

Department of LANDS, PLANNING AND ENVIRONMENT

Annual Report

2025-26



Acknowledgements

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The NT Government respectfully acknowledges Aboriginal and Torres Strait Islander peoples as the First Nations people of this country. We acknowledge the continuing connection to lands, waters and communities, and the evolving cultures of all our First Nations peoples. We pay our deepest respects to all Aboriginal and Torres Strait Islander cultures, and to their leaders past, present and emerging.

Purpose

The Department of Lands, Planning and Environment 2025–26 Annual Report details the department's performance and achievements during the 2025–26 financial year.

It complies with reporting requirements under the *Public Sector Employment and Management Act 1993*, the *Financial Management Act 1995*, and the *Information Act 2002*.

The report informs readers about the department's core functions, fiscal management, performance, and key activities, highlighting notable accomplishments aligned with budget outputs.

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Front cover photos: Marrara, Darwin and Roe Creek, Alice Springs
Inner front cover photo: Shutterstock / Imogen Warren (Grey-headed honeyeater)
Back cover photos: Green tree frog and Gamba Action Program Vehicle



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Letter to the Minister

The Hon. Joshua Burgoyne MLA
Minister for Lands, Planning and Environment
Minister for Water Resources
Parliament House
State Square Darwin NT 0800

Dear Minister,

I am pleased to present you with the 2025–26 Annual Report of the Department of Lands, Planning and Environment, which has been prepared in accordance with the provisions of section 28 of the *Public Sector Employment and Management Act 1993* and section 12 of the *Financial Management Act 1995*.

Pursuant to my responsibilities as the Accountable Officer under the *Public Sector Employment and Management Act 1993*, the *Financial Management Act 1995* and the *Information Act 2002*, I advise that to the best of my knowledge and belief:

- proper records of all transactions affecting the Department of Lands, Planning and Environment are kept, and all employees under my control observe the provisions of the *Financial Management Act 1995*, its Regulations and applicable Treasurer's Directions
- procedures in the department afford proper internal control, and these procedures are recorded in the Accounting and Property Manual, which has been prepared in accordance with the requirements of the *Financial Management Act 1995*
- there is no indication of fraud, malpractice, major breach of legislation or delegation, major error in, or omission from, the accounts and records
- in accordance with section 15 of the *Financial Management Act 1995*, the internal audit capacity was adequate, and the results of all internal audit matters were reported to me
- the financial statements included in this annual report have been prepared from proper accounts and records and are in accordance with the Treasurer's Directions
- all Employment Instructions issued by the Commissioner for Public Employment have been satisfied, and
- in respect to my responsibilities under section 131 of the *Information Act 2002*, processes have been implemented to achieve compliance with the archives and records management provisions prescribed in Part 9 of the *Information Act 2002*.

Yours sincerely,



Joanne Townsend
Chief Executive Officer
30 September 2026

Report structure

The report comprises of six sections:

Our department

1

Overview of the department's responsibilities, structure and strategic framework.

Corporate governance

4

Overview of the department's corporate governance, framework, internal controls, information management and audit program.

Achievements and future priorities

2

Overview of the department's output performance in 2025–26, and results against *Budget Paper No. 3* measures.

Our financial overview

5

The department's financial statements and related disclosures.

Our people

3

Overview of the department's people, human resource management, compliance with legislative requirements and achievements.

Appendices

6

Additional information that is adjunct to the main report.



1. NT Herbarium delivered a two-day introductory course in grass identification techniques.
2. In May 2026, the 'Don't Be a Dumper' team held a successful community clean up day in Alice Springs.
3. A field survey being undertaken.
4. Stakeholders from across the Darwin region coming together for the first time as part of the newly formed Darwin Regional Weed Working Group.

OUR DEPARTMENT

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Mangroves, Mindil Beach
Shutterstock / Ben Ashmole

Our responsibilities

The Department of Lands, Planning and Environment (DLPE) works with the community, business and industry to support the Territory's economic development and protect its natural resources and cultural assets. Through integrated planning, evidence-based advice and effective regulation, the department supports sustainable growth and responsible resource management across the Northern Territory.

The department plays a pivotal role in shaping the Northern Territory's future through a comprehensive, sustainable approach to land management.

The department's key responsibilities include:

Integrated long-term planning



Ensuring land use planning aligns with infrastructure requirements to support community needs, economic growth and sustainable development for current and future generations.

Land release and development



Managing the release of Crown land for residential, commercial and industrial purposes, including securing funding to deliver enabling infrastructure while ensuring compliance with environmental and planning requirements.

Environmental stewardship



Protecting the Territory's unique ecosystems, biodiversity and natural resources to ensure development occurs in a way that maintains environmental values.

Legislation and regulation



Administering and enforcing legislation relating to land use, environmental and heritage conservation, building and natural resource management to support safe, sustainable and responsible development.

Policy development and advice



Providing strategic advice to government on land use, planning and environmental matters, supporting balanced decision-making that considers community needs, economic priorities and responsible resource management.

Support for economic growth



Facilitating sustainable economic development through forward planning, Crown land release, effective regulation of development activities and the promotion of sustainable resource use.

The department's integrated planning, regulatory and policy frameworks support the needs of Territory communities while promoting long-term economic prosperity and environmental sustainability.

The department operates under the direction of one Minister and one Chief Executive Officer (CEO), with offices located across multiple locations in the Northern Territory.

Our legislative framework

The department administers 53 pieces of legislation, comprising 33 Acts and 20 subordinate instruments. This legislative framework provides the authority and direction for many of the department's functions and underpins several output groups.

The department undertakes regular reviews of its legislative responsibilities to ensure legislation remains contemporary, reflects community expectations and incorporates best practice approaches within its areas of governance.

Acts:

1. *Building Act 1993* (except provisions relating to the regulation and licensing of occupations)
2. *Crown Lands Act 1992* (except section 79)
3. *Crown Lands Freehold (Conversion from Crown Leasehold) Act 1980*
4. *Environmental Offences and Penalties Act 1996*
5. *Environment Protection Act 2019*
6. *Environment Protection (Beverage Containers and Plastic Bags) Act 2011*
7. *Heritage Act 2011*
8. *Lake Eyre Basin Intergovernmental Agreement Act 2009*
9. *Lands Acquisition Act 1978*
10. *Lands Acquisition (Pastoral Leases) Act 1982*
11. *Licensed Surveyors Act 1983* (except provisions relating to the regulation and licensing of occupations)
12. *Litter Act 1972*
13. *Marine Pollution Act 1999*
14. *Miscellaneous Acts Amendment (Aboriginal Community Living Areas) Act 1989*
15. *National Environment Protection Council (Northern Territory) Act 1994*
16. *National Trust (Northern Territory) Act 1976*
17. *Northern Territory Environment Protection Authority Act 2012*
18. *Northern Territory Land Corporation Act 1989*
19. *Nuclear Waste Transport, Storage and Disposal (Prohibition) Act 2004*
20. *Pastoral Land Act 1992* (provisions about Aboriginal community living areas)
21. *Petroleum Act 1984* (provisions relating to environmental regulation of exploration for and production of petroleum and Part V, Division 2)
22. *Place Names Act 1967*
23. *Planning Act 1999*
24. *Plumbers and Drainers Licensing Act 1983* (except provisions relating to the regulation and licensing of occupations)
25. *Soil Conservation and Land Utilisation Act 1969*
26. *Special Purposes Leases Act 1953*
27. *Swimming Pool Safety Act 2004*
28. *Territory Parks and Wildlife Conservation Act 1976* (Part 4, Divisions 1 to 5)
29. *Valuation of Land Act 1963*
30. *Waste Management and Pollution Control Act 1998*
31. *Water Efficiency Labelling Standards (National Uniform Legislation) Act 2014*
32. *Weeds Management Act 2001*
33. *Water Act 1992*

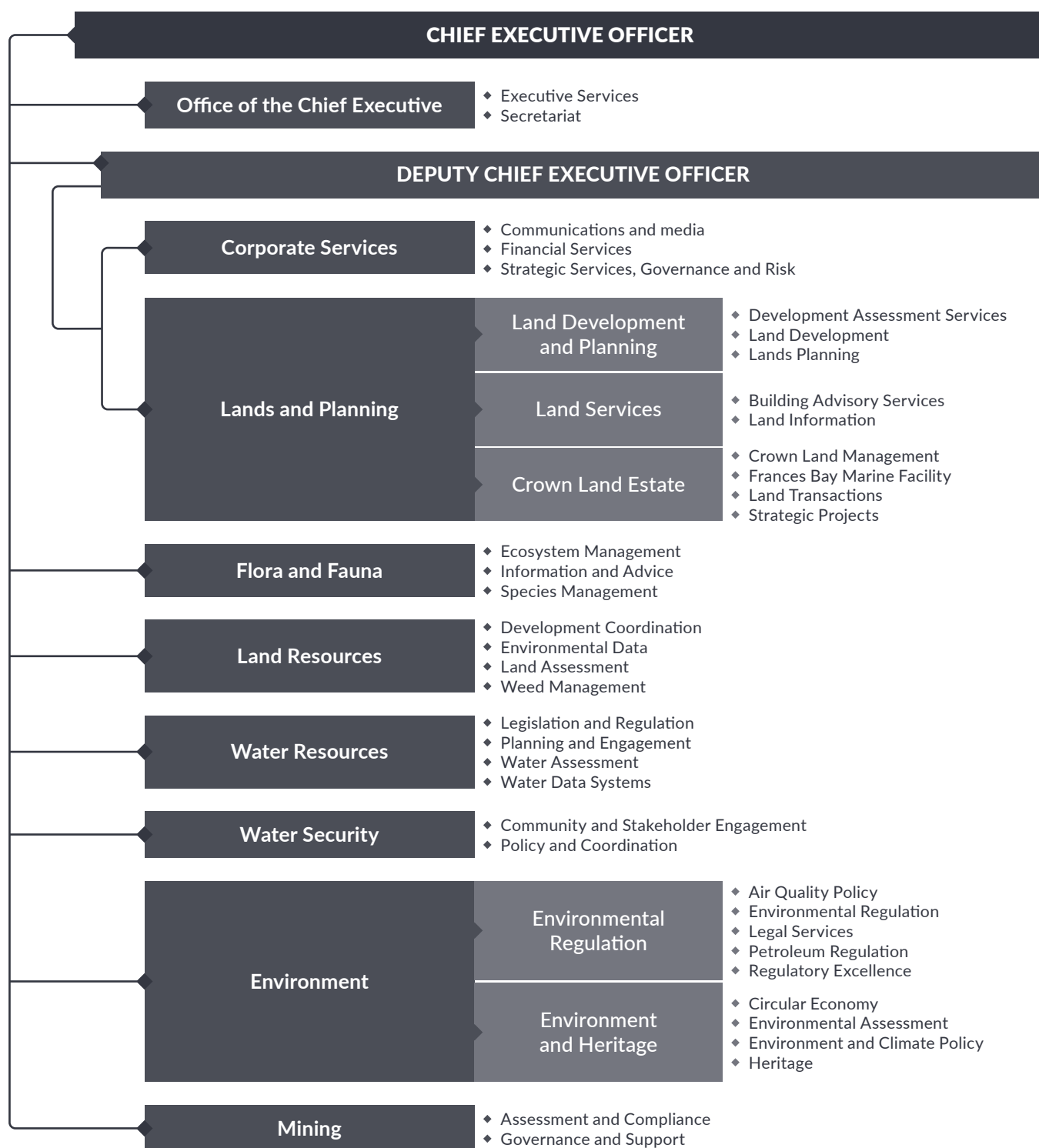
Subordinate legislation:

1. Building (RBI and Fidelity Fund Schemes) Regulations 2012
2. Building (Resolution of Residential Building Work Disputes) Regulations 2012
3. Building Regulations 1993
4. Crown Lands Regulations 1992
5. Environment Protection (Beverage Containers and Plastic Bags) Regulations 2011
6. Environment Protection Regulations 2020
7. Environment Protection (National Pollutant Inventory) Objective 2004
8. Environmental Offences and Penalties Regulations 2011
9. Heritage Regulations 2012
10. Marine Pollution Regulations 2003
11. Nuclear Waste Transport, Storage and Disposal (Prohibition) Regulations 2019
12. Petroleum (Environment) Regulations 2016
13. Planning Regulations 2000
14. Rules of the National Trust of Australia (Northern Territory) 2004
15. Special Purposes Leases Regulations 1955
16. Swimming Pool Safety Regulations 2004
17. Valuation of Land Regulations 1981
18. Waste Management and Pollution Control (Administration) Regulations 1998
19. Water Regulations 1992
20. Weeds Management Regulations 2006



Bore check, Water Resources.

Our structure



Our strategic framework

The department's Strategic Plan 2024–2028 sets the direction for the next four years, outlining the priorities that will guide decision-making, service delivery and organisational performance. The plan focuses on supporting a strong economy, enabling safe and sustainable development, delivering quality services, and fostering a contemporary, high-performing and expert organisation.

Vision

A strong economy and healthy environment that benefits all Territorians.

Purpose

To support the Territory's economic development and protect our natural and cultural assets through integrated planning, evidence-based advice and efficient regulation.

Our identity

The department is committed to the following characteristics that define how it works and delivers outcomes:



Knowledgeable

Collectively we have exceptional scientific, regulatory and practical experience with the Northern Territory's natural and cultural assets.



Resourceful

We develop, adopt and adapt new technology, methods and approaches to improve our services for the Territory.



Inclusive

Our various skills, perspectives, experience and expertise builds our success.



Innovative

Our innovative thinking supports the economy and protects our environment.



Collaborative

We share knowledge and skills with our partners, volunteers, visitors and the community, and seek to gain equally from them.



Transparent

We seek to ensure that all our data, technical information and reasons for decisions are available and accessible.



Evidence-based

Science, expertise and experience underpins our advice, natural and cultural asset management, and our environmental protection services.



Land Resources graduates out in the field.

Our values

The Northern Territory Public Sector (NTPS) values underpin how we work and deliver services to Territorians. They promote professionalism, collaboration and integrity, while establishing shared expectations for all public sector employees.

The NTPS values are:

- commitment to service
- ethical practice
- respect
- accountability
- impartiality
- diversity



Strategic goals

The department's strategic priorities are to:

1 | Support a strong economy



2 | Enable safe and sustainable development



3 | Deliver quality services



4 | Build a contemporary, high-performing and expert organisation



During the reporting period, the department continued to implement the priorities set out in the Strategic Plan 2024-2028, delivering outcomes that supported economic growth, sustainable development, high-quality service delivery, and organisational capability.

Further information on the department's achievements during the reporting period, together with its future priorities, is provided in the Output Group section.



1. The Adelaide River Water Advisory Committee discuss seasonal and modelled flow variations in the catchment using a 3D catchment model as well as presentations.
2. The 16th Annual Harbour Clean-Up Day brought together the Darwin community to remove more than a tonne of marine debris. Crown Land Estate proudly supported this event by providing Hornibrook's Wharf, as a central site for waste collection, sorting and disposal.
3. The Petroleum Regulation team conducted a week-long inspection across the Beetaloo Sub-basin, using drone technology to improve environmental monitoring and compliance outcomes.
4. Collaborative research with the Flora and Fauna Division has confirmed the presence of a new bat species for Australia, the Coastal Wattle Bat (*Chalinolobus orarius*), in the Top End of the Northern Territory. Image credit: Bec Webb.

ACHIEVEMENTS AND FUTURE PRIORITIES

Output group: Natural Resources	17
Output group: Lands and Planning	23
Output group: Environment	31
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East Woody Island
Shutterstock / Charlyz83

Snapshot



6.94M

Spatial biodiversity records
for the Territory



11

Water information forums
delivered in remote communities



89%

Biodiversity information requests
met within agreed timeframes



163%

Compliance inspections
undertaken under the *Weeds
Management Act 2001*



72%

Water extraction licences assessed
within 80 business days



80%

Applications for the clearing of
native vegetation on unzoned land
assessed within 84 days



102%

Planned water extraction licence
inspections completed



100%

Annual Public water resource reports
produced for declared plan areas



Output group: Natural Resources

Objective: The Territory's natural resources are sustainably developed, threats to the Territory's environmental assets are mitigated, and native flora and fauna are conserved.

