

## Letter of Compliance

The Honourable Mr Glenn Butcher MP  
Minister for Regional Development and Manufacturing  
Minister for Water  
GPO Box 2247  
BRISBANE QLD 4001

25 August 2023

Dear Minister


I am pleased to submit for presentation to the Parliament, the Annual Report 2022–23 and financial statements for Lower Burdekin Water.

I certify that this Annual Report complies with:

- the prescribed requirements of 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 Compliance Checklist (Attachment 8) outlining the annual reporting requirements is provided at page 36 of this annual report.

Yours sincerely

DocuSigned by:  
  
CA978153E05B488...

Lisa Parker  
**Chairperson**  
**Lower Burdekin Water**

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# Lower Burdekin Water ANNUAL REPORT 2022–23

## 1. General Information

### 1.1. Introductory information

Lower Burdekin Water (“LBW”) is a category two (2) water authority under the Queensland Water Act 2000 and was established under the Queensland Water Regulation 2002 on 18 February 2015.

LBW’s vision is to be a progressive water service provider delivering sustainable water resources for stakeholder and environmental benefit through collaborative partnerships.

LBW’s purpose is to sustainably distribute water within and around the authority area for aquifer recharge and stakeholder supply.

### 1.2. Agency role and main functions

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**Contact Officer:** David Sartori, Executive Officer, Lower Burdekin Water

LBW has an authority area of approximately 76,000 hectares, is shown on plan AP22327 and is comprised of a northern and southern division.

LBW was formed from an amalgamation of the North and South Burdekin Water Boards, which were both originally constituted by Orders in Council on the 13<sup>th</sup> May, 1965 and 31<sup>st</sup> March, 1966 respectively. The original constitutions of the former North and South Burdekin Water Boards were to constitute Water Areas and Boards to construct, maintain and administer proposed works to fulfil the purpose of the Boards. The North and South Burdekin Water Board Areas were shown on plans AP7349 and AP6512 respectively. The areas of the Northern and Southern Burdekin Water Boards were constituted to utilise part of the flow of the Burdekin River to replenish the subterranean water supplies of the northern and southern parts of the Burdekin Delta and to thereby increase the quantity and improve the quality of supply available from this source for irrigation, domestic, stock and industrial purposes.

The objectives of LBW as set out in the LBW Governance Policy are:

- a) Safety and wellbeing of people.
- b) Engaged and productive workforce.
- c) Aquifer health management.
- d) Engaged and informed stakeholders.
- e) Proactive and transparent governance.
- f) Financial sustainability.
- g) Asset reliability.
- h) Ecological function.

The functions of the Authority as set out in the LBW Governance Policy are:

- a) to primarily replenish, recharge, manage, distribute and protect groundwater and surface water in the LBW authority area to the extent permitted by law for the purpose of maintaining ground water levels and to restrict/limit salt water intrusion by the promotion of the conjunctive use of surface water and groundwater.
- b) to represent the interests of ratepayers and customers in the authority area to the extent necessary to achieve the authority's objectives
- c) to engage in water activities outside the LBW authority area, provided those water activities do not – limit the authority's ability to perform its primary function; or financially prejudice the authority or its ratepayers or customers.
- d) to generate revenue, including by levying rates and charges upon ratepayers and customers.
- e) to construct, acquire, own, operate and maintain infrastructure for the purposes of water distribution and aquifer replenishment and recharge.
- f) to establish and maintain services of a commercial or non-commercial nature in accordance with the purposes of the authority.
- g) to carry out research and development in areas that will add value and/or improve the long term sustainability and health of the Burdekin aquifer and LBW authority area, and inform ratepayers and customers of the best practice for water use for the services provided by the authority.
- h) to borrow money and to secure funds in accordance with all legislative and regulatory requirements for the purposes of the authority and so as to enable the authority to carry out its functions.
- i) to expend money for the purposes of the authority and to enable the authority to carry out its functions.

LBW is a registered Service Provider under the Queensland Water Supply (Safety and Reliability) Act 2008 holding registration number SPID 571. LBW makes and levies rates and charges on ratepayers and customers within and outside of its authority area.

LBW reports to the Department of Regional Development, Manufacturing and Water ("DRDMW").

Details and copies of the annual report are available on LBW's website and at LBW offices.

## 1.3. Operating environment

### 1.3.1. Administration

#### **Summary details of Ordinary and Special Meetings/Inspections**

Ordinary Meetings	
Board Meetings	10
Board Committee Meetings	14
Special Meetings/Inspections	17
<b>Total</b>	<b>41</b>

#### **Details of Attendance at Conferences and Workshops**

Staff and directors attended the following conferences and workshops during the reporting period:

- NRM Plan Advisory Panel – NQ Dry Tropics.
- Ramsar Management Advisory Group – NQ Dry Tropics.
- Burdekin Customer Advisory Committee – SunWater.
- Burdekin Falls Dam Raising Project Community Reference Group – SunWater.
- Burdekin Basin Water Information Session – DRDMW.

The Executive Officer of LBW participates in the Burdekin Water Futures (BWF) group. The BWF group's mission is 'to support a long-term, strategic, whole-of-system approach to understanding and managing the LBW water resources and associated systems, and thereby deliver long-term economic, social and environmental outcomes that ensure the region's sustainability'.

**Policy**

There were no new policies implemented by LBW during the reporting period, however, existing policies were reviewed and amendments implemented, where required.

**Improvements**

LBW continued with the implementation of its new Enterprise Resource Planning (“ERP”) software. The new system went live on 1 July 2022 and will enable LBW to consolidate many administrative and finance functions into one system.

LBW invested in one new additional automated water control gate and fishway within its water delivery system during the 2022-23 financial year. This investment is aimed at reducing operational hazards and improving water level and flow control within the water delivery system to enhance service standards and operational efficiencies.

LBW received development permits to construct the majority of its temporary sand diversions structures (“TSD”) within the Burdekin River. TSD’s enable LBW to carry out its pumping operations and better manage saltwater intrusion.

An external safety consultant was engaged to complete an independent audit of LBW’s workplace health and safety systems and facilities. Findings and recommendations arising from the audit have been reviewed and assigned for completion.

**1.3.2. General**

LBW utilised the services of Cohen Legal for legal matters including acquisition and disposal of easements, debt recovery processes, commercial, native title, legislation and policy advice as well as contractual and industrial relations matters. The total amount paid to Cohen Legal during the 2022-23 financial year was \$107,442.74 (inc. GST). Specific details of fees paid by LBW to Cohen Legal during the reporting period are shown in Attachment 3.

**1.3.3. Review of operations****Benefits from Recharge Operations**

LBW owns 255,000 ML of medium priority Water Allocation Entitlements (“WAE”), which it diverts from the Burdekin River via its six river pump stations. The water is distributed throughout LBW’s authority area via its network of pipelines, water channels and natural lagoons. The water is used to replenish the large coastal aquifer beneath LBW’s authority area and to supply water for irrigations of crops.

Replenishment of the aquifer is accomplished by pumping water into modified natural waterways, purpose-built channels and artificial recharge pits and allowing the water to percolate into the groundwater system under gravity. Fresh water contained in the aquifer is used by farmers to irrigate crops, residents for stock and domestic purposes and industry. The Burdekin Shire Council also sources water from the aquifer to supply potable water to the townships of Ayr, Brandon and Home Hill.

Given the close proximity to the Coral Sea, maintaining a freshwater head within the aquifer is crucial to prevent saltwater intrusion and long-term degradation of the groundwater system.

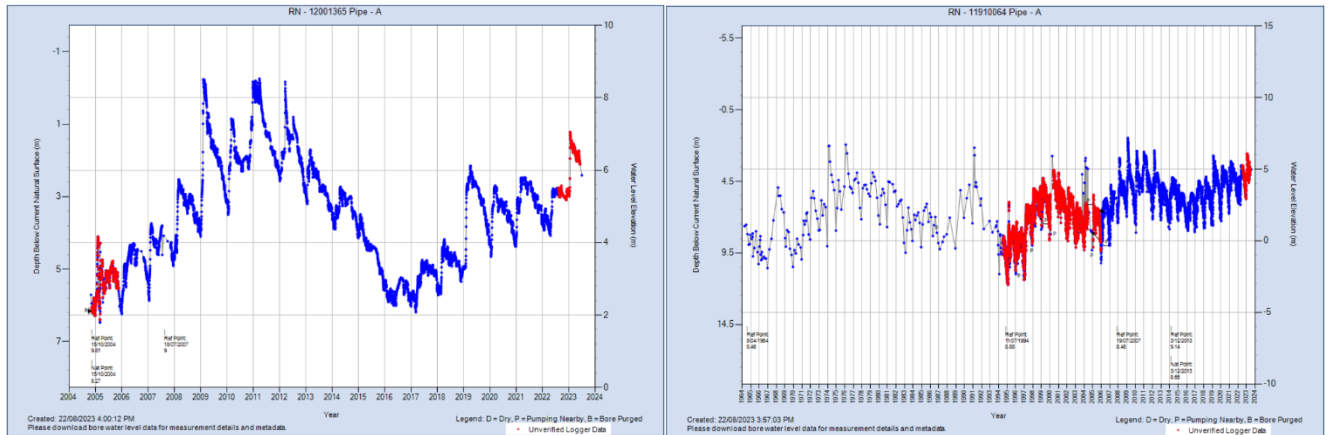
Additional to the aquifer recharge operations, LBW allow its customers to pump open water directly from water channels and lagoons. Open water is taken by customers under either a permit, licence or water supply agreement and is metered by LBW. Supply of open water to customers reduces demand on the aquifer and assists in conserving and managing underground water levels and improving the quantity and quality of water available within the aquifer.



