Department of Local Government, Water and Volunteers

Annual Report

2025 – 2026

DELIVERING FOR QUEENSLAND

Queensland Government

About this report

This annual report provides information about the financial and non-financial performance of the Department of Local Government, Water and Volunteers for 2025–26. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report details significant achievements against our strategic objectives, including performance indicators aligning with our *Strategic Plan 2025–29* and *Service Delivery Statements 2025–26*.

This report has been prepared for the Minister to submit to Parliament. It has also been prepared to meet the needs of stakeholders, including the Australian and local governments, industry and business associations, community groups, staff and individuals. It is available at our website at www.dlgwv.qld.gov.au/about-us or in hard copy on request.

Material addressing additional annual reporting requirements has been published on the Queensland Government Open Data website at www.data.qld.gov.au.

You can provide feedback on this report at the Queensland Government Get Involved website at www.qld.gov.au/annualreportfeedback.

Interpreter statement

The Department of Local Government, Water and Volunteers is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding this document, you can contact us in Australia on 13QGOV (13 74 68) and we will arrange an interpreter to effectively communicate the report to you.



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Information security

This document has been classified using the Queensland Government Information Security Classification framework (QGISCF) as PUBLIC and will be managed according to the requirements of the QGISCF.

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Letter of compliance

11 September 2026

The Honourable Ann Leahy MP
Minister for Local Government and Water and
Minister for Fire, Disaster Recovery and Volunteers
1 William Street
Brisbane QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2025–2026 and financial statements for the Department of Local Government, Water and Volunteers.

I certify that this Annual Report complies with:

- the prescribed requirements for the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies.*

A checklist outlining the annual reporting requirements is provided at page 36 of this annual report.

Yours sincerely



Bronwyn Blagoev
Director-General
Department of Local Government, Water and Volunteers

Message from the Director-General

I am pleased to present our second Annual Report as the Department of Local Government, Water and Volunteers (DLGWV), which highlights our achievements and progress towards our strategic objectives over the past year. In 2025–26, the department continued to deliver for Queensland by empowering local governments, supporting Queensland volunteers and sustainably managing Queensland's water resources to support growth and economic development.

Our work is not done in isolation. We are committed to building strong relationships and maintaining open communication with our stakeholders and partners. By building trusted partnerships with councils, water service providers, industry, volunteers and community members, we make better decisions and deliver stronger outcomes for the communities we serve.

One of those outcomes was the passing of the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026* by the Queensland Parliament. This pivotal piece of legislation re-empowers Queensland's local governments through reducing red tape and giving councils the framework they need to deliver more efficiently for their communities.

A key part of our work is delivering grants programs that help local governments invest in priority infrastructure and community projects. Through the Local Government Grants and Subsidies Program (LGGSP), the Queensland Government will provide up to $115 million between 2024 and 2028 that support projects that respond to local needs and priorities. Initiatives funded during 2025–26 are as diverse as the communities where they are delivered, from upgrades to caravan park amenities in Barcoo Shire and the reconstruction of the Jandowae referable dam spillway, to the installation of CCTV in Richmond Shire and street lighting upgrades in Cherbourg.

Water is essential for Queensland communities, and our department plays a leading role in ensuring it's affordable, safe and sustainable. During 2025–26 we created new opportunities for economic growth and development by improving water affordability and availability. This term of government we have made more than 200,000ML of water available to market so far through unallocated water releases. We have contributed to this through our analysis of seven of Queensland's 23 water plans which has identified opportunities to unlock water for productive use and improve local outcomes, with more than 90,000ML of water identified that can be unlocked to meet local water demands. More than 75,000ML of this has already been made available for businesses to apply for across the Mitchell, Barron, Mary Basin, Condamine and Balonne, and Border Rivers and Moonie water plan areas. This water, along with other recommendations to reduce red tape and improve water markets, will help support industry, agriculture, strengthen supply chains, and help communities build long-term economic growth and resilience.

Our department has also made significant progress in supporting Queensland's volunteers. We have helped deliver the Queensland Government's response to the Inquiry into Volunteering in Queensland, which set out practical initiatives to empower volunteers, volunteer-involving organisations and the communities they serve. This work has included establishing a Ministerial Advisory Panel for Volunteering and strengthening personal injury insurance arrangements to ensure volunteers who are part of the Emergency Volunteering Community Response to Extreme Weather are covered when activated during a declared disaster.

I would like to thank the department's staff for their commitment, professionalism and support during my first year as Director-General. I look forward to the year ahead as we continue to deliver on our priorities, strengthen our partnerships and make a positive difference for communities across Queensland.



Bronwyn Blagoev
Director-General
Department of Local Government, Water and Volunteers

About our department

Our vision

Resilient and connected Queensland communities strengthened by sustainable water supplies.

Our purpose

An empowered local government sector; water infrastructure and resource management which drives economic growth; and a reinvigorated volunteering sector.

Our values

We are committed to the Queensland Government's Public Service Values which are also reflected in our strategic plan:

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people.

Our behaviours

We are guided by our Behaviours Charter in creating a safe, collaborative, inclusive, driven and innovative workplace. Our charter themes are:

- Safety first, every time
- We go further together
- Everyone belongs here
- Deliver with purpose
- Be curious and courageous.

Our strategic objectives

The Department of Local Government, Water and Volunteers (DLGWV) *Strategic Plan 2025–29* provides the foundation for this annual report and defines our strategic objectives. This report outlines our progress against the plan's four objectives.

Objective 1: An empowered, accountable and sustainable local government sector:
A framework that provides a transparent, accountable, efficient and sustainable local government sector that meets community expectations.

Our strategies to progress this are:

- Administer funding programs and local government grants including election commitment grants to local governments to support delivery of safety infrastructure.
- Provide capability support for councils and use strong data-driven insights to monitor and respond to local government challenges.
- Continue to improve local government integrity, governance and sustainability through high quality capacity building resources, training and solutions.
- Continued improvement and legislative and regulatory reform including regular review of policies impacting on councils.
- Partner with the local government sector to build integrity and accountability through improved transparency and decision making in the public interest while enabling Councillors to serve their community without unnecessary regulatory burden.

Objective 2: Grow economic development opportunities by boosting water affordability and availability: Sustainably managed water resources to ensure safe, reliable and affordable water supplies for Queensland communities, businesses and thriving critical ecosystems.

Our strategies to progress this are:

- Lead long-term water security and infrastructure improvement projects and establish priorities for water infrastructure in Queensland to support communities, businesses and the economy.
- Maximise water supply planning for sustainability and security for future generations.
- Support economic prosperity by harnessing water for beneficial uses.
- Provide enhanced digital services through delivery of internal and external water measurement and management business processes.
- Promote water monitoring, science and strong data-driven insights to deliver sustainable resources for future generations.
- Streamline processes and remove barriers to reform regulation and policy and to improve water entity governance.
- Drive forward cross-jurisdictional agendas on our core business.
- Partner with our stakeholders and communities to deliver best practice regulation.
- Work with our service providers to better respond to risks in delivering core services to Queensland communities.
- Support water users and protect communities by taking appropriate actions to address non-compliant behaviours.

Objective 3: A reinvigorated volunteering sector: Partner with the sector to remove barriers, support growth, uplift capability and promote volunteering.

Our strategies to progress this are:

- Partner with other government agencies and key stakeholders in the private sector to promote volunteering opportunities, the value of the sector and celebrate the achievements of volunteers.
- Drive development of strategic volunteering policy and programs to improve experiences and motivations for volunteers and volunteer-involving organisations.

Objective 4: Empowered people and strong foundations: A safe, responsive, capable department successfully delivering on our priorities.

Our strategies to progress this are:

- Continue to embed a safe, healthy, respectful, inclusive and positive workforce.
- Attract, retain and grow a diverse, skilled, engaged and agile workforce to meet current and future demands.
- Provide contemporary service delivery and ensure our department has and maximises resources required to sustainably and consistently deliver on our priorities.
- Continue to enhance our reputation to ensure programs are understood by the communities we serve and the sectors we interact with.
- Ensure data is secure, systems are effective, and our workforce is digitally enabled.

Our strategic risks and opportunities

DLGWV strives to meet our customer and stakeholder expectations and deliver quality, timely services by addressing our strategic challenges (risks) in:

- staff safety, wellbeing and capacity
- cyber security threats
- infrastructure project affordability
- unsafe drinking water
- maladministration
- increasing natural disaster events
- evolving community expectations.

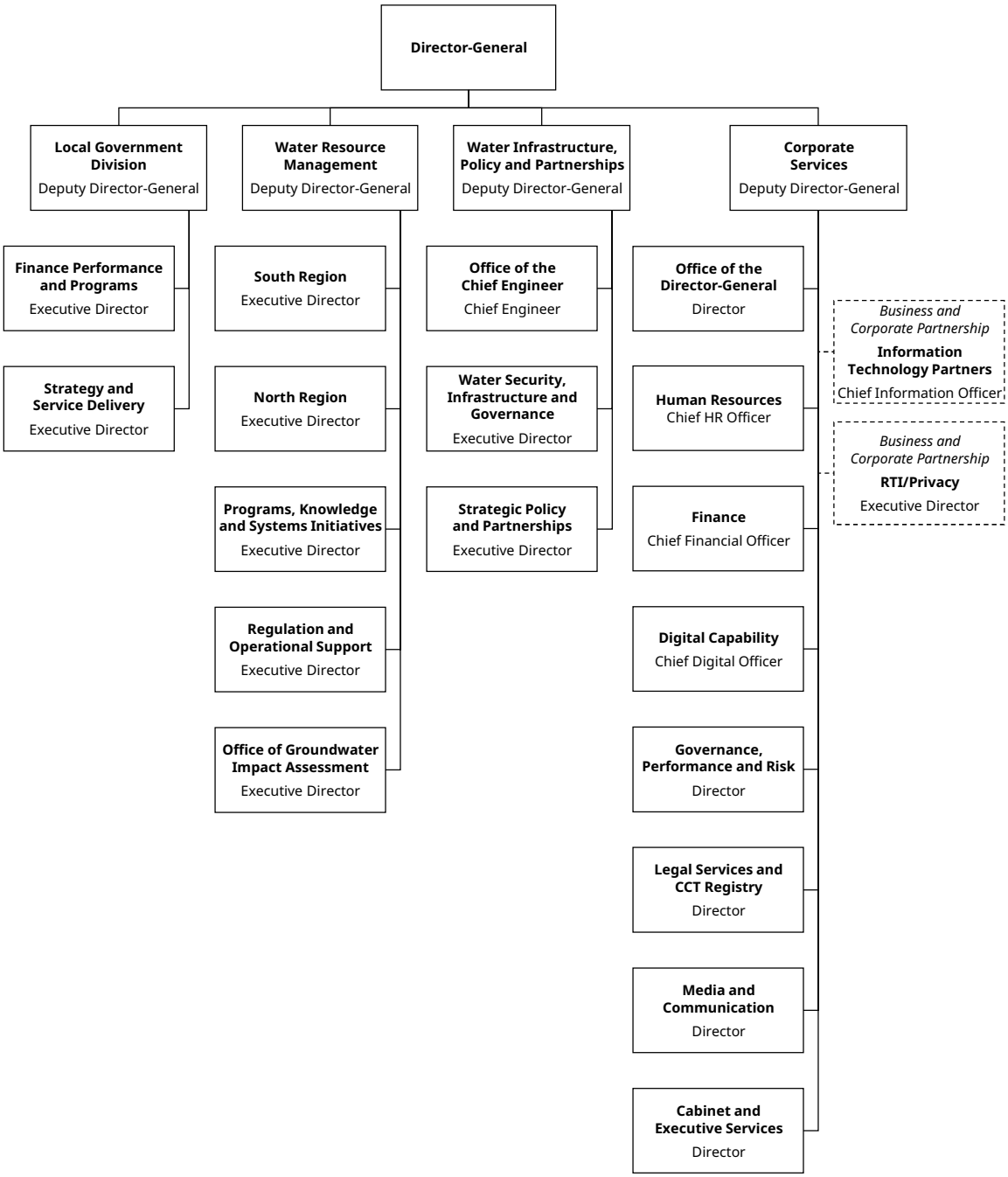
We pursue opportunities in new technologies, innovations and continuous improvements to meet our vision and purpose through:

- enhancing digital services for our customers
- maximising analytics, insights and technologies
- streamlining regulation and processes
- enhancing resilience and our response to change
- empowering our people
- leveraging partnerships
- ensuring sustainability in all we do.

Organisational structure

The department comprises four divisions: Local Government, Water Resource Management, Water Infrastructure, Policy and Partnerships (including Volunteers) and Corporate Services. Each division is led by a Deputy Director-General.

Figure 1: Organisational chart



Contribution to Queensland Government objectives for the community

DLGWV contributes to three of the Queensland Government's objectives for the community – *Safety where you live, A better lifestyle through a stronger economy,* and *A plan for Queensland's future*.

Table 1: DLGWV's contribution to the Queensland Government's objectives for the community

DLGWV strategic objective	DLGWV service area – service delivery statements (SDS)	Queensland Government objectives for the community
An empowered, accountable and sustainable local government sector	Local Government governance support and administration of funding programs	A better lifestyle through a stronger economy A plan for Queensland's future
Grow economic development opportunities by boosting water affordability and availability	Water infrastructure and resource management services	Safety where you live A better lifestyle through a stronger economy A plan for Queensland's future
A reinvigorated volunteering sector	n/a	A better lifestyle through a stronger economy A plan for Queensland's future
Empowered people and strong foundations	n/a	Safety where you live A better lifestyle through a stronger economy A plan for Queensland's future

Measuring our performance

We measure our performance towards our strategic objectives against the performance indicators in our strategic plan. A snapshot of our performance towards these indicators is provided on pages 9 to 10, and in more detail under each objective on pages 10 to 22.

Where an achievement has contributed to more than one objective, it appears under the objective to which it contributes most.

Our service delivery statement

As part of the Queensland Government budget process, we prepare a SDS each year detailing the services we provide to the Queensland community.

Details on the achievements of DLGWV's services areas, including results for each service standard for 2025–26, are provided in Appendix B: Performance statements 2025–26.

Performance Highlights 2025–26

DLGWV's key achievements in 2025–26 are presented under each government objective.

Safety where you live

- Identified, secured funding and delivered priority water supply infrastructure upgrade projects in regional, remote and Indigenous and Torres Strait Islander communities, using Queensland and Australian Government funding, including Dajarra, Birdsville and Cassowary Coast.
- Completed the urban water security assessment for Dalby.
- Commenced new water infrastructure projects to improve water security for Indigenous and Torres Strait Islander communities, funded by the Queensland and Australian Government's National Water Grid Fund and Closing the Gap Priorities programs.
- Provided funding to a range of councils to deliver CCTV upgrades and other crime prevention measures.
- Assisted the Department of Customer Service, Open Data and Small and Family Business to deliver Round 1 of the Secure Communities Partnership Program. This program provided funds to local governments to deliver safety measures that deter crime against small and family businesses and improve safety and vibrancy of business areas.

A better lifestyle through a stronger economy

- Increased permanent funding to the Show Societies Grants Program by $500,000, supporting 130 show societies and affiliated organisations to deliver annual agricultural shows.
- Completed seven of the 23 Unlocking water project studies, identifying more than 90,000ML of water within water plans to support core industries such as agriculture across Queensland. In total, more than 200,000ML of water has been made available for agriculture in this term of government.
- Granted 34,104ML of water access to Indigenous and Torres Strait Islander peoples under the Gulf and Cape York water plans, supporting business ventures such as the Talaroo Hot Springs and other cultural, social and economic aspirations.
- Granted 2,000ML of water access from the Mossman River to the Douglas Shire Council to support water infrastructure upgrades in Mossman and improve future water security for local communities.
- Maintained oversight of delivery of major water infrastructure projects, including Spurnwater's Paradise Dam, Gladstone Area Water Board's Fitzroy to Gladstone Pipeline, Seqwater's Lake MacDonald Dam improvement project, the North Pine Dam wall and spillway strengthening and the Somerset Dam Improvement project.
- Continued working with key stakeholders to advance the Cooranga and Barlil weirs in the Burnett region, improving access to water for entitlement holders.
- Worked with Seqwater to progress delivery of the Toowoomba to Warwick Pipeline Stage 1 project, improving drought readiness, while balancing affordability for the Southern Downs region and supporting a permanent water supply for residents in parts of the Toowoomba region.
- Worked with Southern Downs Regional Council to progress a suite of initiatives under the Southern Downs Drought Resilience Package. These included upgrades to council's access to water from Leslie Dam during severe drought and upgrades to the Warwick Water Treatment Plant to enable use of new water sources.