Flora and Fauna

Scientific assessment and monitoring of the Territory's native flora and fauna, and delivery of policy advice and support relating to the conservation and sustainable use of wildlife.

Land Resources

Scientific assessment and monitoring of the Territory's land, and delivery of extension services, policy advice and regulation to support the sustainable use of the land resource.

Water Resources

Scientific assessment and monitoring of the Territory's water resources, and delivery of policy, advice and regulation to support the sustainable use of water.

Water Security

Deliver water security initiatives across policy, projects, programs, public engagement and investment decisions.

Key Performance Indicator (KPI) (as per <i>Budget Paper 3, 2025–26</i>)	2025–26 Budget	2025–26 Estimate	2025–26 Actual
Spatial biodiversity records for the Territory (millions)	4.70	4.70	6.94
Biodiversity information requests met within agreed timeframes	85%	85%	89%
Water extraction licences assessed within 80 business days	>70%	>70%	72%
Planned water extraction licence inspections completed	100%	100%	102%
Annual Public water resource reports produced for declared plan areas	>90%	100%	100%
Water information forums delivered in remote communities	10	11	11
Compliance inspections undertaken under the <i>Weeds Management Act 2001</i>	≥ 90%	≥ 90%	163%*
Applications for the clearing of native vegetation on unzoned land assessed within 84 days	≥ 80%	≥ 80%	80%

Notes:

* Gamba grass compliance inspections exceeded the annual target in 2025–26 due to an expansion of the program, after the Gamba Fire Mitigation Unit was disbanded and all gamba compliance functions returned to the department this season. The higher inspection rate reflects a transitional year while the expanded program was established.

Flora and Fauna

Key achievements

Successfully delivered the Commonwealth-funded MacDonnell Ranges Priority Places project with the Central Land Council and Parks and Wildlife, achieving significant threat abatement through feral animal control, buffel grass management, fire mapping and training, and supporting Aboriginal employment and capacity building.

Continued delivery of the Darwin Harbour Integrated Marine Monitoring and Research Program under the Ichthys Project Voluntary Offsets Agreement, with annual monitoring of environmental condition, water quality and wastewater discharge risks to inform evidence-based management.

Added 1.7 million records to the NT Flora and Fauna Atlases, improved data quality, and modernised mobile field data collection, making the atlases the most downloaded datasets on the NR Maps portal.

Provided biodiversity advice on major development proposals, completing 89% of 351 requests within required timeframes. Introduced Power BI reporting to strengthen performance monitoring and improve the consistency of advice.

Completed the Alice Springs South of the Gap biodiversity assessment, identifying 15 key biodiversity features to support land use planning. Continued priority surveys for the Black-footed Tree-rat and Howard River Toadlet in the Greater Darwin Region.

Advanced the Regional Ecosystem and Landscape Mapping (REALM) program by completing and releasing Level 1 and Level 2 mapping datasets, providing a consistent Territory-wide framework for biodiversity assessment and strategic land use planning.

Delivered key wildlife and pest animal management initiatives, including the Magpie Goose Management Program review, annual goose surveys, improved saltwater crocodile monitoring, and feral camel control in Central Australia.

Future priorities

- Expand the Darwin Harbour Integrated Marine Monitoring and Research Program by incorporating additional biological indicators, including seagrass, rocky reefs, food webs and *Vibrio* pathogens.
- Partner with Parks and Wildlife NT (Department of Tourism and Hospitality) and research organisations to improve the detection and monitoring of saltwater crocodiles in high-risk areas.
- Complete a review of wildlife classifications under the *Territory Parks and Wildlife Conservation Act 1976* to update the Northern Territory threatened species list and improve alignment with the national list.
- Continue modernising Flora and Fauna biodiversity information systems to support high-quality scientific advice and efficient development assessment.
- Strengthen knowledge of priority threatened species and ecosystems in the Greater Darwin Region to inform strategic land use planning, including investigation of bioregional planning approaches.
- Support the Department of Agriculture and Fisheries in preparing for and responding to H5 avian influenza to minimise impacts on significant wildlife and support recovery.

The Flora and Fauna division and Australian Museum completed a joint field survey focusing on threatened land snails at Watarrka National Park and Finke Gorge National Park. Hillier's Keeled Snail (*Divellomelon hillieri*) is listed as Vulnerable in the NT.



Land Resources

Key achievements

Finalised the Buffel Grass Weed Management Plan 2026–2036 following the declaration of buffel grass as a weed under the *Weeds Management Act 2001*.

Commenced the three-year Gamba Litchfield Neighbours Project, expanding regional weed management through grants, enhanced support for landholders, targeted gamba grass control on Crown land and community engagement.

Completed soil mapping and testing across cotton paddocks in the Katherine-Daly region, identifying soil characteristics linked to productivity and providing information to support future agricultural development.

Progressed implementation of the National Soil Action Plan 2023–2028 by establishing pasture growth research sites across the Victoria River District and Central Australia to improve land type-based pastoral carrying capacity assessments.

Implemented three Approvals Fast-Track Taskforce recommendations (6E, 8B and 11D), streamlining the processing of land-clearing applications and establishing exemptions for low-risk activities from approval requirements.

Completed implementation of the Department's High Performance Computing facility, enhancing analysis of Territory-wide geospatial, satellite and drone data for environmental monitoring and decision-making.

Future priorities

- Finalise the Northern Territory Weeds Strategy and supporting regional weed strategies.
- Deliver Australian Government-funded pest animal and weed management projects targeting Siam weed, prickly bushes and rubber vine.
- Launch the Weed ID Deck NT mobile application to support early weed identification and management.
- Develop the Northern Territory Agricultural Soil and Land Management Guide through a Commonwealth-Northern Territory partnership.
- Complete Regional Ecosystem and Landscape Mapping (REALM) fieldwork and mapping for the Pine Creek-Adelaide River region.
- Establish a remnant vine thicket monitoring program at Rum Jungle using high-resolution satellite and drone imagery.

Data and genetic collection, gall fly release, Croker Island.



Buffel grass control.



Water Resources

Key achievements

Completed the four-year Western Davenport Hydrostratigraphy National Water Grid Project with Charles Darwin University and Flinders University, improving groundwater knowledge through monitoring, water quality studies and hydrogeological data to support planning and licensing.

Maintained reliable flood monitoring through above-average wet seasons across Alice Springs, Katherine and the Daly River, with 75 river gauges providing real-time data for warnings and emergency response.

Progressed the Darwin Rural Regulation Strategy by strengthening water licensing, improving water accounting, protecting groundwater and recovering 51 ML for the environment in the Berry Springs region.

Granted four major water extraction licences across the Daly, Roper and Beetaloo water control districts to support economic development while maintaining sustainable water management.

Advanced water allocation planning through State of the Water Resource reports, Water Advisory Committees, and draft Katherine and Alice Springs Water Allocation Plans.



Modernised water information systems through improved digital platforms, data governance, analytics and public access to water data.

Strengthened long-term water security and investment by securing an additional \$31.1 million in National Water Grid funding for four new projects, bringing total National Water Grid investment in Territory water security projects to more than \$530 million across 37 projects.

Expanded opportunities for investment and development by amending the *Water Act 1992* to enable water trading across the Northern Territory.

Improved community engagement, water efficiency and public understanding by delivering 11 remote community water forums, publishing the Know Your Water series of fact sheets, and providing water-efficiency training to 50 NT Government staff across eight agencies. This work was recognised with two Northern Territory Australian Water Association awards.

Future priorities

- Implement the Katherine and Alice Springs Water Allocation Plans following consultation.
- Complete the Adelaide River Water Allocation Plan, the Territory's first surface water allocation plan, to support long-term water security for the Greater Darwin region.
- Continue delivery of major National Water Grid science projects to strengthen water security and scientific knowledge.
- Implement a risk-based compliance and enforcement program to improve water use reporting, licence compliance, bore construction standards and action on unauthorised water extraction.
- Implement the Water Science Strategy to strengthen scientific capability, partnerships and evidence-based water management.
- Continue improving data governance, digital capability and analytics to support informed water resource management and decision-making.



Groundwater drilling in preparation for the Katherine Managed Aquifer Recharge trial.

Snapshot



55

Average processing time for development applications



65

Building practitioners audited



100%

NT Integrated Land Information System is online and accessible



3.9

Average approval times for survey plans (days)

Output group: Lands and Planning

Objective: Long-term integrated planning is undertaken, and land is released and managed to support community needs and economic development in the Territory. Land and building developments are appropriately regulated across the Territory.

Land Development

Plan, develop and implement the land development program, including forward planning activities, strategic investigations, enabling infrastructure planning and land release initiatives, to optimise and facilitate land release, and support population growth, economic development and liveable communities.

Crown Land Estate

Manage the Crown land estate, including the provision of land to support community needs and economic development. Provide advice and undertake administrative activities on a range of matters related to the Crown land estate, including the release and management of Crown land, Aboriginal land claims, native title claims and community living area applications. Manage the operations of the Frances Bay Marine Facility.

Planning

Develop and implement strategic land use policies and provide streamlined development and regulatory processes in accordance with the *Planning Act 1999* to guide sustainable growth to meet the needs of the community.

Building Advisory Services

Manage and reform the regulatory framework to ensure structures within proclaimed building areas achieve structural, fire, safety, health and amenity standards, and meet community expectations. Ensure residential swimming pool safety barriers meet specific standards.

Land Information and Spatial Analytics

Provide geospatial, survey and valuation services with supporting land information, geospatial data, systems and mapping to support the Northern Territory Government, land development industry, business and the public.

Northern Territory Planning Commission

Set the strategic framework for integrated land use, transport and infrastructure planning. Develop planning options that provide flexibility for the future and meet a range of possible needs, while delivering more sustainable and cost-effective outcomes for the community that reflect environmental and heritage values.

Key Performance Indicator (KPI) (as per <i>Budget Paper 3, 2025–26</i>)	2025–26 Budget	2025–26 Estimate	2025–26 Actual
Average processing time for development applications	<55	55	55
Building practitioners audited	65	65	65
NT Integrated Land Information System is online and accessible	100%	100%	100%
Average approval times for survey plans (days)	6	6	3.9

Land Development

Key achievements

Completed concept design and planning for enabling infrastructure to support future land release in Katherine, Alice Springs, Palmerston and Greater Darwin.

Completed the subdivision of Sienna Village, Alice Springs, and a feasibility assessment for the next stage of residential development at Kilgariff.

Commenced flood recovery and resilience works in Katherine and Alice Springs through the Flood Recovery Fund.

Completed the Farrar West Works Plan, enabling a Development Agreement with the Larrakia Development Corporation.

Completed engineering master planning to support social housing at the St Mary's site in Alice Springs.

Facilitated servicing of Crown land to support community group uses.

Released the NT Subdivision Development Guidelines, strengthening governance, consistency and best-practice subdivision delivery.

Completed implementation of the remaining Bringing Land to Market and Fast Track Approvals Taskforce recommendations, improving strategic planning, subdivision governance and the timely delivery of land to market.

Future priorities

- Continue to plan for and support the release of residential and industrial land.
- Deliver priority flood recovery, mitigation and drainage rectification works in Alice Springs, Katherine and Kulaluk.
- Finalise concept design and commence delivery of enabling infrastructure for social housing at St Mary's, Alice Springs.
- Progress the Regional Towns Development initiative to unlock future residential and industrial land opportunities in Alice Springs and Tennant Creek.
- Commence the delivery of enabling infrastructure to support a new residential aged care facility and facilitate future mixed-use development adjacent to the Palmerston Regional Hospital.
- Oversight and support development agreements to ensure land is released in a timely manner.

Holtze, Part A.



Crown Land Estate

Key achievements

Managed 12 Crown land development agreements across the Northern Territory, facilitating the delivery of more than 250 new residential lots and the sale of more than 265 Crown-released residential lots.

Finalised a development agreement with the Larrakia Development Corporation for the Farrar West mixed-use development, supporting delivery of residential, commercial and community land while completing a key element of the Kenbi Land Claim.

Granted a Crown lease to Charles Darwin University for a student accommodation facility to support its CBD campus.

Secured strategic land acquisitions to enable the delivery of major NT Government projects, including the Adelaide River Off-stream Water Storage project, flood mitigation, transport infrastructure and the Katherine Logistics and Agribusiness Hub.

Managed approximately 55,000 km² of vacant Crown land through fire mitigation, weed control and infrastructure maintenance, including a new five-year Memorandum of Understanding with Bushfires NT.

Operated the Frances Bay Mooring Basin and associated wharves and managed more than 660 Crown leases, supporting commercial, community and economic development across the Territory.

Delivered the Community Land Grant Program, granting three new Crown leases to support the development of community infrastructure and services.

Future priorities

- Continue delivering the Community Land Grant Program, including increasing Crown land opportunities for multicultural organisations.
- Progress Indigenous Land Use Agreements and land acquisitions to support future residential and industrial development in Tennant Creek and Alice Springs.
- Progress Crown land releases through Expressions of Interest or public competitive processes.
- Advance land and interest acquisitions through the Capital Acquisition Program to secure land for strategic infrastructure and government projects.
- Progress Crown land sales and leases to support housing, economic development and growth across the Northern Territory.

Vacant Crown land, Alice Springs.



Development Assessment Services

Key achievements

Received 316 development applications and determined 300 applications during the reporting period. A total of 570 applications were received under the *Planning Act 1999*.

Approved significant developments in Alice Springs, including the Aboriginal and Torres Strait Islander Art Gallery of Australia Exhibition Centre and a new multicultural function and community centre.

Approved major developments in Darwin, including 357-bed student accommodation in the CBD and a mixed-use development in The Gardens.

Approved Darwin CBD developments with a combined estimated value of \$882 million, including residential, student accommodation, tourism and commercial developments.

Approved major land subdivisions at The Heights, Durack (397 lots) and Wurrumiyanga (70 lots), supporting future housing supply.

Future priorities

- Progress initiatives to streamline development assessment processes to reduce approval timeframes and improve regulatory efficiency.
- Expand risk-based assessment approaches to focus regulatory effort on higher-risk proposals while simplifying assessment pathways for routine developments.
- Enhance assessment tools, templates and guidance to improve certainty, consistency and transparency for applicants.

Lands Planning

Key achievements

Approved 45 Planning Scheme Amendment applications, including rezoning and concurrent applications.

Amended the Northern Territory Planning Scheme to allow existing vacant commercial buildings to be used for “rooming” accommodation (in a two-year period).

Finalised amendments to the Northern Territory Planning Scheme to streamline approval pathways and support economic development.

Improved the planning system to accelerate approval timeframes by:

- simplifying regulatory processes
- removing unnecessary notification for low risk activities
- introducing exemptions for some planning activated
- increasing the use of delegations.

Continued to support the Northern Territory Planning Commission in its role as the Territory’s independent statutory planning body.

Future priorities

- Progress planning system reforms to support economic growth, increase housing supply and strengthen the Territory’s competitiveness for investment.
- Continue supporting the Northern Territory Planning Commission to deliver its Strategic Plan 2026–2028.

Building Advisory Services

Key achievements

Reduced regulatory barriers to development through amendments to the Building Regulations 1993, supporting adaptive reuse, streamlining certification processes and strengthening oversight while maintaining building safety.

Progressed amendments to the *Building Act 1993* in response to the Ombudsman NT report, Can we Fix it? Building Certification in the NT, following industry consultation.

Introduced exemptions for low risk building work, reducing regulatory burden and costs.

Expanded digital service delivery by introducing online Crown land shooting permits and swimming pool barrier inspection bookings.