**Figure 1: Water Distribution Channel**

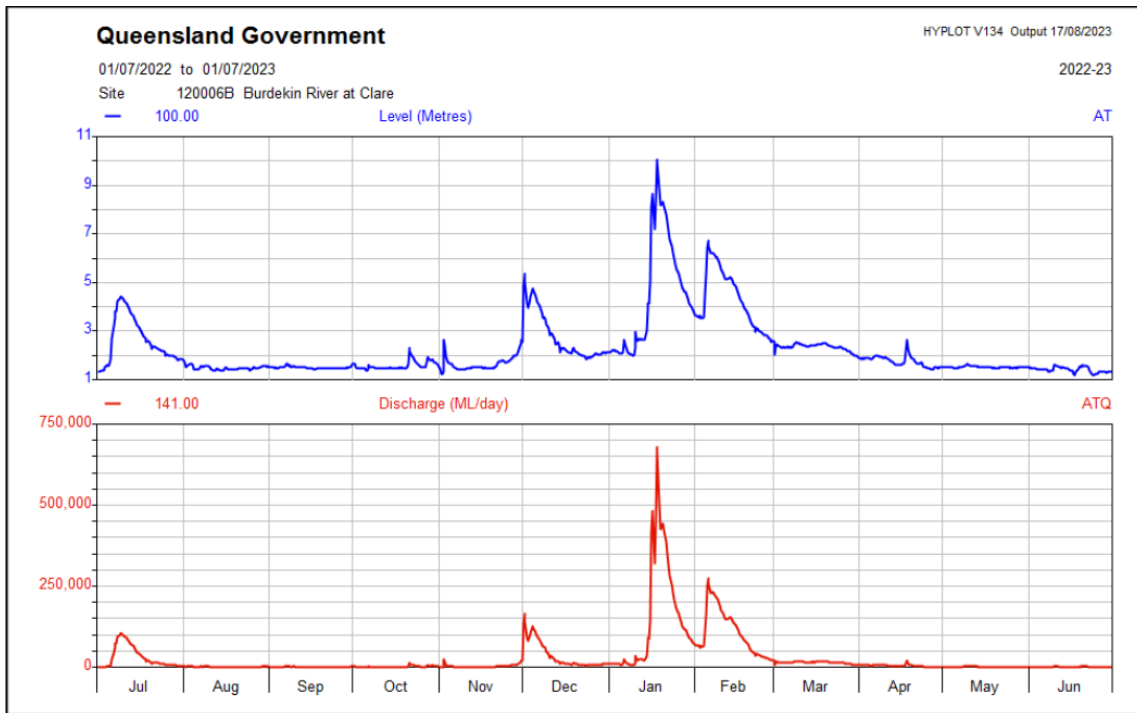
**Natural Recharge**

Rainfall at the Home Hill Post Office gauging station measured a total of 1,133mm for the 2022-23 financial year and is about 30% above the median (869mm) and 22% above the mean (932mm) annual rainfall for the station. Approximately 32% of the rain was received in the first half of the financial year with the remainder being received between January and April 2023. The rain events within the authority area enabled large quantities of water to soak directly into the ground to recharge the aquifer. The natural recharge and reduced irrigation demand from the rainfall assisted in maintaining healthy groundwater levels within the authority area as shown in Figure 2.



**Figure 2: Ground Water Level vs Rainfall Within LBW Authority Area - Homestead Rd and Bowie Rd**

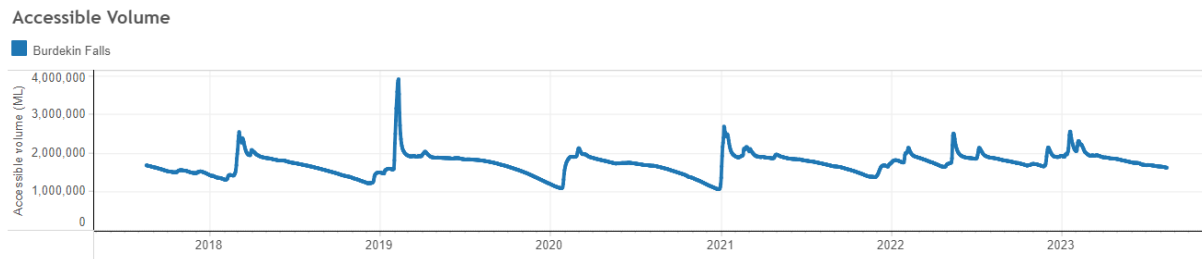
The Burdekin River catchment received rainfall events which caused the Burdekin River to run July 2022, which is unusually early in the water year. The early river run delayed construction works on the new Warrens Gully pump station and washed away the TSD's. Further larger river rises were experienced in December 2022, January and February 2023, which is in line with normal river flows. The water levels within the Burdekin River rose to just above 10m with approximately 650,000 megalitres ("ML") per day recorded at the Clare gauging station during the highest recorded flows for the year. The elevated river levels assisted with replenishment of the aquifer during the reporting period. The river levels and daily flow rates with the Burdekin River measured by the Queensland Government at the Clare Guage Station are shown in Figure 3.



**Figure 3: Burdekin River - Water Levels and Discharge (Source Queensland Government Water Monitoring Information Portal)**

**Artificial Recharge**

Figure 4 shows that water levels behind the Burdekin Falls Dam (“BFD”) remained unusually high for most of the financial year and resulted in the BFD overtopping for a large portion of the year. Consequently, LBW’s announced Water Allocation entitlement (water available) to distribute within its authority area for aquifer replenishment and open water supply was 100% for the financial year.



**Figure 4: BFD Water Levels (Source Bureau of Meteorology Website)**

Turbidity levels within the Burdekin River remained high during the financial year and effected LBW’s artificial aquifer recharge operations. Artificial recharge activities were reduced and minimised due to the elevated turbidity levels within the Burdekin River.

Irrigation demand within the authority area during the first half of the financial year was reduced due to unseasonal rain. Local rainfall assisted in maintaining adequate water levels within channel systems, natural lagoons and aquifer within the area.

Rainfall persisted at the beginning of 2023 and irrigation demand remained significantly lower for the remainder of the financial year. Groundwater levels within the authority area remained high throughout the financial year due to the extent of natural recharge received and reduced irrigation demand.

The river pumping summaries shown in Table 1 and 2 below confirms a total of **131,807 ML** of water was diverted from the Burdekin River through LBW’s pumping infrastructure during the financial year. Open water pumped by ratepayers and other customers with access to open water totalled 95,142 ML for the full financial year.



