

# DEPARTMENT OF THE ENVIRONMENT, CLIMATE CHANGE, ENERGY AND WATER

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## Objectives

The Department of the Environment, Climate Change, Energy and Water (the Department) plays a key role in delivering the Government's commitment to a sustainable future, complemented by the regulation and enforcement capacity provided through the statutory functions of the Conservator for Flora and Fauna, the Environment Protection Authority and the Clinical Waste Controller.

A key focus of the Department is the development and implementation of policies and programs to ensure more sustainable use of energy, water and waste, to respond and adapt to the challenges of climate change, to protect our natural environment, and to ensure security of the supply of water and energy.

A primary objective for the Department is ensuring a concerted whole of government approach to the threats posed by climate change, through reducing greenhouse gas emissions and developing adaptive responses to potential impacts.

The Department supports and monitors the Government's progress on key strategic directions including *Weathering the Change*, the Government's climate change strategy including the associated Action Plan 2007-11, and *Think water, act water*, which sets the long-term strategic direction for water resource management in the ACT.

## 2010-11 Priorities

Strategic and operational priorities to be pursued in 2010-11 include:

- maintaining and promoting continual improvements in environment protection to enhance our built and natural environment as part of the sustainable development of the ACT;
- developing *Weathering the Change* Action Plan 2, which will contain the strategies and actions to transition the ACT towards the Government's policy objective of zero net emissions for the ACT by 2060;
- continuing to take forward an energy reform agenda at an ACT and national level;
- pursuing the ACT Government's commitment to achieving carbon neutrality;
- finalising the ACT Sustainable Energy Policy;
- finalising the review of the expansion of the Feed-in Tariff Scheme;
- finalising the review of the *Nature Conservation Act 1980*;
- facilitating the establishment of a major solar power facility in the ACT;
- overseeing the progression of major water security projects;
- developing and implementing policies and programs to reduce demand for water and, where feasible, increase the use of non-potable water, including through the modification of selected stormwater systems;
- undertaking a review of *Think water, act water*;

- undertaking a review of the ACT Government’s current waste strategy, and developing a new waste strategy;
- undertaking a review of the ACT Government’s air quality strategies and programs;
- continuing to support our community partners including the Canberra and South East Region Environment Centre, the Conservation Council and SEE Change ACT; and
- working with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment through the ‘Caring for our Country’ program.

## Business and Corporate Strategies

The Department’s Corporate Plan (2010-2014) sets the strategic goal of ‘excellence in the public service’. The Department’s values outline the aspirations and behaviours that are central to the operation of the organisation.

The Department is supported by a governance structure that provides clear accountability mechanisms, supported by risk management, compliance and assurance systems.

The Department will:

- identify the most effective and efficient use of available resources through the analysis of programs and expenditure proposals;
- maintain the highest standards of ethical behaviour and leadership;
- strengthen collaborative relationships with Government departments, external organisations and the community through negotiation, consultation, and active engagement; and
- build its capacity through effective leadership, staff retention, an efficient recruitment process, and a focus on learning and development.

## Estimated Employment Level

2008-09 Actual Outcome	2009-10 Budget	2009-10 Est. Outcome	2010-11 Budget
91 Staffing (FTE) <sup>1</sup>	98	105 <sup>2</sup>	109 <sup>3</sup>

### Notes:

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The increase of seven FTEs in the 2009-10 estimated outcome from the 2009-10 Budget reflects five FTEs resulting from recruitment towards a full complement of staff, one FTE relating to a contractor being made a permanent officer, and one FTE relating to increased activity levels above those anticipated in the 2009-10 Budget.
3. The increase of four FTEs in the 2010-11 Budget from the 2009-10 estimated outcome reflects new positions resulting from 2010-11 Budget initiatives.

## Strategic Indicators

### Strategic Indicator 1

#### Leading the Community Towards Making Canberra a Zero-Net Emitter

The Government's vision for Canberra is to set the benchmark in carbon neutrality and sustainability.

The Department works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

The Department will raise awareness of climate change through engaging with the community and building partnerships in mitigation and adaptation and offsets.

The Department will:

- review the ACT's climate change strategy, *Weathering the Change*, and develop Action Plan 2 as a comprehensive road map to carbon neutrality;
- develop and implement policies and programs that increase energy efficiency;
- increase the ACT's use of renewable energy and support the growth of a clean economy; and
- develop and implement, in collaboration with other agencies and the community, climate change adaptation strategies.

### Strategic Indicator 2

#### Promoting Sustainable, Secure and Equitable Energy Supply

As part of the drive to carbon neutrality the Government has committed to an ACT Sustainable Energy Policy. The primary focus of the energy policy will be to reduce emissions associated with energy use. The policy will contain specific and measurable interim targets and ensure the equitable provision of energy and security of supply. It will reinforce the Government's commitment to maintaining reliable electricity and natural gas supplies and the delivery of infrastructure to meet consumer expectations. The policy, and its programs, will also support the growing development of distributed energy and increase our focus on energy efficiency.

The Department will:

- prepare a Sustainable Energy Policy;
- continue to promote the Feed-in Tariff Scheme to households and businesses and advise Government on the implementation of stage 2 of the program;
- facilitate the establishment of a large-scale solar power facility capable of powering at least 10,000 Canberra homes; and
- support the uptake of GreenPower and solar hot water in our community.

## Strategic Indicators cont.

### Strategic Indicator 3

#### Securing Sustainable Water Resources

The ACT Government will continue to explore and support cost effective ways to reduce demand for water, encourage sustainable water use through water sensitive urban design, including water savings measures and rain and grey-water harvesting, and pursue various options to reduce our reliance on potable water.

