

# EMERGENCY SERVICES AUTHORITY

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## Objectives

The Emergency Services Authority (ESA) was established on 1 July 2004 under the *Emergencies Act 2004*. The principal objectives of ESA are to meet the community's need to minimise the effects of fire, road accidents, medical and other emergencies and to mitigate the potential effects of disaster.

The primary goal of ESA is to work in partnership with all stakeholders in the community as an innovative, professional and responsive organisation whose purpose is to *'Protect life, property and the environment in the ACT'*.

This is achieved through the integration of services in multi-agency operations from: the ACT Ambulance Service; the ACT Rural Fire Service; the ACT State Emergency Service; and the ACT Fire Brigade.

## 2005-06 Highlights

Strategic and operational issues to be pursued in 2005–06 include:

- continuing to implement Government decisions in response to the recommendations of the McLeod Report;
- continuing to increase community education and awareness through greater provision of information to the public;
- implementing the Strategic Bushfire Management Plan;
- maintaining the new communication and information management capability for operational services of ESA;
- continuing to enhance the skills in the Community Fire Units;
- enhancing hazardous material and counter terrorism response through the Urban Search and Rescue capability;
- introducing new equipment to improve response capability, including a vehicle replacement program and patient defibrillators;
- continuing the development and integration of emergency response plans; and
- strengthening relationships between the emergency services and interstate organisations and between ESA and Emergency Management Australia (EMA) at the Commonwealth level.

## Output Classes

	Total cost		Government Payment for Outputs	
	2004-05 Est. Outcome \$'000	2005-06 Budget \$'000	2004-05 Est. Outcome \$'000	2005-06 Budget \$'000
<b>Output Class 1</b>				
<b>Emergency Management</b>	65 711	67 471	52 236	53 495
<b>Output 1.1 Prevention and Preparedness</b>	13 142	13 494	10 447	10 699

### *Output Description*

Prevention and Preparedness will provide for:

#### *Prevention and Mitigation*

The results of measures taken in advance of an emergency aimed at decreasing or eliminating its impact on the community and the environment.

Activities that contribute to outputs of prevention and mitigation include:

- providing advice on land management practices for hazard reduction and prevention;
- inspecting property and buildings for hazards, compliance with standards and building codes, and levels of safe practices;
- preparing risk assessment and emergency management plans;
- undertaking risk categorisation for public information campaigns; and
- conducting public information campaigns and educational programs to promote safe practices in the community.

#### *Preparedness*

The results of measures to ensure that, should an emergency occur, communities, resources and services are capable of responding to, and coping with the effects.

Activities that contribute to outputs of preparedness include:

- providing public education and training;
- planning emergency detection and response (including the installation of smoke alarms and/or sprinklers);
- providing hazardous chemicals and material certification, and the inspection of storage and handling arrangements;
- exercising, training and testing of emergency service personnel;
- providing for standby and resource deployment and maintenance; and
- establishing equipment standards and monitoring adherence to these standards.

## Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2004-05	2005-06	2004-05	2005-06
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.2 Response and Recovery</b>	52 569	53 977	41 789	42 796

### *Output Description*

Response and Recovery will provide for:

#### *Response*

The results of strategies and services to control, limit or modify the emergency to reduce its consequences.

Activities that contribute to outputs of response include:

- implementing emergency plans and procedures;
- issuing of emergency warnings;
- mobilising resources in response to emergency incidents;
- suppressing hazards (for example, fire containment);
- providing immediate medical assistance and relief; and
- conducting search and rescue.

#### *Recovery - Community*

The results of strategies and services to support affected individuals and communities in their reconstruction of physical infrastructure and restoration of emotional, social, economic and physical wellbeing.

Activities that contribute to outputs of community recovery include the provision of counselling programs and public health and safety information. ESA also contributes to broader whole-of-government activities including restoration of essential services, temporary housing and long term medical care.

#### *Recovery - Agency*

The results of strategies and services to return agencies to a state of preparedness after emergency situations.