**Table 1: Pumping Summary - Northern Division Individual River Pump Stations and Totals**

<b>Month</b>	<b>Rocks</b>	<b>Plantation</b>	<b>Rita Island</b>	<b>2022 2023</b>	<b>2021 2022</b>	<b>2020 2021</b>	<b>2019 2020</b>	<b>2018 2019</b>	<b>2017 2018</b>	<b>2016 2017</b>	<b>2015 2016</b>
<b>Jul</b>	173	233	2	408	8,043	6,996	9,025	9,452	10,442	499	6,356
<b>Aug</b>	1,561	2,625	1,037	5,223	8,864	6,639	9,789	10,630	11,517	8,054	7,779
<b>Sep</b>	2,761	4,120	1,344	8,225	5,653	11,580	11,205	15,065	10,196	11,621	9,685
<b>Oct</b>	2,991	4,040	896	7,927	15,869	17,609	19,623	15,961	8,332	14,036	13,414
<b>Nov</b>	5,012	6,803	1,232	13,047	9,382	20,234	18,039	20,238	18,490	21,634	15,968
<b>Dec</b>	3,909	4,674	1,532	10,115	12,952	19,419	28,323	10,485	18,157	24,390	18,164
<b>Jan</b>	704	1,218	578	2,499	15,659	1,045	17,415	12,372	13,972	8,555	17,297
<b>Feb</b>	938	1,480	683	3,101	9,384	7,219	5,225	1,654	13,666	17,488	16,835
<b>Mar</b>	2,840	1,779	461	5,080	15,871	5,675	4,996	3,500	5,440	5,106	5,920
<b>Apr</b>	2,670	8,276	189	11,135	12,247	2,197	10,410	4,787	8,678	10,249	14,513
<b>May</b>	2,278	7,292	1,352	10,922	0	4,372	6,591	7,159	11,180	8,819	16,706
<b>Jun</b>	1,225	598	593	2,415	1,137	5,360	711	5,803	5,901	2,199	6,805
<b>Totals</b>	<b>27,062</b>	<b>43,138</b>	<b>9,898</b>	<b>80,098</b>	<b>115,061</b>	<b>108,346</b>	<b>141,352</b>	<b>117,106</b>	<b>135,971</b>	<b>132,650</b>	<b>149,442</b>

**Table 2: Pumping Summary - Southern Division Individual River Pump Stations and Totals**

Month	Warrens Gully	McDowells	Down River	2022 2023	2021 2022	2020 2021	2019 2020	2018 2019	2017 2018	2016 2017	2015 2016
Jul	904	650	-	1,554	4,515	4,064	5,045	7,585	5,974	0	4,836
Aug	1,020	1,455	47	2,522	5,207	4,689	4,173	5,399	5,170	4,873	4,618
Sept	2,670	2,618	472	5,760	3,623	8,845	6,659	7,721	6,892	7,172	6,020
Oct	2,562	2,223	117	4,902	10,412	9,884	8,510	8,240	4,087	7,891	7,955
Nov	2,548	3,057	426	6,031	8,050	11,719	11,708	10,917	9,924	9,330	10,035
Dec	2,842	4,342	573	7,757	9,073	11,479	11,143	7,087	12,930	10,799	10,239
Jan	979	923	101	2,003	9,035	1,994	10,316	7,036	10,888	6,757	7,808
Feb	1,875	2,858	77	4,810	7,602	5,510	3,054	1,534	7,991	9,097	9,421
Mar	2,280	2,765	79	5,124	10,783	3,935	4,582	2,037	1,203	7,000	4,740
Apr	1,853	1,244	79	3,176	7,149	1,322	6,870	2,704	3,436	6,980	10,198
May	2,183	3,499	79	5,761	443	3,670	5,204	2,450	6,261	2,318	9,453
Jun	1,075	1,133	101	2,309	1,554	1,922	667	4,334	4,287	1,490	5,145
<b>Totals</b>	<b>22,791</b>	<b>26,767</b>	<b>2,151</b>	<b>51,709</b>	<b>77,446</b>	<b>69,033</b>	<b>77,931</b>	<b>67,044</b>	<b>79,043</b>	<b>73,707</b>	<b>90,468</b>

**Figure 5: The Rocks Pumpstation on the Burdekin River*****Opportunities and Challenges***

LBW faced several challenges throughout the 2022-23 financial year. These challenges were:

- Construction of new water infrastructure - LBW received significant funding to design and construct new water infrastructure. The window for construction was relatively tight due to the new infrastructure being located within the Burdekin River and Warrens Gully channel system. LBW was able to complete all works outside of the Burdekin River, however, construction of the inlet structure for the new pump station within the Burdekin River was delayed due to elevated water levels within the Burdekin River. Further details are provided in section 1.3.4.
- Staff retention - LBW experienced a high turnover of staff and directors during the financial year, placing additional pressure on recruitment, training and productivity within the

organisation. Further details are set out in section 6.1 of this report. The introduction of new people into the organisation will provide an opportunity to implement operational changes and improve the culture within the business.

- Major research project - LBW have progressed with its research project with the Australian Research Council, Flinders University, Monash University, Charles Darwin University and the Queensland University of Technology, which is a three-year agreement to undertake groundwater research within the Burdekin Delta. The research project covers four main research areas:
  1. Influence of seawater intrusion on the Delta groundwater resource and the risk to this resource from sea-level rise and changing rainfall patterns;
  2. Predicting groundwater response (particularly for that part of the Authority Area influenced by seawater intrusion) to different irrigation allocation scenarios (i.e., exclusive surface water allowance/use vs. exclusive groundwater allowance/use vs. conjunctive use);
  3. Influence of the Burdekin River on groundwater recharge and potential impacts to recharge as a result of the modification of existing (Burdekin Falls) / construction of new dams (Urannah and Hell's Gate) in upstream areas;
  4. Efficacy on LBW infrastructure (e.g. recharge pits, delivery channels, sand dams) on groundwater recharge including estimates of the benefitted area of recharge.

### ***Matters of Interest***

- Native Title Claim - LBW is a party to an application for Native Title filed by the Bindal People #2 in the Federal Court. LBW owns and operates water distribution infrastructure on Queensland Government State lands within the relevant claim. Granting of Native Title (the connection to the land remains at issue at this stage) will require LBW to obtain access to continue its operations either by Court or preferably by an indigenous land use agreement. LBW will remain involved in the proceedings until either the application is dismissed or granted as the Court sees fit.
- QLD Government Non-Urban Water Metering Policy - The distribution of LBW's own surface water allocations to its customers is now subject to the non-urban water metering policy. This change will require LBW to review its existing policies, processes and resources with respect to metering of surface water within its channel and lagoons to ensure it meets requirements of the new Queensland Non-Urban Water Measurement Policy Version 01 – 1 September 2022. Some of the main changes will be the maintenance and validation of the water flow meters.
- Burdekin Water Plan - The current Water Plan (Burdekin Basin) 2007 is due to expire on 1 September 2023. It is expected that the current plan will undergo a review and consultation process prior to its expiry. LBW will actively engage and participate in the review process during the coming years.
- PFAS - On 25 May 2018, Queensland Health received results from water samples taken from groundwater bores located in Ayr which supplied part of the town's drinking water. Those results showed levels of polyfluoroalkyl substances ("PFAS") contamination above Australian drinking water quality guidelines. The Burdekin Shire Council undertook further testing with the results of that testing being received on 30 May 2018. The Queensland Government website ([www.qld.gov.au/environment/pollution/management/disasters/investigation-pfas/sites/ayr](http://www.qld.gov.au/environment/pollution/management/disasters/investigation-pfas/sites/ayr)) states that as at 10 September 2020 further water sampling was being conducted to "better understand the situation".

LBW made an application under the Right To Information Act for information regarding the water sampling and any other investigations undertaken into the location, cause and possible movement of the PFAS contamination identified in or about May 2018 and any other testing and investigations undertaken since that time so that it could consider the contamination and any potential effect it may have on its stakeholders. The application was successful and

received relevant information from the Department of Environment and Science (“DES”) as well as the Queensland Fire and Emergency Services (“QFES”) in relation to this matter. Further correspondence was made between QFES and LBW during the 2022-23 financial year in relation to progress of the off-site investigation in Ayr. LBW considers this a watching brief with the responsibility for further investigation work and communications currently resting with DES and QFES.

These matters remain ongoing at 30 June 2023.

#### 1.3.4. Capital works

The capital projects undertaken by LBW during the 2022-23 financial year are set out below.

##### **Infrastructure**

There were several large capital infrastructure projects undertaken by LBW during the reporting period. These projects were initiated to address a range of issues within its water distribution system which includes reducing workplace health and safety risks, increasing system capacity, improving water control and ecological function and reducing energy consumption and water usage.

##### Variable Speed Drives

LBW successfully procured and installed variable speed drives at three of its existing re-lift pump stations. The variable speed drives allow the pump speeds and flow rates to be varied enabling savings in energy and reductions in stress on the pumps and infrastructure.



##### Kelly’s Recharge Pit Automated Gate and Fishway

The Kelly’s recharge pit automated gate and fishway project involved replacing the existing timber water flow control structure and culverts with a new, automated aluminum gate from AWMA Water Control Solutions and constructing a new fishway to provide better control of water flow, fish connectivity and reduce occupational health and safety hazards. within budget.

This project was undertaken in partnership with NQ Dry Topics and was successfully completed without incident and within budget.

##### Scuderi’s Crossing

An existing high-level earth crossing within Sheepstation creek was removed and replaced with a bed level crossing. This project removed an existing flow restriction in the lower section of Sheepstation creek and will allow for aquatic fauna to move unimpeded in this section of the creek.