The Department will work across government and with ACTEW to secure the ACT's water supply and with the broader community to achieve sustainability in water use.

The Department will:

- review, update and oversee the implementation of the *Think water, act water*;
- work with industry and the community to identify and implement water sensitive urban design including water savings measures, and promote water savings programs and technologies, including through rebates where appropriate;
- review Environmental Flow Guidelines to ensure the continuing health of the ACT's rivers and lakes;
- consider options for cost effective use of non-potable water and multiple usage of water through initiatives such as reintegration of urban ponds as part of the Canberra Integrated Urban Waterways project; and
- work with the Murray Darling Basin Authority to implement water reforms across the Murray Darling Basin.

### Strategic Indicator 4

#### Protecting our Environment and Promoting Contemporary, Best Practice Environmental Standards

The Department will continue to promote knowledge sharing and implementation of contemporary, best practice environmental standards.

The Department will:

- continue to implement its' statutory responsibilities, especially through the Environment Protection Authority, to protect the quality of the ACT's air and water and environment generally;
- review and update the *Nature Conservation Act 1980*;
- develop a comprehensive waste policy underpinning waste education programs;
- increase community awareness and engagement in protecting our natural and built environment; and
- support the Natural Resources Management Council and policy and programs that preserve our natural environment.

## Output Classes

	Total Cost <sup>1</sup>		Government Payment for Outputs	
	2009-10	2010-11	2009-10	2010-11
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output Class 1: Environment, Climate Change, Energy and Water</b>	25,975	24,923	23,609	23,470
<b>Output 1.1: Environment Protection and Water<sup>2</sup></b>	4,953	5,276	4,299	4,600

### Notes:

1. Total cost includes depreciation of \$0.052 million in 2009-10 and \$0.192 million in 2010-11.
2. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Environment, Climate Change, Energy and Water Management'.

### Output Description

Administration of regulatory activities to protect and enhance the natural and built environment.

Environment Protection and Water will provide advice and deliver education, compliance and enforcement services to the Government and the community in relation to environment protection and water resources management.

	Total Cost		Government Payment for Outputs	
	2009-10	2010-11	2009-10	2010-11
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.2: Water, Energy and Waste<sup>1</sup></b>	5,388	3,095	5,030	2,724

### Note:

1. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Policy'.

### Output Description

Provision of policy advice on the sustainable use of water and energy, and reduction in waste.

## Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2009-10	2010-11	2009-10	2010-11
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.3: Climate Change and Natural Environment<sup>1</sup></b>	15,634	16,552	14,280	16,146

**Note:**

1. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Sustainability Programs'.

### *Output Description*

Provision of policy advice on climate change and the natural environment, and implementation of programs responding to natural resource management.

	Total Cost <sup>1</sup>		EBT Payment for Outputs	
	2009-10	2010-11	2009-10	2010-11
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>EBT Office of the Commissioner for Sustainability and the Environment</b>	1,422	1,197	1,408	1,189

**Note:**

1. Total cost includes depreciation of \$0.006 million in 2009-10 and \$0.006 million in 2010-11.

### *Output Description*

Publication of the State of the Environment Report, investigation of complaints by Ministerial direction, or where a Territory agency's actions may have a substantial impact on the environment.

## Accountability Indicators

	2009-10 Targets	2009-10 Est. Outcome	2010-11 Targets
<b>Output Class 1: Environment, Climate Change, Energy and Water</b>			
<b>Output 1.1: Environment Protection and Water<sup>1</sup></b>			
a. Administer environment protection authorisations within statutory timeframes <sup>2</sup>	100%	100%	100%
b. Administer water resources within statutory timeframes	100%	100%	100%
c. Assess and report on water quality in the ACT	Oct 2009	Oct 2009	Oct 2010
d. Assess and report on air quality in the ACT <sup>3</sup>	n/a	June 2010	June 2011

### Notes:

1. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Environment Protection and Water Management'.
2. This indicator has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Administer statutory protection authorisations within statutory timeframes'.
3. New indicator – this indicator has been included as a result of the Department's review of its performance measures.

	2009-10 Targets	2009-10 Est. Outcome	2010-11 Targets
<b>Output 1.2: Water, Energy and Waste<sup>1</sup></b>			
a. Implementation of National Reforms in energy and water	2	2	2
b. Consultation and survey on reducing plastic bag usage <sup>2</sup>	1	1	n/a
c. Coordinate the implementation of the Commercial Waste Scheme <sup>3</sup>	1	0	1
d. ACT Sustainable Energy Policy <sup>4</sup>	1	0	1
e. Review of <i>Think water, act water</i> <sup>5,6</sup>	1	0	1
f. Review of the Nature Conservation Act <sup>7</sup>	1	0	n/a
g. Coordinate the Government response to the Lowlands Native Grasslands Report <sup>7</sup>	1	1	n/a
h. Review of NoWaste Policy <sup>5</sup>	1	0	1
i. Review of Climate Change Policy <sup>7</sup>	1	1	n/a
j. Advise Government on options for Energy Efficiency Legislation <sup>8</sup>	n/a	n/a	1

### Notes:

1. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Policy'.
2. Discontinued indicator. This indicator has been completed and as a result it has been discontinued.
3. The implementation of the Commercial Waste Scheme is a two year project and is therefore ongoing. It is expected to be completed in 2010-11.
4. This indicator has been renamed as a result of the Department's review of its performance measures and was previously reported in the 2009-10 Budget as 'ACT Energy Policy'. A draft Sustainable Energy Policy was released in December 2009. A final Sustainable Energy Policy is to be released during 2010-11.
5. Preparatory review has commenced and a new strategy is expected to be delivered during 2010-11.
6. This indicator has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Review of the ACT Water Policy (*Think water, act water*)<sup>7</sup>'.
7. This indicator has moved and is reported under Output 1.3 Climate Change and Natural Environment.
8. New indicator. This advice relates to possible new legislation which would place a requirement on businesses in the energy sector to undertake efficiency measures.

