: none"> ▪ The channel lengths stated in the Irrigation Channels Included in Water Savings Commitment table (GHD, 2023, Table 1, p.3) were inconsistent with the channel lengths used in the channel lining and replacement works water savings calculations spreadsheets. This was found to be because the lengths used in the calculations excluded non-channel features and were based on the total lined length of channel. This discrepancy does not impact the water savings estimates but does impact the clarity of the calculations. 	
	Channel replacement	Section 4.2.3	<p>With the exception of the following issues, the calculations for the estimation of the Phase 4 water savings from channel replacement works, constructed and commissioned by 31 August 2023, were performed correctly and are consistent with the Protocol.</p> <ul style="list-style-type: none"> ▪ A spreadsheet error led to the exclusion of the rainfall from the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses ▪ A spreadsheet calculation error resulted in a small overestimation of the average daily evaporation volume used in the calculation of the pre-works seepage and total seepage and bank leakage losses in all pondage test analyses ▪ The data used to estimate the rate of change of the Ditch pool water level, for the total seepage and bank leakage calculation, was adjusted to improve the estimation of the gradient, i.e., the rate of change ▪ The channel replacement water savings for the Ditch, stated in the Total Water Savings for Channel Treatments table (GHD, 2023, Table 62, p.39) were found to be inconsistent with the savings stated in Ditch Total Water Savings table (GHD, 2023, Table 60, p.36). The water savings included in the Total Water Savings for Channel Treatments table were found to be the estimates for channel lining and not channel replacement works. ▪ The residual pipe loss, used in the estimation of the outlet decommissioning water savings was calculated using the length of the channel replaced and not the length of pipe replacing it. 	HARC's corrected estimate of Phase 4 water savings, addressing the issues and errors identified, be adopted for use in LMW's audited Phase 4 water recovery volume estimate.



Criteria	Works audited	Audited in	Audit findings	Recommendations
			<ul style="list-style-type: none"> The channel lengths stated in the Irrigation Channels Included in Water Savings Commitment table (GHD, 2023, Table 1, p.3) were inconsistent with the channel lengths used in the channel lining and replacement works water savings calculations spreadsheets. This was found to be because the lengths used in the calculations excluded non-channel features and were based on the total lined length of channel. This discrepancy does not impact the water savings estimates but does impact the clarity of the calculations. 	
	Outlet decommissioning	Section 4.3.3	The estimation of the Phase 4 water savings from outlet decommissioning work, completed by 31 August 2023, has not been performed correctly and is not consistent with the Protocol.	HARC's corrected estimate, calculated using the Protocol method and the audited calculation inputs, be adopted by LMW for use in their audited Phase 4 water recovery volume estimate; and future calculations use the audited calculation inputs.



4.5 Conclusions

The audited Phase 4 SWEP water recovery volume from the irrigation modernisation works, completed and commissioned by 31 August 2023, was **314.3 ML (LTAAY)**—approximately 89 ML less than LMW’s Phase 4 water savings estimate of 403.4 ML (LTAAY). The decrease was predominantly a result of two issues:

- iii.) The audit found that the basis for estimating the bank leakage losses, for channel lining works, was not consistent with the Protocol or approved by DEECA for use in the water savings estimates. The recommendation to exclude bank leakage reduction, as a result of channel lining works, from the audited water recovery volume resulted in an approximate 64 ML (LTAAY) reduction in the estimated savings.
- iv.) The incorrect use of a unit savings value of 1.9 ML/yr/outlet, for the estimated water savings from outlet decommissioning resulted in a reduction of approximately 42 ML (LTAAY) when the savings were recalculated using the correct unit savings estimate of just over 0.9 ML/yr/outlet.

The remaining difference in the pre and post audit water saving estimates is attributable to minor spreadsheet calculations and reporting errors that resulted in a net under estimation of the water savings by approximately 17 ML (LTAAY).

Figure 4-1 and Table 4-19 summarise the audited water savings per irrigation district and intervention type.