### Warrens Gully System Capacity Upgrade Project.

This is a significant water infrastructure upgrade project, which is being completed with the assistance of a \$4.76M capital grant from the National Water Grid Fund. The project involves the design and construction of a new river pump station and capacity upgrades to existing road crossings and an inverted siphon. The total investment is approximately \$11.5M and was expected to be completed in June 2023. The project completion date has been extended to November 2023 due to delays associated with wet weather and high-water levels within the Burdekin River.

Once completed, the project will remove existing capacity constraints during peak demand periods, improve aquifer recharge capabilities and enable an expansion in irrigated agriculture within and around LBW's authority area.

Construction works associated with the replacement of several culverts and inverted siphon were successfully completed by August 2022. Construction works for the new pump station commenced in May 2022 and the rising mains, valve pit, metering pit and outlet structures were successfully completed in the first half of the financial year. Construction works inside the Burdekin River were abandoned in December 2022 and recommenced following the cessation of wet season in May 2023. Despite, delays associated with the project, construction is expected to be completed in 2023 and contained within the overall project budget.



### Culvert Replacements

Two existing culvert crossings were replaced as part of LBW's ongoing asset renewal project. The Lilliesmere and Rodigero crossings had reached end of life and were successfully replaced during the financial year. There will be an ongoing program to replace the various channel crossings each year over the coming ten years.



### Down River Pipeline Replacement

An existing section of the Down River pipeline prematurely failed in June 2022. Following an investigation, the decision was made to replace a 660m long section of the existing pipeline. The existing fibro pipe was removed and disposed and was replaced with DN710 PN8 PE100 HDPE pipe. The project was successfully completed without incident and within budget.



### **Plant and Equipment**

A new CAT 336-2D hydraulic excavator, six new vehicles, a new ridged tyne excavator rake and multiple new open water meters were purchased and commissioned by LBW during the financial year as part of its asset renewals.

#### *1.3.5. Review of proposed forward operations*

LBW has developed and approved the 2023/2024 – 2027/2028 strategic plan for the organisation. The objectives for the organisation are:

1. Safe, professional, positive workforce and workplace.
2. Maintain a healthy aquifer and waterways.
3. Provision of reliable and efficient services.
4. Financially sustainable.
5. Engaged and informed stakeholders.

The objectives are supported by a number of strategies set out in LBW's 2023/2024 to 2027/2028 strategic plan which is published on LBW's website at <https://lowerburdekinwater.com.au/documents/>

Operationally, the business will continue to deliver routine water delivery and aquifer recharge services and perform administration and maintenance activities. Service delivery activities will remain similar to previous years with the erection of temporary sand diversion structures within the Burdekin River, ongoing channel maintenance, aquifer recharge activities, reporting, administration, pumping and distribution of river water throughout the authority area will remain the focus of the operational staff at LBW.

There are no further borrowings proposed for the 2023-24 financial year from the Queensland Treasury Corporation ("**QTC**"). LBW's budgeting process has considered all expenses to maintain the services and complete the capital works. LBW has reviewed and approved its rates and charges for the next twelve months. The current revenue regime is sufficient to cover all anticipated expenses and the entity has adequate reserve funds to cover unforeseen/urgent expenditure.

## 2. Non-financial performance

### 2.1. Government's objectives for the community / specific initiatives

LBW contributes to the following Queensland Government objectives for the community: supporting jobs, backing small business, connecting Queensland, protecting the environment, growing our regions and building Queensland.

LBW meets these objectives by:

- Sourcing goods and services from local suppliers.
- Providing water to support the community, industry and environment.
- Providing critical services and investing in water infrastructure to support the local and regional economies.

Where applicable, LBW provides services that are consistent with whole-of-government plans and specific initiatives addressing issues for Queensland.

### 2.2. Objectives and performance indicators

LBW's objectives, for the 2022-23 financial year as listed in its 2022-23 to 2026-27 strategic plan, are:

1. Safety and wellbeing of people.
2. Engaged and productive workforce.
3. Aquifer health management.
4. Engaged and informed stakeholders.
5. Proactive and transparent governance.
6. Financial sustainability.
7. Asset reliability.
8. Ecological function.

LBW measures its achievement of these objectives by reviewing and monitoring its strategies and our success indicators, consistent with method outlined in the strategic plan.

LBW met the majority of its performance targets for the 2022-23 financial year for the following objectives:

- Safety and wellbeing of people.
- Aquifer health management.
- Engaged and informed stakeholders.
- Proactive and transparent governance.
- Financial sustainability.

LBW did not meet its performance targets set for the 2022-23 financial year for the following objectives:

- Engaged and productive workforce.
- Asset reliability.
- Ecological function.

While the success indicators for these objectives were not met, progress towards achieving the metrics were made during the financial year. The success indicators which were not achieved related specifically to:

- Employee feedback and review sessions.

- Contractor - hazard identification and control.
- Maintenance strategies.
- Asset condition assessments
- Technology investment and measurement
- Develop Planning to address barriers to fish movement within authority area.

With regard to LBW's longer-term objectives, where success indicators were not achieved this reporting period, LBW has reviewed its business requirements and strategies which are documented in its strategic plan for the 2022-23 financial year.

The objectives, strategies and success indicators have been amended in the 2023/24-2027/2028 strategic plan to better reflect the future direction of the organisation.

LBW pursues its objectives with a value for money approach. It is self-funded and operates on a cost recovery basis.

### 2.3. Service areas and service standards

LBW is self-funding and therefore funding 'service areas' and 'service standards' measures are not applicable.

## 3. Financial performance

### 3.1. Summary of financial performance for 2022–2023

The primary source of LBW's funding during the reporting period was from its ratepayers, customers, Wilmar Sugar (local sugarcane milling company) and the Burdekin Shire Council. Further financial information is contained in LBW's audited 2022-23 financial statements.

Income received by the water authority during 2022–23 included:

Source	Received	Amount
Rates	Ratepayers	\$6,004,421
Water sales	Customers	\$2,409,645
Grants & Subsidies	NWGA and NQDT	\$1,646,229
Other		\$461,783

Expenditure by the water authority during 2022–23 included:

Expenditure	Amount
Capital Works	\$4,737,719
Administration	\$1,659,013
Depreciation	\$2,126,718
Operations and Maintenance	\$4,585,098

Borrowings by the water authority during 2022–23 included:

Source	Purpose	Amount
QTC	Capital Works	\$0



As at 30 June 2023, LBW's loan indebtedness was \$5,438,796. During the reporting period, LBW was financially viable and had sufficient funds to service its debts.

Further details are provided in Attachment 4 - Budget for the Financial Year Commencing 1 July 2023, Attachment 6 - Prudential Assessment Questionnaire, 7 - Certified Entity Indebtedness Statement and audited financial statements.

## 4. Governance – management and structure

### 4.1. Organisational structure

Composition of LBW:

- As per LBW's constitution, a total of seven directors may be appointed to the board.
- Of the above directors, LBW's Governance Policy stipulates that the board be comprised of four persons nominated from and by ratepayers of the authority, two persons nominated by the owners of the sugar milling operations which contribute financially to the operations of the authority (Wilmar Sugar) and one person nominated by the Burdekin Shire Council.
- If approved, directors are then appointed by the Minister for Regional Development, Manufacturing and Water for a term of three years.

Directors appointed at 30 June 2023 are listed in Table 3.

**Table 3: Directors appointed at 30 June 2023**

Name	Position	Current term	First appointed
Mrs Lisa Parker	Chair	10 Nov 2022 – 09 Nov 2025	15 Oct 2019
Mr Ian Davies	Deputy Chair	10 Nov 2022 – 09 Nov 2025	10 Nov 2022
Mrs Neomi Butler	Director	6 July 2022 – 5 July 2025	15 Jul 2019
Mrs Glenis Jones	Director	10 Nov 2022 – 09 Nov 2025	15 Oct 2019
Cr Kaylee Boccalatte	Director	5 Aug 2020 – 4 Aug 2023	05 Aug 2020
Mr Eric Barbagallo	Director	10 Nov 2022 – 09 Nov 2025	10 Nov 2022
Vacant	Director		

During the 2022–23 reporting period, the following directors left their position on the board:

- Mr Michael Caspanello.
- Mr Peter Larsen.
- Mr Russel Searle.

### 4.2. Executive management

LBW employs a management team to run the operations, maintenance, capital projects and administration of the water authority.

The details associated with the management team are set out in Table 4.

**Table 4: LBW Management Team at 30 June 2023**

Name	Position
------	----------

Mr David Sartori	Executive Officer
Mr Charles Papale	Operations Manager
Mr Elliott Gullotta	Finance Officer

### 4.3. Government bodies (statutory bodies and other entities)

Attachment 2 outlines meeting and remuneration information for the water authority for the 2022–23 reporting period. DRDMW will make this information available on its website alongside the 2022–23 summary annual report of Queensland’s category 2 water authorities.