A plan for Queensland's future

- Worked across government and water providers to support housing delivery and growth across Queensland.
- Established two sub-agreements to the *Equal Partners in Government Agreement*: the Rural and Remote Councils Compact (the Compact) to strengthen partnerships with 45 rural and remote Queensland councils and the Queensland Indigenous Council Leaders Accord (the Accord) with 17 discrete Indigenous and Torres Strait Islander councils.
- Commenced cross-government initiatives to reduce red tape for local government.
- Partnered with local governments to deliver critical infrastructure, administering Works for Queensland, LGGSP, and Closing the Gap funding programs.
- Established the Depreciation Taskforce to review the sector's understanding of depreciation, identify risks and opportunities in asset management, and reduce financial impacts on ratepayers.
- Developed the Queensland Government's response to the Local Government, Small Business and Customer Service Committee's Inquiry into Volunteering in Queensland, committing to 18 initiatives to support Queensland's volunteer sector.
- Celebrated Queensland volunteers through events to recognise and thank volunteers.
- Granted 2,895ML of water to Seqwater from Ewen Maddock Dam, improving water reliability in SEQ.
- Initiated a new water security plan for Queensland, focusing on the criticality of water infrastructure in supporting housing, growth and economic prosperity.
- Completed a targeted review of the pipeline of water security projects to focus on priority water investments.
- Undertook community consultation on draft water plans for the Pioneer Valley, Gold Coast and Logan water plan areas, and progressed a further 11 water plan reviews.
- Initiated Queensland Competition Authority price monitoring investigations of Unitywater and Urban Utilities.
- Worked with the State Council of River Trusts Queensland to improve efficiency and compliance for River Improvement Trusts (RIT).
- Continued working with the Queensland Reconstruction Authority to support eligible RITs to apply for funding under Disaster Recovery Funding Arrangements.

Departmental objectives and performance

This section details performance and achievements against the four objectives in DLGWV's *Strategic Plan 2025–29.*

Objective 1 – An empowered, accountable and sustainable local government sector

Supporting delivery of projects funded through grants programs

The department continues to work with councils to ensure the delivery of important infrastructure projects for their communities through targeted funding projects.

Key programs administered during 2025–26 are listed in Table 2.

Table 2: Program funding

Program	Funding (round)
Works for Queensland	$300 million (2024-27)
SEQ Community Stimulus Program	$100 million (2024-27)
LGGSP	up to $115 million (2024-28)

The department also continues to support councils through the delivery of grants on behalf of other agencies and the Australian Government including:

- Secure Communities Partnership program
- Flying fox roost management local government program
- Commonwealth Housing Support program
- Scheme Supply fund
- Financial Assistance Grant (FA grant).

The department has paid $12.568 million of the committed $18.518 million to councils to deliver on government election commitments (GEC) aimed at improving community amenity and safety.

The department also provided $74.6 million in 2025–26 through the Indigenous Council Funding Program, supporting Queensland's 16 Indigenous and Torres Strait Islander councils to deliver essential local government services to their communities.

The department works closely with local governments, the water sector and the Australian Government to reduce water security risks in rural and regional areas by providing expert advice and facilitating funding support.

Multiple projects are underway to ensure safe and reliable water supplies through state-funded initiatives. The Queensland Government is committed to improving water infrastructure in Indigenous and Torres Strait Islander communities to ensure reliable, safe drinking water supplies, and the department is working with local government partners to identify, prioritise and deliver this commitment.

Providing capability support for councils

In 2025–26, the department partnered with Queensland Treasury Corporation to deliver specialist finance and assets training to more than 500 council-elected officials and officers, supporting improved financial and asset management across Queensland's local government sector.

Improving local government integrity, governance and sustainability through high-quality capacity building resources, training and solutions

The department works closely with mayors, councillors and council officers to promote effective and efficient local government. This includes providing advice, capacity-building and training to maximise benefits for Queensland communities.

In 2025–26, the department held 53 face-to-face information sessions for over 530 council elected officials and officers on implementing changes introduced by the *Local Government (Empowering Councils) and Other Legislation Amendment Act 2026* (Empowering Councils Amendment Act). The department also supported councils by updating online templates, guidance material and training modules.

Legislative and regulatory reforms and other reviews

On 11 March 2026, the Empowering Councils Amendment Act received Royal Assent.

The Empowering Councils Amendment Act is the first phase of a significant legislative reform program to strengthen Queensland's local governments. It reduces red tape and provides councils with the resources and legislative framework they need to deliver for their communities.

Complementary regulation amendments were made through the Local Government Legislation (Empowering Councils) Amendment Regulation 2025 which commenced on 12 December 2025.

Partnering with the local government sector

On 14 August 2025, a refreshed Compact was signed between the Queensland Government and Local Government Association of Queensland (LGAQ) on behalf of Queensland's 45 rural and remote councils. The Compact strengthens engagement with these councils to ensure government legislation, policies and programs reflect the unique circumstances of their communities.

On 20 October 2025, the Queensland Government and LGAQ, on behalf of all Queensland Indigenous and Torres Strait Islander local governments, signed the Accord and established the Accord Committee.

The Accord aims to improve liveability and create opportunities in discrete Indigenous and Torres Strait Islander communities by supporting the delivery of economic, social and cultural infrastructure and services, with a focus in progressing outcomes established under the National Agreement on Closing the Gap.

Objective 2 – Grow economic development opportunities by boosting water affordability and availability

Maximising water supply planning for future sustainability and security for the next generations

Reviewing Queensland's water plans and unlocking water across Queensland

Water plans support economic activity and growth by balancing the needs of water users and the environment in a sustainable way.

While reviewing water plans, we consider information from public consultation and technical assessments to consider better ways to meet local water needs, including to support economic growth.

Across Queensland, 14 of the 23 water plans are currently undergoing statutory reviews to be replaced with new plans. During 2025–26, water plan statutory reviews have significantly progressed with three draft new plans released for consultation – Pioneer Valley, Gold Coast and Logan Basin.

The first round of consultation has closed on the proposal to replace the Great Artesian Basin and Other Regional Aquifers water plan.

At the same time, the department made strong progress on the Unlocking water project GEC to analyse all 23 of Queensland's water plans to identify where additional water can be unlocked to support economic prosperity in Queensland

Seven of these analyses were completed, identifying more than 90,000ML of water that could be made available to support agriculture and other key industries.

The completed water plan analyses are:

- Barron
- Mitchell
- Gulf
- Wet Tropics
- Mary Basin
- Condamine and Balonne
- Border Rivers and Moonie.

Unallocated water releases are already in progress in the Mitchell; Barron; Mary Basin; Condamine and Balonne; and Border Rivers and Moonie water plan areas.

The Unlocking water project is targeting its efforts to increase water utilisation where it is likely to be used and support economic development and industry sustainability.

This includes recommendations to reduce red tape around water access, expand water trading opportunities and provide more flexibility for irrigators.

Work will continue to ensure all 23 water plan areas are assessed by October 2028.

Leading long-term water security and improved infrastructure and establishing priorities for water infrastructure in Queensland

During 2025–26, the department continued to strengthen water security across Queensland through planning, investment, partnerships and the delivery of key infrastructure projects.

Ongoing support was provided to water service providers, typically local governments, to help ensure safe and reliable water services. In 2025–26, the department worked with providers to improve understanding of urban water security and continuity of supply risks and supported the implementation of water security solutions across the state.

In SEQ, the department worked with Seqwater to support delivery of key water security and dam safety projects across the region. This included the:

- Lake MacDonald Dam Improvement Project
- North Pine Dam Staged Strengthening works
- Somerset Dam early and enabling works
- planning for the Wivenhoe Dam Improvement Project.

The department supported delivery of the Toowoomba to Warwick Pipeline Stage 1 Project, which provides a permanent water supply to residents in parts of the Toowoomba region and strengthens water security in the Southern Downs region.

The department worked with the Southern Downs Regional Council to deliver $19.34 million of initiatives to improve water security in the region.

Investment in urban water infrastructure projects

In 2025–26, the department supported the delivery of urban water infrastructure projects across Queensland. These projects were funded through a mix of Queensland Government, Australian Government and local governments contributions. Total project commitments are stated below:

Table 3: Project funding

Project	Funding
Birdsville Water Security	$4.0 million
Cairns Water Security Project Stage 1	$472.0 million
Cassowary Coast Leak Reduction	$9.018 million
Central Highlands Regional Council	$5.914 million
Cressbrook Dam Safety Improvement	$54 million
Longreach Water Security for Growth	$18.59 million
Mareeba Regional Water Security	$7.28 million
Mossman River Intake	$16.4 million
Mount Morgan Water Pipeline Project	$88.2 million

The Queensland Government has committed more than $62.93 million to critical drinking water projects in Indigenous and Torres Strait Islander communities, as well as securing funding of over $47.27 million from the Australian Government through the National Water Grid Fund. Total project commitments are stated in Table 4:

Table 4: Project funding

Project	Funding
Aurukun Water Supply Improvement	$8.0 million
Cherbourg Water Quality Improvement	$25.6 million
Dajarra Water Security	$1.937 million
Doomadgee Water Supply: Phase 1	$9.0 million
Kowanyama Water Supply Improvement	$8.0 million
Mornington Island Water Supply: Stage 1	$6.0 million
Northern Peninsula Area Water Supply	$10.0 million
Woorabinda Water Supply Improvement	$36 million
Wujal Wujal Water Infrastructure Upgrades	$6.0 million

During 2025–26, the department has focused on progressing clean water infrastructure projects in these communities through technical reviews, design works and project management support

SEQ Water Sources Review

The Queensland Government committed $4 million to support the GEC to urgently review new water source options for SEQ. This review is critical to ensuring a safe, resilient and affordable water future for the region's growing population.

During 2025–26, the department worked with Seqwater to review previous detailed assessments of potential dam sites and further investigate new options for SEQ. Further work is underway to assess the feasibility of these options.

Support economic prosperity and harnessing water for consumptive use

Unallocated Water Releases

In 2025–26, the department prioritised the release of unallocated water across Queensland to drive region growth, job creation, agricultural development and long-term water security.

During 2025–26, the department sought targeted expressions of interest for unallocated water reserves across seven of Queensland's water plans. In response, and to action recommendations from the Unlocking water project, the department made the following water volumes available for application:

- up to 55,000ML in the Mitchell
- up to 18,250ML in the Barron
- up to 2,360ML in the Mary Basin
- up to 660ML in the Condamine and Balonne
- up to 387ML in the Border Rivers and Moonie.

A further 26,800ML was made available through an unallocated water release in the Whitsunday water plan area to meet agricultural water demand.

The department also granted 13 temporary water licences from a strategic water infrastructure reserve, totalling 70,705ML, to support irrigation expansion in the Dawson Valley Water Management Area.

An additional 500ML was allocated to the Longreach community from strategic unallocated water reserves, supporting upgrades to five weirs on the Thomson River and strengthening future water security.

Providing enhanced digital services through investment in critical business systems

Water market enhancement

To support the GEC to develop water markets, the department commissioned studies to identify barriers and opportunities to improve rural water trading in Queensland.

In 2025–26, this work included engaging with key stakeholders and water users to gather their insights on how the water market operates and opportunities for improvement.

The recommendations from these studies are informing the development of a Queensland Water Market Strategy, which will set out actions to improve access to trade data for water market participants.

Actions included working with industry to support the development of a state-wide water trade bulletin board and identifying opportunities to streamline water trade dealings such as via automation of approvals and linkages and between market entities.

Promoting water monitoring and science and strong data-driven insights to deliver sustainable resources for future generations

Statewide

In 2025–26, the department continued to coordinate and deliver the environmental flows assessment program, a statewide aquatic ecosystem monitoring program to support water planning.

Throughout the year, the departmental aquatic ecologists worked with water planning teams and colleagues across the department, and with DETSI, to deliver scientific advice, technical assessments and reports. This work supported water plan reviews in the Gold Coast, Logan, Moreton, Burnett, Great Artesian Basin and Other Regional Aquifers, Fitzroy, Calliope, Boyne, Burdekin, Gulf, Pioneer, Whitsunday and Georgina and Diamantina plan areas.

Water Planning science advice supported the release of unallocated water across Queensland.

Murray–Darling Basin

In 2025–26, the department commenced or continued a range of projects to support the implementation of the Murray–Darling basin plan (basin plan) review. These investigations covered diverse topics, such as cold water pollution, floodplain vegetation and fish movements.

A major collaborative project with several universities and other Queensland Government agencies also progressed. It focused on monitoring water temperature and quality in waterholes, to improve understanding ecosystem dynamics and associated risks to fish.

The department worked with DETSI to collate and synthesise all Queensland Murray-Darling Basin (QMDB) science projects, supporting updates to ecological models used to assess water plan and basin plan outcomes.

Scientific investigations undertaken with DETSI also contributed to the development and submission of the Queensland Annual Environmental Watering Priorities, a legislative requirement of the basin plan.

Cross-jurisdictional agendas

Murray–Darling basin plan implementation and review

The Murray-Darling Basin in Queensland includes the Condamine and Balonne, Border Rivers and Moonie, and Warrego, Nebine and Paroo catchments.

Queensland has a strong record of delivering its basin plan commitments and was the first state to have all its water resource plans completed and accredited as consistent with the basin plan.

Queensland has delivered key measures under the northern basin toolkit, including protecting environmental flows and improving coordination and management of Commonwealth held environmental water.

The department also supported the Northern Basin Toolkit Inquiry led by the Inspector-General of Water Compliance and provided substantial information and resources.

Since implementation of an agreed method for accounting for Australian Government-held environmental water in July 2021 (a Northern Basin Toolkit measure), approximately 563GL has been recorded as passing from Queensland into New South Wales. This water is in addition to rules based environmental water delivered under Queensland's Murray-Darling Basin water plans and statutory instruments which form the basis for accredit water resource plans.

The Murray-Darling Basin Authority's (MDBA) review of the basin plan is due by the end of 2026.

During 2025–26, the department provided advice and information to the MDBA to support the review process, including a Queensland Government submission on the basin plan review discussion paper in May 2026.

Great Artesian Basin Rehabilitation Program

In 2025–26, the department continued to deliver two Great Artesian Basin (GAB) cap and pipe agreements. These agreements contribute to sustainable management of water and long-term water security, delivering social, economic, cultural and environmental benefits for Queensland communities who rely on the GAB. These are:

- $46 million for the GAB Water Security Program (a Queensland and Australian Government jointly funded program) under the 2024–28 bilateral schedule
- $6 million for the GAB Industry Partnership Program 2023–26 Contribution Agreement.

In 2025–26, the department administered $11.71 million in funding for 29 cap and pipe projects and seven non-infrastructure projects. These works resulted in an estimated annual water saving of 4,771ML.

Partner with our regulated communities to deliver best practice regulation

Drinking and recycled water supply regulation

The department is responsible for regulating Queensland's drinking and recycled water supplies under the *Water Supply (Safety and Reliability) Act 2008*.

As at 30 June 2026, 85 registered drinking water service providers delivered services across Queensland, with the majority operated by local governments.

In 2025–26, 99 per cent of service providers submitted their annual drinking water quality management plan reports and 98 per cent of service providers submitted their third-party audit reports on time. When combined, this exceeded the department's 95 per cent performance target.

During 2025–26, the department undertook regulatory activities under the *Water Supply (Safety and Reliability) Act 2008* including issuing formal warnings, conducting compliance support visits and inspections and delivering workshops for service provider.

Throughout the year, the department administered more than 40,000 water entitlements. These:

- included approximately 26,000 water licences, interim water allocations and unsupplemented water allocations
- included approximately 14,000 supplemented water allocations, managed by resource operations licence holders, such as Sunwater or Seqwater
- allowed the take of approximately seven million megalitres of water from Queensland rivers and groundwater aquifers
- included approximately 2,500 entitlements that authorise the interference with water, such as farm dams.

Dam Safety

Under the *Water Supply (Safety and Reliability) Act 2008, t*he department is responsible for regulating referable dams that may pose a risk to life if they fail. As at 30 June 2026, there are 122 referable dams in Queensland.

During 2025–26, the department:

- completed nine safety management audits of referable dam owners
- monitored compliance with legislated engineering inspection and upgrade reporting obligations, with 91 per cent of reports submitted on time
- engaged with dam owners through newsletters, stakeholder communications and annual reporting reminders
- hosted the annual Dam Safety Forum and dam surveillance training to promote best practice dam safety management.

Water measurement implementation

During 2025–26, the department continued implementing Queensland's non-urban water measurement policy to improve how water use is measured and reported.

In the Queensland Murray-Darling Basin, the department used funding from the Australian Government to help water users install required telemetry devices on surface water meters, covering installation and the first year of data services. The department also expanded provider options to give water users greater choice.