Promoted building and pool safety through community engagement, industry seminars and delivery of 2,180 swimming pool barrier inspections, resulting in 924 compliance certificates.

Processed 71 building certifier change applications, 2,933 Crown land shooting permit applications and 12,627 digital file requests, supporting efficient service delivery and public access to information.

Future priorities

- Finalise and implement amendments to the *Building Act 1993* in response to the Ombudsman NT recommendations.
- Review enforcement and compliance policies to align with contemporary risk-based regulatory practice.
- Reduce outstanding follow-up inspections for non-compliant swimming pool barriers and introduce inspection windows to improve customer service and compliance outcomes.

Building Advisory Services staff.



Land Information and Spatial Analytics

Key achievements

Completed statutory Unimproved Capital Value (UCV) revaluations for Katherine, Coomalie and Wagait, with valuation notices issued to landowners.

Delivered annual aerial imagery and LiDAR acquisition across key urban, regional and remote locations, supporting planning, mapping and critical infrastructure projects.

Replaced the Northern Territory Land Information System (NTLIS) core infrastructure, improving system capacity, capability and performance.

Delivered the first two phases of electronic conveyancing through ILIS, enabling digital processing of mortgages, discharges, caveats and withdrawals of caveats.

Led the national review of Australian Place Naming Principles and aligned Northern Territory place naming policies with the updated framework.

Progressed Digital Plan Lodgement to support the efficient receipt and processing of survey plans.

Facilitated the naming of 25 new places and realignment on extension of 15 road names.

Finalised the gazettal of Asche – the first new suburb in the Northern Territory in 13 years – with three new parks and five new roads named in the Marrara Gardens estate.

Future priorities

- Enhance Digital Plan Lodgement and develop an Expedited Plan Assessment service.
- Deliver statutory UCV revaluations for Darwin, Palmerston, Darwin Waterfront Precinct and the Darwin Rates Act Area.
- Continue annual aerial imagery acquisition across urban, regional and remote areas to support government priorities and critical projects.
- Deliver further stages of electronic conveyancing to enable Transfers and prepare for future system integration.
- Streamline place names submission and approval processes.

New suburb of Asche.



Northern Territory Planning Commission

Key achievements

Finalised the Strategic Planning Policy, providing a framework for long-term land use planning and policy development across the Territory.

Investigated opportunities for infill development and subdivision in Zone LR (Low Density Residential), engaging with the community, industry and government agencies to inform potential planning reforms.

Developed and released the Northern Territory Planning Commission Strategic Plan 2026–2028, outlining priorities, values and actions for the next three years.

Continued technical studies and preparatory work to support the review and update of the Alice Springs Regional Land Use Plan.

Future priorities

- Implement the Strategic Plan 2026–2028 and deliver priority actions.
- Apply the Strategic Planning Policy to guide sustainable land use planning and development across the Northern Territory.
- Continue technical studies, stakeholder engagement and preparation for the review and update of the Alice Springs Regional Land Use Plan.



Suburb of Zuccoli.



Snapshot



97%

Decisions under the *Environment Protection Act 2019* made within statutory timeframes



5

NT Environment Protection Authority satisfaction with support provided



100%

Environment management plan decisions made under the *Petroleum (Environment) Regulations 2016* within 90 calendar days



100%

Priority sites identified in compliance plans undergo an inspection



89%

Decisions made under the *Waste Management and Pollution Control Act 1998* within 60 business days of a compliant application



300

Places and objects on the NT Heritage register

Output group: Environment

Objective: Ecologically sustainable development of the Northern Territory is supported by administering the Territory's environmental laws.

Environment Assessment and Policy

Assessment and provision of policy advice on potential environmental impacts and risks from human activities, including a changing climate, to support the ecologically sustainable development of the Territory.

Environment Regulation

Apply, monitor and ensure compliance with Territory environmental laws, including advice and guidance, licensing and approvals, monitoring compliance and enforcement, to support the ecologically sustainable development of the Territory.

Heritage

Protect, conserve, promote and celebrate the Territory's rich and diverse cultural heritage through preservation of historical and archaeological places.

Northern Territory Environment Protection Authority

Provide staff and facilities to enable the Northern Territory Environment Protection Authority to properly exercise its powers and perform its functions.

Key Performance Indicator (KPI) (as per <i>Budget Paper 3, 2025–26</i>)	2025–26 Budget	2025–26 Estimate	2025–26 Actual
Assessment decisions under the <i>Environment Protection Act 2019</i> made within statutory timeframes	80%	80%	97%
Environment management plan decisions made under the <i>Petroleum (Environment) Regulations 2016</i> within 90 calendar days	90%	100%	100%
Environment licence decisions made under the <i>Waste Management and Pollution Control Act 1998</i> within 60 business days of a compliant application	80%	90%	89%
Places and objects on the NT Heritage Register	300	300	300
Northern Territory Environment Protection Authority satisfaction with support provided*	≥ 5	5	5
Priority sites identified in compliance plans undergo an inspection	100%	100%	100%

Notes:

* Measures range from a rating of 1 = extremely dissatisfied to 6 = extremely satisfied.

Environment Assessment and Policy

Key achievements

Delivered reforms to expand and simplify the Northern Territory Container Deposit Scheme through stakeholder consultation, legislative amendments and improved coordination with interstate schemes.

Progressed a CSIRO research agreement investigating biological control options for gamba grass, with completion expected in 2030.

Supported the Minister's participation in national environment and climate forums, including the Energy and Climate Ministerial Council and Environment Ministers' Meetings.

Continued delivery of the Environment Grants Program, supporting Landcare NT and on-ground environmental projects across the Territory.

Released the Northern Territory Government Climate Resilience Plan, outlining actions to support the energy transition, reduce emissions and strengthen climate resilience.

The Minister granted environmental approval to the Department of Mining and Energy for the Darwin Energy Hub, a renewable energy facility approximately 16 km south of Palmerston, under the *Environment Protection Act 2019*

The department continued to support the NT EPA in administering environmental impact assessment processes under the *Environment Protection Act 2019* for 18 active projects.

Future priorities

- Deliver the Environmental Assessment Unit IT project to modernise environmental impact assessment processes through improved data management, automated workflows and streamlined application pathways.
- Finalise a new bilateral environmental assessment agreement with the Australian Government under the *Environment Protection and Biodiversity Conservation Act 1999* to reduce duplication and support efficient assessment processes.

Environment Regulation

Key achievements

Delivered petroleum regulatory reforms under the Government's Saying "Yes" to Business commitments, streamlining environmental approvals through reduced duplication, improved regulatory clarity and a risk-based, outcomes-focused framework while maintaining environmental oversight.

Completed a review of aquaculture licensing under the *Waste Management and Pollution Control Act 1998*, identifying improvements to licensing conditions and monitoring through a streamlined, risk-based framework.

Implemented the Pollution Case Management system, replacing the Pollution Response Line database and improving pollution reporting, case management, regulatory tracking and enforcement processes.

Future priorities

- Implement petroleum regulation reforms through new approved forms, guidance materials and compliance activities under the amended Petroleum (Environment) Regulations 2016 and Environment Code of Practice.
- Expand the Darwin-Palmerston air quality monitoring network through an industry-funded cost recovery model to provide independent, real-time monitoring and strengthen protection of human health.
- Implement aquaculture licensing reforms through a new risk-based framework, enabling existing operators to transition while reducing unnecessary regulatory burden.

Heritage

Key achievements

Supported amendments to the *Heritage Act 2011*, which passed the Legislative Assembly in March 2026, improving definitions, procedural fairness, administrative efficiency and Heritage Council governance.

Supported the Heritage Council's assessment and consultation process for the former St Mary's Hostel site in Alice Springs, resulting in permanent heritage protection for significant areas of the site while enabling future social housing development.

Completed a field expedition to the WWII Macumba shipwreck off the Arnhem Land coast under the Australian Underwater Cultural Heritage Program, improving knowledge and documentation of the Territory's underwater cultural heritage.

The Heritage Council reviewed 17 work approval applications during the reporting period, resulting in 12 minor work approvals and 2 major work approvals.

Future priorities

- Publish guidance material to support implementation of the amended *Heritage Act 2011* and improve stakeholder understanding of heritage processes and requirements.
- Continue modernising the Aboriginal archaeological database to strengthen information management, streamline administration and improve heritage advice for land-use planning.

Northern Territory Environment Protection Authority

Key achievements

Responded to under-reporting of air emissions from the Ichthys LNG facility through the Air Quality Taskforce, including verification of revised emissions data, independent health risk assessment, licence reviews, regulatory investigations and further modelling requirements. The assessment confirmed Darwin's air quality remains safe.

Continued Operation: Don't Be a Dumper, a multi-agency initiative addressing illegal dumping in Alice Springs. The Crimson Camera program supported 43 investigations, enforcement actions and removal of almost 6,000 kilograms of illegally dumped waste during a community clean-up.

Assessed environmental referrals for emerging industries, including large-scale solar, carbon capture and storage, and major agricultural developments, strengthening regulatory capability for complex future industries.

Future priorities

- Support development of the NT EPA Statement of Intent 2028–2032, establishing future strategic priorities and regulatory focus.
- Complete removal of Annual Return Compliance Reports under the *Waste Management and Pollution Control Act 1998*, transitioning to incident notifications and publication of compliance and enforcement outcomes.
- Implement recommendations from the LNG licence review through consultation and updates to Environment Protection Licences for hydrocarbon facilities.

Snapshot



71%

Applications for environmental (mining) licenses under the *Environment Protection Act 2019* screened within two business days of receipt



95%

Environmental (mining) licence applications under the *Environment Protection Act 2019* assessed within statutory timeframes



85%

Licensed high risk mining sites that have undergone a compliance inspection

Output group: Mining

Objective: Mineral projects are managed responsibly and sustainably through the efficient and effective administration of the *Environment Protection Act 2019*.

Mining

Support sustainable development of the Territory's mineral exploration, extraction and mining sectors through outcomes-focused and risk-proportional environmental regulation.

Key Performance Indicator (KPI) (as per <i>Budget Paper 3, 2025–26</i>)	2025–26 Budget	2025–26 Estimate	2025–26 Actual
Applications for environmental (mining) licenses under the <i>Environment Protection Act 2019</i> screened within two business days of receipt	≥85%	≥85%	71%
Environmental (mining) licence applications under the <i>Environment Protection Act 2019</i> assessed within statutory timeframes	≥85%	≥85%	95%
Licensed high risk mining sites that have undergone a compliance inspection	≥85%	≥85%	85%

Mining

Key achievements

Continued implementation of the new environmental (mining) licensing scheme under the *Environment Protection Act 2019*, supporting effective management of mining-related environmental impacts.

Granted 62 environmental (mining) licences for exploration, extractive and mining operations, with 95% completed within statutory timeframes, and approved 18 licence variations.

Finalised transitional Mining Management Plan assessments, approving 80 plans and completing the transition of eligible activities under the new regulatory framework.

Granted two replacement environmental (mining) licences and issued 26 Environmental Officer directions to ensure appropriate environmental management of mining activities.

Expanded eligibility for standard licences by reviewing risk criteria and standard conditions for exploration and extractive operations, supporting more efficient regulation of lower and medium risk activities.

Continued regulation of historic mining and uranium exploration activities in the Alligator Rivers Region under Northern Territory and Australian Government arrangements.

Future priorities

- Assess environmental (mining) licence applications within statutory timeframes and deliver a risk-based compliance program to support responsible mining practices.
- Develop risk criteria and standard licence conditions for alluvial gold mining operations to streamline licensing processes.
- Review mining security calculators and establish thresholds aligned with disturbance footprints to improve efficiency in security assessments and licensing.
- Provide guidance to improve rehabilitation reporting for exploration activities and support timely release of securities.
- Continue transitioning deemed mining licences to ongoing, transferable environmental (mining) licences.
- Establish a public register of environmental (mining) licences and associated documentation.
- Partner with the Australian Government to review regulatory arrangements for uranium activities in the Northern Territory.

Output group: Corporate and shared services

Objective: Improved organisational performance through strategic and governance leadership, and the provision of corporate services functions.

Corporate and Governance

Provide a range of corporate and governance services to support the agency's functions including financial, strategic, governance and risk services, and communications and media.

Shared Services received

Received corporate services from the Department of Corporate and Digital Development.

Received infrastructure services from the Department of Logistics and Infrastructure.

Corporate Services

Key achievements

Delivered and analysed the 2025 NTPS People Matter Survey, providing insights to guide workforce improvement initiatives.

Strengthened Work Health and Safety governance through an audit of the department's WHS management system against legislative requirements.

Implemented revised Treasurer's Directions for grants and subsidies expenditure and associated financial delegations.

Developed a Strategic Risk Register aligned with departmental objectives to support effective risk management.

Facilitated the 2025–26 non-financial asset revaluation process.

Provided strategic communications support to promote departmental priorities, statutory plans, key initiatives and Ministerial announcements.

Future priorities

- Support implementation of SAGE in partnership with the Department of Treasury and Finance, including system configuration, data migration, testing and rollout.
- Deliver actions from the People Matter Survey and Strategic Workforce Action Plan to strengthen employee engagement and capability.
- Establish an employee recognition program and wellbeing program to support staff and celebrate achievement.
- Implement the department's Vehicle Strategy.
- Continue providing corporate and communications support to independent statutory bodies, including the NT EPA, NT Planning Commission and Controller of Water Resources.



1. Staff from Water Resources attended the 11th Developing Northern Australia Conference, held over three days in Cairns.
2. Rubber vine found in the NT.
3. An NT Herbarium staff member digitising one of their many specimens.
4. Water scientist monitoring the condition of the Roper River.

OUR PEOPLE

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Water Resources staff, Adelaide River

Our people

Our employee profile

The department values its diverse workforce, comprising talented individuals with a broad range of skills, experiences, and perspectives. We are committed to empowering our people by providing opportunities for professional growth, fostering a culture of continuous learning, and ensuring our services remain responsive and meaningful to stakeholders and partners.

This commitment is underpinned by strong leadership and a culture of performance, excellence, and accountability, ensuring every employee feels supported, valued, and inspired to contribute to the department's strategic objectives. We strive to deliver services collaboratively, efficiently, and effectively across multiple disciplines and geographic locations.

The department continues to invest in its people through the Strategic Workforce Strategy, which outlines initiatives to build workforce capability, strengthen leadership, and prepare our organisation for future challenges.

As at 30 June 2026, the department employed 455 paid staff across the Northern Territory. During the reporting period, 167 positions were advertised and filled, including 137 positions advertised under Special Measures provisions to increase Aboriginal employment participation.

Employees by classification

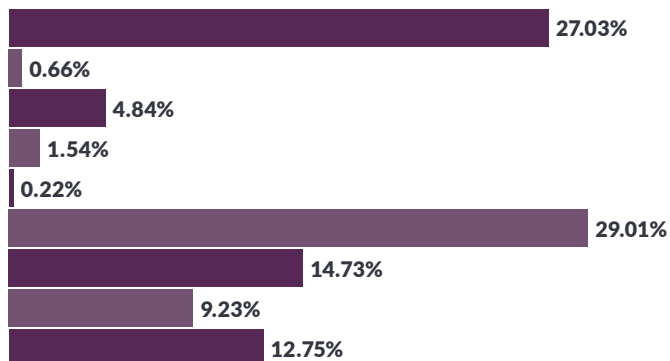
Classification	Paid head count
Administrative Officer 2	3
Administrative Officer 3	7
Administrative Officer 4	24
Administrative Officer 5	27
Administrative Officer 6	33
Administrative Officer 7	29
DPC Service Worker 2	2
DPC Service Worker 5	1
Executive Officer 1 – Executive Contract	7
Executive Officer 2	3
Executive Officer 2 – Executive Contract	12
Executive Officer 3 – Executive Contract	1
Executive Officer 5 – Executive Contract	1
Executive Officer 6 – Executive Contract	1
Graduate Trainees	7
Physical 3	1
Professional 1	16
Professional 2	41
Professional 3	75
Senior Administrative Officer 1	33
Senior Administrative Officer 2	31
Senior Professional Officer 1	31
Senior Professional Officer 2	11
Technical 1	1
Technical 2	9
Technical 3	19
Technical 4	21
Technical 5	7
Technical 6	1
TOTAL	455



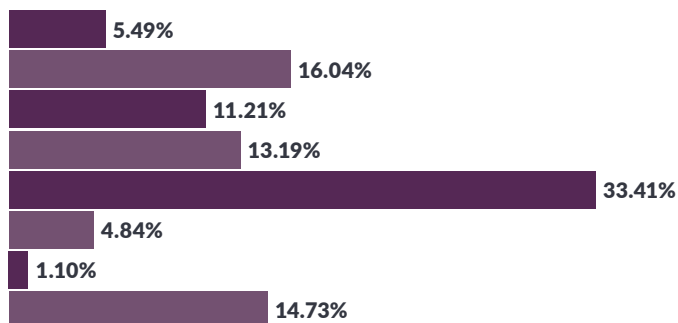
Building Advisory Services, front desk, Energy House, Darwin.