## Accountability Indicators cont.

	2009-10 Targets	2009-10 Est. Outcome	2010-11 Targets
<b>Output 1.3: Climate Change and Natural Environment<sup>1</sup></b>			
a. Annual Report on the implementation of the <i>Think water, act water</i> program <sup>2</sup>	1	1	n/a
b. Annual reporting on implementation of Climate Change Action Plan <sup>3</sup>	1	1	n/a
c. Delivery of joint ACT/Commonwealth funded sustainability programs <sup>4</sup>	2	3	2
d. Advise Government on the potential expansion of the Feed-in Tariff <sup>5</sup>	1	1	n/a
e. Review of the Nature Conservation Act <sup>6,7</sup>	1	0	1
f. Coordinate the Government response to the Lowlands Native Grasslands Report <sup>5,6</sup>	1	1	n/a
g. Review of Climate Change Policy <sup>5,6</sup>	1	1	n/a
h. Development of <i>Weathering the Change</i> Action Plan 2 <sup>8</sup>	n/a	n/a	1

### Notes:

1. This output has been renamed as a result of the Department's review of its performance measures. It was previously reported in the 2009-10 Budget as 'Sustainability Programs'.
2. Discontinued indicator. Accountability indicators will be reviewed as part of the 'Review of *Think water, act water*' under Output 1.2 Water, Energy and Waste.
3. Discontinued indicator. Accountability indicators will be reviewed as part of the 'Review of Climate Change Policy' and 'Development of *Weathering the Change* Action Plan 2'.
4. The increase in the 2009-10 estimated outcome from the 2009-10 target reflects the funding of an additional joint ACT/Commonwealth sustainability program. The three funded programs are: The National Action Plan for Salinity and Water Quality; Water Smart Australia Program; and Caring for our Country.
5. Discontinued indicator. This indicator will be completed by 30 June 2010 and as a result it has been discontinued in 2010-11.
6. This indicator was previously reported under Output 1.2 Water, Energy and Waste.
7. Preparatory work has commenced. The outcomes of the review are expected to be released during 2010-11.
8. New indicator. The *Weathering the Change* Action Plan 2 is expected to be completed during 2010-11.

	2009-10 Targets	2009-10 Est. Outcome	2010-11 Targets
<b>EBT: Office of the Commissioner for Sustainability and the Environment</b>			
<b>EBT 1: Office of the Commissioner for Sustainability and the Environment</b>			
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports	Sep 2009	Sep 2009	Sep 2010
b. Completion of Ministerial initiated investigations in accordance with the Minister's direction	100%	100%	100%
c. Completion of Commissioner initiated investigations in accordance with the Terms of Reference	100%	100%	100%
d. Completion of complaints generated investigations in accordance with the Terms of Reference	100%	100%	100%
e. Report on complaints about management of the environment by the Territory or a Territory agency	Sep 2009	Sep 2009	Sep 2010
f. Completion of the Australian Capital Region State of the Environment Report 2009 <sup>1</sup>	Dec 2009	Dec 2009	n/a

### Note:

1. Discontinued indicator. This indicator has been completed and as a result it has been discontinued.

## Changes to Appropriation

### Changes to Appropriation - Departmental

	2009-10 Est. Out. \$'000	2010-11 Budget \$'000	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>Government Payment for Outputs</b>					
<b>2009-10 Budget</b>	<b>23,012</b>	<b>22,114</b>	<b>22,391</b>	<b>22,896</b>	<b>22,896</b>
<b>FMA Section 16B Rollovers from 2008-09</b>					
Solar Power Facility	90	-	-	-	-
Feed-in Tariff	150	-	-	-	-
Switch Your Thinking Programs	121	-	-	-	-
<b>2010-11 Budget Policy Adjustments</b>					
Progressing Actions on Climate Change	-	1,041	646	445	452
Development of a Biodiversity Conservation Model	-	100	-	-	-
Wood Heater Survey and Educational Awareness Campaign	-	100	-	-	-
Water Resources Regulatory Officer	-	109	106	108	110
Revised Wage Parameters	-	137	241	246	249
Efficiency Dividend	-	-	(211)	(323)	(441)
<b>2010-11 Budget Technical Adjustments</b>					
Adjustment to 2009-10 Budget Efficiency Dividend	-	(184)	(187)	(192)	(197)
Revised Indexation Parameters	-	-	-	-	461
Revised Superannuation Contributions	-	19	3	(10)	(51)
Transfer - Animal Welfare Position to TAMS	(113)	(115)	(116)	(118)	(121)
Transfer - Canberra Connect Contribution from TAMS	24	24	25	26	26
National Partnership - Water for the Future	325	125	-	-	-
Cessation - National Partnership - Caring for Our Country	-	-	-	-	(1,359)
<b>2010-11 Budget</b>	<b>23,609</b>	<b>23,470</b>	<b>22,898</b>	<b>23,078</b>	<b>22,025</b>
<b>Changes to Appropriation - Territorial</b>					
	2009-10 Est. Out. \$'000	2010-11 Budget \$'000	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>					
<b>2009-10 Budget</b>	<b>1,301</b>	<b>1,343</b>	<b>1,392</b>	<b>1,439</b>	<b>1,439</b>
<b>FMA Section 16B Rollovers from 2008-09</b>					
Environmental Grants	50	-	-	-	-
Office of the Commissioner for Sustainability and the Environment	268	-	-	-	-
<b>2010-11 Budget Policy Adjustment</b>					
Revised Wage Parameters	-	9	15	16	16
<b>2010-11 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	(2)	(2)	(2)	25
Revised Superannuation Contributions	-	-	(7)	(12)	(15)
<b>2010-11 Budget</b>	<b>1,619</b>	<b>1,350</b>	<b>1,398</b>	<b>1,441</b>	<b>1,465</b>