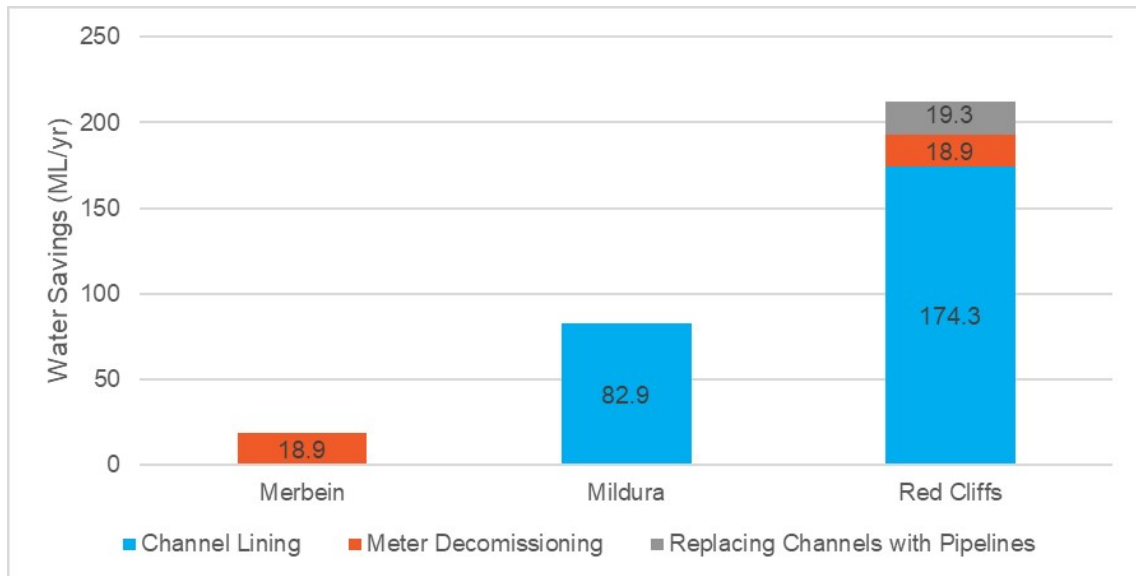


Figure 4-1 A summary of the audited estimated water savings, by irrigation district and intervention.



Table 4-19: Phase 4 audited water savings estimates – audited estimated water savings, by irrigation district and intervention

District	Works type	WS _{LTCE} (ML LTCE)
Merbein	Channel lining	
	Channel replacement	
	Outlet decommissioning	18.9
	<i>District Total</i>	<i>18.9</i>
Mildura	Channel lining	82.9
	Channel replacement	
	Outlet decommissioning	
	<i>District Total</i>	<i>82.9</i>
Red Cliffs	Channel lining	174.3
	Channel replacement	19.3
	Outlet decommissioning	18.9
	<i>District Total</i>	<i>212.5</i>
	Total	314.3
Note - Totals may not sum due to rounding		



5. Recommendations for the Protocol

Table 5-1 summarises the identified recommendations to improve the Protocol.

Table 5-1 Identified potential improvements to the Protocol.

Recommendation	Section	Description
Provide guidance on the approval process for the use method(s) or parameter(s) not contained in, or supported by the Protocol.	All	The Protocol does not define an approval process for variations to the methods and parameters it establishes. It is, therefore, unclear if DEECA’s acceptance of an independent review of water savings, where those savings were based on method(s) or parameter(s) that differed from the Protocol, can be considered as DEECA’s approval of the variation(s). In particular where the review was of water savings estimates relating to a different Phase of a modernisation project—as is the case with the Alluvium review, which considered the Phase 1 estimates and not the Phase 4 estimates, which are the subject of this audit
Provide more guidance on calculating bank leakage if the pondage tests shows no evidence of gradient change.	Section 4.3 Seepage and bank leakage	The Protocol states that only seepage is observed during a pondage test in many pools, however, does not offer any advice on how bank leakage should be calculated if this is the case. Alternative methods for estimating seepage and/or bank leakage losses are listed, however these methods relate more to seepage.
Explicitly allow seepage and bank leakage water savings to be estimated using equations in Section 12, if pre-pondage test data is available. Consider modifying CL so that a ratio of surface area is considered, rather than lengths.	Section 8 Channel asset removal	If pre-works pondage test data is available for channels that are removed, it is more accurate to use seepage and bank leakage equations specified in Section 12 of the Protocol instead of Section 8. However, the Protocol does not offer this alternative. Additionally, the equations use the ratio of length of channels to be removed to the total length of channel (CL) to calculate water savings, when a more accurate method may be to consider the ratio of surface area (if data is available).
Provide clarification.	Section 11 Service Point Removal	The Protocol specifies losses per service point, however, does not specify if the same losses apply for service points with zero use, and for service points that are adjacent to each other.
Update parameter symbols so they are consistent.	Section 11.4 Water saving equations for service point removal	Inconsistency in parameter symbols – $N_{\text{rationalised}}$ is used in the equation while N_{removed} is used in the parameter descriptions below.