Work also continued to improve the monitoring and reporting of overland flow water take. During the year, the department progressed a framework for measurement plans and, in partnership with key stakeholders, established a trial to test them under real farm conditions. Findings from the trial will help ensure the plans are practical, effective and fit for purpose.

The department continues to meet its commitments under the Murray-Darling Basin Compliance Compact.

Underground Water Impact Report – Office of Groundwater Impact Assessment

In accordance with chapter 3 of the Water Act, the Office of Groundwater Impact Assessment (OGIA) prepares an Underground Water Impact Report (UWIR) for the Surat Cumulative Management Area (CMA) every three years and submits the draft UWIR to the Chief Executive of DETSI for approval.

OGIA released the draft UWIR 2025 for the Surat CMA for public consultation on 23 October 2025.

The draft UWIR 2025, along with a submission summary report, was submitted to the Chief Executive of DETSI for approval on 15 December 2025, in accordance with relevant legislation.

On 11 March 2026, DETSI approved the final UWIR 2025 for the Surat CMA which replaced the UWIR 2021 from 1 May 2026

Performance of the state's water monitoring network

In 2025–26, DLGWV achieved 95 per cent reliability for Queensland's water monitoring network, as reported in the SDS. This represents and improvement on the previous period and exceeds the target of 90 per cent.

The network includes 393 telemetered river gauging stations,3,683 groundwater monitoring bores (360 with telemetry), and 485 rain gauge sites. It operates under an International Services Organisation (ISO) 9001:2015-certified statewide quality management system, ensuring consistent, reliable and auditable processes, with a focus on continuous improvement and data quality.

This performance was supported by key initiatives, including significant capital works, increased investment in telemetry systems and strengthened implementation of the quality management system.

Objective 3 – A reinvigorated volunteering sector

The department is committed to supporting efforts to improve conditions for volunteers and volunteer-involving organisations in Queensland.

Key actions delivered in 2025–26 include:

- establishing a Ministerial Advisory Panel for Volunteering, comprising 13 representatives from across the state's volunteer sector, to ensure the sector's voice informs the government's approach to supporting volunteering
- establishing a Queensland Government Volunteering Working Group, comprised of senior leaders from across the Queensland Government, to deliver and report on long-term coordinated initiatives that empower the volunteer sector
- improving coordination and reporting of government volunteering through the Working Group, fostering a whole-of-government (WoG) commitment to being a model volunteer manager
- providing $250,000 in funding to four regional volunteer resource centres: Volunteering Gold Coast, Volunteering Sunshine Coast, Volunteering North Queensland and FNQ Volunteers
- providing secretariat support to the Emergency Volunteering Advisory Forum, jointly chaired by the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers and the Minister for Police and Emergency Services

- delivering six volunteer recognition events, with over 350 volunteers attending
- commencing public consultation to inform a 10-year Queensland Volunteering Plan (to be released in 2026–27), setting a strategic vision for the sector up to and beyond the 2032 Olympic and Paralympic Games
- funding Volunteering Queensland to:
    - host the 2026 Queensland Volunteering Awards, recognising the achievements and contributions of volunteers and volunteer-involving organisations
    - provide referral services for volunteers and registration services for emergency volunteers during disaster
    - deliver support, advice and training and to develop new resources to strengthen volunteer management and capability across the sector.

Objective 4 – Empowered people and strong foundations

Continue to embed a safe, healthy, respectful, inclusive and positive workforce

Health, safety and wellbeing management system

The department remains committed to a proactive and innovative approach to health, safety, and wellbeing (HSW). Our focus is on safeguarding our workers, promoting a positive HSW culture, and embedding best practice across the organisation.

Key initiatives delivered include:

- rolling out the final stages of the Integrum Safety Solution to improve management of HSW incidents, hazards, and compliance activities
- reviewing safe work procedures to align with updated industry standards, legislative requirements and operational needs
- strengthening our wellbeing program by expanding the wellbeing ambassador network and delivering mental health first aid training
- encouraging active participation in initiatives such as the Employee Assistance Program, Safe Work Month activities, and workplace resilience workshops.

Preventing and responding to sexual harassment and other unlawful conduct policy

The Preventing and responding to workplace sexual harassment and other unlawful conduct policy outlines the department's responsibilities and commitment to preventing, responding to and managing of sexual harassment or unlawful conduct. The policy reinforces that all employees are expected to behave in a respectful and inclusive way, supporting the safety and wellbeing of everyone in the workplace.

A network of trained contact officers has been established to support staff, and facilitated training has been offered to leaders across the department. Mandatory training has also been implemented for all staff.

Domestic and family violence prevention

The department is committed to preventing domestic and family violence (DFV) and providing a safe and supportive workplace for all employees.

Activities delivered include:

- fundraising for a DFV shelter in Far North Queensland
- hosting a panel event with the Centre for Women & Co. as part of the 16 Days of activism campaign
- supporting leaders to build confidence in understanding the drivers of DFV, and applying the recognise, respond, refer model to support people affected by DFV

- participating in, and raising funds for, the Darkness to Daylight DFV awareness event
- continuing support for the department's DFV Prevention Working Group.

Reframing the Relationship Plan 2024–27

The department continues to implement the eight principles of the Reframing Relationships with First Nations Peoples Plan set out by the *Public Sector Act 2022* (PSA).

Key initiatives progressed in 2025–26 include:

- delivering tailored cultural safety workshops for staff
- delivering NAIDOC Week activities for staff
- providing leadership development opportunities for Indigenous and Torres Strait Islander employees, including participation in conferences and First Nations leadership summits.

Equity and Inclusion (DEI)

The department is committed to delivering actions under the *Equity and Diversity Plan 2023–2026*.

Key actions delivered in 2025–26 include:

- developing a manager toolkit with resources to support the delivery of DEI outcomes
- raising awareness of diversity and promoting respect and inclusion by observing significant events, dates and campaigns
- achieving Silver-tier accreditation through the Australian Workplace Equality Index, recognising the department's commitment to LGBTQ+ workplace inclusion.

Disability Service Plan 2023–2026

During 2025–26, the department continued implementing actions from its *Disability Service Plan 2023–2026.*

Key actions delivered include:

- partnering with JobAccess to review recruitment and onboarding processes for people with disability
- developing guidelines to ensure accessibility requirements are met in the design and procurement of new training courses.

Wellbeing Program

During 2025–26, the department delivered several wellbeing initiatives, including Mental Health First Aid training, the Mental Health Ally and Wellbeing Ambassador network, and an annual 10,000-step challenge.

Working for Queensland survey and action plans

The 2025 Working for Queensland survey was conducted in September 2025, with a staff response rate of 83 per cent. A whole-of-department action plan was developed in response.

The Departmental Leadership Team (DLT) led the development of the 2025–26 Working for Queensland Action Plan, demonstrating a strong commitment to staff feedback.

Actions focus on strengthening visible leadership, ownership and accountability at the executive level.

Leadership and management development

During 2025–26, the department offered leadership development programs including scholarships, the Public Sector Leadership Development Series (including ANZSOG masterclasses) and Neuro Leadership Institute workshops, and senior leadership connection and development forums.

A department-specific leadership program was piloted during 2025–26 and will be expanded to all staff in 2026–27.

Capability Development

In 2025–26, the department continued delivering its Capability Development Strategy, which connects development opportunities to strategic objectives, and supports development across the employee lifecycle.

Key initiatives included:

- continuing the mentoring program, with 42 staff participating in 2025–26
- continuing the Authorised Officer program to support regulatory, compliance and enforcement capability under the Water Act
- delivering the face-to-face corporate induction program, run twice yearly to support new staff to learn about the department, connect with leaders and engage in activities that support our culture
- delivering facilitated courses in writing for government, performance and development conversations, workplace culture, sexual harassment prevention and creating respectful workplaces.

Ensuring data is secure, systems are effective and our workforce is digitally enabled

The collection, protection and use of data are integral to the department's operations and in the delivery of trusted government services.

DLGWV has a duty to manage risks to the confidentiality, integrity and availability of its data, applications and information assets in line with risk levels. In accordance with the Queensland Government Information Security Policy 2018, the department has implemented an Information Security Management System (ISMS) to support this.

The department's digital agenda is overseen by the Information Security, Data and Digital Committee (ISDDC). This committee provides advice to the Director-General and DLT, supporting the consistent application of information governance principles across the department.

The committee provides strategic digital direction and provides assurance that risks to information, applications and technologies are being managed using the ISMS. It also ensures that digital service and systems are appropriately monitored, maintained and managed throughout their lifecycle.

During 2025–26, the department continued to strengthen the ISMS through incremental improvements, with a focus on consistency, evidence and a common baseline of security across the department. Detailed cyber risk assessments were undertaken across all critical information assets to identify opportunities to strengthen security controls.

As part of the mandatory annual information security reporting process, the Director-General confirmed that appropriate information security risk management arrangements are in place. This assurance was provided to the Queensland Government Chief Information Security Officer and was supported by relevant assurance activities and the department's assessed information security risk position.

Governance

Governance – management

Departmental Leadership Team

The DLT is the department's primary decision-making body and is responsible for the overall governance and strategic direction. Members ensure the department meets its legislative obligations.

DLT provides leadership and oversight across financial management; risk management; health, safety and wellbeing; performance; and culture, guiding delivery of the department's strategic priorities.

Subcommittees

Governance of specific functions is supported by two subcommittees:

- ISDDC: the primary decision-making body for the department's Information and Communication Technology (ICT) portfolio, cyber security and digital agenda
- Work Health and Safety Regional Committees: responsible for monitoring and reporting workplace health and safety risks.

DLT profiles

Bronwyn Blagoev, Director-General

Bronwyn Blagoev has more than 20 years' experience in the Queensland Government across a range of portfolio, including considerable experience in the local government portfolio. She has led key reforms for the Queensland Government, most recently integrity reforms in local government.

Prior to her appointment as Director-General, Bronwyn served as Queensland's Independent Assessor, working closely with stakeholders to implement significant and enduring reform to the councillor complaints framework. She is well regarded for her pragmatic approach and ability to drive solutions across government.

Originally from the Balonne Shire, Bronwyn is passionate about regional Queensland and the sustainability of local communities, recognising the important role local government, water and volunteering plays in regional Queensland.

Bronwyn is an active volunteer herself and brings this experience to the role of Director-General.

Bronwyn is a strong advocate for strengths-based leadership, with a focus on mentoring and in leading with kindness and compassion. She is focussed on mentoring others and fostering workplaces where staff feel valued.

Joshua Hannan, Deputy Director-General, Local Government Division

Joshua has more than 20 years' experience in the Queensland public sector and is especially passionate about delivering outcomes for regional communities. He holds a Bachelor of Business (Organisational Communication), Bachelor of Arts (Media/Journalism) and Master of Business Administration.

He brings strong expertise and a comprehensive and contemporary understanding of the strategic issues in infrastructure planning and delivery, local government relations and strategic policy developed through his senior roles in Transport and Main Roads and his current role. This expertise provides deep insight into the sustainability challenges facing councils.

Jarrod Cowley-Grimmond, Deputy Director-General, Water Resource Management

Jarrod has more than 20 years' experience in senior government roles, delivering policy, regulatory and operational outcomes for the government and the community. His experience spans a wide range of policy and operation areas including environmental regulation, economic policy, public health and safety, project facilitation, structural reform of government entities, corporate governance and business transformation.

Jarrod represents the Queensland Government on several national reform committees, including the Murray–Darling Basin Officials Committee and the National Water Committee.

Jarrod is also the Executive Champion of the LGBTQ+ subcommittee, fostering an inclusive and respectful workplace where all employees feel safe, supported and empowered.

He holds a Bachelor of Arts, Bachelor of Laws with Honours and a Master of Laws.

Jae Lancaster, Deputy Director-General, Water Infrastructure, Policy and Partnerships

Jae is an experienced senior public service leader known for delivering complex, multi-portfolio initiatives involving government, industry, and community stakeholders to achieve meaningful outcomes.

She has led major infrastructure strategies and reform agendas and has played a central role in shaping state-wide and regional infrastructure planning.

Jae has led the Economic Functional Recovery and Resilience Group in Queensland's Disaster Management Framework for the last decade and has also led disaster response and recovery projects across the state — a testament to the trust placed in her ability to mobilise teams and deliver under pressure.

Her leadership is characterised by strong strategic focus, delivery of outcomes and a proven ability to build high-performing teams especially in periods of significant change.

Stephen Robbins, Acting Deputy Director-General, Corporate Services

Stephen has more than 20 years' experience in the public sector, leading policy, program and project delivery initiatives across government.

He has held many senior roles, including Executive Director of Finance, Performance and Programs in the Local Government Division.

Stephen is also the Executive Champion for domestic and family violence prevention, leading efforts to raise awareness, support cultural change and promote a safe, respectful and supportive workplace

Governance – risk management and accountability

Approach

The department recognises that risk includes both threats and opportunity and manages risk to enhance opportunities. It manages risk to reduce potential negative impacts and identify opportunities that support its business plans and strategic priorities.

The department's approach is based on the *Australian Risk Management Standard* (AS ISO 31000: 2018 Risk Management Guidelines) and *A Guide to Risk Management – Queensland Treasury*.

Risk is managed through the department's risk management framework, supported by guidelines and a strategic risk profile which captures the department's principal risks.

The framework, including the Risk Management Policy and Risk Management Procedure, is reviewed at least every two years to ensure it remains effective and continues to support organisational performance.

It also ensures risk management is embedded in day-to-day decision making, with risks identified, assessed and treated in a systematic way. This includes a consistent approach to prioritising, escalating and responding to risks, regardless of their nature.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) operates under a charter (terms of reference) in accordance with the *Financial and Performance Management Standard 2019* (FPMS). The Committee is accountable to the Director-General.

The committee's role is to:

- provide independent advice and support to the Director-General on the department's:

    - risk management, internal control and compliance frameworks
    - external accountability responsibilities set out in the relevant legislation and standards, including annual financial statements
    - integrity framework
- review the implementation of external audit recommendations accepted by management
- report findings to the Director-General, particularly where issues may present a material risk or threat to the department.

ARMC achievements in 2025–26 include:

- reviewing and endorsing the department's 2024–25 financial statements
- reviewing and monitoring delivery of the 2025–26 Internal Audit Plan and associated recommendations
- reviewing and endorsing the Internal Audit Charter and Internal Audit model
- considering performance management, information security, corporate governance and risk management.

Committee membership in 2025–26 comprised:

- Mr Ian Rodin, (Chair and independent external member), initially appointed from 14 April 2021 to 13 April 2024, with the appointment extended to 13 April 2027. Mr Rodin chaired all meetings. Total remuneration for 2025-26 was $20,000 (excluding GST)
- Ms Lisa Dalton, (independent external member), initially appointed from 14 April 2021 to 13 April 2024, with the appointment extended to 12 April 2027. Ms Dalton attended all meetings. Total remuneration for 2025-26 was $14,000 (excluding GST)
- Ms Sharee Bartlett, (independent external member), appointed from 14 April 2024 to 13 April 2028. Ms Bartlett attended all meetings. Total remuneration for 2025-26 was $16,000 (excluding GST).

The committee met four times during 2025–26. Total remuneration for committee members was $50,000 (excluding GST).

Internal audit

In accordance with section 29 of the FPMS, the department outsourced its internal audit function, including the Head of Internal Audit.

This function supports the department to achieve its objectives by assessing and evaluating the effectiveness and efficiency of financial and operating systems and controls, governance processes and reporting arrangements, in line with the Internal Audit Charter and Plan. The Internal Audit Plan is endorsed by the ARMC and approved by the Director-General, with the Head of Internal Audit reporting directly to the Director-General.

Internal audits were delivered in line with the 2025–26 Internal Audit Plan. The department engaged Ernst & Young to deliver the internal audit services for 2025–26.

External assurance

Independent scrutiny of government performance may be carried out by external entities.

During 2025–26, the Auditor-General conducted one audit specific to the department:

- Local government 2025 (Report 12: 2025–26).

Nine WoG audit reports were tabled during 2025–26, relevant to the operations of the department:

- Managing the ethical risks of artificial intelligence (Report 2: 2025–26)
- 2025 status of Auditor-General's recommendations (Report 3: 2025–26)
- Supporting industry development (Report 4: 2025–26)
- Information systems 2025 (Report 6: 2025–26)
- Energy 2025 (Report 7: 2025–26)

- Major projects 2025 (Report 8: 2025–26)
- Managing third-party cyber security risks (Report 13: 2025–26)
- Managing Queensland's Finances (Report 10: 2025–26)
- State Entities 2025 (Report 11: 2025–26).

The relevant recommendations from these reports have been registered, considered and incorporated into departmental improvement processes.