## Changes to Appropriation cont.

### Changes to Appropriation - Departmental

Capital Injections	2009-10 Est. Out. \$'000	2010-11 Budget \$'000	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>2009-10 Budget</b>	<b>3,660</b>	<b>10,310</b>	-	-	-
<b>FMA Section 16B Rollovers from 2008-09</b>					
Relocation and Fit-out Costs of Level 2 and 3 of the Annexe in Macarthur House	50	-	-	-	-
Renewable Energy Technology Showcase	888	-	-	-	-
<b>2010-11 Budget Policy Adjustments</b>					
North Weston/Molonglo Stormwater Harvesting Scheme	-	1,000	4,000	-	-
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	-	1,000	5,500	-	-
<b>2010-11 Budget Technical Adjustment</b>					
Rollover - Accelerating Replacing of Stormwater Drains with Wetlands	(2,827)	2,827	-	-	-
<b>2010-11 Budget</b>	<b>1,771</b>	<b>15,137</b>	<b>9,500</b>	-	-

### 2010-11 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2010-11 \$'000	2010-11 Financing \$'000	2011-12 Financing \$'000	2012-13 Financing \$'000	Physical Completion Date
<b>New Capital Works</b>						
North Weston/Molonglo Stormwater Harvesting Scheme	5,000	-	1,000	4,000	-	Oct 2011
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	6,500	-	1,000	5,500	-	May 2012
<b>Total New Works</b>	<b>11,500</b>	-	<b>2,000</b>	<b>9,500</b>	-	
<b>Works in Progress</b>						
Accelerating Replacing Stormwater Drains with Wetlands	13,870	733	13,137	-	-	Feb 2011
<b>Total Works in Progress</b>	<b>13,870</b>	<b>733</b>	<b>13,137</b>	-	-	
<b>Total Capital Works Program</b>	<b>25,370</b>	<b>733</b>	<b>15,137</b>	<b>9,500</b>	-	

**Department of the Environment, Climate Change, Energy and Water**  
**Operating Statement**

<b>2009-10 Budget \$'000</b>		<b>2009-10 Est.Outcome \$'000</b>	<b>2010-11 Budget \$'000</b>	<b>Var %</b>	<b>2011-12 Estimate \$'000</b>	<b>2012-13 Estimate \$'000</b>	<b>2013-14 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
23,012	Government Payment for Outputs	23,609	23,470	-1	22,898	23,078	22,025
425	Taxes Fees and Fines	0	0	-	0	0	0
3,789	User Charges - Non ACT Government	1,501	4,350	190	87	89	91
27	Interest	138	150	9	29	30	30
248	Other Revenue	673	696	3	720	745	764
<b>27,501</b>	<b>Total Revenue</b>	<b>25,921</b>	<b>28,666</b>	<b>11</b>	<b>23,734</b>	<b>23,942</b>	<b>22,910</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>27,501</b>	<b>Total Income</b>	<b>25,921</b>	<b>28,666</b>	<b>11</b>	<b>23,734</b>	<b>23,942</b>	<b>22,910</b>
<b>Expenses</b>							
8,524	Employee Expenses	8,979	9,689	8	9,923	10,125	10,249
1,131	Superannuation Expenses	1,196	1,232	3	1,216	1,187	1,160
12,341	Supplies and Services	11,635	11,064	-5	10,119	10,129	8,949
10	Depreciation and Amortisation	52	192	269	188	365	362
0	Borrowing Costs	19	19	-	20	20	21
1,482	Grants and Purchased Services	2,977	1,589	-47	1,610	1,620	1,641
614	Other Expenses	1,117	1,138	2	1,161	1,186	1,215
<b>24,102</b>	<b>Total Ordinary Expenses</b>	<b>25,975</b>	<b>24,923</b>	<b>-4</b>	<b>24,237</b>	<b>24,632</b>	<b>23,597</b>
<b>3,399</b>	<b>Operating Result</b>	<b>-54</b>	<b>3,743</b>	<b>#</b>	<b>-503</b>	<b>-690</b>	<b>-687</b>
<b>3,399</b>	<b>Total Comprehensive Income</b>	<b>-54</b>	<b>3,743</b>	<b>#</b>	<b>-503</b>	<b>-690</b>	<b>-687</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Balance Sheet**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
<b>Current Assets</b>							
1,781	Cash and Cash Equivalents	8,151	4,549	-44	4,549	4,549	4,549
127	Receivables	390	1,331	241	1,361	1,393	1,425
<b>1,908</b>	<b>Total Current Assets</b>	<b>8,541</b>	<b>5,880</b>	<b>-31</b>	<b>5,910</b>	<b>5,942</b>	<b>5,974</b>
<b>Non Current Assets</b>							
255	Property, Plant and Equipment	654	4,032	517	14,164	25,309	24,958
13,002	Capital Works in Progress	6,993	22,836	227	22,026	10,526	10,526
<b>13,257</b>	<b>Total Non Current Assets</b>	<b>7,647</b>	<b>26,868</b>	<b>251</b>	<b>36,190</b>	<b>35,835</b>	<b>35,484</b>
<b>15,165</b>	<b>TOTAL ASSETS</b>	<b>16,188</b>	<b>32,748</b>	<b>102</b>	<b>42,100</b>	<b>41,777</b>	<b>41,458</b>
<b>Current Liabilities</b>							
0	Payables	1,116	1,144	3	1,173	1,202	1,232
133	Finance Leases	100	120	20	144	173	207
1,834	Employee Benefits	2,469	2,800	13	3,116	3,444	3,771
555	Other Provisions	0	0	-	0	0	0
371	Other	4,451	1,760	-60	1,760	1,760	1,760
<b>2,893</b>	<b>Total Current Liabilities</b>	<b>8,136</b>	<b>5,824</b>	<b>-28</b>	<b>6,193</b>	<b>6,579</b>	<b>6,970</b>
<b>Non Current Liabilities</b>							
22	Finance Leases	239	219	-8	195	166	132
56	Employee Benefits	159	171	8	181	191	202
<b>78</b>	<b>Total Non Current Liabilities</b>	<b>398</b>	<b>390</b>	<b>-2</b>	<b>376</b>	<b>357</b>	<b>334</b>
<b>2,971</b>	<b>TOTAL LIABILITIES</b>	<b>8,534</b>	<b>6,214</b>	<b>-27</b>	<b>6,569</b>	<b>6,936</b>	<b>7,304</b>
<b>12,194</b>	<b>NET ASSETS</b>	<b>7,654</b>	<b>26,534</b>	<b>247</b>	<b>35,531</b>	<b>34,841</b>	<b>34,154</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
12,194	Accumulated Funds	7,654	26,534	247	35,531	34,841	34,154
<b>12,194</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>7,654</b>	<b>26,534</b>	<b>247</b>	<b>35,531</b>	<b>34,841</b>	<b>34,154</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Cash Flow Statement**