Employees by stream

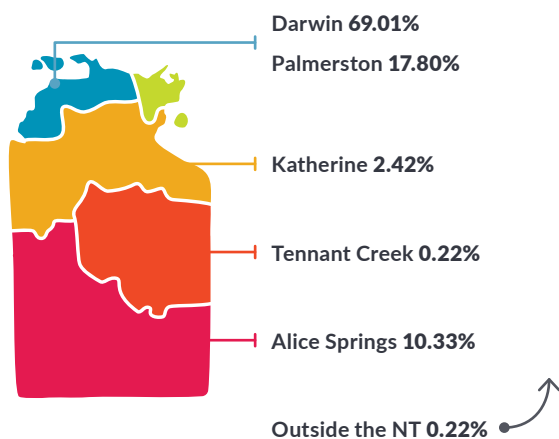
Stream	Paid head count
Administrative	123
DPC Service Worker	3
Executive Contract Officer	22
Graduate	7
Physical	1
Professional	132
Senior Administrative	67
Senior Professional	42
Technical	58
TOTAL	455

*Employees by division*

Division	Paid head count
Corporate Services and Executive	25
Environment	73
Flora and Fauna	51
Land Resources	60
Lands and Planning	152
Mining	22
Office of Water Security	5
Water Resources	67
TOTAL	455

*Employees by region*

Region	Paid head count
Alice Springs	47
Darwin	314
Katherine	11
Outside the NT	1
Palmerston	81
Tennant Creek	1
TOTAL	455



Our culture



NT Herbarium staff with Darwin High School students, East Point.

The department is committed to fostering a workplace culture that is collaborative, respectful and accountable. This is achieved by:

- building and strengthening strategic leadership across the department
- maintaining and enhancing workforce capability through succession planning and professional development
- providing a healthy, safe and inclusive workplace
- reducing organisational risk and supporting continuous improvement
- improving business processes and streamlining internal systems.

People Matter Survey 2025

The Northern Territory Public Sector (NTPS) People Matter Survey was conducted in August 2025.

The department achieved an outstanding 90% response rate, demonstrating strong employee engagement and a shared commitment to shaping the future of the organisation. Employee feedback continues to inform meaningful and practical actions to strengthen our workplace culture.

The survey identified several key strengths across the workforce:

- 93% of employees believe the work they do is important
- 89% feel respected in the workplace
- 94% agree that the Code of Conduct guides behaviour within the department.

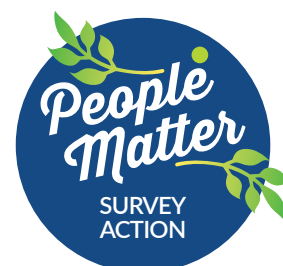
These results reflect a strong culture of purpose, professionalism and respect, providing a solid foundation to further strengthen employee wellbeing, engagement and organisational performance.

Employee comments reinforced these findings, highlighting a supportive and collaborative workplace, capable and committed colleagues, flexible working arrangements, and accountable leadership. Staff also spoke positively about competent and approachable managers, high standards of integrity across the

workforce, and the sense of purpose and satisfaction they derive from their work. These strengths will continue to be recognised and built upon.

The survey also identified opportunities for improvement. In response, the department's 2026 People Matter Action Statement will focus on:

- aligning work priorities, organisational structures and resourcing with the department's Strategic Plan
- strengthening engagement and communication between employees and the Executive Leadership Team
- creating greater opportunities for collaboration across teams and business areas
- developing a wellbeing strategy that responds to the needs of our people and reflects the department's diverse operating environment.



Developing our workforce capacity and capability

The department is committed to attracting, developing and retaining a capable workforce to deliver on its strategic priorities. We support employees to build their knowledge, skills and leadership capability through a range of learning, development and career pathway initiatives.

To assist employees in understanding their responsibilities as Northern Territory Public Sector employees, the department provides access to a suite of mandatory online learning programs.

During the reporting period, employees completed 1,276 enrolments through the OneNTG Online Learning Platform, which delivers essential corporate training for NT Government employees. A further 725 enrolments were recorded through the department's MyLearning platform, which manages enrolments for departmental and OneNTG training programs.

Study assistance

The department encourages employees to enhance their professional and technical capabilities through tertiary education and other approved study opportunities.

During the reporting period, four employees received study assistance, with a total investment of \$8,133 to support further education and professional development.



Water Resources staff, CDU Career Fair.

Investment in our people

The department invested \$581,296 in employee training and development during the reporting period.

The department also supported industry capability and engagement through sponsorship of key sector events.

Event sponsored	Amount
Australian Water Association Awards (Trophies)	\$1,118
Water in the Bush Conference and Awards Dinner	\$6,000
Barbara Singer Environmental Studies Scholarships	\$3,000
Territory Natural Resource Management Conference	\$16,000
NT Cattleman's Association Conference	\$3,000
Urban Development Institute of Australia NT Gala Awards for Excellence	\$17,500
TOTAL	\$46,618

Employment programs

The department continued to invest in developing future capability through a range of employment and leadership programs, including:

Public Sector Management Program	●●●●●
Emerging Leaders Program	●●●●●
Senior Leadership Program	●●●●●
Foundations of Public Sector Governance Program	●●●●
Leadership for New Managers Program	●●●●●●●●
Graduate Employment Program	●●●●●●●●●●
EmployAbility Program	●
Vacation Employment Program	●
Work Experience Program	●
TOTAL	42

Number of employees that completed ● commenced ● and participated ● in employment programs.



Fellowship Program

In July 2025, Steve Tickell became a member of the department's Fellowship Program.

The Fellowship Program recognises the exceptional scientific expertise of recently retired departmental employees whose knowledge has been developed through extensive service in the Northern Territory. The program enables the department to retain access to highly specialised expertise while supporting knowledge transfer and mentoring across the organisation.

Steve is a highly respected hydrogeologist with more than 30 years of service in the Northern Territory. His extensive field experience, technical expertise and scientific leadership have contributed to a deep understanding of the Territory's geology and groundwater systems.

Steve is the author of *The Hydrogeology of the Northern Territory*, a key reference publication supporting hydrogeologists, geologists, water professionals and students in understanding the Territory's groundwater resources.

As a Fellow, Steve will continue to provide expert advice across departmental initiatives, projects and programs, while promoting the department's scientific capability and research excellence.

The department's other Fellows are:

- Des Yin Foo
- Ian Cowie
- Neil Smit.

Workforce diversity and inclusion

The department is committed to fostering a diverse, inclusive and respectful workplace where the contributions of people from all cultures, backgrounds and experiences are valued.

To support this commitment, the department implements a Special Measures Recruitment Plan that provides priority consideration for eligible Aboriginal applicants, with the aim of increasing Aboriginal employment and representation across the workforce.

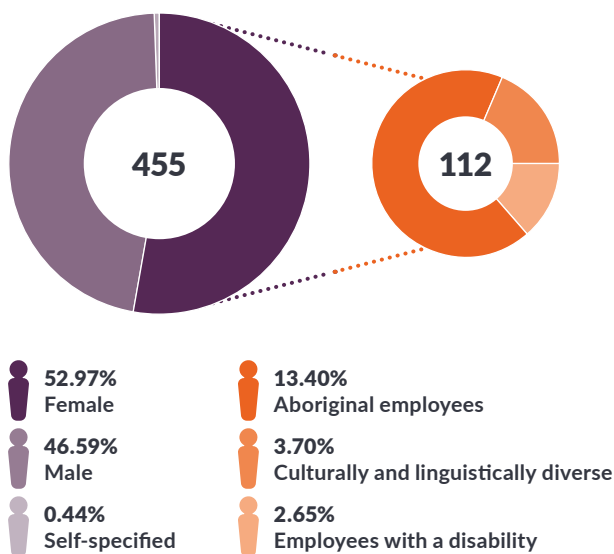
During the reporting period, the department updated its Special Measures Recruitment Plan to align with revised guidelines and templates issued by the Office of the Commissioner for Public Employment (OCPE).

The department's Special Measures Recruitment Plan 2026 applies to all advertised vacancies at or below the following classifications:

- Professional 1 (P1)
- Technical 4 (T4)
- Administrative Officer 4 (AO4)
- Port Service Worker 4 (PSW4)
- Physical 7 (PH7).

The plan also applies to advertised internal development opportunities and expressions of interest.

In addition, the plan enables the establishment of designated (identified) positions that may only be filled by eligible Aboriginal applicants. These positions may be created at the discretion of the Chief Executive Officer, or delegate, to further strengthen Aboriginal representation across the department.



Employee diversity

The department's workforce reflects a broad range of backgrounds and experiences.

Employee diversity count

Employee diversity	Paid head count
Female	241
Male	212
Self-specified	2
Aboriginal employees	21
Culturally and linguistically diverse	76
Employees with a disability	15

Health and wellbeing

Health and wellbeing

The department is committed to supporting the health, safety and wellbeing of its employees through a range of initiatives that promote physical and mental wellbeing and encourage a healthy work-life balance. These include flexible working arrangements, the Employee Assistance Program and annual influenza vaccinations.

Work-life balance

Flexible working arrangements continue to support employee wellbeing while enabling the department to meet operational requirements. These arrangements assist employees to balance work and personal commitments across a range of life stages, including parenting, caring responsibilities and the transition to retirement.

During the reporting period, the department supported **125** flexible working arrangements.

Flexible work arrangement	Under 55 years of age	Over 55 years of age	Total
Compressed or average hours	22	5	27
Part-time employment	21	6	27
Variation to full-time hours	36	8	44
Home-based work arrangements	25	2	27
TOTAL	104	21	125

Employee Assistance Program

The Employee Assistance Program (EAP) provides employees and their immediate family members with access to free, confidential and independent counselling services.

The program supports employees experiencing personal or work-related issues that may affect their wellbeing or performance and promotes early intervention to help manage challenges before they escalate.

Flu vaccination program

As part of its ongoing commitment to employee health and wellbeing, the department offered free seasonal influenza vaccinations during the reporting period.

The 2025–26 vaccination program was delivered across Darwin, Palmerston, Katherine and Alice Springs, with 184 employees receiving a vaccination.

Work health and safety

During the reporting period, the department strengthened its Work Health and Safety (WHS) governance arrangements by undertaking an audit of the WHS Management System to confirm alignment and compliance with the *Work Health and Safety (National Uniform Legislation) Act 2011*.

WHS governance was further enhanced through the refresh of WHS Committees, including the establishment of site-specific WHS Committees for Arnhemica House and Energy House. These committees support a proactive approach to workplace safety by strengthening local consultation, communication and risk management practices.

Employment instructions

Under the *Public Sector Employment and Management Act 1993*, Employment Instructions provide direction to agencies on human resource management matters. The department's performance against each Employment Instruction is reported below.

Employment instruction	Action
1. Filling vacancies	Recruitment and establishment procedures are available online. All employees involved in the selection process are required to complete Merit Selection and Special Measures Training every three years.
2. Probation	The department's probation procedure aligns with relevant legislation and is available online. New employees are informed about the probation process during induction and provided with clear information regarding their responsibilities. Probation progress is regularly monitored, with managers receiving reminders of upcoming probation due dates to ensure timely compliance.
3. Natural justice	The principles of natural justice are clearly communicated to all employees and are consistently upheld in all employee-related matters. These principles are appropriately embedded in internal policies and procedures, which are available online.
4. Employee management	The department has established performance management systems to support employee development and accountability. The online MyPerformance system is utilised to facilitate ongoing performance planning, monitoring, and feedback.
5. Medical examination	Managers receive advice and support as needed from the DCDD. During the reporting period, no employee underwent a medical examination or fitness-for-duty assessment due to an inability to perform their duties.
6. Performance and inability	The performance and inability guidelines are available online. DCDD Workforce Services provides support to managers addressing under-performance issues and assists both managers and employees in improving performance. During the reporting period, no employee underwent the performance and inability process.
7. Discipline	The discipline employment instruction and related guidelines are available online. DCDD collaborates closely with managers to ensure that disciplinary processes are conducted correctly and in accordance with principles of natural justice. No disciplinary actions were undertaken during the reporting period.
8. Internal agency complaints and section 59 grievance reviews	Documentation outlining the procedures for resolving complaints and the formal grievance process is available online. Two complaint matters were lodged, and one case was closed (finalised) during the reporting period.
9. Employment records	DCDD maintains employment records in personnel files, with the department adhering to DCDD policies concerning access to these files. One request for access to employee information under the <i>Information Act 2002</i> was lodged during the reporting period.
10. Equality of employment opportunity programs	The department adheres to the principles of the NTPS EmployAbility Strategy and upholds an Inclusion and Diversity Policy, which is available online.
11. Occupational health and safety program	The department maintains a WHS Management System with procedures designed to support a healthy and safe work environment through consultative and cooperative approaches.
12. Code of conduct	The Code of Conduct is available online and forms a key component of the essential training provided to all new employees.
13. Appropriate workforce behaviours	Documentation on addressing inappropriate workplace behaviour is available online and forms part of the essential training for all employees.
14. Redeployments and redundancy procedure	The department complies with the current redeployment and redundancy provisions. There were no voluntary redundancies during the reporting period.
15. Special measures	The department has a Special Measures Plan in place, which is available online.

Staff recognition



Marianne Harvey
Senior Environmental Mining Officer

Marianne received the 2025 Skymax Excellence in Technological Innovation Award in recognition of her leadership in modernising NT Geological Survey drilling and geochemical datasets.

Her work transformed the DIP001 dataset into a modern, flexible and high-quality resource aligned with FAIR data principles, improving accessibility and usability for the resources sector and supporting mineral exploration across the Territory.



Rebecca Jennings
Manager Strategic Projects Land Development

Rebecca received the 2025 Planning Institute of Australia Queensland Student Academic Prize for Best Overall Performance in the Master of Planning and Urban Design at James Cook University.

Rebecca continues to play a key role in advancing land development initiatives and supporting improvements to the Northern Territory Subdivision Development Guidelines.

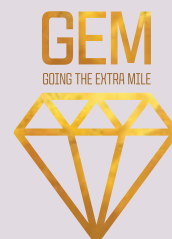


Water Resources and Office of Water Security staff celebrated 70 years of the water resources division at the Australian water Association NT Awards dinner.

GEM awards recognition

The department values employees who consistently demonstrate excellence, commitment and a willingness to go the extra mile. The GEM (Go the Extra Mile) program provides an opportunity to recognise and celebrate employees who make outstanding contributions to the department, their colleagues and the community.

During the reporting period, the following employees were recognised through the GEM Awards.



Ms Alix Campbell

Land Management Project Officer, Crown Land Estate

Nominated by Hannah Feneley and endorsed by Executive Director Crown Land Estate Kerrie O'Brien, Alix's nomination was supported by the Executive Leadership Team (ELT) in April 2025.