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Appendix A Document register

ID	File received	Name/Description	Date and Version	Requested	Request ID	Received
#001	SWEP Project Delivery Strategy - Rev 2 - Apr 2023.pdf	Sunraysia Water Efficiency Project Project Delivery Strategy	April 2023 (Revision 2)	5/09/2023	VIC0121-001	6/09/2023
#002	12597707-RPT-0_SWEP Water Savings Report.pdf	Sunraysia Water Efficiency Project Water Savings Report	08 September 2023 (Revision 0)	5/09/2023	VIC0121-001	8/09/2023
#003	See Appendix C	Workpacks (design drawings, ITPs, and photos) of all works		5/09/2023	VIC0121-004	08/09/2023 updated 22/09/2023 updated 18/10/2023
#004	2023 029754 - 12520997-RPT_LMW Post SMP2 Water Savings Initiative Report Revised 2022 (Final).pdf	Water Savings Initiative Report 2022 Report	21 September 2023 (Revision 2)	13/09/2023	VIC0121-006	13/09/2023
#005	SWEP ISO Certificate - OHSAS-QMS-EMS-JAS-ANZ.pdf	Certificate of Approval for ISO 9001:2015, ISO45001:2018, ISO 14001:2015		14/09/2023	kick-off meeting	14/09/2023
#006	SWEP_Water Savings Intro.pptx	Powerpoint presented by LWM during the kick-off meeting		14/09/2023	VIC0121-007	14/09/2023
#007	LMW Water Savings Queries_V1.xlsx	Reponse to RFI/Queries from HARC	4/10/2023 (Revision 0)	28/09/2023	VIC00121-008-013	4/10/2023
#008	12597707-MEM-0_SWEP Pondage Testing Scope and Procedure.pdf	Pondage Testing Scope and Procedure	1/06/2023 (Revision 0)	28/09/2023	VIC0121-009	4/10/2023
#009	12520997-CAL_Crackys losses (leakage) For Audit.xlsx	Pondage test SCADA data for Crackys	3/10/2023 (Cleaned up for Audit)	29/09/2023	VIC0121-009	4/10/2023
#010	12520997-CAL_Crackys losses_2020 Validation For Audit.xlsx	Water Savings calculations for Crackys and James	3/10/2023 (Cleaned up for Audit)	29/09/2023	VIC0121-009	4/10/2023
#011	Copy of LMW Water Savings Queries_V2.xlsx	Updated reponse to RFI/Queries from HARC	5/10/2023 (Revision 2)	29/09/2023	VIC00121-008-013	5/10/2023
#012	12520997-CAL_Masons losses (leakage) For Audit.xlsx	Bank leakage calculations for Masons	5/10/2023 (Cleaned up for Audit)	29/09/2023	VIC0121-009	5/10/2023
#013	121081_Lower Murray Water Prospectus_v4f_Final_Updated.pdf	LMW Water Savings Initiative Report - water recovery calculations review	13/08/2021 (Version 4)	29/09/2023	VIC0121-008	5/10/2023
#014	Lower Murray Water_Water_Balance_Review_FileNote3_Final_V02a.docx	LMW Water Savings Initiative Report - Updated baseline year water balance review File Note 3	23/12/2022 (Version 2)	29/09/2023	VIC0121-013	5/10/2023
#015	Audit - Sunraysia Modernisation Project - FINAL with erratum.pdf	Audit of Irrigation Modernisation Water Recovery - Sunraysia Modernisation Project	29/07/2021 (Final with Erratum)	29/09/2023	VIC0121-008	5/10/2023
#016	LMW Letter to DELWP-Dethridge Meter Loss Assessment.pdf	Evidence of DELWP's approval of proposed alternative loss rates for meters	18/10/2021	29/09/2023	VIC0121-008	5/10/2023
#017	Letter_ADonald-ACouroupis_LMW_WEP_approval_for_alternative_LTT_LTA_factors.pdf	Evidence of DELWP's approval of proposed alternative loss rates for meters	Unknown	29/09/2023	VIC0121-008	5/10/2023
#018	DEECA Water Recovery Group LMW Water Balance Corro.png	Screenshot of email from DEECA that shows approval of F(PA) and the 2022 water balance updates	5/1/2023	29/09/2023	VIC0121-008	19/10/2023
#019	12520997-CAL_The Ditch losses_2020 Validation.xlsx	Water saving calculations for The Ditch	31/08/2023	29/09/2023	VIC0121-009	23/10/2023
#020	12520997-CAL_Lengs losses.xlsx	Water saving calculations for Lengs	31/08/2023	29/09/2023	VIC0121-009	23/10/2023