### 4.4. Public Sector Ethics

LBW has in place a Code of Conduct approved on 21 June 2022 and is updated and reviewed on a two-yearly basis.

When appointment, directors of the water authority are reminded of their obligations to the water authority and are given access to the publication, *Welcome Aboard: A Guide for Members of Queensland Government Bodies, Committees and Statutory Authorities*. Upon commencement, employees of LBW complete an induction which amongst other topics includes LBW’s Code of Conduct.

### 4.5. Human Rights

In accordance with section 97 of the Human Rights Act 2019, LBW advises that in respect of the 2022-23 financial year it has received no human rights complaints.:

LBW developed and adopted its Human Rights Policy which accords with the requirements of the Act in December 2020. LBW undertook a review of the Human Rights Policy in March 2023.

## 5. Governance – risk management and accountability

### 5.1. Risk management

LBW uses a Risk Management Framework which is compliant with the requirements set out in ISO31000:2018 and Financial and Performance Management Standard 2009.

The Board utilises a Risk and Governance Committee to assist it with its role in managing non-financial risks. The Risk and Governance Committee operates under its own charter and its role is to assist the Board in fulfilling its corporate governance responsibilities by:

- Monitoring LBW’s compliance with its obligation to establish and maintain an internal control structure and systems of risk for non-financial matters.
- Oversight of the establishment and implementation of Risk Management Framework.
- Advising the Board on matters of non-financial risk management.
- Ensuring that information about non-financial risks and their management is effectively communicated.
- Reviewing the effectiveness of the Risk Management Framework in identifying and managing non-financial risks and controlling internal processes.
- Reviewing LBW’s Annual Report prior to certification by Board Chair.

The Risk and Governance Committee met on three occasions during the 2022-23 financial year.

Financial Risk management is reviewed and monitored by LBW's Finance and Audit Committee. Further details regarding the Finance and Audit Committee are set out in section 5.2 of this report.

The Prudential Assessment Questionnaire is provided at Attachment 6.

## 5.2. Audit committee

The Board established a Finance and Audit Committee to assist it with its role of ensuring the appropriate accounting standards are used and that there is proper examination of LBW's financial arrangements. The Finance and Audit Committee operates under its own charter.

The Finance and Audit Committee provides assistance to the Board in fulfilling the Board's responsibilities relating to LBW's budgeting, accounting and financial management and reporting processes including the review of LBW's financial statements. To that end, the Committee will oversee management's processes and activities relating to:

- maintaining the reliability and integrity of LBW's accounting policies, other relevant policies, financial reporting practices and financial statements.
- the independent auditor's qualifications and independence.
- compliance with applicable laws and regulations.
- preparation of annual and other budgets and forecasts for Board review.
- financial risk management and the internal control environment.
- analysing financings and capital transactions being considered by LBW and the adequacy of its capital structure.

There were five Finance and Audit Committee meetings held during the 2022-23 financial year. Members of LBW's Finance and Audit Committee are set out in Table 5:

**Table 5: Finance and Audit Committee Members during 2022-23 financial year**

<b>Name</b>	<b>Position</b>
Mrs Neomi Butler	Chair
Cr Kaylee Boccalatte	Member
Mrs Glenis Jones	Member

## 5.3. Internal audit

When required, LBW undertakes internal audit functions. LBW does not have an internal audit unit, however, internal audits are completed by staff as well as consultants from time to time as part of self-initiated audits. Recommendations arising from internal audits are reviewed by the relevant Board Committee and actioned.

## 5.4. External scrutiny

LBW has not been reviewed by any external entities (apart from the Auditor-General's report on the financial statements) during the reporting period.

## 5.5. Information systems and recordkeeping

LBW has complied with all of its obligations under the Public Records Act 2002, including making, managing, keeping and preserving public records.

LBW did not lose any records due to natural disaster or other reasons, during 2022-23 financial year. Nor were any damaged records identified, as a result of insect infestation, pests or mould.

## 6. Governance – human resources

### 6.1. Strategic workforce planning and performance

LBW has a range of human resource policies in place to guide the behavior and performance within the workplace. LBW uses its Fitness for Work policy to assist in managing and supporting employee mental and physical well-being.

LBW operates under the Federal Water Industry Award 2020 and utilises external service providers from time to time to assist in human resource activities including policy review and development, recruitment and benchmarking of salaries.

LBW introduced a new employee performance management framework during the 2022-23 financial year. The new framework is expected to be completed and incrementally implemented over the coming years.

LBW employed 19.37 of Full-Time Equivalent staff during the 2022-23 financial year.

There were six (6) resignations and one (1) retirement during the 2022-23 financial year.

Staff received training in the following areas:

- MYOB advance.
- High risk licence – dogging.
- Verification of Competences.
- Wilmar siding induction.
- T0911 Introduction to Electrical Network Infrastructure for Authorised Person.
- Heavy rigid vehicles.
- Chemical Record Keeping.
- First aid, CPR and low voltage rescue.
- Crocodile and snake awareness training.
- Understanding the Role of the Chair.
- Drone licence training.
- Foundations of Directorship.
- Respiratory Fit Testing.

### 6.2. Early retirement, redundancy and retrenchment

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

## 7. Open Data

In accordance with the Annual Report Requirements 2022–23, several annual reporting requirements will be published by DRDMW on behalf of the water authority through Queensland Government Open Data Portal including:

- consultancies
- overseas travel
- Queensland Language Services Policy.

More information: <https://data.qld.gov.au>

### 7.1. Consultancies

Monies paid to consultants by LBW during the 2022-23 financial year are set out in Table 6. Legal consultancies are not included in these figures, however, are disclosed in Attachment 3.

**Table 6: Monies Paid to Consultants by LBW**

Consultancy category	Expenditure
Consultants - Management	\$20,733.25

Consultants - Human resources management	\$24,200.00
Consultants - Communications	\$0.00
Consultants - Finance/accounting	\$37,845.70
Consultants - Professional/technical	\$44,894.12
<b>Total cost of consultancies</b>	<b>\$127,673.07</b>

## 7.2. Overseas travel

No overseas travel on water authority business was undertaken by directors of LBW.

## 7.3. Queensland Language Services Policy (QLSP)

No interpreter services were undertaken by directors of LBW.

# 8. Financial statements

In accordance with the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, general purpose financial statements have been prepared by the water authority, certified by the chairperson and secretary, and submitted to the Queensland Audit Office for audit. A copy of the auditor's report will be submitted to the Department Regional Development, Manufacturing and Water as soon as it is available.

## 8.1. Remuneration disclosures

Remuneration paid to chairpersons	\$ 9,360.00
Remuneration paid to directors	\$ 22,400.00
<b>Total Paid</b>	<b>\$ 31,760.00</b>

Further information on remuneration and meetings is provided at Attachment 2.

DocuSigned by:  
  
 CA978153E05B488...

**Chairperson**  
**Lower Burdekin Water**

25.08.2023  
 Date: \_\_\_\_\_

# Attachment 1

## Annual Reporting 2022–23

### CATEGORY 2 WATER AUTHORITIES STATISTICAL INFORMATION AS AT 30 JUNE 2023

Name of entity: Lower Burdekin Water

<p>Number of rural and urban properties serviced by the water authority.</p>	<p><b>Urban:</b></p> <ul style="list-style-type: none"> <li>• Commercial: Sugar Mills, Burdekin Shire Council groundwater sourced urban supply (underground bores)</li> <li>• Residential: N/A</li> </ul> <p><b>Rural:</b></p> <ul style="list-style-type: none"> <li>• 644 farms</li> </ul>
<p>Total hectares within the water authority's authority area.</p>	<p>76,028 hectares</p>
<p>Length in kilometres of all drains/pipelines/ channels (whichever is applicable) under the water authority's control.</p>	<p><b>Drains:</b></p> <ul style="list-style-type: none"> <li>• 0 km</li> </ul> <p><b>Pipelines &amp; Channels:</b></p> <ul style="list-style-type: none"> <li>• 334km</li> </ul>
<p>Description of other infrastructure owned by the water authority, e.g. weirs, pumps</p>	<p><b>River Pump Stations:</b></p> <ul style="list-style-type: none"> <li>• 6</li> </ul> <p><b>Relift Stations:</b></p> <ul style="list-style-type: none"> <li>• 13</li> </ul> <p><b>Automated Water Flow Control Gates</b></p> <ul style="list-style-type: none"> <li>• 23</li> </ul>
<p>Total volume (megalitres) of water supplied (if applicable).</p>	<p><b>Total water pumped from river:</b></p> <ul style="list-style-type: none"> <li>• 131,807 ML</li> </ul>
<p>The rate or charge structure levied by the water authority in 2022–23.</p>	<p><b>Northern Division:</b></p> <ul style="list-style-type: none"> <li>• \$ 19.75 per ML (Volumetric)</li> <li>• \$ 146.14 per hectare (Rates)</li> <li>• Other, Other, Excess \$16.36 per ML</li> </ul> <p><b>Southern Division:</b></p> <ul style="list-style-type: none"> <li>• \$ 18.60 per ML (Volumetric)</li> <li>• \$ 144.21 per hectare (Rates)</li> <li>• Other, Other, Excess \$16.36 per ML</li> </ul>