Alix was recognised for her contribution to achieving regulatory compliance outcomes in fire and weed management while providing education and support to landholders and the broader community.

Colleagues highlighted Alix's strong technical knowledge, extensive experience, positive attitude and commitment to delivering high-quality services. Her contribution has been instrumental in resolving complex weed and fire management matters raised by landowners and industry stakeholders, making her a deserving recipient of a GEM Award.



Mr Mark Donnelly

Information and Systems Manager, Environmental Regulation

Nominated by Solomon Gaturu and endorsed by Executive Director Environmental Regulation Tess Cole-Adams, Mark's nomination was supported by the ELT in May 2026.

Mark was recognised for his leadership in the successful delivery and implementation of the Pollution Case Management (PCM) system, which modernised pollution reporting processes and improved triage efficiency, data capture and operational workflows across the organisation.

Colleagues acknowledged Mark's resilience, determination and commitment in navigating the complex stages of the project, including significant delays and challenges.

Mark's contribution has delivered a system that improves operational efficiency, reduces administrative burden and strengthens the department's ability to respond to pollution reports in a timely, consistent and structured manner, making him a deserving recipient of a GEM Award.



Mr Amit Magotra

Manager Strategic Land Use Planning

Nominated and endorsed by Executive Director Planning Hannah Steevens, and approved by the Chief Executive Officer in June 2026, Amit was recognised for his outstanding contribution to the department over the past decade.

Since joining the department in 2015 as a Planning and Development Officer, Amit has demonstrated exceptional professionalism, technical expertise and a sustained commitment to achieving high-quality planning outcomes. Through progressive roles including Planner, Senior Planner, Planning Manager and Acting Director, he has established himself as a trusted leader and one of the department's most respected planning professionals.

Amit's work on significant projects, including the Lloyd Creek Area Plan and the Blake Street development application, demonstrates his ability to manage complex planning matters, balance competing interests and deliver robust, evidence-based outcomes. He is recognised for his analytical capability, attention to detail and consistently high standards in preparing reports and recommendations.

Beyond his technical expertise, Amit is a valued mentor and colleague whose leadership, collaboration and commitment to supporting others have made a lasting contribution across the department and the broader planning community.

Weed Management Branch staff, Top End Native Eco-Fair.



Recognition of Service Milestones

These milestones acknowledge the dedication, professionalism and valuable contributions of employees who have committed many years of service to the department, the Northern Territory Public Sector (NTPS) and the community. Their knowledge, experience and ongoing commitment to public service are highly valued.

The department proudly recognises the following employees who reached significant service milestones within the NTPS during the reporting period.

YEARS OF SERVICE
10

Tiffanie Pearce
Environment
and Heritage

Juanita Croft
Environmental
Regulation

Dan McIntyre
Flora and Fauna

Emma Burcher
Land Resources

Nathan Mills
Land Resources

Pat Burley
Land Resources

Sonia Barnes
Lands and Planning

Rafael Perez
Lands and Planning

Keira Radovic
Lands and Planning

Ritnesh Syna
Mining

Toni Thomson
Water Resources

Paul Box
Water Resources

Ben Hoffman-Spence
Water Resources

YEARS OF SERVICE
20

Edwin Edlund
Corporate Services

Andrew Scott
Environment
and Heritage

Yusuke Fukuda
Flora and Fauna

Alistair Stewart
Flora and Fauna

Brendon Watts
Lands and Planning

YEARS OF SERVICE
30

Jason Hill
Land Resources

Robert Sarib
Lands and Planning

Ursula Zaar
Water Resources

Alla Filkovskaya
Lands and Planning

YEARS OF SERVICE
35

Kerry Daby
Water Resources

YEARS OF SERVICE
40

Errol Kerle
Water Resources





1. Trail cam footage. The 'Don't Be a Dumper' team launched an intensive camera surveillance blitz to monitor dumping hotspots in the Alice Springs area.
2. The department continuing its commitment to protecting the Territory's environment by undertaking proactive audits of the onshore petroleum industry.
3. Alice Springs Regional Weed Working Group.
4. The Weed Management Branch travelled to Ngukurr and Phelp River to assist the Yugul Mangi Rangers with survey and treatment of declared weeds in their community and on Country.

CORPORATE GOVERNANCE

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Alice Springs

Governance framework

The department is required to comply with the *Financial Management Act 1995*, *Public Sector Employment and Management Act 1993*, *Procurement Act 1995* and other legislation, such as the *Anti-Discrimination Act 1992* and the *Work Health and Safety (National Uniform Legislation) Act 2011*.

The department's corporate governance framework and relevant legislative obligations are promoted to employees through a range of channels, including corporate induction programs, ensuring staff understand their responsibilities and the importance of good governance practices.

Governance structure

The department's governance structure comprises the Executive Leadership Team (ELT), an independent Risk Management and Audit Committee (RMAC), and supporting ELT sub-committees.

This governance structure provides oversight of resource allocation and supports the effective implementation of policies, plans and procedures that underpin sound governance across the department.

Executive Leadership Team

The ELT provides direct support to the CEO in developing and implementing strategic direction, managing risk, monitoring performance, and ensuring effective operational delivery.

The following committees operate as sub-committees of the ELT:

- **Information Communications Technology and Data Governance Committee (ICTC):** Oversees the department's technology and data governance arrangements to ensure alignment with business objectives and Northern Territory Government ICT requirements.
- **Strategic Policy Committee (SPC):** Provides a dedicated forum to consider and guide the development of strategic policy and legislative reform initiatives with whole-of-department impact or significance.
- **Work Health and Safety Committee (WHSC):** Provides direction on policies, strategies and safe systems of work that protect employees and other persons from harm arising from workplace hazards and risks.

Risk Management and Audit Committee

The RMAC provides independent assurance to the CEO regarding the effectiveness of the department's risk management and audit functions, internal control systems, and financial and performance reporting responsibilities.

The RMAC provides oversight and assurance; however, it is not responsible for the executive management of these functions.

Governance principles

The department's Governance Framework is based on nine principles that support effective governance and accountability:



This framework enables the department to effectively navigate the accountability requirements associated with its governance structure and provides a clear understanding of how each governance principle is being addressed.

Internal controls

Risk management framework

The department has established a range of internal control mechanisms and policies to mitigate workplace risks, including the risk of fraud. Through the application of contemporary risk management practices, the department strengthens the effectiveness, efficiency and reliability of its services. This proactive approach supports the protection of the department, its employees, resources and the government from potential losses.

The department's Risk Management Framework comprises a suite of documents and tools that support the identification, assessment and management of strategic and operational risks. The framework defines the department's risk appetite at the ELT level and provides guidance to support consistent risk management practices across the department.

Fraud and corruption framework

The department's Fraud and Corruption Control Framework establishes the approach for preventing, detecting and responding to fraud and corruption risks. The framework includes the following key components:

- **Fraud and Corruption Control Policy:** Outlines the department's approach to managing fraud and corruption risks and incidents.
- **Fraud and Corruption Control Plan and Risk Assessment documents:** Detail the measures in place to prevent, detect and respond to allegations of fraud and improper conduct.
- **Reporting and Investigating Suspected Improper Conduct Policy:** Establishes procedures for managing reports of suspected improper conduct, including fraud and corruption matters.
- **Whistleblower Policy:** Outlines the department's obligations to support and protect whistleblowers and provides channels for reporting concerns.

Corporate delegations

Authorised employees are delegated specific responsibilities on behalf of the CEO in accordance with relevant legislation. Following the establishment of DLPE, corporate delegations were reviewed and updated to ensure they remain current, appropriate and effective. Delegations continue to be regularly reviewed to support sound governance and accountability.

Conflict of interest

Actual, potential or perceived conflicts of interest can undermine confidence in the integrity of the department and the public sector. Employees are required to complete a Disclosure Declaration as soon as they become aware of a conflict and must take all reasonable steps to avoid involvement in matters where a conflict exists.

Executive Contract Officers and other members of the ELT are required to submit a Disclosure Declaration annually.

During the reporting period, the department continued to promote awareness of conflict of interest obligations through targeted communications to staff. Essential OneNTG training reinforces public officer responsibilities, and the Independent Commission Against Corruption (ICAC) Commissioner delivered a presentation to the ELT on identifying and managing actual, potential and perceived conflicts of interest.

Code of Conduct

The NTPS Code of Conduct forms an integral part of employment conditions and provides guidance on the standards of behaviour expected of public sector employees. It requires all officers to uphold high ethical standards and act in the best interests of the people of the Northern Territory, supporting public confidence in the integrity of the NTPS.

All employees must complete the OneNTG Code of Conduct online training module within three months of commencing employment. The training outlines employee obligations, ethical practices and expected workplace behaviours.



Purple-skirted (*Utricularia brennanii*) flower early in the wet season, one of the first bladderworts to do so in the season.

Gifts and benefits

Employees must comply with section 20 of the Code of Conduct regarding the acceptance of gifts and benefits. The Code requires employees to avoid circumstances where their decision-making may be, or may be perceived to be, influenced by external interests.

The department's Gifts and Benefits Policy provides further guidance on these requirements, including reporting obligations for gifts and benefits offered to employees. The policy supports ethical decision-making and helps maintain public trust in the department and the NT Government.

Accounting and Property Manual

In accordance with the *Financial Management Act 1995*, the department maintains an Accounting and Property Manual that establishes financial procedures and internal control requirements.

The Manual is available on the department's intranet.

Policies and procedures

Policies, procedures and templates provide essential administrative guidance and support the implementation of whole-of-government and department-wide policies and legislative requirements.

Departmental policies are developed to improve operational efficiency and effectiveness, establish consistent practices and reduce risks to employees and the department. Where required, policies provide detailed guidance on how the department will implement specific legislative obligations or whole-of-government policy directions.

Policies are approved by the CEO, ELT or relevant Executive Director, depending on the scope and significance of the activities or processes they govern.

Information management

Information requests

During the reporting period, under the *Northern Territory Information Act 2002*, the department managed applications for access to personal and government information, including internal reviews and complaints to the Office of the Information Commissioner.

- 31 applications were carried forward from the previous reporting period
- 46 new applications were received
- 58 applications were finalised
- 19 applications remained open and were carried forward to the next reporting period.

Overall, the department had 77 applications to manage during the reporting period (31 carried forward plus 46 new), finalised 58 of them, and ended the period with 19 outstanding applications.

Ombudsman enquiries

The department received one enquiry from the Ombudsman during the reporting period.

The Weed Management Branch launched a 12-month project: Eradicating Priority Prickle Bushes in the NT, commencing survey and control operations across the Barkly Region.





In October 2025, the Minister announced the new suburb name Asche for the Greater Holtze land release area.

Department audit program

Internal audits

Four internal audits were completed during the reporting period to assess compliance with relevant legislation, government policies, procedures, and internal controls.

Internal audit	Objective	Status
Corporate Credit Card Audit	Assessed compliance of Corporate Credit Card use against the <i>Financial Management Act 1995</i> , <i>Public Sector Employment Management Act 1993</i> , <i>Procurement Act 1995</i> , Treasurer's Directions, and Corporate Credit Card Policy Procedures.	Complete
Cabinet Information Security Measures Audit	Assessed compliance with the Cabinet Handbook, information security requirements, and identified any remedial actions required.	Complete
Travel Audit	Assessed compliance of official duty travel against NT Government requirements, policies, and procedures.	Complete
WHS System Audit	Assessed compliance with the <i>Work Health and Safety (National Uniform Legislation) Act 2011</i> and <i>Work Health and Safety (National Uniform Legislation) Regulations 2011</i>	Complete

External audits

Two external audits were completed during the reporting period.

Internal audit	Objective	Status
Agency Control Audit	Assessed selected aspects of agency systems, as required under Treasurer's Directions, Procurement Governance Policy, and Procurement Rules, to obtain reasonable assurance that key requirements were being achieved.	Complete
End of Year Review	Assessed selected aspects of end-of-financial-year controls relating to reporting, accounting, and material financial transactions and balances, supporting the audit of the Treasurer's Annual Financial Statement.	Complete



Beetaloo

FINANCIAL STATEMENTS

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Financial statement overview

For the year ended 30 June 2026

The Department of Lands, Planning and Environment consists of six output groups to engage with community, business and industry and support the Territory's economic development, protect its natural resources and cultural assets through integrated planning, evidence-based advice and efficient regulation.

The department had a final adjusted budget of \$153.299 million, an increase of \$30.307 million from the original 2025–26 Budget Paper.

The increase primarily consists of:

- Recognition of service received free of charge from the Department of Corporate and Digital Development;
- One-off non-cash infrastructure related expenditure that does not meet the asset capitalisation criteria;
- One-off non-cash capital expenditure in 2025–26 related to land infrastructure assets provided as non-cash capital grants transferring ownership of assets for no consideration to Power and Water Corporation and to local government councils;
- Agency reward carryover from the 2024–25 year;
- Treasurer's Advance towards settlement of legal matters and national contributions obligations;
- Transfers between agencies including funding to maintain vacant crown lands; and
- Revised, or new funding, for externally funded programs or services deliverables predominantly received from the Commonwealth.

Operating statement (financial performance)

The department reported a net deficit of \$27.5 million for the financial year primarily due to non-cash expenditure such as depreciation, services received free of charge, land infrastructure related expenses not capitalised and lower than anticipated revenue received.

Income for externally funded projects are generally recognised as earned when project milestones are completed. Revised project timeframes contributed to revenue recognition lower than estimated forecasts predominantly for Commonwealth funded projects. These included funding Federal Financial Agreements such as National Soil Action Plan, Enhancing National Pest Animal and Weed Management, National Water Grid Fund and Environment.

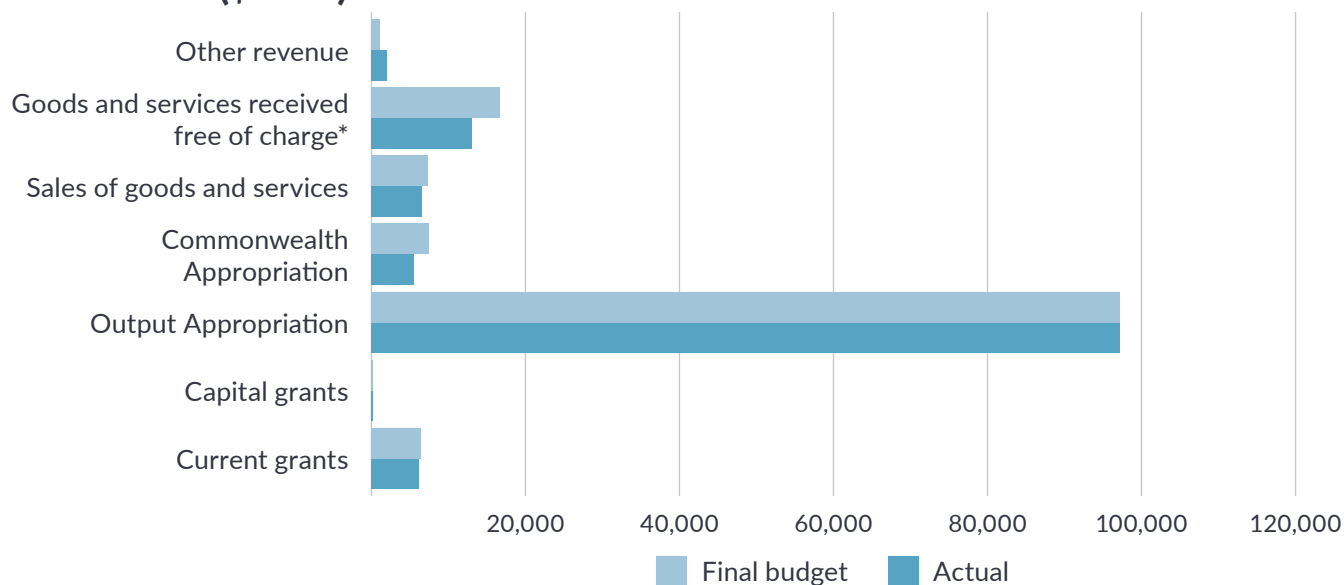
When excluding the non-cash expenditure aspects, the department was under forecasted expenditure by \$2.26 million due to effective management of staff recruitment, savings on unspent grants and revised timing on program delivery of externally funded programs.