Activities that contribute to outputs of emergency services recovery include:

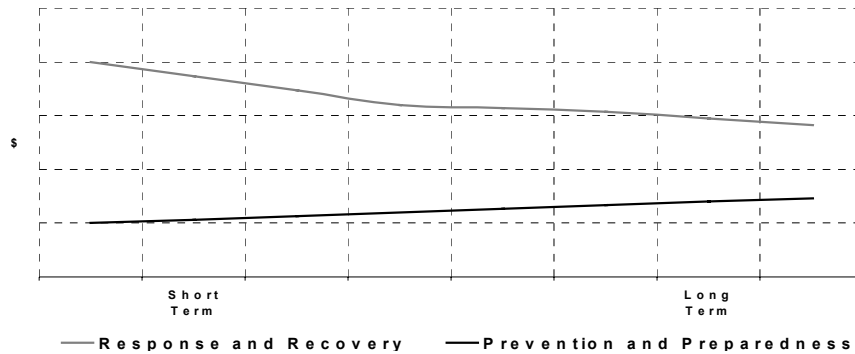
- undertaking critical incident stress debriefing; and
- salvaging and restoring emergency sites to a safe state.

## Strategic Indicators

### Strategic Indicator 1

Increased efficiency in “Prevention and Preparedness” — over time — leading to an increase in the efficiency of “Response and Recovery” activities.

#### Efficiency Gained for Investment in Prevention and Preparedness



Effective prevention activities reduce the requirement to respond to, and recover from, emergency events. Efficient resource use reduces the risk to the community by supporting a greater availability of services. It is a strategic objective of ESA to place a greater emphasis on preventative activities.

## Accountability Indicators

	2004-05 Targets	2004-05 Est. Outcome	2005-06 Targets
<b>Output Class 1</b>			
<b>Emergency Management</b>			
<b>Output 1.1 Preparedness and Prevention</b>			
a. Community satisfaction levels <sup>2</sup>	-	-	90%
b. Increase in community awareness <sup>2</sup>	-	-	60%
c. Frontline training levels <sup>3</sup>	-	-	85%
d. Support training levels <sup>4</sup>	-	-	65%
e. Reduction in loss time injury frequency rate <sup>5</sup>	-	-	10%
f. Volunteer recruitment	-	-	298
g. Desktop audit of bushfire operational plans <sup>6</sup>	-	-	100%
h. Field assessment of bushfire operational plans <sup>7</sup>	-	-	10%
i. Cost per head of population <sup>1</sup>	\$35.77	\$39.98	\$41.44
<b>Output 1.2 Response and Recovery</b>			
a. Ambulance 50 percentile	8.00 mins	7.50 mins	8.00 mins
b. Ambulance 90 percentile	12.50 mins	11.50 mins	12.50 mins
c. Fire Brigade 50 percentile	8.00 mins	8.00 mins	8.00 mins
d. Fire Brigade 90 percentile	10.00 mins	10.00 mins	10.00 mins
e. Aero Medical activation 90 percentile	-	-	15.00 mins
f. Emergencies that receive a paramedic response	100%	100%	100%
g. Structure fires confined to room of origin	90%	90%	90%
h. Determination of cause of fire	-	-	95%
i. Bushfire confined to <5 hectares	-	-	95%
j. Cost per head of population <sup>1</sup>	\$143.10	\$159.93	\$165.76

1. Cost per head of population under both Prevention and Preparedness and Response and Recovery have been used by using the population number 328,700 for 2004-05 target and 325,641 for both 2004-05 estimated outcome and 2005-06 target.
2. Percentage of the community surveyed.
3. Ensure that 85% of front line staff are trained to appropriate levels.
4. Ensure that 65% of support staff are trained to appropriate levels.
5. Percentage reduction in frequency of injuries causing lost time.
6. Percentage of bushfire operational plans subject to desktop audit.
7. Percentage of bushfire operational plans subject to field audit.
8. Percentile means that for the given percentage, responses will be within the specified time. For example, in 1.2(a) above, 50% of ambulance response times are targeted to be within 8 minutes.

## Budgeted Financial Results

Section 31 of the *Financial Management Act 1996* (FMA) states that Chief Executives are responsible for achievement of financial results. For the purpose of Section 31 of the FMA, key budgeted results are specified in the Budget Papers to improve accountability. An outcome of increased accountability is the requirement for Chief Executives to explain material variances from specified budgeted results.

