

**Gap Analysis of water reports compared against ED AWAS 1**

Organisation type	State and Territory governments	Urban / rural water utilities	Major water user	Environmental water rights holders	Total
<b>Organisation</b>	<b>% of compliance</b>	<b>% of compliance</b>	<b>% of compliance</b>	<b>% of compliance</b>	<b>% of compliance</b>
<b># of examples</b>	<b>11</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>22</b>
<b>Contextual Statement</b>					
Physical Information	82%	29%	50%	100%	64%
Administrative Information	45%	43%	50%	100%	50%
Climatic overview	45%	43%	50%	50%	45%
<b>Accountability Statement</b>					
Compliance external requirements	9%		50%		9%
Compliance best practice of industry	9%				5%
Compliance with internal operation plan	9%	14%	50%		14%
Breach of operation plan/Act by management	9%	14%	100%		18%
Breach of operation plan/Act by stakeholders					
Signed by an authorised person	9%				5%
<b>Statement of Water Assets &amp; Water Liabilities</b>					
Water assets	18%				9%
Water liabilities	18%				9%
Net water assets	18%				9%
Comparative information	9%				5%
Reference to notes supporting the numbers presented	9%				5%
<b>Statement of changes in Water Assets &amp; Water Liabilities</b>					
Water asset increases	18%				9%
Water asset decreases	18%				9%
Water liabilities increases	9%				5%
Water liabilities decreases	9%				5%
Accrual based water statement	9%				5%
Change in net water assets (or similar)	18%				9%
Comparative information	9%				5%
Reference to notes supporting the numbers presented	9%				5%
<b>Statement of Physical Water Flows</b>					
Water inflows	18%				9%
Water outflows	18%				9%
Flow based water statement (non-accrual)	18%			100%	18%
Change in net water storage	18%				9%
Opening water storage	9%				5%
Closing water storage	9%				5%
Comparative information					
Reference to notes supporting the numbers presented	9%				5%
<b>Note disclosures</b>					
Significant water accounting policies					
Detailed disclosures on water storages (surface and/or groundwater)	55%	43%	50%	100%	55%
Specifies water asset volumes in disclosures	36%	29%	50%	50%	36%
Reconciliation disclosure on allocations/announcements	9%		50%		9%
Disclosures on water inflows	36%	14%	50%		27%
Disclosures on water outflows	36%	29%	50%	100%	41%
Specifies inflows and outflows in volumes in the disclosures	45%	29%	50%	100%	45%
Quantification approaches	9%				5%
Reconciliation of Physical water flows to other statements	9%				5%
Future prospects / outlook	9%				5%
Contingent water assets					
Contingent water liabilities					
Water rights	64%	14%			36%
Water allocation	36%	14%			23%
Water restrictions	27%	29%			23%
Water market activity / Trades	27%	14%			18%
Water for the environment	18%	14%	50%	100%	27%
Water for social and cultural					
Water for economic	18%	43%	100%		32%
Additional information disclosure	82%	86%	100%	100%	86%
<b>Assurance Statement</b>					
Audit been undertaken			100%		9%
<b>Other supportive information</b>					
Comparative information in the notes	18%	29%	50%	50%	27%
Trade volumes disclosed in litres	27%				14%
Storage volumes disclosed in litres	64%	43%	50%	100%	59%
Flow rate disclosed (litres per day or megalitres per day)	18%				9%
Inflows and Outflows in notes in litres	45%	43%	50%		41%
Water quality	27%	100%	50%		50%
Ecological/Environmental report	45%	14%	50%	100%	41%
Pricing on water	9%	14%			9%
Hydrologic review/report	9%				5%
KPIs / water targets (e.g. water savings/flow rates/environmental)	45%	14%	50%	100%	41%
Infrastructure disclosure	9%	29%	100%		23%
Streamflow information	27%				14%
Graphical maps or illustrations	100%	71%	100%		82%
Executive summary	45%	14%	50%	50%	36%
Report signed	36%		50%		23%
Glossary of terms	36%	29%	50%		32%
Introduction	73%	43%		100%	59%
copy of Water (Management) Resource Plans	18%		50%		14%
Abbreviations lists	18%	14%			
<b>Specific Purpose Elements</b>					
Projected water use (demand)	18%	29%			18%
Future / change of Infrastructure		43%	50%		18%
Water efficiency	9%	29%	50%		18%
Human Resources / OHS		14%			5%
Water usage statistics		14%			5%
Compliance report / management of discharge			50%		5%
Unaccounted for water disclosure			50%		5%
Audit program on customers	9%	14%			9%
Sustainable Report / GRI			50%		5%