The department maintained regular engagement with QAO throughout 2025–26, including consultation on the QAO forward work plan 2025–28.

Ethics and integrity

Public sector ethics and code of conduct

Staff education and training

The *Code of Conduct for the Queensland Public Service* (2011) (the code) guides staff behaviour and decision making, ensuring high standards of integrity and accountability.

All staff and contractors complete mandatory code of conduct training during induction through the department's learning management system. Knowledge is maintained through annual completion of the 'Code of Conduct and Ethical Decision Making' course. This Public Sector Commission course has been tailored to reflect departmental policies and practices.

Mandatory training is also provided to all staff in information security, information privacy awareness, fraud awareness and corruption prevention. Role-specific requirements are addressed through the annual performance development cycle and ongoing discussions.

Volunteers and work experience students are onboarded locally and provided access to relevant departmental resources.

Ethical behaviour is promoted regular internal communications, including messages from the Director-General. Information on managing corrupt conduct is available on a dedicated intranet page.

Ethics and conduct complaints

The department is committed to maintaining high ethical standards. Employees are required to report suspected serious wrongdoing or corrupt conduct. Members of the public can also report any concerns through the department's website.

This process is supported by policies, procedures and controls, including:

- a Public Interest Disclosure (PID) protocol and trained PID coordinator
- a PID online training package for staff with managerial or supervisory responsibilities
- a designated Crime and Corruption Commission (CCC) Liaison Officer for reporting and managing allegations of corrupt conduct
- a policy for managing complaints about the Director-General under section 48A of the *Crime and Corruption Act 2001*
- systems to support compliance with lobbying requirements
- processes for declaring and managing conflicts of interest for all staff, including the Chief Executive.

Fraud and corruption control system

The department has a fraud and corruption control system aligned with its risk management framework and legislative obligations. This system outlines what constitutes fraud and corrupt conduct, and the controls in place to manage these risks.

Staff receive training in fraud awareness and corruption prevention and can access the complaints and escalation process via the intranet or website.

Customer complaints

DLGWV recognises the value of feedback in supporting continuous improvement and service delivery. The customer complaints management system operates in line with the requirements of the Queensland Public Service Customer Complaint Management Framework, ensuring complaints are handled fairly, promptly and respectfully.

In 2025–26, the department received two customer complaints. Neither of these customer complaints met the threshold for reporting to the Queensland Ombudsman or the CCC.

Human rights

The department is committed to promoting and respecting human rights under the *Human Rights Act 2019* (HR Act).

Actions during 2025–26 included:

- embedding human rights considerations in strategic and operational plans
- establishing the Human Rights Engagement Group to provide leadership and guidance on HR Act implementation
- reviewing operational procedures to strengthen compliance with the HR Act
- providing guidance and tailored resources to support staff in applying the HR Act
- updating departmental templates and ensuring access to relevant resources via the intranet
- promoting Human Rights Day (10 December) participating in interdepartmental human rights committee meetings.

The department received one human rights complaint during 2025–26. The complaint is still in progress.

Information systems and records management

Information Security, Data and Digital Committee

The ISDDC provides assurance to DLT that:

- departmental data and digital strategies are understood and applied across the department
- risks to information, applications and technology are effectively managed through the information security management system
- digital services and systems are appropriately monitored, maintained and managed throughout their life cycle
- digital initiatives that improve productivity and effectiveness are delivered in line with established guidelines.

Committee membership in 2025–26 comprised:

- Chair - Deputy Director-General, Corporate Services who is also the department's Agency Security Executive
- Chief Digital Officer, Corporate
- Chief Information Officer, Information Technology Partners
- Executive Director, Regulation and Operational Support
- Executive Director, Programs, Knowledge and Systems Initiatives
- Executive Director, Finance Performance and Programs
- Director, Strategic Water Infrastructure and Planning
- Director, Groundwater and Hydrometric Operations

- Director, Water Monitoring and Compliance North Region.

The committee met 11 times in 2025–26. Key matters considered included information security, digital strategy and capability development and the progress of digital initiatives.

Meeting minutes were recorded and approved, with summaries published on the department's intranet.

Records management

The department maintains a comprehensive records management framework aligned with the *Public Records Act 2023,* PSA, and the Queensland State Archives (QSA) Records Governance Policy.

The framework defines recordkeeping responsibilities and is currently being reviewed to support implementation of QSA's Mandatory Standards for records management.

Current priorities include strengthening controls for managing high-value and high-risk records and increasing automation to reduce administrative effort. The framework focuses on security, continuity, reliability, and accessibility.

Online eDRMS training is available to all staff, with recordkeeping awareness training mandatory for all new employees.

The department continues to assess business systems for records compliance. It also uses the QSA Archives Gateway to manage access to permanent departmental records and manages off-site storage for physical records.

During 2025–26, the department retrieved 10 permanent files from QSA, with one digitised for electronic access.

Open data

As at 30 June 2026, the department has 94 datasets published on the Queensland Government Open Data Portal. These datasets include

- water-related information, such as water providers, entitlement holders, billing, water quantities, supply schemes and referable dams
- local government information, such as grants, borrowings, comparative reports and local laws.

The department also publishes data externally through a range of channels including:

- 52 spatial datasets on Queensland Globe and the Queensland Spatial Catalogue, including three unique to the water entitlement viewer
- surface water and groundwater monitoring data, from the department's network of stream gauging stations and water bores across Queensland, published on the Water Monitoring Information Portal
- water pricing and trade data to support investment in water markets, published on the Business Queensland website
- annual local government comparative reports on efficiency, effectiveness and service quality, published on the department's website.

Datasets relating to consultancies, overseas travel, the Queensland Language Services Policy and Charter of Victims' Rights in 2025–26 were also published on the Open Data Portal www.data.qld.gov.au. There was no Charter of Victims' Rights data to report for 2025–26.

Government bodies

The department supports Queensland Government bodies and entities, including boards and committees.

Further information is published in the department's Government Bodies report and can be accessed on the department's website: https://www.dlgwv.qld.gov.au/about-us/annual-report

Workforce profile

Refer to the below tables for DLGWV workforce profile data as at 30 June 2026.

Table 5: Size and composition

Total staff	
Headcount	864
FTE	817.58
Occupation types by FTE	
Corporate	124.38
Frontline and frontline support	693.20
Appointment type by FTE	
Permanent	709.08
Temporary	90.90
Casual	0.00
Contract	17.60
Employment status by headcount	
Full-time	746
Part-time	118
Casual	0

Table 6: Gender

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	484	56.02%
Man	346	40.05%
Non-binary	3	0.34%
Another term	0	0%
Not disclosed	31	3.59%

***** Where data is available

Table 7: Diversity target group data

Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	484	56.02%
Aboriginal peoples and Torres Strait Islander peoples	23	2.66%
People with disability	88	10.19%
Culturally and Linguistically Diverse – Speak a language at home other than English*	120	13.89%

* This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Table 8: Target group data for women in leadership roles*

Women in leadership roles	Number (headcount)^	Percentage of total leadership cohort (calculated on headcount)
Senior Officers (classified, s122 and s155 combined)	31	58.49%
Senior Executive Service High-level senior executives and Chief Executives (classified, s122 and s155 combined)	6	33.33%

* Women in leadership are defined as those in classified roles or on s122 or s155 contracts. The data must not include salary equivalency.

^The number of women in leadership roles is based on employees who had actual classifications of SO, SES or CEO as at 30 June 2026 and is inclusive of acting arrangements.

Early retirement, redundancy and retrenchment

No redundancy/early retirement/retrenchment packages were paid during the period.

Industrial and employee relations frameworks

The department has a contemporary human resource management framework which embeds the Queensland Public Sector employee and industrial relations framework. The department continued to implement updates to departmental policy, procedures and operational activities to align with ongoing public sector industrial reforms.

The department maintains a productive working relationship with the Together Queensland Industrial Union of Employees to ensure the effective and efficient management of employee and industrial relations matters. The department conducts a regular Agency Consultative Committee, in accordance with the requirements set out in the *State Government Entities Certified Agreement 2023*. The department proactively engages with staff in relation to change activities, policy and procedure updates and on employee entitlements.

Summary of financial performance

This summary provides an overview of the department's financial results for the 2025–26 financial year. A full set of financial statements is provided in this report, including an analysis of actual performance against the published adjusted budget and explanations of significant variances.

The 2024–25 financial year reflects the partial year impact of machinery-of-government (MoG) changes, with Regional Development and Manufacturing functions transferred to another Queensland Government department and Local Government and Volunteer functions transferred into the renamed department from 1 November 2024. A further administrative change occurred on 4 April 2025, when the Community Recovery function transferred out of the department. Accordingly, 2025–26 represents the first full year of operations under the department's revised structure, and care should be taken when comparing financial results between years as they are not directly comparable.

Analysis – operating result DLGWV

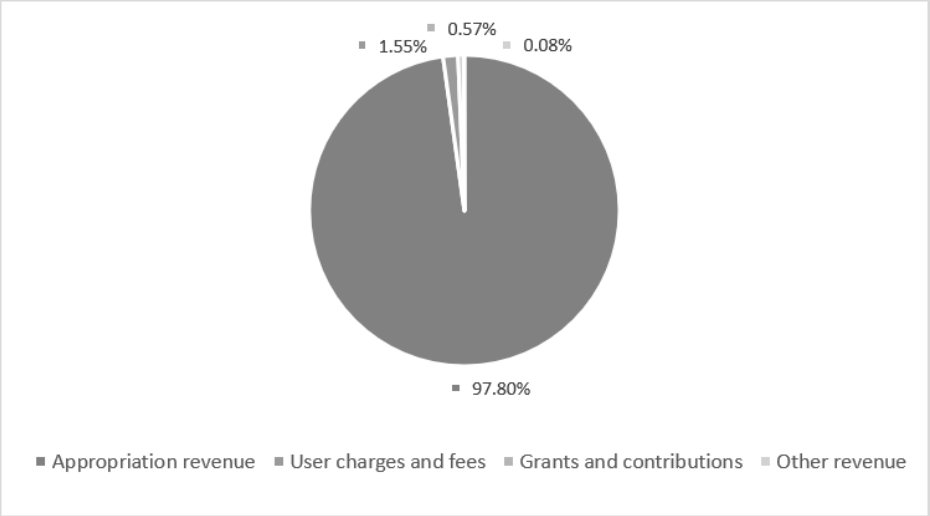
Table 9: Operating result

	2025–26 $'000	**2024–25 $'000**
Total income	570,864	536,522
Total expenses	572,293	538,223
Operating result	**(1,429)**	**(1,701)**
Other comprehensive income		
Increase in asset revaluation surplus	18,024	11,989
Total comprehensive income	**16,595**	**10,288**

The operating result for 2025–26 being a deficit of $1.43 million, primarily relating to timing differences between grant revenue and associated expenditure.

Income

Figure 2: Income by category for the year ended 30 June 2026



The department reported total revenue of $570.86 million in 2025–26, an increase of $34.34 million (6.40 per cent) from $536.52 million in 2024–25. The increase was primarily driven by higher State appropriation revenue.

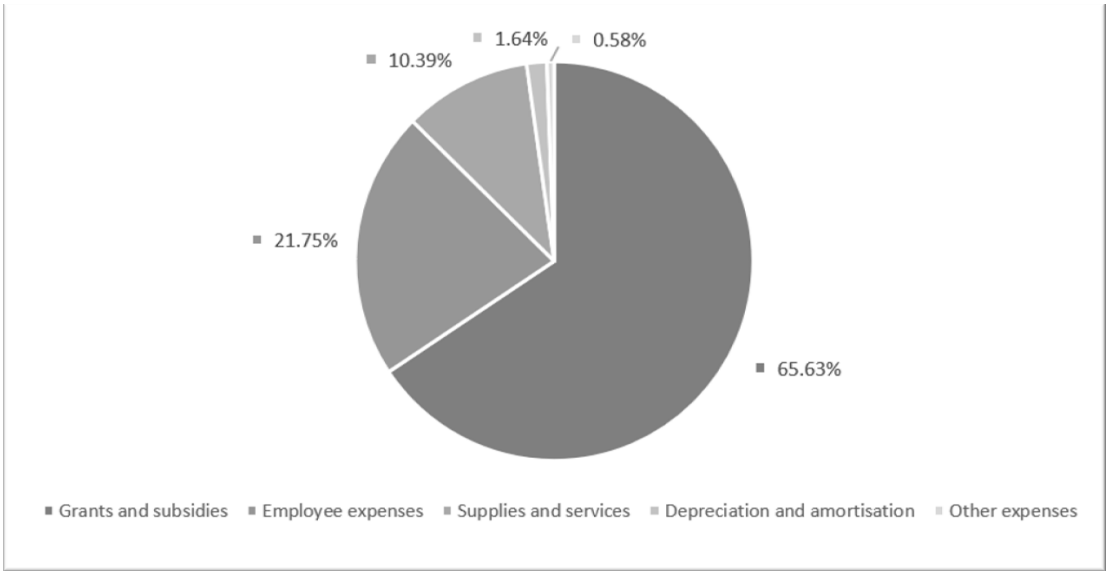
Appropriation revenue accounted for 97.80 per cent of total revenue and remained the department's primary source of funding in 2025–26, with user charges and fees, grants and contributions, and other revenue making up the remaining 2.20 per cent (Figure 2). Appropriation revenue increased by $43.27 million (8.41 per cent) in 2025–26 is mainly due to additional appropriation received across various grant and limited life programs.

User charges and fees were primarily generated from the Groundwater Impact Assessment Levy ($5.32 million) and dam land management rental income ($2.38 million).

Grants and contributions are received from industry, other Queensland Government agencies and the Commonwealth. During 2025–26, the department received $3.25 million in grants and contributions, primarily comprising a $2.00 million contribution from Santos Ltd under the Great Artesian Basin Industry Partnership Program Phase 2 and contributions of $1.03 million supporting water and natural resource management initiatives. Grant and contribution revenue decreased from 2024-25 due to the absence of the $8.00 million contribution received from the Department of State Development and Infrastructure for the City Deals Water Initiatives Program.

Expenses

Figure 3: Expenses by category for the year ended 30 June 2026



Total expenses for the year ended 30 June 2026 were $572.29 million.

The department's major expense categories were grants and subsidies provided to industry, state and local government entities ($375.62 million), employee expenses ($124.48 million), and supplies and services ($59.47 million), which includes expenditure on contractors and consultants, office accommodation, information and communication technology, shared service providers, travel, motor vehicles and other operating costs (Figure 3).

During 2025–26, the department provided $346.92 million in recurrent grants to Queensland Government departments and local councils to support the delivery of essential community services and infrastructure. A further $16.65 million in capital grants was provided to support major infrastructure projects across Queensland's local government areas, focusing on stimulating regional economies and improving long-term service outcomes.

The predominant capital grant outlays were for the Cairns Water Security Stage 1 ($113.98 million), Works for Queensland 2024–27 ($56.62 million) and Ayr Water Supply Modelling and Monitoring ($24.20 million). The department also provided significant funding to local government authorities across Queensland through a range of programs, including the LGGSP ($14.82 million) and the SEQ Community Stimulus Program ($14.36 million).

Statement of financial position DLGWV – assets and liabilities

Table 10: Assets and liabilities

	2025–26 $'000	2024–25 $'000
Total Current Assets	176,533	201,042
Total Non-Current Assets	99,760	87,958
Total Assets	**276,293**	**289,000**
Total Liabilities	**178,158**	**199,551**
Total Equity	**98,135**	**89,449**

Total assets at 30 June 2026 were $276.29 million, a decrease of $12.71 million which was primarily driven by a reduction in receivables of $29.24 million, largely due to the absence of MoG receivables recognised in 2024–25 and the reclassification of equity injection receivables to equity withdrawal payables. This was partially offset by an increase in property, plant and equipment of $13.63 million, reflecting revaluation increments, infrastructure capitalisation and ongoing capital works, and an increase in cash and cash equivalents of $3.37 million resulting from the timing of appropriation revenue, equity injections and project-related cash flows.

Total liabilities at 30 June 2026 were $178.16 million, a decrease of $21.39 million from $199.55 million in the prior year. The decrease was primarily due to lower trade creditor balances, reduced year-end accruals, lower deferred appropriation liabilities to the Consolidated Fund, and the absence of MoG related payables recognised in 2024–25.