In accordance with Section 31 of the FMA, the following are the key budgeted results for the Emergency Services Authority in 2005-06:

Following are the key budgeted results for the Department:

- **Operating Result (\$5.292m deficit)** – this target focuses on the financial performance for the year and is determined on the basis that all expenditure is met from government funding and own-sourced revenue, with the exception of depreciation, which is not met by revenue and continues to contribute to the Department’s operating deficit.
- **Current Ratio<sup>1</sup> (0.6 to 1)** – the current ratio is an indication of the ability to fund short-term liabilities from short-term assets and is important in assessing the ability to fund liabilities.
- **Total Assets (\$73.203m)** – this target focuses on the Department’s ability to manage its assets base, which mainly relates to land and buildings used for the provision of emergency services to the ACT Community.
- **Total Liabilities (\$22.054m)** – this measure focuses on maintaining prudent levels of liabilities as required by Section 11 of the FMA and indicates the size of financial obligations to be met in the future, which mainly comprise employee provisions.

<sup>1</sup> *Total current assets / total current liabilities*

## Changes to Appropriation

### Changes to Appropriation - Departmental

	2004-05	2005-06	2006-07	2007-08	2008-09
Government Payment for Outputs	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2004-05 Budget</b>	<b>44 813</b>	<b>45 857</b>	<b>46 654</b>	<b>47 384</b>	<b>47 384</b>
<b>2nd Appropriation</b>					
Wage Negotiations	1 974	3 550	3 624	3 628	3 628
<b>2005-06 Budget Policy Adjustments</b>					
Aero Medical Service	0	100	100	100	100
Communication and Information Management Capability	0	3 903	3 662	3 406	3 488
Feasibility Study into Belconnen Fire Brigade and Ambulance Service Stations	0	60	0	0	0
National Urban Search and Rescue Initiative	0	0	500	500	810
Patient Stretchers	0	0	8	8	8
Repairs and Maintenance of Buildings	0	140	0	0	0
General Savings	0	0	-500	-500	-810
<b>2005-06 Budget Technical Adjustments</b>					
Wage Negotiations	0	53	54	55	56
Revised Indexation Parameters	0	0	0	0	565
Additional establishment and other unforeseen expenditure	5 449	0	0	0	0
Communication Contract Savings	0	-168	-249	-249	-249
<b>2005-06 Budget</b>	<b>52 236</b>	<b>53 495</b>	<b>53 853</b>	<b>54 332</b>	<b>54 980</b>

### Changes to Appropriation - Departmental

	2004-05	2005-06	2006-07	2007-08	2008-09
Capital Injections	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2004-05 Budget</b>	<b>21 436</b>	<b>11 623</b>	<b>3 720</b>	<b>0</b>	<b>0</b>
Acceleration of Communication System Upgrade	4 137	-2 523	-1 614	0	0
West Belconnen Joint Emergency Services Centre	-1 413	0	0	0	0
Belconnen Joint Emergency Services Centre	-7 972	-600	0	0	0
Vehicle Replacement	0	2 600	1 500	1 575	1 654
Capital Upgrade Program	0	250	250	250	250
Patient Stretchers	0	190	0	0	0
Patient Monitors - Defibrillators	0	1 020	0	0	0
Rollover – Headquarters and Joint Emergency Service Training Centre	-954	954	0	0	0
<b>2005-06 Budget</b>	<b>15 234</b>	<b>13 514</b>	<b>3 856</b>	<b>1 825</b>	<b>1 904</b>

## 2005-06 Capital Works Program

### Departmental

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2005-06 \$'000	2005-06 Financing \$'000	2006-07 Financing \$'000	2007-08 Financing \$'000	Expected Completion Date
<b>New Capital Works</b>						
<b>New Construction Works</b>						
Belconnen Fire and Ambulance Station	60	-	60	-	-	Jun 2006
<b>Total New Construction Works</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	
<b>Capital Upgrades</b>						
Building Improvement	200	-	200	-	-	
OH&S and Safety Equipment	50	-	50	-	-	
<b>Total Capital Upgrades</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>-</b>	
<b>Total New Capital Works</b>	<b>310</b>	<b>-</b>	<b>310</b>	<b>-</b>	<b>-</b>	
<b>Works in Progress</b>						
Headquarters and Joint Emergency Services Training Centre <sup>1</sup>	1 100	146	954	-	-	Jun 2006
<b>Total Works in Progress</b>	<b>1 100</b>	<b>146</b>	<b>954</b>	<b>-</b>	<b>-</b>	
<b>Total Departmental Capital Works</b>	<b>1 410</b>	<b>146</b>	<b>1 264</b>	<b>-</b>	<b>-</b>	

<sup>1</sup> This project combines \$0.9m from the ESA Headquarters and \$0.2m from the Joint Emergency Services Training Centre.