# Attachment 2

## Annual Reporting 2022–23

### GOVERNMENT BODIES (STATUTORY BODIES AND OTHER ENTITIES)

Lower Burdekin Water						
Act or instrument	<i>Water Act 2000</i>					
Function	To replenish subterranean water supplies within its authority area on the coastal fringe of the lower Burdekin Delta.					
Achievements	<p>Lower Burdekin Water was able to successfully meet the irrigation requirements of ratepayers. A total 131,807 megalitres (“ML”) of water diverted from the Burdekin River through Lower Burdekin Water’s pumping infrastructure during the financial year. Open water pumped by ratepayers with access to channel water totals 95,142 ML for the full financial year. Aquifer heights were maintained during the financial year.</p> <p>Additional to the ongoing water distribution, Lower Burdekin Water successfully delivered over \$4.73 million of major capital works during the reporting period. A sizable portion of the capital works was to construct new water infrastructure to increase system capacity and improve the ecological function and system health.</p>					
Financial reporting	<p>Not exempted from audit by the Auditor-General.</p> <p>Transactions of the entity are accounted for in the financial statements, which are audited by distance audit procedures.</p>					
Remuneration						
Position	Name	Meetings attended <i>(insert number)</i>		Approved annual or daily fee <i>(half daily fee paid if under 4 hrs)</i>	Approved sub-committee fees if applicable	Actual fees received
Chair (July 22 – May 23)	Russel Searle	<i>over 4 hrs</i>	5	\$520.00	\$520.00	\$8,060.00
		<i>under 4 hrs</i>	21	\$260.00	\$260.00	
Chair (May 23 – June 23)	Lisa Parker	<i>over 4 hrs</i>	1	\$520.00	\$520.00	\$1,300.00
		<i>under 4 hrs</i>	3	\$260.00	\$260.00	
Director (Deputy Chair) (July 22 – May 23)	Lisa Parker	<i>over 4 hrs</i>	4	\$400.00	\$400.00	\$3,800.00
		<i>under 4 hrs</i>	11	\$200.00	\$200.00	
Director	Michael Caspanello	<i>over 4 hrs</i>	2	\$400.00	\$400.00	\$1,800.00
		<i>under 4 hrs</i>	5	\$200.00	\$200.00	
Director	Glenis Jones	<i>over 4 hrs</i>	8	\$400.00	\$400.00	\$5,600.00
		<i>under 4 hrs</i>	12	\$200.00	\$200.00	
Director	Eric Barbagallo	<i>over 4 hrs</i>	3	\$400.00	\$400.00	\$2,400.00
		<i>under 4 hrs</i>	6	\$200.00	\$200.00	
Director	Peter Larsen	<i>over 4 hrs</i>	3	\$400.00	\$400.00	\$1,600.00

	(Wilmar Representative)	<i>under 4 hrs</i>	2	\$200.00	\$200.00	
Director	Ian Davies (Wilmar Representative)	<i>over 4 hrs</i>	3	\$400.00	\$400.00	\$2,800.00
		<i>under 4 hrs</i>	8	\$200.00	\$200.00	
Director	Neomi Butler (Wilmar Representative)	<i>over 4 hrs</i>	7	\$400.00	\$400.00	\$4,400.00
		<i>under 4 hrs</i>	8	\$200.00	\$200.00	
Director	Kaylee Boccalatte (Burdekin Shire Council Representative)	<i>over 4 hrs</i>	6	\$400.00	\$400.00	\$0.00
		<i>under 4 hrs</i>	14	\$200.00	\$200.00	
No. scheduled meetings	Board Meetings – 10 Board Committee Meetings – 14 Special Meetings / Inspections - 17 <b>Total - 41</b>					
Total out of pocket expenses	Nil					



# Attachment 3

## Annual Reporting 2022–23

### FEES PAID TO BARRISTERS AND SOLICITORS

Name of entity: Lower Burdekin Water

Name of portfolio: Regional Development, Manufacturing and Water

Name of legal firm(s) and Full name(s) & title(s) of each practitioner consulted – please also note if practitioner is a barrister or solicitor ( <i>details required for departmental reporting</i> )	No. of briefs paid for and Date(s) briefs were provided	Legal category of service* (please select from list below)	Location of legal service	Amount paid (inc. GST) \$
<b>Cohen Legal</b> Samantha Cohen (Principal Solicitor) Melanie Richards (Solicitor)			Townsville	
Sam Cohen	20/07/2022	Property Law		\$ 435.60
Sam Cohen	20/07/2022	Project and Construction Law		\$ 4,452.80
Sam Cohen	8/08/2022	Native Title Law		\$ 408.10
Sam Cohen	8/08/2022	Property Law		\$ 1,516.38
Sam Cohen	8/08/2022	Project and Construction Law		\$ 724.20
Melanie Richards	8/08/2022	Commercial Law		\$ 1,320.00
Sam Cohen	19/08/2022	Employment Law		\$ 792.00
Sam Cohen	15/09/2022	Commercial Law		\$ 6,781.50
Sam Cohen	15/09/2022	Litigation Law		\$ 363.00
Melanie Richards	15/09/2022	Employment Law		\$ 877.80
Sam Cohen	15/09/2022	Employment Law		\$ 247.50
Melanie Richards	15/09/2022	Commercial Law		\$ 2,420.00
Sam Cohen	15/09/2022	Commercial Law		\$ 540.80
Sam Cohen	15/09/2022	Native Title Law		\$ 858.00
Sam Cohen	17/10/2022	Native Title Law		\$ 231.00
Sam Cohen	17/10/2022	Litigation Law		\$ 396.00
Sam Cohen	17/10/2022	Property Law		\$ 715.00
Sam Cohen	17/10/2022	Commercial Law		\$ 1,534.50
Melanie Richards	15/11/2022	Litigation Law		\$ 1,504.80
Sam Cohen	15/11/2022	Project and Construction Law		\$ 1,980.00
Sam Cohen	15/11/2022	Property Law		\$ 4,260.25
Melanie Richards	15/12/2022	Workplace Health and Safety Law		\$ 2,113.10
Sam Cohen	15/12/2022	Litigation Law		\$ 1,138.50

Melanie Richards	15/12/2022	Employment Law	\$ 1,335.40
Sam Cohen	15/12/2022	Native Title Law	\$ 940.50
Sam Cohen	15/12/2022	Litigation Law	\$ 1,188.00
Sam Cohen	15/12/2022	Commercial Law	\$ 247.50
Sam Cohen	15/12/2022	Commercial Law	\$ 742.50
Sam Cohen	15/12/2022	Project and Construction Law	\$ 966.90
Melanie Richards	21/12/2022	Property Law	\$ 823.85
Sam Cohen	21/12/2022	Property Law	\$ 1,359.60
Melanie Richards	21/12/2022	Commercial Law	\$ 585.20
Sam Cohen	21/12/2022	Project and Construction Law	\$ 984.50
Sam Cohen	21/12/2022	Native Title Law	\$ 165.00
Sam Cohen	21/12/2022	Commercial Law	\$ 826.10
Sam Cohen	21/12/2022	Project and Construction Law	\$ 7,826.50
Sam Cohen	8/02/2023	Project and Construction Law	\$ 585.20
Sam Cohen	8/02/2023	Project and Construction Law	\$ 1,626.90
Sam Cohen	8/02/2023	Litigation Law	\$ 2,574.00
Sam Cohen	8/02/2023	Commercial Law	\$ 2,376.00
Melanie Richards	8/02/2023	Commercial Law	\$ 1,212.20
Melanie Richards	21/02/2023	Employment Law	\$ 787.60
Sam Cohen	7/03/2023	Litigation Law	\$ 6,755.10
Sam Cohen	7/03/2023	Project and Construction Law	\$ 495.00
Melanie Richards	7/03/2023	Employment Law	\$ 1,128.60
Melanie Richards	7/03/2023	Employment Law	\$ 1,546.60
Sam Cohen	14/04/2023	Litigation Law	\$ 594.00
Sam Cohen	14/04/2023	Workplace Health and Safety Law	\$ 990.00
Melanie Richards	14/04/2023	Employment Law	\$ 794.20
Melanie Richards	14/04/2023	Employment Law	\$ 418.00
Melanie Richards	14/04/2023	Employment Law	\$ 543.40
Melanie Richards	14/04/2023	Property Law	\$ 710.60
Sam Cohen	14/04/2023	Project and Construction Law	\$ 1,089.00
Sam Cohen	14/04/2023	Litigation Law	\$ 445.50
Sam Cohen	14/04/2023	Workplace Health and Safety Law	\$ 544.50
Sam Cohen	17/05/2023	Litigation Law	\$ 5,544.00
Sam Cohen	17/05/2023	Litigation Law	\$ 792.00
Melanie Richards	17/05/2023	Employment Law	\$ 1,713.80
Melanie Richards	17/05/2023	Litigation Law	\$ 3,193.30
Sam Cohen	17/05/2023	Litigation Law	\$ 3,598.10
Melanie Richards	17/05/2023	Employment Law	\$ 3,511.20
Sam Cohen	17/05/2023	Litigation Law	\$ 330.00
Sam Cohen	17/05/2023	Litigation Law	\$ 330.00
Sam Cohen	17/05/2023	Property Law	\$ 949.11
Melanie Richards	16/06/2023	Commercial Law	\$ 501.60
Melanie Richards	16/06/2023	Litigation Law	\$ 961.40
Sam Cohen	16/06/2023	Litigation Law	\$ 1,237.50
Sam Cohen	16/06/2023	Commercial Law	\$ 247.50