Variations to final budget are detailed below:

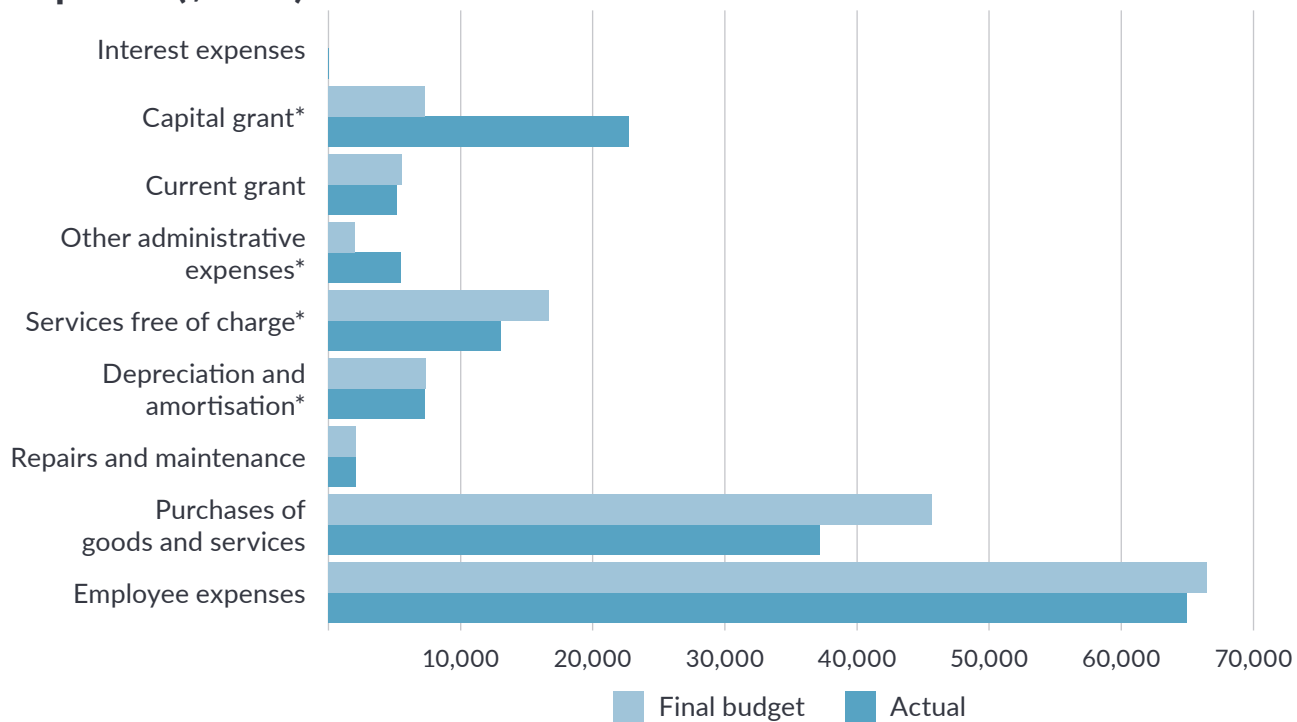
	2025-26		
	Actual \$000	Final Budget \$000	Variance \$000
INCOME			
Current Grants	6,234	6,420	(186)
Capital Grants	213	213	-
Output Appropriation	97,144	97,144	-
Commonwealth Appropriation	5,466	7,453	(1,987)
Sales of goods and services	6,632	7,360	(728)
Goods and services received free of charge*	13,030	16,735	(3,705)
Gain (+)/loss (-) on disposal of assets*	(248)		(248)
Other revenue	2,049	1,090	959
TOTAL INCOME	130,520	136,415	(5,895)
EXPENSES			
Employee expenses	64,948	66,468	(1,520)
Administrative expenses			
Purchases of goods and services	37,228	45,685	(8,457)
Repairs and maintenance	2,084	2,078	6
Depreciation and amortisation*	7,314	7,356	(42)
Services free of charge*	13,030	16,735	(3,705)
Other administrative expenses*	5,490	2,043	3,447
Grants and subsidies expenses			
Current	5,173	5,592	(419)
Capital*	22,734	7,342	15,392
Interest expenses	2		2
TOTAL EXPENSES	158,003	153,299	4,704
NET SURPLUS (+)/DEFICIT (-)	(27,483)	(16,884)	(10,599)

* Denotes, or includes, non-cash item(s)

Income (\$'000)



Expense (\$'000)



Balance sheet (finance position)

The balance sheet details the department's net worth and financial position. The department held assets totalling \$1.1 billion, the largest component being Crown land assets.

As at 30 June 2026, the department owns 3,274 land parcels across the Northern Territory with a total carrying amount of \$851 million. During 2025–26, 26% of land assets were revalued under the three-year rolling revaluation program. The department's building, infrastructure and cultural assets includes wharves, mooring basin, flood mitigation levee and gauging stations with a carrying amount of approximately \$208 million. Buildings, infrastructure and cultural assets were revalued during the year.

Liabilities predominantly consist of employee entitlements, unearned revenue, and payables.

Statement of cash flow

The statement of cash flow represents cash received and expenditure during the year, split between operating, investing and financing activities. At 30 June 2026 the department's cash holding was \$11.6 million.

Certification of the financial statements

We certify that the attached financial statements for the Department of Lands, Planning and Environment have been prepared based on proper accounts and records in accordance with Australian Accounting Standards and with the requirements as prescribed in the *Financial Management Act 1995* and Treasurer's Directions.

We further state that the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2026 and the financial position on that date.

At the time of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



Joanne Townsend
Chief Executive Officer
31 August 2026



Desirée Ng
Chief Financial Officer
31 August 2026

Comprehensive operating statement

For the year ended 30 June 2026

	Note	2026 \$000	2025 \$000
INCOME			
Grants and subsidies revenue	4		
Current		6,234	4,432
Capital		213	-
Appropriation	5		
Output		97,144	90,438
Commonwealth (excluding capital appropriation)		5,466	7,107
Sales of goods and services	6	6,632	5,284
Interest revenue		-	24
Goods and services received free of charge	7	13,030	12,964
Gain on disposal of assets	8	(248)	677
Other income	9	2,049	1,294
TOTAL INCOME	3	130,520	122,220
EXPENSES			
Employee expenses	10	64,948	64,518
Administrative expenses			
Property management		9,130	6,136
Purchases of goods and services	11	28,098	36,079
Repairs and maintenance		2,084	3,724
Depreciation and amortisation	22, 23, 24	7,314	7,777
Other administrative expenses ¹	12	18,520	28,123
Grants and subsidies expenses			
Current	13a	5,173	7,807
Capital	13b	22,734	16,990
Interest expenses	14	2	4
TOTAL EXPENSES	3	158,003	171,158
NET SURPLUS/(DEFICIT)		(27,483)	(48,938)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to net surplus/deficit			
Changes in asset revaluation surplus		17,008	36,748
Other Comprehensive Income		2,860	13,392
TOTAL OTHER COMPREHENSIVE INCOME		19,868	50,140
COMPREHENSIVE RESULT		(7,615)	1,202

¹ Includes DCDD service charges and DLI repairs and maintenance service charges.

The comprehensive operating statement is to be read in conjunction with the notes to the financial statements.

Balance sheet

As at 30 June 2026

	Note	2026 \$000	2025 \$000
ASSETS			
Current assets			
Cash and deposits	16	11,585	11,235
Receivables	18	5,950	3,617
Inventories	19	18	15
Advances and Investments	20	-	35
Assets held for sale	25, 32	4,590	17,153
Total current assets		22,143	32,055
Non-current assets			
Receivables	18	9,799	9,745
Property, plant and equipment	22, 32	1,058,508	1,067,872
Intangibles	23, 32	461	284
Heritage and cultural assets	24, 32	38	58
Total non-current assets		1,068,806	1,077,959
TOTAL ASSETS		1,090,949	1,110,014
LIABILITIES			
Current liabilities			
Deposits held	26	539	805
Payables	27	5,562	13,582
Borrowings and advances	28	1	97
Provisions	29	8,868	17,099
Other liabilities	30	2,606	5,381
Total current liabilities		17,576	36,964
Non-current liabilities			
Borrowings and advances	28	34	33
Total non-current liabilities		34	33
TOTAL LIABILITIES		17,610	36,997
NET ASSETS		1,073,339	1,073,017
EQUITY			
Capital		561,944	554,007
Reserves		769,434	752,427
Accumulated funds		(258,039)	(233,417)
TOTAL EQUITY		1,073,339	1,073,017

The balance sheet is to be read in conjunction with the notes to the financial statements.

Statement of changes in equity

For the year ended 30 June 2026

	Equity at 1 July \$000	Comprehensive result \$000	Transactions with owners in their capacity as owners \$000	Equity at 30 June \$000
2026				
Accumulated funds	(233,417)			(233,417)
Accumulated funds		(27,483)	-	(27,483)
Transfers from reserves		2,860	-	2,860
	(233,417)	(24,623)	-	(258,040)
Reserves				
Asset Revaluation Reserve	752,427	17,008	-	769,435
Total Reserves	752,427	17,008	-	769,435
Capital – transactions with owners				
Equity injections	554,007			554,007
Capital appropriation		-	19,169	19,169
Equity transfers in		-	9,571	9,571
Other equity injections		-	37	37
Equity withdrawals				
Capital withdrawal		-	-	-
Equity transfers out		-	(20,840)	(20,840)
Total Capital – Transactions with Owners	554,007	-	7,937	561,944
Total equity at end of financial year	1,073,017	(7,615)	7,937	1,073,339
2025				
Accumulated funds				
Accumulated funds		(48,938)	-	(48,938)
Transfers from reserves		13,392	-	13,392
Transfers from Administrative Arrangements		-	(197,871)	(197,871)
		(35,546)	(197,871)	(233,417)
Reserves				
Asset Revaluation Reserve		36,748	760	37,508
Net transfer in from Administrative Arrangements		-	714,919	714,919
Total Reserves	-	36,748	715,679	752,427
Capital – transactions with owners				
Equity injections				
Capital appropriation		-	1,156	1,156
Equity transfers in		-	40,432	40,432
Other equity injections				
Net transfers from Administrative Arrangement			512,419	512,419
Equity withdrawals				
Capital withdrawal		-	-	-
Equity transfers out		-	-	-
Total Capital – Transactions with Owners	-	-	554,007	554,007
Total equity at end of financial year	-	1,202	1,071,815	1,073,017

The statement of changes in equity is to be read in conjunction with the notes to the financial statements.

Cash flow statement

For the year ended 30 June 2026

	Note	2026 \$000	2025 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts			
Grants and subsidies received			
Current		6,234	4,432
Capital		213	-
Appropriation received			
Output		97,144	90,438
Commonwealth (excluding capital appropriation)		1,844	4,817
Receipts from sales of goods and services		12,769	12,952
Interest received		-	24
Total operating receipts		118,204	112,663
Operating payments			
Payments to employees		64,414	65,720
Payments for goods and services		62,410	42,782
Grants and subsidies paid			
Current		5,173	7,807
Capital		-	332
Interest paid		2	4
Total operating payments		131,999	116,645
Net cash from/(used in) operating activities	17	(13,795)	(3,983)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing receipts			
Proceeds from sales of non-financial assets	8	2,673	3,049
Repayment of advances received		35	859
Total investing receipts		2,708	3,908
Investing payments			
Purchases of non-financial assets		7,653	12,716
Advances and investing payments		-	35
Total investing payments		7,653	12,751
Net cash from/(used in) investing activities		(4,945)	(8,843)
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing receipts			
Deposits received		(267)	-
Equity injections			
Capital appropriation	5	19,169	1,156
Commonwealth capital appropriation	5	281	-
Other equity injections		37	-
Equity transfers in due to administrative restructure		-	11,472
Total financing receipts		19,220	12,628
Financing payments			
Lease liabilities payments		131	82
Equity withdrawals		-	-
Total financing payments	17	131	82
Net cash from/(used in) financing activities		19,089	12,546
Net increase/(decrease) in cash held		350	(280)
Cash at beginning of financial year		11,235	11,516
CASH AT END OF FINANCIAL YEAR	16	11,585	11,236

The cash flow statement is to be read in conjunction with the notes to the financial statements.

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1 Objectives and funding

The Department of Lands, Planning and Environment (department) engages with community, business and industry to support the Territory's economic development and protect its natural resources and cultural assets through integrated planning, evidence-based advice and efficient regulation.

Additional information in relation to the department and its principal activities may be found in the Our Achievements section of the annual report.

The department considered the primary users of these financial statements and their needs for information and quantitative thresholds to determine which accounting policy information is material and therefore must be disclosed.

The department is predominantly funded and therefore dependent, on the receipt of parliamentary appropriations. The financial statements encompass all funds through which the department controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the department are summarised into several output groups. Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

2 Statement of material accounting policy information

a) Statement of compliance

i. Compliance framework

These financial statements are general purpose financial statements and have been prepared in accordance with the requirements of the *Financial Management Act 1995*, related Treasurer's Directions and Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board. The *Financial Management Act 1995* requires the department to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of agency financial statements should include:

- 1) a certification of the financial statements
- 2) a comprehensive operating statement
- 3) a balance sheet
- 4) a statement of changes in equity
- 5) a cash flow statement and
- 6) applicable explanatory notes to the financial statements.

ii. Standards and interpretations effective from 2025–26 financial year

Several amendments and interpretations have been issued that apply to the current reporting period, but are considered to have no or minimal impact on public sector reporting.

iii. Standards and interpretations issued but not yet effective

No Australian accounting standards have been adopted early for 2025–26 financial year.

The following new Australian Accounting Standard has been issued but is not yet effective, are expected to impact future reporting periods:

AASB 18 Presentation and Disclosure of Financial Statements (AASB 18)

AASB 18 Presentation and Disclosure in Financial Statements replaces AASB 101 and introduces new presentation and disclosure requirements for income statements, cash flow statements, and management defined performance measures.

The standard is proposed to apply to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028 (the 2028–29 financial year for the department).

AASB 18 would primarily affect the presentation and disclosure of financial information, including the classification of income and expenses, additional subtotals in the operating statement, revised cash flow classifications for interest and dividends, and new disclosures for management defined performance measures. The standard does not affect the recognition or measurement of amounts.

Any changes to presentation of financial statements and disclosures will be incorporated into future Treasurer's Directions on proforma financial statements.

b) Agency and Territory items

The financial statements of the department include income, expenses, assets, liabilities and equity over which the department has control (agency items) and is able to utilise to further its own objectives. Certain items, while managed by the department, are administered and recorded by the Territory rather than the agency (Territory items). Territory items are recognised and recorded in the Central Holding Authority as discussed below.

Central Holding Authority

The Central Holding Authority is the 'parent body' that represents the government's ownership interest in government-controlled entities.

The Central Holding Authority also records all Territory items, such as income, expenses, assets and liabilities controlled by the government and managed by agencies on behalf of the government. The main Territory item is Territory income, which includes taxation and royalty revenue, Commonwealth general purpose funding (such as GST revenue), fines, and statutory fees and charges.

The Central Holding Authority also holds certain Territory assets not assigned to agencies as well as certain Territory liabilities that are not practical or effective to assign to individual agencies such as unfunded superannuation and long service leave.