## Emergency Services Authority Operating Statement

2004-05 Budget \$'000		2004-05 Est.Outcome \$'000	2005-06 Budget \$'000	Var %	2006-07 Estimate \$'000	2007-08 Estimate \$'000	2008-09 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
44 813	Government Payment for Outputs	52 236	53 495	2	53 853	54 332	54 980
0	Taxes Fees and Fines	617	0	-100	0	0	0
8 434	User Charges - Non ACT Government	7 442	8 684	17	8 808	8 976	9 200
0	Grants from the Commonwealth	21	0	-100	0	0	0
0	Interest	31	0	-100	0	0	0
<b>53 247</b>	<b>Total Revenue</b>	<b>60 347</b>	<b>62 179</b>	<b>3</b>	<b>62 661</b>	<b>63 308</b>	<b>64 180</b>
<b>Gains</b>							
<b>0</b>	<b>Total Gains</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53 247</b>	<b>Total Income</b>	<b>60 347</b>	<b>62 179</b>	<b>3</b>	<b>62 661</b>	<b>63 308</b>	<b>64 180</b>
<b>Expenses</b>							
34 530	Employee Expenses	40 088	38 878	-3	39 347	39 761	40 238
5 747	Superannuation Expenses	5 442	6 415	18	6 510	6 583	6 662
11 871	Supplies and Services	16 600	17 029	3	16 812	16 912	16 379
3 177	Depreciation and Amortisation	3 561	5 149	45	5 581	5 568	5 758
0	Borrowing Costs	15	0	-100	0	0	0
0	Grants and Purchased Services	5	0	-100	0	0	0
<b>55 325</b>	<b>Total Ordinary Expenses</b>	<b>65 711</b>	<b>67 471</b>	<b>3</b>	<b>68 250</b>	<b>68 824</b>	<b>69 037</b>
<b>-2 078</b>	<b>Operating Result</b>	<b>-5 364</b>	<b>-5 292</b>	<b>1</b>	<b>-5 589</b>	<b>-5 516</b>	<b>-4 857</b>

## Emergency Services Authority Balance Sheet

Budget as at 30/6/05 \$'000		Est.Outcome as at 30/6/05 \$'000	Planned as at 30/6/06 \$'000	Var %	Planned as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000
<b>Current Assets</b>							
2 059	Cash	1 145	2 212	93	3 171	4 176	6 011
968	Receivables	968	968	-	968	968	968
0	Investments	2 888	2 888	-	2 888	2 888	2 888
820	Other	820	820	-	820	820	820
<b>3 847</b>	<b>Total Current Assets</b>	<b>5 821</b>	<b>6 888</b>	<b>18</b>	<b>7 847</b>	<b>8 852</b>	<b>10 687</b>
<b>Non Current Assets</b>							
69 656	Property, Plant and Equipment	55 145	63 510	15	61 785	58 042	54 188
2 805	Capital Works in Progress	2 805	2 805	-	2 805	2 805	2 805
<b>72 461</b>	<b>Total Non Current Assets</b>	<b>57 950</b>	<b>66 315</b>	<b>14</b>	<b>64 590</b>	<b>60 847</b>	<b>56 993</b>
<b>76 308</b>	<b>TOTAL ASSETS</b>	<b>63 771</b>	<b>73 203</b>	<b>15</b>	<b>72 437</b>	<b>69 699</b>	<b>67 680</b>
<b>Current Liabilities</b>							
1 406	Payables	33	33	-	33	33	33
123	Finance Leases	123	123	-	123	123	123
6 186	Employee Benefits	10 609	10 402	-2	10 173	9 937	9 692
782	Other	782	782	-	782	782	782
<b>8 497</b>	<b>Total Current Liabilities</b>	<b>11 547</b>	<b>11 340</b>	<b>-2</b>	<b>11 111</b>	<b>10 875</b>	<b>10 630</b>
<b>Non Current Liabilities</b>							
63	Finance Leases	63	63	-	63	63	63
8 618	Employee Benefits	9 234	10 651	15	11 847	13 036	14 215
<b>8 681</b>	<b>Total Non Current Liabilities</b>	<b>9 297</b>	<b>10 714</b>	<b>15</b>	<b>11 910</b>	<b>13 099</b>	<b>14 278</b>
<b>17 178</b>	<b>TOTAL LIABILITIES</b>	<b>20 844</b>	<b>22 054</b>	<b>6</b>	<b>23 021</b>	<b>23 974</b>	<b>24 908</b>
<b>59 130</b>	<b>NET ASSETS</b>	<b>42 927</b>	<b>51 149</b>	<b>19</b>	<b>49 416</b>	<b>45 725</b>	<b>42 772</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
58 564	Accumulated Funds	27 120	35 342	30	33 609	29 918	26 965
566	Reserves	15 807	15 807	-	15 807	15 807	15 807
<b>59 130</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>42 927</b>	<b>51 149</b>	<b>19</b>	<b>49 416</b>	<b>45 725</b>	<b>42 772</b>