Melanie Richards	16/06/2023	Property Law	\$ 292.60
Sam Cohen	16/06/2023	Property Law	\$ 1,325.45
Sam Cohen	16/06/2023	Project and Construction Law	\$ 544.50
Sam Cohen	16/06/2023	Commercial Law	\$ 1,587.30
Melanie Richards	16/06/2023	Employment Law	\$ 1,964.60

**\*Legal categories:** Litigation, Prosecutions and Advocacy, Commercial Law, Project and Construction, Property, Intellectual Property, Public Law, Administrative Law, Workplace Law, Native Title, Child Welfare, Legal Advice on agency, Management/Corporate, Other legal services (please specify).

# Attachment 4

## Annual Reporting 2022–23

### BUDGET FOR THE FINANCIAL YEAR COMMENCING 1 JULY 2023

Name of entity: Lower Burdekin Water

		Estimated 2023-24	Actual 2022-23
		\$	\$
	<b>Notes</b>	<b>Opening Balance</b>	
		2,151,249 *	
<b>Revenue</b>			
Rates and Charges		8,955,708	8,231,305
Interest Earned		265,478	265,433
Other Income	1	1,854,354	2,025,340
Transfers from Other Funds	2		
GST collected on sales			
GST Input Tax Credits Received			
		<b>Sub Total</b>	<b>10,522,078</b>
		11,075,541	
<b>Expenditure</b>			
Administration Expenses	3	2,103,577	1,952,084
Operation and Maintenance		5,759,930	3,992,947
Interest on Loans		131,941	132,581
Loan Redemptions			
Transfer to Other Funds	4		
Purchase of Land and Buildings	5		
Purchase of Plant, Equipment and Motor Vehicles			
GST paid on purchases			
GST remitted to ATO			
Other Costs	6	2,534,505	2,293,217
		<b>Sub Total</b>	<b>8,370,829</b>
		10,529,953	
		<b>Closing Balance</b>	<b>2,151,249</b>
		545,588	

**Notes:**

**1 Other Income**

- **Details source and amount from each source:** Figures relate to sale of surplus equipment, council water usage levies, licence fees, administration charges, grants, fuel tax credits, sundry income and gain on sale of plant and equipment, infrastructure and land.

## 2 Include details of where Funds have been transferred from

- Refer information in financial statements

<b>3 Administration Expenses -</b>	<b>Estimated 2023-24</b>	<b>Actual 2022-23</b>
Authority members' fees and allowances -		
• Remuneration fees	49,940	32,280
• Travel allowances		
Secretary's allowance		
Salaries and wages for employees	1,606,660	1,496,976
Authority contributions – Employees' Superannuation Scheme		
Insurances	218,441	201,393
Rates and charges	65,866	64,103
Bank charges	500	213
Interest charges		
Audit fees	40,170	42,000
Legal fees	120,000	113,518
Miscellaneous	2,000	1,601
<b>Total</b>	<b>2,103,577</b>	<b>1,952,084</b>

## 4 Include details of where Funds have been transferred to

**5 Has the Authority given the Minister a Section 580 Notice (Notice of Proposed Significant Action)? - Yes.**

**6 Specify as Note if material -** Figures relate to depreciation expense and loss on sale of plant and equipment.

# Attachment 5

## Annual Reporting 2022–23

### NOTICE OF PROPOSED SIGNIFICANT ACTION

Section 580 *Water Act 2000*

**Name of entity: Lower Burdekin Water**

Please tick ✓ statements applicable to the water authority:

	The water authority has <b>nil</b> proposed significant actions to report to the Minister.
--	--

or

The water authority gives notice<sup>1</sup> to the Minister of the proposed significant action below, proposed to be undertaken by the board in the 2023-24 financial year:

✓	Activities that the water authority believes may prevent or have a significant adverse effect on the Authority performing its main function— (a) <i>Unexpected weather activities like cyclones, floods, excessive and minimal rainfall</i>
✓	The water authority proposes to purchase the following property for more than \$100 000— (a) <i>Lower Burdekin Water does not intend to purchase a property for more than \$100,000 for the 2023-24 financial year.</i>
✓	The water authority proposes to sell the following water authority property for more than \$100 000— (a) <i>Lower Burdekin Water does not intend to sell any property for more than \$100,000 for the 2023-24 financial year.</i>

Signed:  DocuSigned by:  
CA978153E05B488...  
**Chairperson** **Lower Burdekin Water**

Date: 25.08.2023

<sup>1</sup> To be given before undertaking the proposed significant action.

*Water Act 2000 — reporting requirements*

**580 Notice of Proposed significant action**

- (1) This section applies if—
  - (a) a water authority proposes to do anything that may prevent, or have a significant adverse effect on, the authority performing its main function; or
  - (b) a category 2 water authority proposed to sell or buy property for more than \$100 000.
- (2) Before doing anything (the ***proposed significant action***) mentioned in subsection (1), and as soon as practicable after proposing to do it, the water authority must give the Minister notice of the proposed significant action.

**Note: the Treasurer's prior approval and Departmental authorisation may be required before borrowing funds or purchasing land.**

# Attachment 6

## Annual Reporting 2022–23

### PRUDENTIAL ASSESSMENT QUESTIONNAIRE

**Name of entity:** Lower Burdekin Water

In order to assess the entity's financial position, the entity is required to complete **ALL SECTIONS** in the following statement which is to be signed and dated by the Chairperson of the entity at the relevant time.

The statement must accompany the annual financial statements of the entity, prepared and submitted to the QAO, as soon as possible after 30 June in each financial year.

If the entity is required to state reasons or provide written commentary, the entity is asked to please attach all written responses and return with completed statement.

No.	Question	Yes/No/Other
1	<p><b>Has the entity developed <i>and attached</i> its budget for the next financial year<sup>1</sup>?</b></p> <ul style="list-style-type: none"> <li>If not, please provide reasons and forward a copy of the budget documentation as soon as possible.</li> <li>If yes, was there a material variation of actual results recorded in the financial statements compared with the budget forecasts made at the beginning of the financial year?</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>No</li> </ul>
2	<p><b>Did the entity prepare monthly bank reconciliation statements during the financial year?</b></p> <ul style="list-style-type: none"> <li>If not monthly, how frequently were they prepared and why?</li> <li>If not at all, why not?</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>Not Applicable (N/A) – Bank reconciliations are prepared monthly</li> </ul>
3	<p><b>At any stage during the financial year was the entity overdrawn at the bank<sup>2</sup>?</b></p> <ul style="list-style-type: none"> <li>If yes, state reasons why.</li> <li>Is the entity aware that it requires the Treasurer's approval to operate an account with an overdraft facility<sup>3</sup>?</li> <li>Does the entity need to seek the Treasurer's approval<sup>4</sup>?</li> </ul>	<ul style="list-style-type: none"> <li>No</li> <li>Yes</li> <li>No</li> </ul>

<sup>1</sup> A copy of the entity's budget should be returned to the department with the completed Prudential Statement.

<sup>2</sup> Note a director's duty concerning insolvent trading at section 615 of the *Water Act 2000*.