2009-10 Budget \$'000		2009-10 Est.Outcome \$'000	2010-11 Budget \$'000	Var %	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
23,012	Cash from Government for Outputs	23,609	23,470	-1	22,898	23,078	22,025
425	Taxes, Fees and Fines	0	0	-	0	0	0
89	User Charges	81	84	4	87	89	91
27	Interest Received	138	150	9	29	30	30
3,948	Other Revenue	2,093	2,271	9	720	745	764
<b>27,501</b>	<b>Operating Receipts</b>	<b>25,921</b>	<b>25,975</b>	<b>..</b>	<b>23,734</b>	<b>23,942</b>	<b>22,910</b>
<b>Payments</b>							
8,233	Related to Employees	8,683	9,355	8	9,608	9,799	9,924
1,131	Related to Superannuation	1,196	1,232	3	1,216	1,187	1,160
12,955	Related to Supplies and Services	11,636	11,067	-5	10,119	10,130	8,949
0	Borrowing Costs	19	19	-	20	20	21
1,482	Grants and Purchased Services	2,977	1,589	-47	1,610	1,620	1,641
0	Other	1,117	1,138	2	1,161	1,186	1,215
<b>23,801</b>	<b>Operating Payments</b>	<b>25,628</b>	<b>24,400</b>	<b>-5</b>	<b>23,734</b>	<b>23,942</b>	<b>22,910</b>
<b>3,700</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>293</b>	<b>1,575</b>	<b>438</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
7,360	Purchase of Property, Plant and Equipment and Capital Works	2,114	19,403	818	9,500	0	0
0	Other Payments	0	911	#	0	0	0
<b>7,360</b>	<b>Investing Payments</b>	<b>2,114</b>	<b>20,314</b>	<b>861</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>-7,360</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-2,114</b>	<b>-20,314</b>	<b>-861</b>	<b>-9,500</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
3,660	Capital Injection from Government	1,771	15,137	755	9,500	0	0
<b>3,660</b>	<b>Financing Receipts</b>	<b>1,771</b>	<b>15,137</b>	<b>755</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>3,660</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>1,771</b>	<b>15,137</b>	<b>755</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-50</b>	<b>-3,602</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,781</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>8,201</b>	<b>8,151</b>	<b>-1</b>	<b>4,549</b>	<b>4,549</b>	<b>4,549</b>
<b>1,781</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>8,151</b>	<b>4,549</b>	<b>-44</b>	<b>4,549</b>	<b>4,549</b>	<b>4,549</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Statement of Changes in Equity**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
	<b>Opening Equity</b>						
5,135	Opening Accumulated Funds	5,937	7,654	29	26,534	35,531	34,841
<b>5,135</b>	<b>Balance at the Start of the Reporting Period</b>	<b>5,937</b>	<b>7,654</b>	<b>29</b>	<b>26,534</b>	<b>35,531</b>	<b>34,841</b>
	<b>Comprehensive Income</b>						
3,399	Operating Result for the Period	-54	3,743	#	-503	-690	-687
<b>3,399</b>	<b>Total Comprehensive Income</b>	<b>-54</b>	<b>3,743</b>	<b>#</b>	<b>-503</b>	<b>-690</b>	<b>-687</b>
<b>0</b>	<b>Total Movement In Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
3,660	Capital Injections	1,771	15,137	755	9,500	0	0
<b>3,660</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,771</b>	<b>15,137</b>	<b>755</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
12,194	Closing Accumulated Funds	7,654	26,534	247	35,531	34,841	34,154
<b>12,194</b>	<b>Balance at the End of the Reporting Period</b>	<b>7,654</b>	<b>26,534</b>	<b>247</b>	<b>35,531</b>	<b>34,841</b>	<b>34,154</b>