## Emergency Services Authority Cash Flow Statement

2004-05 Budget \$'000	2004-05 Est.Outcome \$'000	2005-06 Budget \$'000	Var %	2006-07 Estimate \$'000	2007-08 Estimate \$'000	2008-09 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
44 813	52 236	53 495	2	53 853	54 332	54 980
0	617	0	-100	0	0	0
8 434	7 442	8 684	17	8 808	8 976	9 200
0	31	0	-100	0	0	0
0	21	0	-100	0	0	0
<b>53 247</b>	<b>60 347</b>	<b>62 179</b>	<b>3</b>	<b>62 661</b>	<b>63 308</b>	<b>64 180</b>
<b>Payments</b>						
39 462	42 727	44 083	3	44 890	45 391	45 966
11 871	16 600	17 029	3	16 812	16 912	16 379
0	15	0	-100	0	0	0
0	5	0	-100	0	0	0
<b>51 333</b>	<b>59 347</b>	<b>61 112</b>	<b>3</b>	<b>61 702</b>	<b>62 303</b>	<b>62 345</b>
<b>1 914</b>	<b>1 000</b>	<b>1 067</b>	<b>7</b>	<b>959</b>	<b>1 005</b>	<b>1 835</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>						
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
21 291	15 089	13 514	-10	3 856	1 825	1 904
0	2 888	0	-100	0	0	0
<b>21 291</b>	<b>17 977</b>	<b>13 514</b>	<b>-25</b>	<b>3 856</b>	<b>1 825</b>	<b>1 904</b>
<b>-21 291</b>	<b>-17 977</b>	<b>-13 514</b>	<b>25</b>	<b>-3 856</b>	<b>-1 825</b>	<b>-1 904</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>						
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
21 436	15 234	13 514	-11	3 856	1 825	1 904
0	2 888	0	-100	0	0	0
<b>21 436</b>	<b>18 122</b>	<b>13 514</b>	<b>-25</b>	<b>3 856</b>	<b>1 825</b>	<b>1 904</b>
<b>21 436</b>	<b>18 122</b>	<b>13 514</b>	<b>-25</b>	<b>3 856</b>	<b>1 825</b>	<b>1 904</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>						
<b>2 059</b>	<b>1 145</b>	<b>1 067</b>	<b>-7</b>	<b>959</b>	<b>1 005</b>	<b>1 835</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>						
<b>0</b>	<b>0</b>	<b>1 145</b>	<b>#</b>	<b>2 212</b>	<b>3 171</b>	<b>4 176</b>
<b>2 059</b>	<b>1 145</b>	<b>2 212</b>	<b>93</b>	<b>3 171</b>	<b>4 176</b>	<b>6 011</b>