<sup>3</sup> Also, note section 31 of the *Statutory Bodies Financial Arrangements Act 1982*.  
<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/S/StatutryBodA82.pdf> and "Overdraft Facilities—Operational Guidelines for the Public Sector": <https://www.treasury.qld.gov.au/publications-resources/overdraft/index.php>

A statutory body may operate a deposit and withdrawal account to the extent necessary or convenient for its day to day operations. However, the account may only be operated with an overdraft facility with the prior approval of the Treasurer.

<sup>4</sup> The entity should contact the Manager, Natural Resources Programs, for advice on procedure.



No.	Question	Yes/No/Other
4	<p><b>Did the entity draw down any loan borrowings during the financial year?</b></p> <ul style="list-style-type: none"> <li>• If DRDMW authorised loan borrowings and the entity has subsequently drawn down funds from the QTC, did the entity meet all its loan repayments on time?</li> <li>• Did the entity draw down any further debt during the year?</li> <li>• Was the further draw down approved by DRDMW?</li> <li>• If so, how much (\$) and note the terms) and when approved.</li> </ul>	<ul style="list-style-type: none"> <li>• No – For existing loan borrowings acquired prior to the 2022-23 financial year all repayments were paid on time as these amounts are deducted quarterly via direct debit</li> <li>• There were no further loan borrowings drawn down</li> <li>• N/A – there was no further loan borrowings drawn down</li> <li>• N/A – No further loans borrowings were obtained from QTC</li> </ul>
5	<p><b>Considering the nature and scope of its operations and its size, has the entity undertaken a risk management assessment to ensure the entity is protected from unacceptable costs or losses?</b></p> <ul style="list-style-type: none"> <li>• If the entity has discovered it is exposed to risk, has the entity taken action or put plans in place to avoid, minimise, control and manage the risk?</li> <li>• If yes, please outline the actions taken and/or the key elements of these plans in an attachment to this questionnaire.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes – Major financial risks are investigated during the annual budgeting process</li> <li>• Any major variances to budget are reported to the board monthly. For capital expenditure, as per the authority's policy Capital Expenditure Approvals need to be passed by the board before any project or development is approved. As per section 580 the authority always gives notice to the minister before carrying out any significant action</li> </ul>
6	<p><b>Does the entity have current cover for public liability and professional indemnity insurance?</b></p> <ul style="list-style-type: none"> <li>• Are the entity's insurance premiums paid up to date?</li> <li>• Is the current level of insurance cover appropriate?</li> <li>• Has the entity recently reviewed the adequacy of its insurance cover? (A copy of current policy may be requested)</li> </ul>	<ul style="list-style-type: none"> <li>• Yes - public liability insurance and no for professional indemnity insurance</li> <li>• Yes</li> <li>• Yes – the insurance cover amounts are reviewed annually to cover against a potential loss event</li> <li>• Yes</li> </ul>

**Note**

If the entity is to respond with a written statement to any of the matters mentioned above, the entity must also include in the written statement the action taken by it to remedy the situation.

If the entity has not taken any action to remedy the situation, the entity must state the reasons for its inaction.

## Accrual Accounting

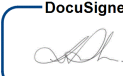
If your entity has a total gross revenue of \$1 000 000 or more—

No	Question	Yes/No/Other
7	<b>For how many years in succession has your entity's gross revenue exceeded \$1 000 000?</b>	Eight – The entity was established on the 19/02/15
8	<b>Are there any specific and exceptional factors that account for gross revenue exceeding \$1 000 000 that are unlikely to occur on an ongoing basis in future years (e.g. a special two-year subsidy program that is not expected to be ongoing)?</b> <ul style="list-style-type: none"> <li>If so, please outline the nature of these exceptional revenue factors and state when these factors will no longer have an observable effect on gross revenue in your balance sheets.</li> </ul>	No
9	<b>Has the entity, as part of its annual financial planning, assessed the growth in its operations and evaluated the impacts of cash accounting versus the accrual accounting framework?</b>	No - The authority already uses accrual accounting
10	<b>If not already transitioned from cash accounting, is the entity preparing for the introduction of accrual accounting into its operations?</b> <ul style="list-style-type: none"> <li>If yes, by which date does the entity anticipate to have fully implemented accrual accounting methods?</li> <li><b>If not, why not?</b> (noting that this is a requirement under the <i>Financial reporting requirements for Queensland Government agencies</i> published by the Treasury department)</li> </ul>	N/A – The authority already uses accrual accounting

### Note:

If the entity is required to provide reasons in response to questions 8 and 10 above, please **attach a written statement**.

When responding to question 10 above, the entity must **state reasons for its inaction**, if any.

Signed:  DocuSigned by:  
CA978153E05B488.....  
Chairperson  
Lower Burdekin Water  
25.08.2023  
Date: \_\_\_\_\_

# Attachment 7

## Annual Reporting 2022–23

### ENTITY INDEBTEDNESS STATEMENT

**Name of entity: Lower Burdekin Water**

An entity that has outstanding loans is required to prepare an entity indebtedness statement to accompany its end of year financial statements presented for audit.

Does the entity have outstanding loans?

(Indicate with a tick - ✓)

Yes


No

*This statement must be dated and signed by the entity's Chairperson.*

**If YES above is ticked, please address the following:**

1	The term of the loan when it was taken out and when final payment is due: Lower Burdekin Water currently has three outstanding loans with the Queensland Treasury Corporation's (QTC). Loan one commenced on the 16th of April 2020, as per the QTC loan pricing schedule the final payment is due on the 21st of January 2040. Loan two commenced on the 24th of May 2021, as per QTC loan pricing schedule the final payment is due on the 15th of March 2041. Loan three commenced on the 9th of December 2021 and as per Queensland Treasury Corporation's (QTC) loan pricing schedule the final payment is due on the 16th of September 2041.
2	The level of debt at the beginning of the current financial year (1 July): The balance of all outstanding QTC loans as of the 1st of July 2022 was \$5,681,078
3	The level of debt at the close of the current financial year (30 June): The balance of all outstanding QTC loans as of the 30st of June 2023 was \$5,438,796
4	State how the debt will be serviced in the coming financial year: The repayments will be paid from Lower Burdekin Water's cash reserves in line with the fixed rate loan pricing schedules as provided by QTC.
5	How will payments be split between interest and principal: As per the Australian Accounting Standards, all associated fees and interest charges are expensed to the relevant section in the Statement of Comprehensive Income. Principal payments will be deducted from the relevant liability section in the Statement of Financial Position.
6	Other commitments the entity may have for the current and coming financial years (e.g. financial commitments the entity might have under existing or proposed contractual arrangements): There is currently one project that have current contractual arrangements that will be finalised early in the 2023/24 financial year. As of the 30th of June 2023, there was \$1,190,000 remaining of the total grant amount of \$4,760,000.
7	Additional information if required:

Signed:

DocuSigned by:  
  
CA970153E05B488...  
Chairperson

Lower Burdekin Water

Date:

25.08.2023

# Attachment 8

## Annual Reporting 2022–23

### COMPLIANCE CHECKLIST

**Name of entity: Lower Burdekin Water**

The Compliance Checklist outlines the specific disclosure requirements for annual reports and is referred to in the letter of compliance.

Water authorities must include a completed Compliance Checklist as part of their annual report that provides references to the relevant sections of the annual report where each disclosure requirement has been addressed.

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the statutory body to the relevant Minister</li> </ul>	ARRs – section 7	Page 1
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	Page 2
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	Section 1
Non-financial performance	<ul style="list-style-type: none"> <li>Government's objectives for the community / specific initiatives</li> </ul>	ARRs – section 11.1	Section 20.1
	<ul style="list-style-type: none"> <li>Objectives and performance indicators</li> </ul>	ARRs – section 11.2	Section 2.2
	<ul style="list-style-type: none"> <li>Service areas and service standards</li> </ul>	ARRs – section 11.3	Section 2.3
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	Section 3
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	Section 4.1
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	Section 4.2
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	Section 4.3
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Section 4.4
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5	Section 4.5
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	Section 5.1
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	Section 5.2
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	Section 5.3
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	Section 5.4
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5	Section 5.5
	<ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>	ARRs – section 15.1	Section 6.1

Summary of requirement		Basis for requirement	Annual report reference
<b>Governance – human resources</b>	<ul style="list-style-type: none"> <li>• <b>Early retirement, redundancy and retrenchment</b></li> </ul>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Section 6.2
<b>Open Data</b>	<ul style="list-style-type: none"> <li>• <b>Statement advising publication of information</b></li> </ul>	ARRs – section 16	Section 7
	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>• <b>Queensland Language Services Policy</b></li> </ul>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Attached

## GLOSSARY

FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
ARRs	<i>Annual report requirements for Queensland Government agencies</i>