Analysis – operating result administered funds

Table 11: Operating result administered funds

	2025–26 $'000	2024–25 $'000
Total income	1,993,561	1,083,112
Total expenses	1,934,782	1,083,653
Operating result	**(1,221)**	**(541)**

The department administers, but does not control, certain resources on behalf of the Queensland Government. In 2025–26, administered income was primarily derived from appropriation revenue ($1.00 billion) and grants and other contributions ($921.05 million), largely associated with the FA Grants ($921.72 million) and Housing Support Program ($46.88 million). These funds were mainly applied through grants and subsidies expenses of $1.00 billion, while transfers of administered revenue to government increased to $928.7 million. The significant increase in administered activity compared with 2024–25 was mainly driven by the bring-forward payment of 2026–27 FA Grants.

Statement of financial position administered funds – assets and liabilities

Table 12: Assets and liabilities administered funds

	2025–26 $'000	2024–25 $'000
Total Current Assets	42,644	366,968
Total Non-Current Assets	262,255	245,273
Total Assets	**304,899**	**612,241**
Total Liabilities	**42,287**	**366,611**
Total Equity	**262,612**	**245,630**

Total assets as at 30 June 2026 were $304.90 million, a decrease of $307.34 million from 2024–25. The decrease was primarily driven by a $290.10 million reduction in receivables, reflecting the absence of significant appropriation receivables recognised in the prior year for Local Government FA Grants. This was partially offset by a $16.98 million increase in property, plant and equipment arising from land and building revaluations.

Total liabilities as at 30 June 2026 were $42.29 million, a decrease of $324.33 million from 2024–25. The reduction was primarily driven by lower payables, which decreased by $13.73 million, reflecting reduced year-end grant liabilities, including the absence of the $7.54 million Housing Support Program and $345.12 million for Local Government FA Grants liability recognised in 2024–25.

Financial statements

Department of Local Government, Water and Volunteers

For the year ended 30 June 2026

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Department of Local Government, Water and Volunteers
Statement of Comprehensive Income
for the year ended 30 June 2026

	Notes	2026 Actual	2026 Original Budget	2026 Budget variance*	2025 Actual
		$'000	$'000	$'000	$'000
Income from operations					
Appropriation revenue	B1-1	557,746	670,988	(113,242)	514,478
User charges and fees		8,856	8,643	213	8,788
Grants and contributions		3,252	3,500	(248)	11,594
Other revenue		455	116	339	1,660
Total revenue		**570,309**	**683,247**	**(112,938)**	**536,520**
Gains on disposal/assets not previously recognised		555	-	555	2
Total income from operations		**570,864**	**683,247**	**(112,383)**	**536,522**
Expenses from operations					
Grants and subsidies	B2-3	375,617	484,153	(108,536)	338,377
Employee expenses	B2-1	124,476	126,901	(2,425)	121,510
Supplies and services	B2-2	59,473	65,714	(6,241)	68,423
Depreciation and amortisation	C2-1/C3-1	9,395	4,054	5,341	8,069
Other expenses	B2-4	3,332	1,409	1,923	1,844
Total expenses from operations		**572,293**	**682,231**	**(109,937)**	**538,223**
Operating result for the year		**(1,429)**	**1,016**	**(2,445)**	**(1,701)**
Other comprehensive income					
Items that will not be reclassified to operating result					
Increase in revaluation surplus		18,024	-	18,024	11,989
Total other comprehensive income		**18,024**	**-**	**18,024**	**11,989**
Total comprehensive income / (loss)		**16,595**	**1,016**	**15,579**	**10,288**

* *An explanation of major variances is included at Note E1-1.*

The accompanying notes form part of these statements.

Department of Local Government, Water and Volunteers
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2026

	Grow the Economy		Water infrastructure and resource management services		Local Government governance support and administration of funding programs		Office of the Independent Assessor		MoG In/Out Community Recovery		Total*	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Income from operations												
Appropriation revenue	-	20,918	334,537	352,393	217,991	132,134	5,218	3,257	-	5,776	557,746	514,478
User charges and fees	-	34	8,713	8,591	117	141	26	22	-	-	8,856	8,788
Grants and contributions	-	40	3,098	10,256	125	1,052	29	246	-	-	3,252	11,594
Other revenue	-	(6)	185	584	268	1,082	2	-	-	-	455	1,660
Total revenue	**-**	**20,986**	**346,533**	**371,824**	**218,501**	**134,409**	**5,275**	**3,525**	**-**	**5,776**	**570,309**	**536,520**
Gains on disposal/assets not previously recognised	-	-	482	10	59	(6)	14	(2)	-	-	555	2
Total income from operations	**-**	**20,986**	**347,015**	**371,834**	**218,560**	**134,403**	**5,289**	**3,523**	**-**	**5,776**	**570,864**	**536,522**
Expenses from operations												
Grants and subsidies	-	14,222	180,473	202,710	195,144	121,225	-	-	-	220	375,617	338,377
Employee expenses	-	4,473	105,722	100,653	15,072	10,630	3,682	2,595	-	3,159	124,476	121,510
Supplies and services	-	2,103	51,619	58,833	6,576	4,381	1,278	892	-	2,214	59,473	68,423
Depreciation and amortisation	-	-	8,039	7,886	1,117	-	239	-	-	183	9,395	8,069
Other expenses	-	188	2,810	1,417	432	203	90	36	-	-	3,332	1,844
Total expenses from operations	**-**	**20,986**	**348,663**	**371,499**	**218,341**	**136,439**	**5,289**	**3,523**	**-**	**5,776**	**572,293**	**538,223**
Operating result for the year	**-**	**-**	**(1,648)**	**335**	**219**	**(2,036)**	**-**	**-**	**-**	**-**	**(1,429)**	**(1,701)**
Other comprehensive income												
Items that will not be reclassified to operating result												
Increase in revaluation surplus	-	-	18,024	11,989	-	-	-	-	-	-	18,024	11,989
Total other comprehensive income	**-**	**-**	**18,024**	**11,989**	**-**	**-**	**-**	**-**	**-**	**-**	**18,024**	**11,989**
Total comprehensive income	**-**	**-**	**16,376**	**12,324**	**219**	**(2,036)**	**-**	**-**	**-**	**-**	**16,595**	**10,288**

** Refer to Note A2.*

Department of Local Government, Water and Volunteers
Statement of Financial Position
as at 30 June 2026

	Notes	2026 Actual	2026 Original Budget	2026 Budget variance*	2025 Actual
		$'000	$'000	$'000	$'000
Current assets					
Cash and cash equivalents		163,857	1,001	162,856	160,489
Receivables	C1	9,279	7,519	1,760	37,927
Other current assets		3,397	3,370	27	2,626
Total current assets		**176,533**	**11,890**	**164,643**	**201,042**
Non-current assets					
Property, plant and equipment	C2	80,454	56,553	23,901	66,826
Intangible assets	C3	18,139	19,949	(1,810)	19,371
Receivables	C1	1,167	852	315	1,761
Total non-current assets		**99,760**	**77,354**	**22,406**	**87,958**
Total assets		**276,293**	**89,244**	**187,049**	**289,000**
Current liabilities					
Payables	C4	171,953	9,917	162,036	190,958
Accrued employee benefits		4,575	3,702	873	4,638
Other current liabilities		1,630	2,966	(1,336)	3,955
Total current liabilities		**178,158**	**16,585**	**161,574**	**199,551**
Total liabilities		**178,158**	**16,585**	**161,574**	**199,551**
Net assets		**98,135**	**72,659**	**25,475**	**89,449**
Equity					
Contributed equity		805,158			813,067
Accumulated surplus (deficit)		(761,486)			(760,057)
Asset revaluation surplus		54,463			36,439
Total equity		**98,135**	**72,659**	**25,475**	**89,449**

* *An explanation of major variances is included at Note E1-2.*

The accompanying notes form part of these statements.

Department of Local Government, Water and Volunteers
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2026

	Water infrastructure and resource management services		Local Government governance support and administration of funding programs		Office of the Independent Assessor		Total*	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Current assets								
Cash and cash equivalents	139,567	83,571	24,015	76,484	275	434	163,857	160,489
Receivables	7,590	36,354	1,636	1,478	53	95	9,279	37,927
Other current assets	3,302	2,599	-	27	95	-	3,397	2,626
Total current assets	**150,459**	**122,524**	**25,651**	**77,989**	**423**	**529**	**176,533**	**201,042**
Non-current assets								
Property, plant and equipment	80,443	66,823	-	3	11	-	80,454	66,826
Intangible assets	18,139	19,277	-	94	-	-	18,139	19,371
Receivables	315	386	852	1,375	-	-	1,167	1,761
Total non-current assets	**98,897**	**86,486**	**852**	**1,472**	**11**	**-**	**99,760**	**87,958**
Total assets	**249,356**	**209,010**	**26,503**	**79,461**	**434**	**529**	**276,293**	**289,000**
Current liabilities								
Payables	146,005	113,779	25,636	76,746	312	433	171,953	190,958
Accrued employee benefits	3,982	3,949	482	593	111	96	4,575	4,638
Other current liabilities	1,245	1,930	385	2,025	-	-	1,630	3,955
Total current liabilities	**151,232**	**119,658**	**26,503**	**79,364**	**423**	**529**	**178,158**	**199,551**
Total liabilities	**151,232**	**119,658**	**26,503**	**79,364**	**423**	**529**	**178,158**	**199,551**
Net assets	**98,124**	**89,352**	**-**	**97**	**11**	**-**	**98,135**	**89,449**

** Refer to Note A2.*

Department of Local Government, Water and Volunteers
Statement of Changes in Equity
for the year ended 30 June 2026

	Notes	2026	2025
		$'000	$'000
Contributed equity			
Balance as at 1 July		813,067	807,762
Transactions with owners as owners:			
Appropriated equity injections/(withdrawals)	C5-2	(7,537)	320,086
Non-appropriated equity withdrawals		(868)	(317,123)
Net transfers in/(out) from other Queensland Government entities		496	2,342
Total contributed equity		**805,158**	**813,067**
Accumulated surplus (deficit)			
Balance as at 1 July		(760,057)	(758,356)
Operating result from operations		(1,429)	(1,701)
Total accumulated surplus (deficit)		**(761,486)**	**(760,057)**
Asset revaluation surplus			
Balance 1 July		36,439	24,450
Revaluation increments		18,024	11,989
Total asset revaluation surplus		**54,463**	**36,439**
Total equity		**98,135**	**89,449**

The accompanying notes form part of these statements.

Department of Local Government, Water and Volunteers
Statement of Cash Flows
for the year ended 30 June 2026

	Notes	2026 Actual	2026 Original budget	2026 Budget variance*	2025 Actual
		$'000	$'000	$'000	$'000
Cash flows from operating activities					
Inflows					
Appropriation receipts	B1-1	526,280	670,988	(144,708)	538,343
GST input tax credits from Australian Taxation Office		10,343	-	10,343	11,841
User charges and fees		8,352	8,643	(291)	7,480
Grants and contributions		3,006	3,500	(494)	11,352
GST collected from customers		288	-	288	330
Interest received		-	116	(116)	277
Other inflows		281	-	281	1,245
Outflows					
Grants and subsidies		(376,144)	(484,153)	108,009	(339,516)
Employee expenses		(124,352)	(126,901)	2,549	(121,121)
Supplies and services		(65,237)	(65,714)	477	(65,117)
GST paid to suppliers		(10,145)	-	(10,145)	(12,063)
GST remitted to ATO		(295)	-	(295)	(291)
Other outflows		(1,209)	(1,409)	200	(1,402)
Net cash provided by/(used in) operating activities		**(28,832)**	**5,070**	**(33,902)**	**31,358**
Cash flows from investing activities					
Inflows					
Loans and advances redeemed		490	490	-	303
Sales of property, plant and equipment		22	-	22	2
Outflows					
Payments for property, plant and equipment		(4,579)	-	(4,579)	(5,819)
Payments for intangibles		(822)	-	(822)	(8,216)
Payments for non-financial assets		-	(2,600)	2,600	-
Net cash used in investing activities		**(4,889)**	**(2,110)**	**(2,779)**	**(13,730)**
Cash flows from financing activities					
Inflows					
Appropriated equity injections		50,392	41,600	8,792	306,678
Non-appropriated equity injections		496	-	496	-
Outflows					
Appropriated equity withdrawals		(12,931)	(703)	(12,228)	(257)
Non-appropriated equity withdrawals		(868)	(41,600)	40,732	(362,749)
Net cash provided by/(used in) financing activities		**37,089**	**(703)**	**37,792**	**(56,328)**
Net increase/(decrease) in cash and cash equivalents		**3,368**	**2,257**	**1,111**	**(38,700)**
Increase (decrease) in cash and cash equivalents from restructuring		-	-	-	96,960
Cash and cash equivalents at beginning of financial year		**160,489**	**(1,256)**	**161,745**	**102,229**
Cash and cash equivalents at end of financial year		**163,857**	**1,001**	**162,856**	**160,489**

* *An explanation of major variances is included at Note E1-3.*

Department of Local Government, Water and Volunteers
Statement of Cash Flows
for the year ended 30 June 2026

NOTES TO THE STATEMENT OF CASH FLOW
Reconciliation of operating result to net cash provided by operating activities

	Notes	2026 $'000	2025 $'000
Operating result		(1,429)	(1,701)
Non-cash investing and financial activities included in operating result:			
Depreciation and amortisation expense		9,395	8,069
Losses from disposal of property, plant and equipment		2,166	99
Impairment losses		(6)	16
Other non-cash items		(664)	(39)
Outflows			
Increase/(decrease) in deferred appropriation payable to Consolidated Fund		(31,466)	23,864
Increase/(decrease) in payables		(10,930)	8,379
Increase/(decrease) in grant and subsidies payable		(2,505)	(1,139)
(Increase)/decrease in other assets		(771)	818
Increase/(decrease) in other liabilities		(347)	(989)
Increase/(decrease) in accrued employee benefits		193	124
(Increase)/decrease in receivables		7,532	(8,485)
Adjustment due to transfers from machinery-of-government changes		-	2,342
Net cash provided by/(used in) operating activities		**(28,832)**	**31,358**

The accompanying notes form part of these statements.

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Local Government, Water and Volunteers ("the department") is a Queensland Government department established under the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is 1 William Street, Brisbane QLD 4000.

A1-2 STATEMENT OF COMPLIANCE

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2025.

The department is a not-for-profit entity and these general-purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 PRESENTATION

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest $1,000 or, where that amount is $500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2024-25 financial statements adjusted as necessary to be consistent in disclosures for the current reporting period.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings, and infrastructure, which are measured at fair value; and

- Inventories which are measured at the lower of cost and net realisable value.

A1-5 BASIS OF MEASUREMENT (continued)

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- *The market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- *The cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- *The income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

A1-6 THE REPORTING ENTITY

The financial statements include all income, expenses, assets, liabilities and equity of the department. The department has no controlled entities.

A2 DEPARTMENT OBJECTIVES

The objectives of the department for the year are to deliver an empowered, accountable and sustainable local government sector, grow economic development opportunities by boosting water affordability and availability, and support a reinvigorated volunteering sector.

The department's major service areas are:

Water infrastructure and resource management services

This service area leads water resource management and infrastructure development to achieve sustainability, community benefit, economic development and public safety outcomes.

Local Government governance support and administration of funding programs

This service area supports stronger local governance in the local government system through capacity building and administration of funding programs.

Office of the Independent Assessor

This service area supports timely and efficient administration of the councillor complaints framework.

A3 OTHER DISCLOSURE

During the year, the department processed transactions on behalf of the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (DNRMMRRD) under agency arrangements. The related expenses of $8.60 million were recognised by DNRMMRRD.

A3 OTHER DISCLOSURE (continued)

The department acted as agent in administering $22.62 million of grant funding on behalf of other Queensland Government agencies, including the Queensland Treasury, Department of the Environment, Tourism, Science and Innovation (DETSI) and the Department of Customer Services, Open Data and Small and Family Business (DCSB). As the department does not control these funds, the associated cash and grant payable balances are not recognised in these financial statements. During the year, the department processed grant payments of $8.97 million on behalf of these agencies.

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

Reconciliation of payments from consolidated fund to appropriated revenue recognised in operating Result	Notes	2026 $'000	2025 $'000
Original budget appropriation revenue		**670,988**	**322,062**
Supplementary amounts:			
Transfers from other headings (variation in headings)		(144,708)	-
Transfers from other departments (redistribution of public business)		-	(4,924)
Unforeseen expenditure		-	221,205
Total Appropriation Receipts (cash)		**526,280**	**538,343**
Less: Opening balance of appropriation revenue receivable		-	93,190
Plus: Opening balance of deferred appropriation payable to Consolidated Fund		166,677	49,622
Less: Closing balance of deferred appropriation payable to Consolidated Fund	C4	(135,211)	(166,677)
Appropriation revenue recognised in Statement of Comprehensive Income		**557,746**	**514,478**
Variance between original budgeted and actual appropriation revenue		(113,242)	192,416

Accounting Policy – Appropriation Revenue

Appropriations provided under the *Appropriation Act 2025* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity (refer to Note C5-2).