The Central Holding Authority recognises and records all Territory items, and as such, these items are not included in the department's financial statements. However, as the department is accountable for certain Territory items managed on behalf of government, these items have been separately disclosed in Note 37 – Schedule of administered Territory items.

c) Presentation and rounding of amounts

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero. Figures in the financial statements and notes may not equate due to rounding.

d) Contributions by and distributions to government

The department may receive contributions from government where the government is acting as owner of the department. Conversely, the department may make distributions to government. In accordance with the *Financial Management Act 1995* and Treasurer's Directions, certain types of contributions and distributions, including those relating to administrative restructures, have been designated as contributions by, and distributions to, government. These designated contributions and distributions are treated by the department as adjustments to equity.

The statement of changes in equity provides additional information in relation to contributions by, and distributions to, government.

3 Comprehensive operating statement by output group

The department is predominantly funded by parliamentary appropriations for the provision of outputs. Outputs are the services provided or goods produced by an agency for users external to the agency. They support the delivery of the agency’s objectives and or statutory responsibilities. The below table disaggregates revenue and expenses that enable delivery of services by output group which form part of the balances of the department.

		LANDS AND PLANNING			ENVIRONMENT			HERITAGE			NATURAL RESOURCES			MINING			CORPORATE AND SHARED SERVICES			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		2026 \$000	2025 \$000	
Note																						
	INCOME																					
	Taxation revenue																					
	Grants and subsidies revenue																					
4	Current	405	86	-	22	125	-	5,704	4,324	-	-	-	-	-	-	-	6,234	4,432	-	-	-	
	Capital	-	-	-	-	-	-	213	-	-	-	-	-	-	-	-	213	-	-	-	-	
5	Appropriation																					
	Output	42,320	32,294	15,640	15,481	1,437	1,245	30,950	34,620	2,863	2,795	3,934	4,003	97,144	90,438							
	Commonwealth	119	-	-	-	-	-	5,347	7,107	-	-	-	-	5,466	7,107							
6	Sales of goods and services	4,286	4,329	-	-	-	-	2,346	955	-	-	-	-	6,632	5,284							
	Interest revenue	-	24	-	-	-	-	-	-	-	-	-	-	-	24							
7	Goods and services received free of charge	-	-	-	-	-	-	-	-	-	-	13,030	12,964	13,030	12,964							
8	Gain on disposal of assets	(259)	639	-	-	-	-	11	38	-	-	-	-	(248)	677							
9	Other income	820	574	53	9	-	-	810	254	351	434	15	23	2,049	1,294							
	TOTAL INCOME	47,691	37,946	15,693	15,512	1,562	1,245	45,381	47,298	3,214	3,229	16,979	16,990	130,520	122,220							
	EXPENSES																					
10	Employee expenses	21,911	21,011	9,234	10,258	880	785	26,120	25,713	3,012	2,349	3,791	4,402	64,948	64,518							
	Administrative expenses																					
	Property management	7,296	5,113	108	48	1	-	1,623	809	12	15	90	151	9,130	6,136							
	Purchases of goods and services	9,090	19,203	2,910	2,423	497	305	14,332	12,591	821	960	448	597	28,098	36,079							
11	Repairs and maintenance	2,084	3,720	-	-	-	-	-	-	-	-	-	-	4	3,724							
22, 23, 24	Depreciation and amortisation	5,958	6,434	123	177	53	54	1,074	1,006	22	5	84	101	7,314	7,777							
12	Other administrative expenses ¹	5,482	15,043	-	9	-	43	8	51	-	-	13,030	12,977	18,520	28,123							
	Grants and subsidies expenses																					
13a	Current	1,629	1,629	592	480	306	165	2,646	5,533	-	-	-	-	5,173	7,807							
13b	Capital	22,734	16,990	-	-	-	-	-	-	-	-	-	-	22,734	16,990							
14	Interest expenses	1	1	-	-	-	-	1	3	-	-	-	-	2	4							
	TOTAL EXPENSES	76,185	89,144	12,967	13,395	1,737	1,352	45,804	45,706	3,867	3,329	17,443	18,232	158,003	171,158							
	NET SURPLUS/(DEFICIT)	(28,494)	(51,198)	2,726	2,117	(175)	(107)	(423)	1,592	(653)	(100)	(464)	(1,242)	(27,483)	(48,938)							
	OTHER COMPREHENSIVE INCOME																					
	Items that will not be reclassified to net surplus/deficit																					
	Changes in asset revaluation surplus	15,575	36,748	91	-	(105)	-	1,447	-	-	-	-	-	17,008	36,748							
	Other Comprehensive Income	2,860	13,392	-	-	-	-	-	-	-	-	-	-	2,860	13,392							
	TOTAL OTHER COMPREHENSIVE INCOME	18,435	50,140	91	-	(105)	-	1,447	-	-	-	-	-	19,868	50,140							
	COMPREHENSIVE RESULT	(10,059)	(1,058)	2,817	2,117	(280)	(107)	1,024	1,592	(653)	(100)	(464)	(1,242)	(7,615)	1,202							

¹ Includes DCDD service charges and DLI repairs and maintenance service charges.

This comprehensive operating statement by output group is to be read in conjunction with the notes to the financial statements.

4 Grants and subsidies revenue

	2026			2025		
	Revenue from contracts with customers \$000	Other \$000	Total \$000	Revenue from contracts with customers \$000	Other \$000	Total \$000
Current grants	4,636	1,598	6,234	2,140	2,292	4,432
Capital grants	-	213	213	-	-	-
Total grants and subsidies revenue	4,636	1,811	6,447	2,140	2,292	4,432

Grants revenue is recognised at fair value, exclusive of GST in accordance with the requirements of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, depending on whether the grant agreement is enforceable and includes sufficiently specific performance obligations.

The assessment of whether a performance obligation is sufficiently specific involved the application of significant judgement, based on an analysis of the terms and conditions of grant agreements and relevant supporting documentation (including activity workplans) and where necessary, discussions with relevant stakeholder.

Where an agreement is enforceable and includes sufficiently specific obligations to transfer goods or services to the grantor or a third-party beneficiary, income is accounted for under AASB 15. In these cases, funding received in advance is recognised as unearned contract revenue liability, included in Note 30 Other liabilities and recognised as income as, or when, performance obligations are satisfied.

The department's contracts with customers are primarily for research services to conserve, protect and maintain flora, fauna and waterways. Funding is generally received upfront and the department typically satisfies obligations and recognises revenue as services are being delivered as specified in the agreement.

A financing component for consideration is only recognised if it is significant to the contract and the period between the transfer of goods and services and receipt of consideration is more than one year. For the 2025-26 and 2024-25 reporting periods, there were no adjustments for the effects of a significant financing component.

Where a grant agreement does not meet criteria above, they are accounted for under AASB 1058 and are recognised upfront on receipt of funding.

Capital grants to acquire or construct a recognisable non-financial asset for the department's own use are accounted under AASB 1058. Income is deferred as an unearned capital grants liability, included in Note 30 Other liabilities, when received and subsequently recognised progressively as revenue as or when the department satisfies its obligations under the agreement.

Where a non financial asset is purchased, revenue is recognised at the time the asset is acquired and control transfers to the department. For constructed assets, revenue is recognised progressively over time, using the percentage completion method.

Grant revenue, passed on from a Territory Government-controlled entity with the exception of the Central Holding Authority, is recognised upfront on receipt, irrespective of which revenue accounting standard it may fall under in accordance with the Treasurer's Direction on income.

Grant agreements accounted as revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2026 \$000	2025 \$000
Type of good and service:		
Regulatory services	–	52
Service delivery	218	25
Research services	3,887	1,792
Other	531	271
Total revenue from contracts with customers	4,636	2,140
Type of customer:		
Commonwealth Government	3,753	1,257
State and Territory Government	–	–
Non-government entities	883	883
Total revenue from contracts with customers	4,636	2,140
Timing of transfer of goods and services:		
Overtime	4,636	2,140
Point in time	–	–
Total revenue from contracts with customers	4,636	2,140

5 Appropriation

Appropriation recorded in the operating statement includes output appropriation and Commonwealth appropriation received for the delivery of services.

	2026			2025		
	Revenue from contracts with customers \$000	Other \$000	Total \$000	Revenue from contracts with customers \$000	Other \$000	Total \$000
Output	–	97,144	97,144	–	90,438	90,438
Commonwealth	4,320	1,146	5,466	6,009	1,098	7,107
Total appropriation in the operating statement	4,320	98,290	102,610	6,009	91,536	97,545

Appropriation recorded in the cashflow statement includes capital appropriation and Commonwealth capital appropriation received for the delivery of assets to be retained by the department.

	2026			2025		
	Revenue from contracts with customers \$000	Other \$000	Total \$000	Revenue from contracts with customers \$000	Other \$000	Total \$000
Capital	–	19,169	19,169	–	1,156	1,156
Commonwealth	–	281	281	–	–	–
Total appropriation in the cash flow statement	–	19,450	19,450	–	1,156	1,156

Output appropriation is the operating payment to each department for the outputs they provide as specified in the *Appropriation Act*. It does not include any allowance for major non-cash costs such as depreciation. Output appropriations do not have sufficiently specific performance obligations and recognised on receipt of funds.

Commonwealth appropriation follows from the intergovernmental agreement on federal financial relations, resulting in specific purpose payments (SPPs) and national partnership (NP) payments being made by the Commonwealth Treasury to state treasuries, in a manner similar to arrangements for GST payments. These payments are received by the Department of Treasury and Finance on behalf of the Central Holding Authority and then passed on to the relevant agencies as Commonwealth appropriation.

Where Commonwealth appropriation received has an enforceable contract with sufficiently specific performance obligations, the transaction is accounted for under AASB 15 as revenue from contracts with customers. In this case, revenue is recognised as and when goods and or services are transferred to the customer or third-party beneficiary. Otherwise revenue is recognised when the department gains control of the funds. The department's contracts with customers primarily include services provided under the National Water Grid Fund, National Soil Action Plan, and Enhancing National Pest Animal and Weed Management for the delivery of environmental monitoring, conservation and sustainable management.

Commonwealth appropriations accounted as revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2026 \$'000	2025 \$'000
Type of good and service:		
Service delivery	119	-
Research services	3,919	5,416
Other	282	593
Total revenue from contracts with customers	4,320	6,009
Type of customer:		
Commonwealth Government	4,320	6,009
State and Territory Government	-	-
Non-government entities	-	-
Total revenue from contracts with customers	4,320	6,009
Timing of transfer of goods and services:		
Overtime	4,320	6,009
Point in time	-	-
Total revenue from contracts with customers	4,320	6,009

a) Summary of changes to appropriations

The following table presents changes to budgeted appropriations authorised during the current financial year together with explanations for significant changes. It compares the amounts originally identified in the *Appropriation (2025–2026) Act 2025* with revised appropriations as reported in *2026–27 Budget Paper No. 3 Agency Budget Statements* and the final end of year appropriation.

The changes within this table relate only to appropriation and do not include department revenue (for example, goods and services revenue and grants received directly by the department) or expenditure. Refer to Note 38 Budgetary information for detailed information on variations to the department's actual outcome compared to budget for revenue and expenses.

	Original 2025–26 budget appropriation (a) \$000	Revised 2025–26 budget appropriation (b) \$000	Change to budget appropriation (b–a) \$000	Note	Final 2025–26 budget appropriation (d) \$000	Change to budget appropriation (d–b) \$000	Note
Output	88,015	86,030	(1,985)	1	97,144	11,114	4
Capital	15,583	19,154	3,571	2	19,169	15	
Commonwealth	3,860	7,453	3,593	3	7,453	–	
Total appropriation	107,458	112,637	5,179		123,766	11,129	

Output and capital appropriations reflect funding as a direct result of government-approved decisions, with actual funding received by the department in line with the budgeted amounts.

Commonwealth appropriation reflects funding anticipated to be received from the Commonwealth for both operational and capital purposes. As Commonwealth appropriations are largely recognised as or when performance obligations are satisfied, the actual amounts receipted by the department and reported in these financial statements may vary from the budgeted amounts reported in this table.

The following are explanations of changes over \$1 million or where there is a significant offset resulting in net changes under \$1 million.

1. Transfer of funds between years to enable key environmental activities, transfers between agencies and accounting adjustments related to asset acquisitions.
2. Transfer of funds between years, and new funding, for land acquisitions to support strategic infrastructure programs.
3. New funding, or transfers of funds between years, primarily related to the National Water Grid Fund and Enhancing National Pest Animal and Weed Management.
4. Transfers between agencies for Crown land property management; and Treasurer's Advance relating to legal settlements and contributions towards national obligations.

6 Sales of goods and services

	2026			2025		
	Revenue from contracts with customers \$000	Other \$000	Total \$000	Revenue from contracts with customers \$000	Other \$000	Total \$000
Fees from regulatory services	985	–	985	1,022	–	1,022
Other goods and services revenue	3,725	1,922	5,647	2,485	1,777	4,262
Total sales of goods and services	4,710	1,922	6,632	3,507	1,777	5,284

Fees from regulatory services

Revenue from regulatory fees include fees for the issue of licences, and is generally recognised when the department satisfies its performance obligations or upfront on receipt of cash for licences with a term less than 12 months or a low value of \$10,000 or less.

The department's sole performance obligations for the issue of a non-intellectual property licence is the issue of the licence, therefore revenue is recognised upfront on issue of the licence. For intellectual property licences, revenue is recognised at a point in time or over time as or when the performance obligation is satisfied.

Sale of goods and service delivery revenue

Sale of goods and service delivery revenue comprise income from rendering of services, and sales of goods and services. These are recognised at fair value, exclusive of GST.

Sales of goods

Revenue from sales of goods is recognised when the department satisfies a performance obligation by transferring the promised goods. The department typically satisfies its performance obligations when services have been completed. Where a performance obligation is satisfied at a point in time the customer obtains control of goods and services upon receipt or when milestones are met.

Revenue from these sales are based on the price specified in the contract, and revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. There is no element of financing present as sales are made with a short credit term.

Rendering of services

Revenue from rendering of services is recognised when the department satisfies the performance obligation by transferring the promised services. The department provides commercial land information and environmental research expertise. The department typically satisfies its performance obligations when completed. Where a performance obligation is satisfied at a point in time the customer obtains control of goods and services upon receipt or when milestone agreements are met.

Sales of goods and services accounted as revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2026 \$000	2025 \$000
Type of good and service:		
Regulatory services	985	1,022
Service delivery	3,073	2,147
Research services	629	299
Other	23	39
Total revenue from contracts with customers	4,710	3,507
Type of customer:		
Commonwealth Government	392	29
State and Territory Government	2,344	1,477
Non-government entities	1,974	2,001
Total revenue from contracts with customers	4,710	3,507
Timing of transfer of goods and services:		
Over time	893	299
Point in time	3,817	3,208
Total revenue from contracts with customers	4,710	3,507

7 Goods and services received free of charge

	2026 \$000	2025 \$000
Corporate and information services	9,958	6,657
Repairs and maintenance	3,072	6,307
Total goods and services received free of charge	13,030	12,964

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Repairs and maintenance expenses incurred on the department's assets and costs associated with administration of these expenses are centralised and in the Department of Logistics and Infrastructure on behalf of the department, and form part of goods and services received free of charge by the department.

In addition, the following corporate services staff and functions are centralised and provided by Department of Corporate and Digital Development on behalf of the department and form part of goods and services received free of charge by the department:

- financial services including accounts receivable, accounts payable and payroll
- employment and workforce services
- information management services
- procurement services
- property leasing services.