## Notes to the Budget Statements

Significant variations are as follows:

### *Operating Statement*

- government payment for outputs:
  - the increase of \$0.597 million in the 2009-10 estimated outcome from the original budget is due to the rollover of funding from 2009-10 to 2010-11 (\$0.361 million), new Commonwealth funding (\$0.325 million) and a transfer of funding from TAMS for services provided by Canberra Connect (\$0.024 million), partially offset by the transfer of funding to TAMS (\$0.113 million) to undertake the Animal Welfare function; and
  - the decrease of \$0.139 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the cessation of initiatives and rollovers (\$1.746 million), reduction in Commonwealth funding (\$0.2 million) and other minor adjustments, partially offset by new initiatives (\$1.350 million), increased funding transferred from TAMS (\$0.335 million) and revised wage parameters (\$0.137 million).
- taxes, fees and fines: the decrease of \$0.425 million in the 2009-10 estimated outcome from the original budget is due to the reclassification of revenue from 'taxes, fees and fines' to 'other revenue'.

- user charges — non ACT Government:
  - the decrease of \$2.228 million in the 2009-10 estimated outcome from the original budget is due to the recognition of funding for the construction of Flemington Roads Ponds being deferred until 2010-11 (\$3.075 million), partially offset by increased funding for Commonwealth grants (\$0.795 million), primarily for the Caring for Our Country program; and
  - the increase of \$2.849 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to recognition of revenue which had been deferred from 2009-10, partially offset by a reduction in funding for Commonwealth grants.
- interest: the increase of \$0.111 million in the 2009-10 estimated outcome from the original budget is due to increased cash balances as a result of Commonwealth funding received for the Canberra Integrated Urban Waterways project and the Caring for our Country program.
- other revenue: the increase of \$0.425 million in the 2009-10 estimated outcome from the original budget is due to the reclassification of revenue from ‘taxes, fees and fines’ to ‘other revenue’.
- employee and superannuation expenses:
  - the increase of \$0.520 million in the 2009-10 estimated outcome from the original budget is due to increased staffing, the costs of which have been met from additional grant revenue, partially offset by the transfer of a staff member to TAMS and a decrease in long service leave expense; and
  - the increase of \$0.746 million in the 2010-11 Budget from the 2009-10 estimated outcome is largely due to new recurrent initiatives and revised wage parameters.
- supplies and services:
  - the decrease of \$0.706 million in the 2009-10 estimated outcome from the original budget is due to reclassification of some costs associated with grant programs to other expenditure lines (\$2.117 million) and the transfer of costs associated with the Animal Welfare function to TAMS, partially offset by additional expenditure on supplies and services associated with funding brought forward from 2008-09 (\$0.361 million) and additional revenues received for delivery of specific projects (\$1.046 million); and
  - the decrease of \$0.571 million in the 2010-11 Budget from the 2009-10 estimated outcome reflects a reduction in expenditure relating to Commonwealth funded programs, cessation of funding for non-ongoing initiatives, partially offset by funding for new initiatives.
- depreciation:
  - the increase of \$0.042 million in the 2009-10 estimated outcome from the original budget is due to leasehold improvements completed during the year; and
  - the increase of \$0.140 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the expected completion of the Dickson and Lyneham ponds.
- grants and purchased services:
  - the increase of \$1.495 million in the 2009-10 estimated outcome from the original budget is largely due to reclassification of some costs associated with grant programs from supplies and services; and

- the decrease of \$1.388 million in the 2010-11 Budget from the 2009-10 estimated outcome reflects a reduction in proposed expenditure associated with a reduction in Commonwealth grant funding and cessation of non-ongoing initiatives.
- other expenses: the increase of \$0.503 million in the 2009-10 estimated outcome from the original budget is due to the reclassification of rebate funding for the ACTSmart initiative from ‘supplies and services’ to ‘other expenses’.

### *Balance Sheet*

- cash and cash equivalents:
  - the increase of \$6.370 million in the 2009-10 estimated outcome from the original budget is primarily due to the flow-on effects of the 2008-09 audited outcome; and
  - the decrease of \$3.602 million in the 2010-11 Budget from the 2009-10 estimated outcome is mainly due to construction costs relating to the Flemington Road Pond (\$2.691 million) and payment of expected loans provided to ACT Government agencies under the Energy Efficiency Fund initiative (\$0.911 million).
- receivables:
  - the increase of \$0.263 million in the 2009-10 estimated outcome from the original budget is mainly due to the flow-on effects of the 2008-09 audited outcome which resulted in an increase in GST receivables due to higher payments made at the end of the financial year for operating expenses; and
  - the increase of \$0.941 million in the 2010-11 Budget from the 2009-10 estimated outcome is mainly due to loans provided to ACT Government agencies under the Energy Efficiency Fund initiative.
- property, plant and equipment:
  - the increase of \$0.399 million in the 2009-10 estimated outcome from the original budget is due to the flow-on effects of the 2008-09 audited outcome and additional capital expenditure in the 2009-10 financial year; and
  - the increase of \$3.378 million in the 2010-11 Budget from the 2009-10 estimated outcome is mainly due to the capitalisation of costs associated with the construction of the Dickson and Lyneham ponds as part of the ‘Accelerating Replacing Stormwater Drains with Wetlands’ initiative.
- capital works in progress:
  - the decrease of \$6.009 million in the 2009-10 estimated outcome from the original budget is due to delays in capital projects, which has necessitated the deferral of capital expenditure funding; and
  - the increase of \$15.843 million in the 2010-11 Budget from the 2009-10 estimated outcome reflects funding re-profiled from 2009-10 and funding for new capital initiatives, partially offset by the capitalisation of completed project construction costs.
- current payables: the increase of \$1.116 million in the 2009-10 estimated outcome from the original budget reflects an increase in activity levels continuing on from the 2008-09 audited result.