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations (refer to Note F1-1).

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2026 $'000	2025 $'000
Employee benefits		
Salaries and wages	96,406	93,884
Employer superannuation contributions	13,874	13,365
Annual leave levy	10,605	10,383
Long service leave levy	2,435	2,447
Other employee-related expenses	1,156	1,431
Total	**124,476**	**121,510**

	2026	2025
Number of full-time equivalent employees:	818	828

B2-1 EMPLOYEE EXPENSES (continued)

Accounting Policy – Wages and salaries

Wages and salaries due but unpaid at reporting date are recognised at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting Policy – Annual leave and Long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

Accounting Policy – Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period.
The department's obligations are limited to those contributions paid.

Key management personnel and remuneration disclosures are detailed in Note G1.

B2-2 SUPPLIES AND SERVICES

	2026 $'000	2025 $'000
Contractors and consultants	26,731	34,051
Office accommodation	11,768	11,743
Information and communication technology costs	10,112	11,105
Travel	3,307	3,045
Service costs to other government agencies and shared service providers	2,963	2,494
Materials and minor plant and equipment	1,846	3,208
Motor vehicles	1,837	1,729
Other	909	1,048
Total	**59,473**	**68,423**

Accounting Policy – Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within accommodation costs.

B2-3 GRANTS AND SUBSIDIES

	2026 $'000	2025 $'000
Grants		
Queensland government, local government and other government entities	363,571	319,098
Other entities	11,655	18,783
Contributions - subsidies	391	496
Total	**375,617**	**338,377**

Accounting Policy – Grants and subsidies

Grants and subsidies are recognised in accordance with the relevant funding agreement between the department and the recipient and are non-reciprocal. Grants are recognised as an expense when the recipient obtains control of the resources or when the department's obligation to transfer the resources arises.

Disclosure – Grants to Queensland government, local government and other government entities

Grant expenditure to Queensland government, local government and other government entities increased by $44.47 million compared with the prior year, primarily due to increased expenditure on local government grant programs, including the Cairns Water Security Stage 1 project, Works for Queensland 2024–27, Water Supply Modelling and Monitoring, and the Local Government Grants and Subsidies Program. The increase was partially offset by lower expenditure on projects substantially completed in the prior year. Grant expenditure varies between reporting periods due to differences in project delivery schedules, funding arrangements and milestone payments.

B2-4 OTHER EXPENSES

	2026 $'000	2025 $'000
Losses from disposal of property, plant and equipment	2,166	99
Queensland Audit Office - external audit fees for the audit of the financial statements	364	365
Insurance premiums - QGIF	280	521
Goods received below fair value	246	100
Sponsorship payments	182	285
Special payments	27	312
Other expenses	67	162
Total	**3,332**	**1,844**

Losses from disposal of property, plant and equipment

Losses from disposal of property, plant and equipment increased from $0.10 million in the previous financial year to $2.20 million in the 2025-26 financial year. The increase primarily reflects the retirement of assets that were no longer in use, including closed and destroyed sites, duplicate asset records and assets replaced but not previously removed from the asset register. These disposals resulted in the write-off of associated carrying values during the year.

Audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are $0.36 million (2025: $0.36 million).

Special payments

Special payments comprise ex-gratia payments made where the department has no contractual or legal obligation. During 2025-26, the department made one ex-gratia payment to Sunwater relating to the Woorabinda water allocation temporary transfer.

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 RECEIVABLES

	2026 $'000	2025 $'000
Current		
Trade debtors	2,971	2,438
	2,971	**2,438**
Less: Allowance for impairment loss	(156)	(172)
	2,815	**2,266**
Annual leave claim receivable	2,220	2,364
GST input tax receivable	1,322	1,512
Long service leave receivable	790	755
Other government entities	523	9,791
Equity receivable from Consolidated Fund	-	21,086
Other receivables	1,609	153
Total current receivables	**9,279**	**37,927**
Non-Current		
Trade debtors	315	386
Other government entities	852	1,375
Total non-current receivables	**1,167**	**1,761**
Total	**10,446**	**39,688**

Accounting Policy – Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery, i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

C1-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy – Impairment of Receivables

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

Receivables from Queensland Government agencies and Australian Government agencies have no loss allowance recorded on the basis of materiality.

Receivables are written off when there is no reasonable expectation of recovery after appropriate debt recovery actions have been completed. Where the amount written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Disclosure - Credit Risk Exposure of Receivables

The maximum exposure to credit risk at reporting date is the gross carrying amount of receivables. No collateral is held as security and there are no other credit enhancements relating to the department's receivables.

The department measures expected credit losses for both controlled and administered receivables based on its major revenue streams: water sales revenue and other departmental revenue.

C1-1 IMPAIRMENT OF RECEIVABLES (continued)

For water sales revenue, expected credit losses are measured using a provision matrix based on historical observed default rates for each ageing band over the five years preceding the reporting date. Historical default rates are adjusted, where appropriate, to reflect reasonable and supportable forward-looking information, including expected changes in relevant economic and environmental conditions that may affect the recoverability of receivables.

As the department has limited other departmental revenue transactions, expected credit losses for these receivables are assessed individually. The assessment considers historical default experience together with reasonable and supportable forward-looking information relevant to the recoverability of the receivables.

The tables below set out the department's credit risk exposure by revenue stream and ageing band, where applicable.

Impairment – Departmental revenue

Movements in the allowance of provision for impairment	**2026 $'000**	**2025 $'000**
Loss allowance as at 1 July	172	408
Increase/(decrease) in allowance recognised in operating result	(6)	15
Amounts written off during the year	(10)	(251)
Loss allowance as at 30 June	**156**	**172**

Disclosure – Movement in loss allowance for trade debtors

	2026			**2025**		
Ageing	**Gross receivables $'000**	**Loss rate %**	**Expected credit losses $'000**	**Gross receivables $'000**	**Loss rate %**	**Expected credit losses $'000**
Current	2,773	0.47	13	-	-	-
1 to 30 days overdue	57	3.14	2	51	3.08	2
31 to 60 days overdue	-	-	-	-	-	-
61 to 90 days overdue	-	-	-	-	-	-
91 to 270 days overdue	-	-	-	-	-	-
>270 days	141	100.00	141	170	100.00	170
Total	**2,971**		**156**	**221**		**172**

C2 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C2-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

30 June 2026	Land $'000	Buildings $'000	Infrastructure $'000	Plant and Equipment $'000	Work in progress $'000	Total $'000
Gross	6,787	36,525	110,405	17,366	5,316	176,399
Less: Accumulated depreciation	-	(16,342)	(69,962)	(9,641)	-	(95,945)
Carrying amount at 30 June 2026	**6,787**	**20,183**	**40,443**	**7,725**	**5,316**	**80,454**
Represented by movements in carrying amount						
Carrying amount at 1 July	6,414	18,213	30,262	7,836	4,101	66,826
Acquisitions	-	-	-	798	3,781	4,579
Disposals	-	-	(1,700)	(466)	-	(2,166)
Transfers between classes	-	9	1,705	852	(2,566)	-
Net revaluation increments in revaluation surplus	373	2,589	15,062	-	-	18,024
Assets not previously recognised	-	-	-	532	-	532
Depreciation	-	(628)	(4,885)	(1,828)	-	(7,341)
Carrying amount at 30 June 2026	**6,787**	**20,183**	**40,444**	**7,724**	**5,316**	**80,454**

30 June 2025	Land $'000	Buildings $'000	Infrastructure $'000	Plant and Equipment $'000	Work in Progress $'000	Total $'000
Gross	6,414	33,410	102,179	16,332	4,101	162,436
Less: Accumulated depreciation	-	(15,197)	(71,917)	(8,496)	-	(95,610)
Carrying amount at 30 June 2025	**6,414**	**18,213**	**30,262**	**7,836**	**4,101**	**66,826**
Represented by movements in carrying amount						
Carrying amount at 1 July	6,157	16,377	24,086	7,576	1,560	55,756
Acquisitions	-	95	-	910	4,825	5,830
Disposals	-	-	(14)	(144)	-	(158)
Transfer In/(Out) as a result of machinery-of-Government (MoG) change	-	-	-	21	-	21
Transfers between classes and intangible assets	-	-	708	1,576	(2,284)	-
Net revaluation increments in revaluation surplus	257	2,186	9,215	-	-	11,658
Assets not previously recognised through revaluation surplus	-	286	45	-	-	331
Depreciation	-	(731)	(3,778)	(2,103)	-	(6,612)
Carrying amount at 30 June 2025	**6,414**	**18,213**	**30,262**	**7,836**	**4,101**	**66,826**

C2-2 RECOGNITION AND ACQUISITION

Recognition thresholds for Property, Plant and Equipment

Items of property, plant and equipment with a historical cost or other value equal to or in excess of the following thresholds in the year of acquisition are reported as property, plant, and equipment in the following classes:

Buildings (including land improvements)	$10,000
Infrastructure	$10,000
Land	$1
Plant and equipment	$5,000

Items with a lesser value are expensed in the year of acquisition.

Land improvements undertaken by the department are included with buildings or infrastructure based on the proximity of the asset to which they relate.

Acquisition of assets

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Historical cost is used for the initial recording of all property, plant, and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition, plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a MoG change or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the other entity immediately prior to the transfer.

Capital work in progress: Work in progress is recognised at cost. All costs relating to items of property, plant and equipment constructed in-house are recorded as work in progress until completion of the project using all direct and indirect costs, where the latter are reliably attributable. Work in progress performed under external contracts is recorded using the invoice amount supplied by the vendor.

C2-3 DEPRECIATION EXPENSE

Property, plant, and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated remaining useful life to the department.

Land is not depreciated as it has an unlimited useful life.

Key judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department.

Assets under construction (work in progress) are not depreciated until construction is completed and the asset is put to use or is ready for its intended use, whichever is earlier. These assets are then reclassified to the relevant class within property, plant, and equipment.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the department.

C2-3 DEPRECIATION EXPENSE (continued)

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Key Estimate: Depreciation rates are assessed annually, and the following useful life ranges are used for each class of depreciable assets:

Physical asset class	Useful life
Buildings	17 – 80 years
Infrastructure	14 – 122 years
Plant and equipment	3 – 30 years

C2-4 MEASUREMENT OF PROPERTY, PLANT AND EQUIPMENT

Plant and equipment are measured at historical cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. The carrying amounts for such assets are not materially different from their fair value.

Land, buildings and infrastructure assets are measured at fair value as required by Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

The cost of items acquired during the financial year has been judged to materially represent their fair value at the end of the reporting period.

Comprehensive revaluations

The department comprehensively values its land and building assets annually. Infrastructure assets are assessed using a rolling revaluation program which ensures all assets are revalued by independent professional valuers through on-site inspections at least once every three years.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case a revaluation is warranted). Refer to Note D1-2.

Where assets have not been specifically appraised through onsite inspections, their previous valuations are kept up to date via the application of online desktop valuations.

Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

The department's land assets are revalued using a market valuation approach. Buildings and infrastructure assets are revalued using a current replacement cost valuation approach. Revaluations are recorded using the 'gross method' meaning accumulated depreciation is adjusted to equal the difference between the gross amount and the carrying amount, after considering accumulated impairment losses.

C2-5 IMPAIRMENT

All non-current physical assets are assessed annually for indicators of impairment. For assets measured at fair value, the department also assesses whether there has been a material change in fair value or service potential since the last valuation.

Where such changes are identified, the asset is revalued at the reporting date. Where an indicator of impairment exists, the department determines the asset's recoverable amount and recognises any impairment loss where required.

C3 INTANGIBLES AND AMORTISATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

30 June 2026	Software purchased $'000	Software internally generated $'000	Software Work in progress $'000	Total $'000
Gross	678	31,526	1,082	33,286
Less: Accumulated amortisation	(678)	(14,469)	-	(15,147)
Carrying amount at 30 June 2026	**-**	**17,057**	**1,082**	**18,139**
Represented by movements in carrying amount				
Carrying amount at 1 July	-	17,429	1,942	19,371
Acquisitions	-	-	822	822
Transfers between classes	-	1,682	(1,682)	-
Amortisation	-	(2,054)	-	(2,054)
Carrying amount at 30 June 2026	**-**	**17,057**	**1,082**	**18,139**

30 June 2025	Software purchased $'000	Software internally generated $'000	Software: Work in Progress $'000	Total $'000
Gross	678	29,844	1,942	32,464
Less: Accumulated amortisation	(678)	(12,415)	-	(13,093)
Carrying amount at 30 June 2025	**-**	**17,429**	**1,942**	**19,371**
Represented by movements in carrying amount				
Carrying amount at 1 July	-	3,158	9,027	12,185
Acquisitions	-	-	8,217	8,217
Transfers between classes	-	15,302	(15,302)	-
Transfer as a result of machinery-of-Government (MoG) change	-	243	-	243
Amortisation	-	(1,274)	-	(1,274)
Carrying amount at 30 June 2025	**-**	**17,429**	**1,942**	**19,371**

C3-2 RECOGNITION AND MEASUREMENT FOR INTANGIBLE ASSETS

Accounting Policy

Intangible assets of the department comprise purchased software, internally developed software, and software work in progress. Intangible assets with a historical cost or other value equal to or greater than $100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally generated intangible assets is expensed when incurred.

C3-2 RECOGNITION AND MEASUREMENT FOR INTANGIBLE ASSETS (continued)

Costs directly attributable to the internal development of computer software are capitalised and amortised in accordance with the department's amortisation policy.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

C3-3 AMORTISATION EXPENSE

Accounting Policy

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

Useful life

Key Estimate: For each class of intangible asset, the following amortisation rates are used:

Intangible asset	Useful life
Software purchased	4 years
Software internally generated	3 to 18 years*

*Legacy Water Management System, 18 years with a 2-year remaining life.

C3-4 IMPAIRMENT

Accounting Policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department, including discontinuing the use of the software or patent. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value in use.

C4 PAYABLES

		2026 $'000	2025 $'000
Current			
Deferred appropriation payable to Consolidated Fund	B1-1	135,211	166,677
Appropriated equity withdrawal		28,232	4,319
Trade creditors		7,449	12,333
Grants and subsidies payable		235	762
Other government entities		-	5,830
Other		826	1,037
Total		**171,953**	**190,958**

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

C5 EQUITY

C5-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following item is recognised as contributed equity by the department during the reporting and comparative years:

- Appropriations for equity adjustments (refer to Note C5-2).

C5-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from consolidated fund to equity adjustment	**2026 $'000**	**2025 $'000**
Budgeted equity adjustment appropriation	40,897	296,500
Transfers from other headings (variation in headings)	(3,435)	-
Transfers from other departments (redistribution of public business)	-	(1,171)
Unforeseen expenditure	-	11,092
Appropriated equity injections/(withdrawals)	**37,462**	**306,421**
Less: Opening balance of equity adjustment receivable	(16,767)	(3,102)
Plus: Closing balance of equity adjustment receivable (payable)	(28,232)	16,767
Equity adjustment recognised in Contributed Equity	**(7,537)**	**320,086**
Variance between original budgeted and actual equity adjustment appropriation	(48,434)	23,586

Accounting Policy – Contributed equity

Non-reciprocal transfers of assets and liabilities between wholly owned Queensland State public sector entities are recognised as contributions by owners and adjusted to Contributed Equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public Sector Entities*. Appropriations for equity adjustments are recognised on the same basis.

SECTION 4
NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e., an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department in relation to non-financial assets include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the department in relation to non-financial assets include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics/functionality of the department assets, internal records of recent construction costs (and/or estimates of such costs) and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use, which is its current use unless the asset is classified as held-for-sale under AASB 5 or it becomes highly probable that the asset will be used for an alternative purpose.

Fair Value Measurement Hierarchy

All assets and liabilities of the department for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- **Level 1** – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
- **Level 2** – represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
- **Level 3** – represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1 or level 2 of the fair value hierarchy.

D1-2 BASIS FOR FAIR VALUE MEASUREMENT

The basis for fair value measurement applies to assets controlled and administered by the department as at 30 June 2026.

Land

The department engaged Australis Asset Advisory Group to undertake a comprehensive revaluation of its land portfolio, effective 30 June 2026. The revaluation covered 100% of land assets held by the department. Of the 65 land assets revalued, 62 assets (95.38% by asset count) were subject to on-site inspection, with the remaining three assets (4.62%) assessed through desktop assessment. The valuation approach was market-based assessment. Australis used publicly available data on sales of similar land in nearby localities in the twelve months prior to the date of the revaluation. Adjustments were made to the sales data to consider the location, size, street/road frontage and access, and any significant restriction for each individual land parcel. Management reviewed the valuation methodology, key assumptions and resulting fair values and assessed the revaluation outcomes as reasonable and appropriate for financial reporting purposes.