ID	File received	Name/Description	Date and Version	Requested	Request ID	Received
#021	12520997-CAL_Lengs losses (leakage).xlsx	Bank leakage calculations for Lengs	31/08/2023	29/09/2023	VIC0121-009	23/10/2023
#022	12520997-CAL_Dewry&Wilkies losses.xlsx	Water saving calculations for Dewry & Lengs	28/08/2023	29/09/2023	VIC0121-009	23/10/2023
#023	12520997-CAL_Dewry&Wilkies losses (leakage).xlsx	Bank leakage calculations for Dewry & Wilkies	30/08/2023	29/09/2023	VIC0121-009	23/10/2023
#024	12520997-CAL_Cuas losses_2020 Validation.xlsx	Water saving calculations for Cuas and Masons	31/08/2023	29/09/2023	VIC0121-009	23/10/2023
#025	12520997-CAL_Cuas losses (leakage).xlsx	Bank leakage calculations for Cuas	31/08/2023	29/09/2023	VIC0121-009	23/10/2023

Appendix B Pre- and post-construction photos

Table B-1 and Table B-2 shows a sample of the pre- and post-construction photos for the treated channels and selected decommissioned meters, respectively.

Table B-1: pre-and post-construction photos for the channel works.

Pool	Pre-construction	Post construction
Wilkie's		
Dewry		
Lengs (Pre-WW2023)		
Lengs 1		

Pool	Pre-construction	Post construction
Lengs 2		
James 1		
James 2		
Cracky's		
Masons (Pre-WW2023)		















Pool	Pre-construction	Post construction
Masons		
Cuas		
The Ditch (pipeline replacement)		

Table B-2: Pre- and post-construction photos for a sample of meter works.

District	Asset ID	Pre-construction	Post-construction
Red Cliffs	241822		
Red Cliffs	999907*		
Red Cliffs	999910		

District	Asset ID	Pre-construction	Post-construction
Red Cliffs	315854		
Red Cliffs	315606*		
Merbein	310812	<p>South West Elevation</p> <p>☉ 32°NE (T) ☉ 34°10'54"S, 142°3'23"E ±13ft ▲ 196ft</p>	<p>129–131 Fifth St Merbein VIC</p> <p>☉ 135°SE (T) ☉ 34°10'53"S, 142°3'23"E ±13ft ▲ 188ft</p>

District	Asset ID	Pre-construction	Post-construction
Merbein	310353	 <p>11 Aug 2023 2:15:23 pm 40 Faheys Road Merbein Mildura Rural City Victoria</p>	 <p>21 Aug 2023 1:23:59 pm 40 Faheys Road Merbein Mildura Rural City Victoria</p>
Merbein	310860	<p>North East Elevation</p> <p>☉ 226°SW (T) ☉ 34°10'31"S, 142°3'40"E ±13ft ▲ 189ft</p>  <p>SMO310823, 310860 LMW 18 Jul 2023, 11:35:21</p>	<p>Merbein VIC</p> <p>☉ 109°E (T) ☉ 34°10'31"S, 142°3'40"E ±13ft ▲ 207ft</p>  <p>LMW CN0515 SMO WW2023 construction SMO310823,60 21 Aug 2023, 11:45:11</p>
Merbein	310833	<p>North Elevation</p> <p>☉ 193°S (T) ☉ 34°10'37"S, 142°3'57"E ±13ft ▲ 209ft</p>  <p>SMO310833 LMW CN0515 SMO WW2023 construction 17 Aug 2023, 15:11:15</p>	<p>North Elevation</p> <p>☉ 201°S (T) ☉ 34°10'36"S, 142°3'58"E ±9ft ▲ 193ft</p>  <p>SMO310833 LMW CN0515 SMO WW2023 construction 11 Aug 2023, 16:58:43</p>

District	Asset ID	Pre-construction	Post-construction
Merbein	361403	<p data-bbox="533 315 783 342">North West Elevation</p> <p data-bbox="459 353 858 376">☉ 149°SE (T) ☉ 34°10'17"S, 142°4'4"E ±13ft ▲ 195ft</p>  <p data-bbox="469 808 539 824">SMO361403</p> <p data-bbox="730 792 847 824">LMW 18 Jul 2023, 11:44:05</p>	<p data-bbox="903 315 1241 342">125-147 Channel Rd Merbein VIC</p> <p data-bbox="874 353 1273 376">☉ 152°SE (T) ☉ 34°10'17"S, 142°4'3"E ±13ft ▲ 197ft</p>  <p data-bbox="884 808 954 824">SMO361403</p> <p data-bbox="1114 779 1262 824">SWEP LMW SMO CN0515 WW2023 CP-IMS 22 Aug 2023, 13:38:21</p>

*Note: these photos are identical because outlets are adjacent to each other



Appendix C Supplementary Document Register

The following sections contain lists of the names and relative location of the files within the Workpack provided to us.