- current and non current finance leases: the net increase of \$0.184 million in the 2009-10 estimated outcome from the original budget relates to a higher number of motor vehicles held under finance leases.
- current employee benefits:
  - the increase of \$0.635 million in the 2009-10 estimated outcome from the original budget is due to a change in accounting policy relating to the calculation of leave entitlements introduced in the 2008-09 financial year; and
  - the increase of \$0.331 million in the 2010-11 Budget from the 2009-10 estimated outcome is mainly due to increased permanent staff numbers and revised wage parameters.
- other current liabilities:
  - the increase of \$3.525 million in the 2009-10 estimated outcome from the original budget relates to the funds accumulated to deliver Commonwealth projects; and
  - the decrease of \$2.691 million in 2010-11 Budget from the 2009-10 estimated outcome is due to a reduction in revenue received in advance to fund the construction of the Flemington Road Ponds.
- non current employee benefits: the increase of \$0.103 million in the 2009-10 estimated outcome from the original budget is due to a change in accounting policy relating to the calculation of leave entitlements.

#### *Cash Flow Statement*

Variances in the statement are explained in the notes above.

#### *Statement of Changes in Equity*

Variances in the statement are explained in the notes above.

**Department of the Environment, Climate Change, Energy and Water**  
**Statement of Income and Expenses on Behalf of the Territory**

<b>2009-10 Budget \$'000</b>		<b>2009-10 Est.Outcome \$'000</b>	<b>2010-11 Budget \$'000</b>	<b>Var %</b>	<b>2011-12 Estimate \$'000</b>	<b>2012-13 Estimate \$'000</b>	<b>2013-14 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
1,301	Payment for Expenses on behalf of Territory	1,619	1,350	-17	1,398	1,441	1,465
28,131	Taxes Fees and Fines	24,717	25,271	2	25,322	27,760	32,540
<b>29,432</b>	<b>Total Revenue</b>	<b>26,336</b>	<b>26,621</b>	<b>1</b>	<b>26,720</b>	<b>29,201</b>	<b>34,005</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>29,432</b>	<b>Total Income</b>	<b>26,336</b>	<b>26,621</b>	<b>1</b>	<b>26,720</b>	<b>29,201</b>	<b>34,005</b>
<b>Expenses</b>							
561	Employee Expenses	564	588	4	616	641	650
95	Superannuation Expenses	98	99	1	97	95	93
484	Supplies and Services	750	502	-33	516	531	544
0	Depreciation and Amortisation	6	6	-	6	4	0
0	Borrowing Costs	2	2	-	2	2	2
161	Grants and Purchased Services	211	161	-24	167	172	176
28,131	Transfer Expenses	24,719	25,271	2	25,322	27,760	32,540
<b>29,432</b>	<b>Total Ordinary Expenses</b>	<b>26,350</b>	<b>26,629</b>	<b>1</b>	<b>26,726</b>	<b>29,205</b>	<b>34,005</b>
<b>0</b>	<b>Operating Result</b>	<b>-14</b>	<b>-8</b>	<b>43</b>	<b>-6</b>	<b>-4</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>-14</b>	<b>-8</b>	<b>43</b>	<b>-6</b>	<b>-4</b>	<b>0</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
<b>Current Assets</b>							
1,007	Cash and Cash Equivalents	1,236	1,236	-	1,236	1,236	1,236
0	Receivables	8,017	8,233	3	8,453	8,680	8,914
<b>1,007</b>	<b>Total Current Assets</b>	<b>9,253</b>	<b>9,469</b>	<b>2</b>	<b>9,689</b>	<b>9,916</b>	<b>10,150</b>
<b>Non Current Assets</b>							
0	Property, Plant and Equipment	16	10	-38	4	0	0
<b>0</b>	<b>Total Non Current Assets</b>	<b>16</b>	<b>10</b>	<b>-38</b>	<b>4</b>	<b>0</b>	<b>0</b>
<b>1,007</b>	<b>TOTAL ASSETS</b>	<b>9,269</b>	<b>9,479</b>	<b>2</b>	<b>9,693</b>	<b>9,916</b>	<b>10,150</b>
<b>Current Liabilities</b>							
0	Payables	8,341	8,549	2	8,763	8,982	9,206
0	Finance Leases	20	20	-	20	20	20
120	Employee Benefits	231	236	2	238	241	246
515	Other	361	366	1	370	375	380
<b>635</b>	<b>Total Current Liabilities</b>	<b>8,953</b>	<b>9,171</b>	<b>2</b>	<b>9,391</b>	<b>9,618</b>	<b>9,852</b>
<b>Non Current Liabilities</b>							
18	Employee Benefits	15	15	-	15	15	15
<b>18</b>	<b>Total Non Current Liabilities</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>653</b>	<b>TOTAL LIABILITIES</b>	<b>8,968</b>	<b>9,186</b>	<b>2</b>	<b>9,406</b>	<b>9,633</b>	<b>9,867</b>
<b>354</b>	<b>NET ASSETS</b>	<b>301</b>	<b>293</b>	<b>-3</b>	<b>287</b>	<b>283</b>	<b>283</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
354	Accumulated Funds	301	293	-3	287	283	283
<b>354</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>301</b>	<b>293</b>	<b>-3</b>	<b>287</b>	<b>283</b>	<b>283</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Budgeted Statement of Cash Flows on Behalf of the Territory**