D1-2 BASIS FOR FAIR VALUE MEASUREMENT (continued)

Buildings

The department engaged Australis to undertake comprehensive revaluations on 100% of the total building assets effective 30 June 2026 via desktop assessment. Building assets are revalued using current replacement cost substantially derived from unobservable inputs (level 3), due to non-availability of an active market for such facilities. Internal records of the original cost are adjusted for contemporary technology and construction approaches.

Significant judgement is also used to assess the remaining service potential of the facility, given local climatic and environmental conditions, projected usage, and records of the current condition of the facility.

Infrastructure

The department engaged Australis to undertake a comprehensive revaluation of its infrastructure assets effective 30 June 2026. A total of 3,015 infrastructure assets were revalued using desktop assessments based on condition assessments derived from inspections conducted by departmental staff and the valuer during the year. The remaining 1,140 infrastructure assets were not revalued, as they are subject to further assessment for potential reclassification from the infrastructure asset class to Plant and Equipment. Infrastructure assets are revalued using current replacement cost substantially derived from unobservable inputs (level 3), due to non-availability of an active market for such facilities. Internal records of the original cost are adjusted for contemporary technology and construction approaches. Significant judgement is also used to assess the remaining service potential of the facility, given local climatic and environmental conditions, projected usage, and records of the current condition of the facility.

D1-3 CATEGORISATION OF ASSETS MEASURED AT FAIR VALUE

All land, building and infrastructure assets held or administered by the department are categorised as level 3 in the fair value hierarchy. There were no transfers of assets between fair value hierarchy levels during the period.

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENTS CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

	Notes	2026 $'000	2025 $'000
Financial assets			
Cash and cash equivalents		163,857	160,489
Receivables at amortised cost	C1	7,436	36,569
Total		**171,293**	**197,058**
Financial liabilities			
Payables at amortised cost	C4	171,953	190,958
Other financial liabilities		-	1,978
Total		**171,953**	**192,936**

D2-2 CREDIT RISK DISCLOSURES

Credit risk management practices

The department considers financial assets that are over 30 days past due to have significantly increased in credit risk and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses. The exception is trade receivables (Note C1-1) for which the loss allowance is always measured at lifetime expected credit losses.

Receivables from other Queensland Government agencies and Australian Government agencies are considered to have low credit risk. The department assumes that credit risk has not increased significantly for these low credit risk assets.

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

The write-off policy is disclosed in Note C1-1.

Credit risk exposure

Credit risk exposure relating to receivables is disclosed in Note C1-1.

D2-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at the reporting date.

Financial liabilities

2026	2026 Payable in			
	< 1year	1-5 years	> 5 years	Total
	$'000	$'000	$'000	$'000
Payables at amortised cost	171,953	-	-	171,953
Other financial liabilities	-	-	-	-
	171,953	**-**	**-**	**171,953**

2025	2025 Payable in			
	< 1year	1-5 years	> 5 years	Total
	$'000	$'000	$'000	$'000
Payables at amortised cost	190,958	-	-	190,958
Other financial liabilities	1,978	-	-	1,978
	192,936	**-**	**-**	**192,936**

D3 CONTINGENCIES

Contingent assets

Guarantees and undertakings

As at 30 June 2026. the department holds bank guarantees and refundable cash bonds in relation to Dam Land Management and other projects for financial security against non-conformance of contracts. The total value of bank guarantees and refundable cash bonds held as at 30 June 2026 is $0.24 million (2025: $0.54 million).

D3 CONTINGENCIES (continued)

Key judgement: No contract performance breaches have occurred, and the department does not expect that the guarantees will be called upon. Consequently, the probability of default is considered remote, and no loss allowance has been recognised in accordance with *AASB 137 Provisions, Contingent Liabilities and Contingent Assets.*

Land agreements

The department and Sunwater share an 8.827-hectare site at Rocklea. Various agreements have been entered into with Sunwater since 2001 regarding the future use and disposal of surplus land. A Deed of Variation to these agreements in 2009 established that, upon the subdivision a freehold portion is to be transferred to the department. The land subdivision is subject to various approvals from Brisbane City Council, leading to uncertainty about the timing and therefore the time at which the department would receive freehold title. For these reasons, it is not possible to provide a reliable estimate of the value of the land at reporting date.

D4 COMMITMENTS

Capital expenditure commitments	2026 $'000	2025 $'000
Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:		
Plant and equipment		
Not later than one year	433	1,213
Later than one year but not later than five years	43	-
	476	**1,213**
Intangibles		
Not later than one year	-	44
	-	**44**
Total	**476**	**1,257**

D5 EVENTS AFTER THE BALANCE DATE

To the date of signing the Financial Statements, no events have occurred subsequent to the reporting date that would materially impact on these financial statements or would require disclosure under AASB 110 *Events after the Reporting Period*.

SECTION 5
NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the department's actual 2025-26 financial results and the adjusted budget presented to Parliament.

E1-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME

Appropriation revenue:	Appropriation revenue was $113.24 million lower than budget, primarily due to revised delivery schedules across grant programs, including Cairns Water Security Stage 1 ($52.00 million), First Nations critical water infrastructure projects ($21.10 million) and the Local Government Grants and Subsidies Program ($17.40 million), partly offset by funding for the Ayr Water Treatment Plant re-phased from 2024-25 ($18.40 million).
Grants and subsidies:	Grants and subsidies were $108.54 million below budget, primarily due to revised delivery schedules across grant programs, including Cairns Water Security Stage 1 ($52.00 million), First Nations critical water infrastructure projects ($21.10 million), and the Local Government Grants and Subsidies Program ($17.40 million), partly offset by Ayr Water Treatment Plant rephased from 2024-25 ($18.40 million).
Supplies and services:	Supplies and services were $6.24 million lower than budget, primarily due to revised delivery schedules for the Australian Government funded Murray-Darling Basin water reform initiatives ($2.50 million), together with efficiencies and reprioritisation across departmental activities.
Depreciation and amortisation:	Depreciation and amortisation were $5.34 million higher than budget, primarily due to the impact of asset revaluations on depreciation expense.
Other expenses:	Other expenses are $1.92 million above budget, primarily due to unbudgeted losses on disposal of property, plant and equipment.
Increase in revaluation surplus:	The revaluation surplus was $18.02 million higher than budget, primarily due to upward revaluations of buildings and infrastructure. No budget was allocated for revaluation movements.

E1-2 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents:	Cash and cash equivalents were $162.86 million higher than budget, primarily reflecting appropriation and equity funding held at year-end and payable to the Consolidated Fund.
Receivables:	Current receivables were $1.76 million higher than budget, primarily due to the timing of rental revenue and associated invoicing arrangements with tenant departments.
Property, plant and equipment:	Property, plant and equipment was $23.9 million higher than budget, primarily due to upward revaluations of buildings and infrastructure assets and additional investment in assets supporting the water monitoring network, partly offset by higher than budgeted depreciation.
Intangibles:	Intangibles were $1.81 million lower than budgeted, primarily due to higher than budgeted amortisation, partly offset by additional investment in information systems, including development of an inventory management system to support the management of water monitoring equipment.
Payables:	Payables were $162.04 million higher than budget, primarily due to appropriation and equity funding payable to the consolidated fund at year-end, largely reflecting the timing of project delivery and associated funding requirements.

E1-3 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS

Appropriation receipts:	Appropriation receipts were $144.71 million lower than budget, primarily reflecting the timing of program delivery and associated appropriation funding, with amounts remaining payable to the Consolidated Fund at year-end.
Grants and subsidies:	Grant and subsidy payments were $108.01 million lower than budget, primarily due to revised delivery schedules across a number of grant programs.
Payments for intangibles:	Payments for intangible assets were $0.82 million higher than budget, mainly due to investment in an inventory management system to support the management of water monitoring equipment.

Payments for property, plant and equipment:	Payments for property, plant and equipment were $1.98 million higher than budget, mainly due to investment in assets supporting the water monitoring network and works at the department's Rocklea facility.
Appropriated equity injections:	Appropriated equity injections were $8.79 million higher than budget, primarily due to additional funding for improvements to property, plant and equipment and intangible assets, including new funding for Digital Water Systems.
Non-appropriated equity withdrawals:	Non-appropriated equity withdrawals were $40.73 million lower than budget, primarily due to revised delivery timeframes for water infrastructure projects delivered by Seqwater and Sunwater, resulting in equity funding remaining payable to the Consolidated Fund at year-end.
Appropriated equity withdrawals:	Appropriated equity withdrawals were $12.22 million higher than budget, primarily due to the return of appropriation funding associated with higher depreciation and amortisation.

SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively but does not have discretion to deploy those resources for the achievement of the department's own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED APPROPRIATED INCOME RECOGNISED IN OPERATING RESULT

	2026 $'000	2025 $'000
Budgeted administered appropriation revenue	746,115	36,688
Unforeseen expenditure	432,110	71,586
Transfers from other headings (variation in headings)	148,143	-
Transfers from other departments (redistribution of public business)	-	70,718
Total administered receipts	**1,326,368**	**178,992**
Less: Opening balance of appropriation revenue receivable	(289,771)	-
Plus: Closing balance of appropriation revenue receivable	-	289,771
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	14,716
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(34,168)	-
Administered appropriation revenue recognised in schedule of administered income and expense	**1,002,429**	**483,479**
This is represented by payments for:		
Grants and contributions to Local Councils	968,982	447,556
Grants and contributions to Statutory Authorities	33,410	35,777
Supplies and services	37	146
Total	**1,002,429**	**483,479**

F1-2 SCHEDULE OF ADMINISTERED INCOME AND EXPENSES BY SERVICES

	Notes	Community Service Obligations		Water Regulated Fees		Other Water Resource Management		Local Government governance support and administration of funding program		Community Recovery		Total	
		2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered income													
Appropriation revenue*	F1-1	26,681	27,503	-	-	6,766	8,420	968,982	447,556	-	-	1,002,429	483,479
Grants and other contributions**		-	-	-	-	-	-	921,046	420,452	-	171,919	921,046	592,371
User charges and fees		-	-	7,689	5,498	-	-	380	296	-	-	8,069	5,794
Riverine quarry material royalties		-	-	1,348	1,201	-	-	-	-	-	-	1,348	1,201
Other revenue		663	-	6	6	-	-	-	-	-	261	669	267
Total administered income		**27,344**	**27,503**	**9,043**	**6,705**	**6,766**	**8,420**	**1,890,408**	**868,304**	**-**	**172,180**	**1,933,561**	**1,083,112**
Administered expenses													
Grants and subsidies**		27,308	27,357	-	-	6,766	8,420	968,981	447,556	-	142,550	1,003,055	625,883
Transfer of administered income to government***		-	-	7,304	4,880	-	-	921,427	420,748	-	-	928,731	425,628
Depreciation	F1-4	-	-	-	-	1,221	520	-	-	-	-	1,221	520
Fees waived		-	-	1,094	1,000	-	-	-	-	-	-	1,094	1,000
Supplies and services****		-	-	-	-	-	-	-	-	-	29,628	-	29,628
Other expenses		36	146	645	825	-	21	-	-	-	2	681	994
Total administered expenses		**27,344**	**27,503**	**9,043**	**6,705**	**7,987**	**8,961**	**1,890,408**	**868,304**	**-**	**172,180**	**1,934,782**	**1,083,653**
Net operating result for the year		**-**	**-**	**-**	**-**	**(1,221)**	**(541)**	**-**	**-**	**-**	**-**	**(1,221)**	**(541)**

* *This appropriation revenue is provided in cash via Queensland Treasury and funds activities / expenses that the department administers on behalf of the government.*

** *Grants and other contribution revenue in relation to community recovery is recognised as payments are made to the community and associated costs are incurred. Payments made to the community is recognised as grants and subsidies expense and the associated costs are recognised as supplies and services.*

*** *The department periodically transfers to Queensland Government the amount of all cash collected in respect of administered revenue itemised under "administered income" (excluding appropriation revenue).*

**** *Supplies and services is associated with community recovery activation to support Queensland communities impacted by community recovery disaster events.*

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES BY SERVICES

	Notes	Community Service Obligations		Water Regulated Fees		Other Water Resource Management		Local Government governance support and administration of funding program		Total	
		2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Current Assets											
Cash and cash equivalents		13,478	17,402	1,206	387	1	5,435	26,203	51,885	40,888	75,109
Receivables		-	(11,462)	1,466	2,058	-	-	290	301,263	1,756	291,859
Total current assets		**13,478**	**5,940**	**2,672**	**2,445**	**1**	**5,435**	**26,493**	**353,148**	**42,644**	**366,968**
Non-Current Assets											
Property, plant and equipment		-	-	-	-	262,255	245,273	-	-	262,255	245,273
Total non-current Assets		**-**	**-**	**-**	**-**	**262,255**	**245,273**	**-**	**-**	**262,255**	**245,273**
Total assets		**13,478**	**5,940**	**2,672**	**2,445**	**262,256**	**250,708**	**26,493**	**353,148**	**304,899**	**612,241**
Current Liabilities											
Payables to government		8,254	-	2,271	2,071	1	-	26,203	345,249	36,729	347,320
Payables		5,224	5,940	44	17	-	5,435	290	7,899	5,558	19,291
Total Current Liabilities		**13,478**	**5,940**	**2,315**	**2,088**	**1**	**5,435**	**26,493**	**353,148**	**42,287**	**366,611**
Total Liabilities		**13,478**	**5,940**	**2,315**	**2,088**	**1**	**5,435**	**26,493**	**353,148**	**42,287**	**366,611**
Net administered Assets		**-**	**-**	**357**	**357**	**262,255**	**245,273**	**-**	**-**	**262,612**	**245,630**

F1-4 ADMINISTERED PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land		Buildings		Infrastructure		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Gross	242,986	228,864	46,440	38,283	136	131	289,562	267,278
Less: Accumulated depreciation	-	-	(26,884)	(21,586)	(58)	(53)	(26,942)	(21,639)
Less: Accumulated impairment loss	-	-	(365)	(365)	-	-	(365)	(365)
Carry amount at 30 June 2026	**242,986**	**228,864**	**19,191**	**16,332**	**78**	**78**	**262,255**	**245,274**
Carrying amount at 1 July	228,864	214,000	16,332	6,369	78	102	245,274	220,471
Net revaluation decrements/increments in operating surplus	-	-	-	-	-	(21)	-	(21)
Net revaluation increments in revaluation surplus	14,122	14,864	4,078	155	2	-	18,202	15,019
Assets not previously recognised	-	-	-	10,325	-	-	-	10,325
Depreciation	-	-	(1,219)	(517)	(2)	(3)	(1,221)	(520)
Carry amount at 30 June 2026	**242,986**	**228,864**	**19,191**	**16,332**	**78**	**78**	**262,255**	**245,274**

The accounting policies for administered property, plant and equipment are consistent with those used for assets held by the department (refer to Note C2).

The department administered land is held for future dam site water management and flood mitigation.

F1-5 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS

INCOME AND EXPENSES	2026 Actual	2026 Original Budget	2026 Variance
	$'000	$'000	$'000
Revenue			
Appropriation revenue	1,002,429	746,115	256,314
Grants and other contributions	921,046	677,100	243,946
User charges and fees	8,069	7,291	778
Riverine quarry material royalties	1,348	1,467	(119)
Other revenue	669	-	669
Total revenue	**1,933,561**	**1,431,973**	**501,588**
Expenses			
Grants and subsidies	1,003,055	746,115	256,940
Depreciation	1,221	-	1,221
Fees waived	1,094	-	1,094
Other expenses	681	-	681
Total Expenses	**1,006,052**	**746,115**	**259,936**
Net operating result before transfers to government	**927,510**	**685,858**	**241,652**
Transfers of administered revenue to government	928,731	685,858	242,873
Operating result	**(1,221)**	**-**	**(1,221)**
ASSETS AND LIABILITIES			
Current assets			
Cash and cash equivalents	40,888	8,969	31,919
Receivables	1,756	1,799	(43)
Total current assets	**42,644**	**10,768**	**31,876**
Non-current assets			
Property, plant and equipment	262,255	220,472	41,783
Receivables	-	409	(409)
Total non-current assets	**262,255**	**220,881**	**41,374**
Total assets	**304,899**	**231,649**	**73,250**
Current liabilities			
Payables to government	36,729	2,199	34,530
Payables	5,558	8,621	(3,063)
Total current liabilities	**42,287**	**10,820**	**31,467**
Total liabilities	**42,287**	**10,820**	**31,467**
Net assets	**262,612**	**220,829**	**41,783**

F1-5 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS (continued)

Notes explaining major variances for administered activities

Administered appropriation revenue:	Appropriation revenue was $256.31 million higher than budget, primarily due to the Australian Government's bring-forward of Financial Assistance Grants and timing differences in the Housing Support Program milestone payments.
Administered grants and other contributions:	Grants and other contributions were $243.95 million higher than budget due to the Australian Government bringing forward part of the 2026-27 Financial Assistance Grants entitlement into June 2026.
Administered grants and subsidies:	Grants and subsidies were $256.94 million higher than budget, primarily due to Financial Assistance Grants payments and timing differences in Housing Support Program milestone payments to local governments.
Administered fees waived:	Fees waived is due to water licences.
Administered transfers of revenue to government:	Transfers of administered revenue to government were $242.87 million higher than budget, primarily due to additional Financial Assistance Grant receipts.
Administered cash and cash equivalents:	Cash and cash equivalents were $31.92 million higher than budget, primarily reflecting unspent appropriation funding held at year end.
Administered property, plant and equipment:	Property, plant and equipment was $41.78 million higher than budget due to revaluation increases for land and buildings.
Administered payables to government:	Payables to government were $34.53 million higher than budget, primarily reflecting unspent appropriation funding for the Housing Support Program and rural irrigation water price discounts.
Administered payables:	Payables were $3.06 million lower than budget, largely due to the timing of payments to Sunwater and Seqwater for rural irrigation water price subsidies.