Channel works – Mildura

Design Drawings

- Channel Works\Mildura\Design Drawings\MILDUR-1.PDF
- Channel Works\Mildura\Design Drawings\Standard Drawings.PDF

ITPs

- Channel Works\Mildura\ITPs\EP Dewry and Wilkies-Earthworks ITP.pdf
- Channel Works\Mildura\ITPs\EP Dewry and Wilkies-Liner Install ITP.pdf
- Channel Works\Mildura\ITPs\EP Lengs 1-Combined ITP.pdf
- Channel Works\Mildura\ITPs\EP Lengs 2-Combined ITP.pdf
- Channel Works\Mildura\ITPs\EPDEWR-1.PDF

Photos

- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 1.jpg
- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 2.jpg
- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 3.jpg
- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 4.jpg
- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 5.jpg
- Channel Works\Mildura\Photos\01 Dewry DS - Prior to Construction\Dewry DS 2023 6.jpg
- Channel Works\Mildura\Photos\02 Dewry DS - Post Construction\20230831_044412847_iOS.jpg
- Channel Works\Mildura\Photos\02 Dewry DS - Post Construction\IMG_5029.JPG
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 1.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 10.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 2.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 3.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 4.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 5.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 6.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 7.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 8.jpg
- Channel Works\Mildura\Photos\03 Wilkies DS - Prior to Construction\Wilkies DS 2023 9.jpg
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- Channel Works\Mildura\Photos\05 Lengs 01 - Prior to Construction\01 Lengs 01 2023.jpg
- Channel Works\Mildura\Photos\05 Lengs 01 - Prior to Construction\02 Lengs 01 2023.jpg
- Channel Works\Mildura\Photos\05 Lengs 01 - Prior to Construction\03 Lengs 01 2023.jpg
- Channel Works\Mildura\Photos\05 Lengs 01 - Prior to Construction\04 Lengs 01 2023.jpg
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- Channel Works\Mildura\Photos\09 During Construction\IMG_4923.JPG
- Channel Works\Mildura\Photos\09 During Construction\IMG_4924.JPG
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- Channel Works\Mildura\Photos\09 During Construction\IMG_4926.JPG
- Channel Works\Mildura\Photos\09 During Construction\IMG_4927.JPG
- Channel Works\Mildura\Photos\09 During Construction\IMG_4930.JPG
- Channel Works\Mildura\Photos\09 During Construction\IMG_4931.JPG



- Channel Works\Mildura\Photos\09 During Construction\IMG_4932.JPG
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Channel works – Red Cliffs

Design Drawings

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Other

- Channel Works\Red Cliffs\Project Scope Statement - PreWW2023 lining\BPROTT20230919030829BJ6859.pdf

Outlet decommissioning – Merbein

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- SMO Works\Merbein\SMO 310812\EMPM&RC, CN0515 CP1.09, SMO310812, 15-AUG-23.pdf
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SMO 310823

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SMO 310340 - 120 Myall Ln

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SMO 310353 - 42 Faheys Rd

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SMO 310359 - 342 Third St

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SMO 310365 - 62 Cowanna Ave

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SMO 310370 - 385 Paschendale Ave

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Outlet decommissioning – Red Cliffs

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- SMO Works\Red Cliffs\SMO 316301\00-2641-067-S-013.pdf
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- SMO Works\Red Cliffs\SMO 316301\SMO 316301_10.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_2.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_3.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_4.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_5.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_6.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_7.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_8.jpg
- SMO Works\Red Cliffs\SMO 316301\SMO 316301_9.JPG
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SMO 316302

- SMO Works\Red Cliffs\SMO 316302\00-2641-067-S-001.pdf
- SMO Works\Red Cliffs\SMO 316302\00-2641-067-S-002.pdf
- SMO Works\Red Cliffs\SMO 316302\00-2641-067-S-003.pdf
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SMO 999907

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- SMO Works\Red Cliffs\SMO 999907\SMO 999907_5.jpg
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SMO 999910

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