<b>2009-10 Budget \$'000</b>		<b>2009-10 Est.Outcome \$'000</b>	<b>2010-11 Budget \$'000</b>	<b>Var %</b>	<b>2011-12 Estimate \$'000</b>	<b>2012-13 Estimate \$'000</b>	<b>2013-14 Estimate \$'000</b>
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
	<b>Receipts</b>						
1,301	Cash from Government for EBT	1,619	1,350	-17	1,398	1,441	1,465
28,131	Taxes, Fees and Fines	24,717	25,271	2	25,322	27,760	32,540
<b>29,432</b>	<b>Operating Receipts</b>	<b>26,336</b>	<b>26,621</b>	<b>1</b>	<b>26,720</b>	<b>29,201</b>	<b>34,005</b>
	<b>Payments</b>						
561	Related to Employees	563	586	4	616	641	650
95	Related to Superannuation	98	99	1	97	95	93
484	Related to Supplies and Services	750	502	-33	516	531	544
0	Borrowing Costs	2	2	-	2	2	2
161	Grants and Purchased Services	211	161	-24	167	172	176
28,131	Territory Receipts to Government	24,719	25,271	2	25,322	27,760	32,540
<b>29,432</b>	<b>Operating Payments</b>	<b>26,343</b>	<b>26,621</b>	<b>1</b>	<b>26,720</b>	<b>29,201</b>	<b>34,005</b>
<b>0</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-7</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-7</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,007</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>1,243</b>	<b>1,236</b>	<b>-1</b>	<b>1,236</b>	<b>1,236</b>	<b>1,236</b>
<b>1,007</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>1,236</b>	<b>1,236</b>	<b>-</b>	<b>1,236</b>	<b>1,236</b>	<b>1,236</b>

**Department of the Environment, Climate Change, Energy and Water**  
**Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
	<b>Opening Equity</b>						
354	Opening Accumulated Funds	315	301	-4	293	287	283
<b>354</b>	<b>Balance at the Start of the Reporting Period</b>	<b>315</b>	<b>301</b>	<b>-4</b>	<b>293</b>	<b>287</b>	<b>283</b>
	<b>Comprehensive Income</b>						
0	Operating Result for the Period	-14	-8	43	-6	-4	0
<b>0</b>	<b>Total Comprehensive Income</b>	<b>-14</b>	<b>-8</b>	<b>43</b>	<b>-6</b>	<b>-4</b>	<b>0</b>
<b>0</b>	<b>Total Movement In Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
	<b>Closing Equity</b>						
354	Closing Accumulated Funds	301	293	-3	287	283	283
<b>354</b>	<b>Balance at the End of the Reporting Period</b>	<b>301</b>	<b>293</b>	<b>-3</b>	<b>287</b>	<b>283</b>	<b>283</b>

## Notes to the Budget Statements

Significant variations are as follows:

### *Statement of Income and Expenses on Behalf of the Territory*

- payment for expenses on behalf of Territory: the increase of \$0.318 million in the 2009-10 estimated outcome from the original budget and the decrease of \$0.269 million in the 2010-11 Budget from the 2009-10 estimated outcome is largely due to rollovers from 2008-09 to 2009-10.
- taxes, fees and fines:
  - the decrease of \$3.414 million in the 2009-10 estimated outcome from the original budget is due to a reduction in water abstraction charges received from ACTEW; and
  - the increase of \$0.554 million in the 2010-11 Budget from the 2009-10 estimated outcome is mainly due to increased revenue from the transfer of water resources previously administered by the Commonwealth Government.
- supplies and services: the increase of \$0.266 million in the 2009-10 estimated outcome from the original budget and the decrease of \$0.248 million in the 2010-11 Budget from the 2009-10 estimated outcome largely reflects funds rolled over from 2008-09 for the Office of the Commissioner for Sustainability and the Environment.
- grants and purchased services: the increase of \$0.050 million in the 2009-10 estimated outcome from the original budget and the decrease of \$0.050 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the rollover of funding from 2008-09 to 2009-10 for the ACT Environment Grants.

- transfer expenses: the decrease of \$3.412 million in the 2009-10 estimated outcome from the original budget is due to a decrease in the revenue received from the water abstraction charge.

#### *Statement of Assets and Liabilities on Behalf of the Territory*

- cash and cash equivalents: the increase of \$0.229 million in the 2009-10 estimated outcome from the original budget is due to the receipt of revenue in advance for the preparation of the three yearly Regional State of the Environment Report.
- receivables: the increase of \$8.017 million in the 2009-10 estimated outcome from the original budget reflects a revision of the expected timing of receipts for the water abstraction charge from ACTEW.
- payables: the increase of \$8.341 million in the 2009-10 estimated outcome from the original budget largely reflects a revision of the expected timing of receipts for the water abstraction charge from ACTEW.
- current employee benefits: the increase of \$0.111 million in the 2009-10 estimated outcome from the original budget is due to a change in accounting policy relating to the calculation of leave entitlements.
- other: the decrease of \$0.154 million in the 2009-10 estimated outcome from the original budget is due to the recognition of revenue received in advance, relating to the preparation of the three yearly ACT State of the Environment Report.

#### *Statement of Cash Flows on Behalf of the Territory*

Variances in the statement are explained in the notes above.

#### *Statement of Changes in Equity on Behalf of the Territory*

Variances in the statement are explained in the notes above.