SECTION 7
OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel (KMP)

The department's responsible Ministers are identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The department's responsible Minister is:

- Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers

Further details for non-Ministerial KMP can be found in the department's Annual Report 2025-26 under the section relating to Executive Management.

KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's key management personnel is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year (refer to accounting policy – annual and long service leave, Note B2-1 Employee Expenses), or for that part of the year during which the employee occupied a key management personnel position;
- non-monetary benefits - consisting of provision of car parking together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned (refer to accounting policy – annual and long service leave, Note B2-1 Employee Expenses).

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

The remuneration package for all KMPs does not provide for any performance or bonus payments.

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Remuneration Expenses

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2025-26 Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits*	Total expenses
	Monetary	Non-monetary				
	$'000	$'000	$'000	$'000	$'000	$'000
Director General (29/09/2025 - 30/06/2026) [1]	311	4	7	38	-	360
Acting Director-General (1/07/2025 - 28/09/2025) [2]	97	1	2	10	-	110
Deputy Director-General, Local Government Division (28/09/2025 - 30/06/2026)	200	3	5	28	-	236
Acting Deputy Director-General, Local Government Division (01/07/2025 - 28/09/2025, 06/12/2025 - 18/01/2026)	63	2	3	13	-	81
Deputy Director-General - Water Resource Management [3]	285	4	7	35	-	331
Acting Deputy Director-General, Water Infrastructure Policy and Partnerships [4]	287	4	8	34	-	333
Acting Deputy Director-General, Corporate Services	250	6	6	31	-	293
TOTAL	**1,493**	**24**	**38**	**189**	**-**	**1,744**

[1] Director General was permanently appointed 29 September 2025.

[2] Deputy Director-General, Local Government Division acted as A/Director General from 1 July 2025 to 28 September 2025.

[3] Deputy Director-General, Water Resource Management also acted as A/Director-General from 25 April 2026 to 17 May 2026. Remuneration for these periods is included in the total reported.

[4] Deputy Director-General, Water Infrastructure Policy and Partnerships, departed the department in August 2025. Remuneration for employees acting in the position has been included in the total remuneration disclosed. A permanent appointee commenced on 15 June 2026 and, as they did not undertake key management personnel responsibilities, including participation in executive leadership meetings, during the reporting period, their remuneration has been excluded from the reported totals.

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

2024-25 Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits*	Total expenses
	Monetary	Non-monetary				
	$'000	$'000	$'000	$'000	$'000	$'000
A/Director-General (31/03/2025 - 30/06/2025)	115	1	3	14	-	133
Director-General (01/07/2024 - 28/03/2025)	318	4	8	39	201	570
Deputy Director-General, Local Government Division and Community Recovery (01/11/2024 - 28/03/2025) [1]	96	2	3	13	-	114
Deputy Director-General - Water Resource Management [2]	251	4	7	33	-	295
Deputy Director-General, Water Infrastructure and Partnerships [3]	277	4	7	35	-	323
Deputy Director-General, Corporate Services (01/06/2024 - 09/03/2025) [4]	170	3	4	22	-	199
Acting Deputy Director-General, Corporate Services (10/03/2025 - 30/06/2025)	79	2	2	9	-	92
Acting Deputy Director-General, Local Government Division (31/03/2025 - 30/06/2025)	89	1	2	9	-	101
TOTAL	**1,395**	**21**	**36**	**174**	**201**	**1,827**

[1] Deputy Director-General Local Government Division and Community Recovery was transferred from Department of Housing, Local Government, Planning and Public Works now Department of Housing and Public Works. In addition, the Deputy Director-General is A/Director-General from 31 March 2025.

[2] Deputy Director-General - Water Resource Management was permanently appointed 5 September 2024.

[3] Deputy Director-General, Water Infrastructure and Partnerships also fulfilled the role of Deputy Director-General, Regional Economic Development from 1 July 2024 to 31 October 2024. Effective 1 November 2024, the Regional Development and Manufacturing function was transferred to the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development. In addition, the Deputy Director-General acted as A/Director-General from 19 December 2024 to 12 January 2025. Remuneration for these periods is included in the total reported.

[4] Deputy Director-General Corporate Services on secondment with the Department of Environment, Tourism, Science and Innovation from 10 March 2025. In addition, the Deputy Director-General acted as A/Director-General from 7 October 2024 to 21 October 2024. Remuneration for these periods is included in the total reported.

G2 RELATED PARTY TRANSACTIONS

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from the Government for services are appropriation revenue (Note B1-1) and equity injections (Note C5-2), both of which are provided in cash via Queensland Treasury (QT).

The department transacts with various Queensland Government agencies on a fee for service basis which are disclosed under Note B2-2. These include:

- Department of Primary Industries for information and communication technology services.
- Department of Housing and Public Works for accommodation services, building and asset services and vehicle services for Q-Fleet.
- Queensland Shared Services for operational services such as accounts payable, accounts receivable, payroll management, taxation and telecommunications.

The department makes payments for community service obligations to Sunwater, a government owned corporation and SeqWater, a statutory body (refer to Note F1-1 and F1-2).

The department also administers grants and other contributions revenue and grants and subsidies expenses to Local Government Bodies (Qld) (refer to Note F1-2).

Transactions with related parties are within arm's length on normal commercial terms and conditions.

Transactions with people/entities related to KMP

There were no related party transactions between the Department and its KMPs, or entities controlled, jointly controlled, or significantly influenced by KMPs or their close family members, during the financial year ended 30 June 2026.

G3 TAXATION

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. GST credits receivable from and GST payable to the Australian Taxation Office are recognised (refer to Note C1).

G4 CLIMATE RISK DISCLOSURE

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the Sunshine Department, provides information and resources on climate related strategies and actions accessible at https://www.treasury.qld.gov.au/policies-and-programs/climate/.

The Queensland Sustainability Report (QSR) outlines the Queensland Government's approach to managing key Environmental, Social and Governance (ESG) risks and opportunities, including governance structures, major commitments and policies, and how these risks and opportunities are measured, monitored and managed across government. The QSR is supported by comprehensive datasets and data dictionaries. The QSR is available via Queensland Treasury's website at https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report.

Departmental accounting estimates and judgements – climate-related risks

The department considers climate-related risks when assessing material accounting judgements and estimates used in

preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

G4 CLIMATE RISK DISCLOSURE (continued)

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including directives from Government or Queensland Treasury.

The department has identified its potential material climate related risks relate to the expected credit losses of receivables. For the department, environmental and climate factors, such as droughts and cyclones, affect customers and their ability to pay amounts due to the department. The effect of these risk factors is already accounted for in calculating the impairment of receivables (refer to Note C1-1).

During the 2025-26 financial year, the useful life of the department's buildings, infrastructure and plant and equipment were reviewed and no material adjustments to the carrying value of assets were recognised as a result of climate related risks impacting current accounting estimates and judgments. No other transactions have been recognised during the financial year specifically due to climate related risks impacting the department.

G5 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the department for the first time in 2025-26 had any material impact on the financial statements and no Australian Accounting Standards have been early adopted for 2025-26.

These general-purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62 (1) (b) of the Act, we certify that in our opinion:

a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and

b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Local Government, Water and Volunteers for the financial year ended 30 June 2026 and of the financial position of the department at the end of that year;

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

STEWART SAINI, FCPA
Chief Finance Officer

27 August 2026

BRONWYN BLAGOEV
Director-General

27 August 2026

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Local Government, Water and Volunteers

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Department of Local Government, Water and Volunteers.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

c) In my opinion, the financial report:

   i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended

   ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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Valuation of administered land ($242.986 million)

Refer to note F1-4 in the financial report.

Key audit matter	How my audit addressed the key audit matter

Land is held for future dam sites.
Significant judgement is involved when determining the fair value of administered land due to limited availability of recent sales data for land of similar size with similar use.
The department comprehensively revalued land in 2025–26.
In making these judgements, the department engaged an external valuation expert to perform the comprehensive revaluation assessments.
	My procedures included, but were not limited to:
	• obtaining an understanding of the methodology used with reference to common industry practices and ensuring consistent application thereof
	• assessing the competence, capability and objectivity of the external valuers
	• for a sample of land parcels:
	  ○ checking the accuracy and relevance of the recent sales data used by the valuer against supporting evidence
	  ○ evaluating the reasonableness of the basis documented by the valuer for the impact on fair value of the differences in characteristics between the land recently sold and the land being valued
	• assessing the adequacy of management's review of the valuation process.

Responsibilities of the Accountable Officer for the financial report

The Accountable Officer is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar6.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:
www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

31 August 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix A Legislation administered by the department

The department is responsible for administering the following Acts, which fall within the responsibility of the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers:

- *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984 (Part 9. Div 2 and Part 10)*
- *City of Brisbane Act 2010*
- *Local Government Act 2009*
- *Local Government Electoral Act 2011*
- *Energy and Water Ombudsman Act 2006* (jointly administered with the Treasurer, Minister for Energy and Minister for Home Ownership)
- *Lake Eyre Basin Agreement Act 2001* (except to the extent administered by the Minister for the Environment and Tourism and Minister for Science and Innovation)
- *New South Wales-Queensland Border Rivers Act 1946*
- *River Improvement Trust Act 1940*
- *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*
- *South East Queensland Water (Restructuring) Act 2007* (in so far as the Minister is a jointly Responsible Minister for the purpose of Chapter 2 of this Act)
- *Water Act 2000* (Chapter 8, Part 5 jointly administered with the Minister for the Environment and Tourism and Minister for Science and Innovation; and except to the extent administered by the Minister for the Environment and Tourism and Minister for Science and Innovation)
- *Water (Commonwealth Powers) Act 2008*
- *Water Efficiency Labelling and Standards (Queensland) Act 2005*
- *Water Supply (Safety and Reliability) Act 2008.*

Appendix B Performance statements 2025–26

The tables below report the actual result for the services standards for the 2025–26 financial year. These may vary from the estimated actuals reported in the SDS, which were calculated prior to the State budget delivered in June 2026.

Service area: Water infrastructure and resource management services

Service area objective: To lead water resource management and infrastructure development to achieve sustainability, community benefit, economic development and public safety outcomes.

Service standard	Notes	2025–26 Target/estimate	2025–26 Actual
Effectiveness measures			
Percentage of State's water monitoring network maintained to provide accurate and reliable data		90%	96%
Percentage of the State's drinking water service providers compliant with drinking water regulatory requirement		95%	99%
Efficiency measure			
Average cost per participation to implement and deliver workshops and support visits to Water Supply Providers	1	<$375.00	$403

Note:

1. The variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual reflects a focus on regional and remote support visits, resulting in a higher cost per participant.

Service area: Local government governance support and administration of funding programs

Service area objective: Stronger local governance in the local government system through capacity building and administration of funding programs.

Service standard	Notes	2025–26 Target/estimate	2025–26 Actual
Service: Administration of the local government system			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the effectiveness, timeliness and quality of advice, services and support provided by the department		85%	87%
Efficiency measure			
Cost of capacity building per local government	1	$72,000	$97,000
Service: Administration of funding program			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the administration of local government funding programs		85%	85%
Efficiency measure			
Administration costs per $1,000 of local government funding distributed		<$6.50	$2.08

Note:

1. The variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual is attributed to additional funds being invested to undertake targeted critical financial sustainability capability and capacity activities. At the time of the 2025–26 Target/Estimate period these funds were not identified as being allocated for capability and capacity initiatives. There has also been a deliberate increase of staff resource efforts on council capability and capacity uplift.

Service area: Office of the Independent Assessor

Service area objective: Timely and efficient administration of the councillor complaints framework.

Service standard	Notes	2025–26 Target/estimate	2025–26 Actual
Effectiveness measures			
Complaint clearance rate		90%	90%
Efficiency measure			
Average cost per assessment of complaint	1	<$500	$552
Average cost per investigation	2	<$7,250	$8,139

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is primarily driven by scheduled labour costs required to maintain the service standards. A lower volume of assessments in 2025-26 resulted in a higher average cost for each assessment.
2. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to the combined impact of increased labour costs and a reduction in the total number of investigations completed, commensurate with a decrease in complaints. The average investigation cost reflects the intensive resource requirements and specialised labour needed to progress investigations to finalisation within the reporting period.

Appendix C Glossary

Term	Meaning
ARMC	Audit and Risk Management Committee
basin plan	Murray-Darling basin plan
DLT	Departmental Leadership Team
eDRMS	Electronic document and records management system
FPMS	*Financial and Performance Management Standard 2019*
FTE	Full-time equivalent
GAB	Great Artesian Basin
HSW	Health, safety and wellbeing
ICT	Information and Communication Technology
iLearn	Online learning management system
ISDDC	Information Security, Data and Digital Committee
ISMS	Information security management system
LGBTQ+	Lesbian, gay, bisexual, transgender, queer or questioning, and more
Megalitre	Metric unit of capacity equal to a million litres
MOHRI	Minimum obligatory human resource information
Non-binary	Gender identities that do not fit exclusively within the traditional categories of male or female
Open data	Data that can be freely used, modified and shared by anyone for any purpose
PID	Public Interest Disclosure
PSA	*Public Sector Act 2022*
QAO	Queensland Audit Office
QCA	Queensland Competition Authority
QSA	Queensland State Archives
RIT	River Improvement Trusts
SDS	Service Delivery Statement
Stakeholders	Individuals, groups or organisations with specific interest in and/or influence of the work of the department
WaterIQ	Water information Queensland

Appendix D Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	• A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	p2
Accessibility	• Table of contents • Glossary	ARRs – section 9.1	Contents Appendix C (p83)
	• Public availability	ARRs – section 9.2	About this report Contact information
	• Interpreter service statement	*Queensland Government Language Services Policy* ARRs – section 9.3	Interpreter statement
	• Copyright notice	*Copyright Act 1968* ARRs – section 9.4	Copyright notice
	• Information Licensing	*QGEA – Information Licensing* ARRs – section 9.5	Information Licensing
General information	• Introductory Information	ARRs – section 10	p5-6
Non-financial performance	• Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	p10
	• Agency objectives and performance indicators	ARRs – section 11.2	p10-21
	• Agency service areas and service standards	ARRs – section 11.3	Appendix B (p80-82)
Financial performance	• Summary of financial performance	ARRs – section 12.1	p30-34
Governance – management and structure	• Organisational structure	ARRs – section 13.1	p7
	• Executive management	ARRs – section 13.2	p21-23
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3	p27 https://www.dlgwv.qld.gov.au/about-us/annual-report
	• Public Sector Ethics	*Public Sector Ethics Act 1994* ARRs – section 13.4	p25-26
	• Human Rights	*Human Rights Act 2019* ARRs – section 13.5	p26
	• Queensland public service values	ARRs – section 13.6	p5

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	p23-24
	• Audit committee	ARRs – section 14.2	P23-24
	• Internal audit	ARRs – section 14.3	p24
	• External scrutiny	ARRs – section 14.4	p24-25
	• Information systems and recordkeeping	ARRs – section 14.5	p26-27
	• Information Security attestation	ARRs – section 14.6	p21
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	p28-29
	• Early retirement, redundancy and retrenchment	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	p29
Open Data	• Statement advising publication of information	ARRs – section 16	p27
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	• Charter of Victims' Rights	*VCSVRB Act 2024* ARRs – section 31.4	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	p75
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	p76-78

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