## Emergency Services Authority Statement of Changes in Equity

Budget as at 30/6/05 \$'000		Est.Outcome as at 30/6/05 \$'000	Planned as at 30/6/06 \$'000	Var %	Planned as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000
0	<b>Opening Balance</b>	0	42 927	#	51 149	49 416	45 725
	<b>Accumulated Funds</b>						
-2 078	Operating Result for the Period	-5 364	-5 292	1	-5 589	-5 516	-4 857
	<b>Reserves</b>						
566	Increase/(Decrease) in asset revaluation reserve	15 807	0	-100	0	0	0
-566	Transfer to/from Reserves	-566	0	-100	0	0	0
-2 078	<b>Total Income And Expense For The Period</b>	<b>9 877</b>	<b>-5 292</b>	<b>-154</b>	<b>-5 589</b>	<b>-5 516</b>	<b>-4 857</b>
	<b>Transactions Involving Equity Holders Affecting Accumulated Funds</b>						
21 436	Capital Injections	15 234	13 514	-11	3 856	1 825	1 904
39 772	Inc/Dec in Net Assets due to Admin Restructure	17 816	0	-100	0	0	0
59 130	<b>Closing Balance</b>	<b>42 927</b>	<b>51 149</b>	<b>19</b>	<b>49 416</b>	<b>45 725</b>	<b>42 772</b>

### Notes to the Budget Statements

Significant variations are as follows:

#### *Operating Statement*

- government payment for outputs: the increase of \$7.423m in the 2004-05 estimated outcome from the original budget is mainly due to funding provided for clerical, fire fighters and ACT Ambulance Service enterprise agreements and additional establishment and other unforeseen expenditure. The increase of \$1.259m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to wage agreements and new initiatives offset by whole-of-government communication savings;
- taxes, fees and fines: the increase of \$0.617m in the 2004-05 estimated outcome from the original budget is due to collection of the fire alarm monitoring charge. In 2005-06 this is accounted for under user charges – non ACT Government;
- user charges – non ACT Government: the decrease of \$0.992m in the 2004-05 estimated outcome from the original budget is mainly due to Commonwealth Fire Protection revenue being less than anticipated. The increase of \$1.242m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to the expected increase in Commonwealth Fire Protection revenue and the change in accounting treatment for the fire alarm monitoring charge;
- employee expenses: the increase of \$5.558m in the 2004-05 estimated outcome from the original budget is mainly due to the new clerical, fire fighters and ACT Ambulance Service Enterprise Bargaining Agreements and overtime payments for fire fighters. The

decrease of \$1.210m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to overtime costs reducing due to recruitment of additional fire fighters and business process improvements;

- superannuation expenses: the decrease of \$0.305m in the 2004-05 estimated outcome from the original budget is mainly due to fire fighters and ambulance workers being employed on an overtime basis, not on ordinary time earning basis. The increase of \$0.973m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to recruiting additional fire fighters that will reduce overtime and increase normal working hours;
- supplies and services: the increase of \$4.729m in the 2004-05 estimated outcome from the original budget is mainly due to an increase in insurance premium payments, development and implementation of the Strategic Bushfire Management Plan and a Coronial Inquiry. The increase of \$0.429m in the 2005-06 Budget from the 2004-05 estimated outcome is due to expenditure on budget initiatives, offset by reduction in expenditure through business process improvements; and
- depreciation and amortisation: the increase of \$0.384m in the 2004-05 estimated outcome from the original budget is mainly due to bringing forward capital expenditure on the Communication and Information Management project. The increase of \$1.588m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to capital budget initiatives and bringing forward capital expenditure on the Communication and Information Management project.

#### *Balance Sheet*

- current assets: The increase of \$1.974m in the 2004-05 estimated outcome from the original budget is mainly due to finalisation of the transfer of assets from the Department of Justice and Community Safety (JACS) on setting up the ESA as a separate agency. The increase of \$1.067m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to an increase in cash to provide for employee entitlements;
- non-current assets: the decrease of \$14.511m in the 2004-05 estimated outcome from the original budget is mainly due to a change in value of assets transferred from JACS to ESA and withdrawal of the West Belconnen and Belconnen Joint Emergency Services Centre projects, offset by bringing forward capital expenditure associated with the Communication and Information Management project. The increase of \$8.365m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to the replacement of emergency vehicles, patient stretchers and monitor/defibrillators and further capital expenditure associated with the Communication and Information Management project.
- current liabilities: the increase of \$3.050m in the 2004-05 estimated outcome from the original budget is mainly due to an increase in the level of employee entitlements, offset by a decrease in payables; and
- non-current liabilities: the increase of \$0.616m in the 2004-05 estimated outcome from the original budget and the increase of \$1.417m in the 2005-06 Budget from the 2004-05 estimated outcome is mainly due to an increase in employee entitlements.