8 Gain on disposal of assets

	2026 \$000	2025 \$000
Net proceeds from the disposal of non-current assets	2,651	3,015
Less: Carrying value of non-current assets disposed	(2,910)	(2,376)
Gain on the disposal of non-current assets – Land	(259)	639
Net proceeds from the disposal of non-current assets	12	23
Less: Carrying value of non-current assets disposed	(11)	–
Gain on the disposal of non-current assets – Plant and Equipment	1	23
Net proceeds from the disposal of non-current assets	10	11
Less: Carrying value of non-current assets disposed	–	–
Gain on the disposal of non-current assets – Transport Equipment	10	11
Proceeds from sale of minor assets	–	4
Total gain on disposal of assets	(248)	677

9 Other income

	2026			2025		
	Revenue from contracts with customers \$000	Other \$000	Total \$000	Revenue from contracts with customers \$000	Other \$000	Total \$000
Miscellaneous revenue	1,545	504	2,049	1,287	7	1,294
Total other income	1,545	504	2,049	1,287	7	1,294

Miscellaneous revenue

Miscellaneous revenue includes reimbursements, and research funding from jurisdictional counterparts or non-government organisations. Where funding is received for agreements that are enforceable and contain sufficiently specific performance obligations for the department to transfer goods or services to the grantor or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where this criteria is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

Revenue arising from contracts with customers includes independent monitoring of McArthur River Mine; performance obligations are satisfied when monitoring services are completed.

Other income accounted for as revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2026 \$000	2025 \$000
Type of good and service:		
Service delivery	1,203	1,039
Research services	21	–
Other	321	248
Total revenue from contracts with customers	1,545	1,287
Type of customer:		
Commonwealth Government	–	–
State and Territory Government	1,112	525
Non-government entities	433	762
Total revenue from contracts with customers	1,545	1,287
Timing of transfer of goods and services:		
Over time	–	–
Point in time	1,545	1,287
Total revenue from contracts with customers	1,545	1,287

10 Employee benefits expense

	2026 \$000	2025 \$000
Salaries and wages	54,580	54,592
Superannuation expenses	6,722	6,439
Workers compensation	–	–
Fringe benefits tax	178	176
Payroll tax	3,468	3,311
Total employee benefits expense	64,948	64,518

The number of full-time equivalent employees for 2025–26 was 441 (2024–25: 445).

Salaries and wages are recognised in the reporting period when the employee renders services to the Territory Government. It includes recreation leave, labour hire costs, allowances and other benefits, which are recognised in the reporting period when employees are entitled to the benefit or when incurred.

The recognition and measurement policy for employee benefits is detailed in Note 27: Payables and Note 29: Provisions.

11 Purchases of goods and services

	2026 \$000	2025 \$000
The net surplus/(deficit) has been arrived at after charging the following expenses:		
Goods and services expenses:		
Consultants ⁽¹⁾	4,919	4,966
Advertising ⁽²⁾	150	105
Marketing and promotion ⁽³⁾	324	347
Document production	33	61
Legal expenses ⁽⁴⁾	1,132	700
Home Builders Certification Fund (HBCF)	795	11,156
Recruitment ⁽⁵⁾	123	208
Training and study	538	651
Official duty fares	1,670	755
Travelling allowance	496	394
Information technology charges and communications	7,276	7,289
Motor vehicle expenses	2,480	2,201
Consumables and general expenses	1,615	1,428
Equipment expenses	1,379	1,313
Regulatory and advisory boards and committees	1,225	1,024
Survey drafting drilling	743	658
Land valuation	342	287
Other	2,858	2,536
Total purchases of goods and services	28,098	36,079

⁽¹⁾ Includes marketing, promotion and IT consultants.

⁽²⁾ Does not include recruitment, advertising or marketing and promotion advertising.

⁽³⁾ Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants category.

⁽⁴⁾ Includes legal fees, claim and settlement costs.

⁽⁵⁾ Includes recruitment-related advertising costs.

Purchases of goods and services generally represent the day-to-day running costs incurred in normal operations, including supplies and service costs recognised in the reporting period in which they are incurred.

12 Other administrative expenses

	2026 \$000	2025 \$000
Asset expensed work in progress	5,031	11,709
Asset impairment	–	110
Asset written off	8	15
Asset donated or gifted	450	3,500
Doubtful debt expense	1	(176)
	5,490	15,158
Services received free of charge		
Corporate and information services	9,958	6,657
Repairs and maintenance	3,072	6,308
	13,030	12,965
Total	18,520	28,123

Asset expensed work in progress

The capital works program is held by Department of Logistics and Infrastructure (DLI) on behalf of the department. Assets are transferred from DLI to the department for asset capitalisation once works are completed. A majority of the department works program consists of land servicing works. These are enabling infrastructure assets where upon completion asset ownership does not vest with this department, or does not meet the asset capitalisation criteria, are expensed upon completion or recognised as a capital grant expense with no cash outlay by the department. Refer note 13 Grants and subsidies.

Asset impairment

The department assesses all materially significant non-financial assets annually based on impairment indicators: natural disasters, fire and other indicators as relevant to the asset class.

Intangible assets with indefinite useful life, or not yet available for use but are materially significant, are tested annually for impairment.

No assets were impaired during the 2025–26 year.

Assets write off

Write-offs reflect the removal from accounting records of the value of public property owing to, or loss sustained by the Territory or department. Write-offs result in no cash outlay. Refer note 15 Write Off, postponements, waivers, gifts and ex gratia.

Assets donated or gifted

A gift is an asset or property deemed surplus to government's requirements, transferred to a suitable recipient without receiving any consideration or compensation, and where there is no constructive or legal obligation for the transfer. Refer Note 15 Write-offs, postponements, waivers, gifts and ex gratia payments.

In 2025–26 the department gifted land under the *Crown Land Act 1992*.

Services received free of charge

Services free of charge are recognised as an expense simultaneously at their fair value when consumed (refer Note 7).

13 Grant and subsidies expenses

a) Current grant and subsidy expense

	2026 \$000	2025 \$000
Current grants		
Local government	20	–
Private and not-for-profit sector	3,524	6,138
Grants to other sectors of government	1,379	1,419
Total current grants	4,923	7,557
Subsidy		
Private and not-for-profit sector	250	250
Total subsidies	250	250
Total current grant and subsidy expense	5,173	7,807

Current grants expenses are intended to finance the current activities of the recipient for which no economic benefits of equal value are receivable in return. Current grant expense largely comprise Darwin Harbour Catchment Waterways and Ichthys LNG Coastal Management Programs to improve and conserve riparian habitat, enhance biodiversity, improve water quality and hydrology, and conserve threatened marine habitat.

Subsidies are payments aimed at reducing all or part of the costs of an activity. This includes payment made to NT Land Corporation.

Current grant and subsidy expenses are recognised as an expense in the reporting period in which they are paid or payable, exclusive of the amount of GST.

b) Capital grant expense

	2026 \$000	2025 \$000
Local government	18,542	6,469
Private and not-for-profit sector	–	1,564
Grants to other sectors of government	4,192	8,957
Total	22,734	16,990

Capital grant expenses are transfers made to a recipient for the purpose of acquiring, constructing or upgrading a non-financial asset that is to be controlled by a party other than the department. It also includes the transfer of existing department assets to another entity for which no economic benefits of equal value are receivable in return.

Capital grant expenses largely comprise of non cash works expenditure relating to expenditure for land servicing works; asset ownership transferred to Power Water Corporation and local government councils for nil consideration.

Capital grant expenses are recognised in the reporting period in which they are paid or payable, exclusive of the amount of GST. Where an existing department asset is transferred to a recipient, the transaction is recognised when the department transfers control of asset to the recipient.

14 Interest expenses

	2026 \$000	2025 \$000
Interest from lease liabilities	2	4
Total interest expenses	2	4

Interest expenses consists of interest and other costs incurred in connection with the borrowing of funds. It includes interest on lease liabilities. Interest expenses are recognised in the reporting period in which they are incurred.

15 Write-offs, postponements, waivers, gifts and ex gratia payments

The following table presents all write-offs, waivers, postponements, gifts and ex gratia payments approved under the *Financial Management Act 1995* or other legislation that the department administers.

	AGENCY ITEMS				TERRITORY ITEMS			
	2026 \$000	No. of trans.	2025 \$000	No. of trans.	2026 \$000	No. of trans.	2025 \$000	No. of trans.
Authorised under the <i>Financial Management Act 1995</i>								
<i>Write offs, postponements and waivers approved by delegates</i>								
Value of public property written off	8	90	16	6	-	-	-	-
Postponement of right to receive or recover money or property	2	2	-	-	-	-	-	-
Total written off, postponed and waived approved by delegates	10	92	16	6	-	-	-	-
Ex gratia payments	-	-	-	1	-	-	-	-
Total authorised under the Financial Management Act 1995	10	92	16	7	-	-	-	-
Authorised under other legislation								
Gifts ¹	450	1	3,500	1	-	-	-	-
Total authorised under other legislation	450	1	3,500	1	-	-	-	-

¹ Gifted under provisions of the *Crown Land Act 1992* (in 2025-26) and *Kembi Land Trust Act 2011* (in 2024-25).

Write-off

Write-offs reflect the removal from accounting records and the value of public money or public property owing to, or loss sustained by the Territory or department. It refers to circumstance where the Territory or a department has made all attempts to pursue the debt, however, is deemed irrecoverable due to reasons beyond the Territory or a department's control. Write-offs result in no cash outlay and are accounted for under 'Other administrative expenses' in the comprehensive operating statement.

Waiver

Waivers reflect the election to forego a legal right to recover public money or receive public property. Once agreed with and communicated to the debtor, it will have the effect of extinguishing the debt and renouncing the right to any future claim on that public money or public property. Waivers result in no cash outlay, and are accounted for under 'Current grants and subsidies expense' in the comprehensive operating statement. The department had no waivers in the 2025-26 and 2024-25 years.

Postponement

A postponement is a deferral of a right to recover public money or receipt of public property from its due date. This has no effect on revenues or expenses recognised but may affect cash inflows or assets in use.

Gifts

A gift is an asset or property, deemed surplus to government's requirements, transferred to a suitable recipient, without receiving any consideration or compensation, and where there is no constructive or legal obligation for the transfer. Gifted property is accounted under 'Other administrative expenses' in the comprehensive operating statement.

Ex gratia

Ex gratia payments or act-of-grace payments are gratuitous payments where no legal obligation exists. All ex gratia payments are approved by the Treasurer. Ex gratia payments result in cash outlay and are accounted for under 'Purchases of goods and services' in the comprehensive operating statement.

16 Cash and deposits

	2026 \$000	2025 \$000
Cash on hand	1	1
Cash at bank	11,584	11,234
Total cash and deposits	11,585	11,235

For the purposes of the balance sheet and the cash flow statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash.

17 Cash flow reconciliation

a) Reconciliation of cash

The total of department 'Cash and deposits' of \$11.585 million recorded in the balance sheet is consistent with that recorded as 'Cash' in the cash flow statement.

<i>Reconciliation of net surplus/(deficit) to net cash from operating activities</i>	2026 \$000	2025 \$000
Net surplus/(deficit)	(27,483)	(48,938)
<i>Non-cash items:</i>		
Depreciation and amortisation	7,314	7,777
Asset write-offs/write-downs	8	126
Assets expensed – WIP	5,031	11,709
Capital grants non-cash	22,734	16,690
Asset donations/gifts	450	3,500
Gain/loss on disposal of assets	248	(677)
<i>Changes in assets and liabilities:</i>		
Decrease/increase in receivables	(2,387)	(393)
Decrease/increase in inventories	(3)	(15)
Decrease/increase in payables	(297)	7,057
Decrease/increase in other provisions	(16,354)	(120)
Decrease/increase in other liabilities	(3,056)	(699)
Net cash from/(used in) operating activities	(13,795)	(3,983)

b) Reconciliation of liabilities arising from financing activities

		CASH FLOWS					OTHER			
		Deposits received \$000	Lease liabilities repayments \$000	Appropriation \$000	Equity injections/withdrawals \$000	Total cash flows \$000	Other \$000	Other equity related charges \$000	Total other \$000	30 June \$000
2026	1 July									
Deposits held	805	(267)	–	–	–	(267)	–	–	–	538
Borrowings and advances	130	–	(131)	–	–	(131)	36	–	36	35
Other	53,060	–	–	19,450	37	19,487	–	(11,269)	(11,269)	61,278
Total	53,995	(267)	(131)	19,450	37	19,089	36	(11,269)	(11,233)	61,851

		CASH FLOWS					OTHER			
		Deposits received \$000	Lease liabilities repayments \$000	Appropriation \$000	Equity injections/withdrawals \$000	Total cash flows \$000	Other \$000	Other equity related charges \$000	Total other \$000	30 June \$000
2025	1 July									
Deposits held	–	–	–	–	–	–	805	–	805	805
Borrowings and advances	–	–	(82)	–	–	(82)	212	–	212	130
Other	–	–	–	1,156	11,472	12,628	–	40,432	40,432	53,060
Total	–	–	(82)	1,156	11,472	12,546	1,017	40,432	41,449	53,995

c) Non-cash financing and investing activities

Lease transactions

During the financial year, the department recorded right-of-use assets for the lease of remote land with an aggregate value of \$34,000.

18 Receivables

	2026 \$000	2025 \$000
Current		
Accounts receivable	35	32
Less: loss allowance	(10)	(12)
	25	20
Contract receivables	1,997	830
Less: loss allowance	(584)	(581)
	1,413	249
Accrued contract revenue	2,632	965
GST receivables	1,278	1,325
Prepayments	354	536
Other receivables	248	522
Non-current		
Accounts receivable	825	825
Prepayments	8,974	8,920
Total receivables	15,749	13,362

Receivables are initially recognised when the department becomes a party to the contractual provisions of the instrument and are measured at fair value less any directly attributable transaction costs. Receivables include contract receivables, accounts receivable, accrued contract revenue and other receivables.

Receivables are subsequently measured at amortised cost using the effective interest method, less any impairments.

Accounts receivable and other receivables are generally settled within 30 days and contract receivables are generally settled within 60 days.

The loss allowance reflects lifetime expected credit losses and represents the amount of receivables the department estimates are likely to be uncollectible and are considered doubtful.

Accrued contract revenue

Accrued contract revenue relates to the department's right to consideration in exchange for works completed but not invoiced at the reporting date primarily in respect of services provided towards completion of federally funded programs. Once the department's rights to payment becomes unconditional, usually on issue of an invoice, accrued contract revenue balances are reclassified as contract receivables. Accrued revenue that does not arise from contracts with customers are reported as part of other receivables.

Significant changes in accrued contract revenue balances during the year were due to a change in timeframe for a right in consideration to become unconditional and thus a delay in reclassification of an accrued contract revenue to a contract receivable.

Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure exposure to bad debts is not significant. The entity applies the simplified approach to measuring expected credit losses. This approach recognises a loss allowance based on lifetime expected credit losses for all accounts receivables, contracts receivables and accrued contract revenue. To measure expected credit losses, receivables have been grouped based on shared risk characteristics and days past due.

The expected loss rates are based on historical observed loss rates. Further macroeconomic trends were not applied to the expected credit loss as these factors were inherently included through the decrease in the observed collection rate.

In accordance with the provisions of the FMA, receivables are written off when, based on demonstrated actions to collect, there is no reasonable expectation of recovery for reasons beyond the department's control.

The loss allowance for receivables at reporting date represents the amount of receivables the department estimates is likely to be uncollectible and is considered doubtful. Ageing analysis and reconciliation of loss allowance for receivables as at the reporting date are disclosed below.

Internal receivables reflect amounts owing from entities controlled by the Northern Territory Government such as other agencies, government business divisions and government owned corporations.

External receivables reflect amounts owing from third parties which are external to the Northern Territory Government.

<i>Ageing analysis</i>	2026				2025			
	Gross receivables \$000	Loss rate %	Expected credit losses \$000	Net receivables \$000	Gross receivables \$000	Loss rate %	Expected credit losses \$000	Net receivables \$000
Internal receivables								
Not overdue	-	0%	-	-	10	0%	-	10
Overdue for less than 30 days	-	0%	-	-	-	0%	-	-
Overdue for 30 to 60 days	-	0%	-	-	-	0%	-	-
Overdue for more than 60 days	-	0%	-	-	1	0%	-	1
Total internal receivables	-	0%	-	-	11	0%	-	11
External receivables								
Not overdue	1,342	0%	-	1,342	1,028	0%	-	1,028
Overdue for less than 30 days	33	0%	-	33	12	0%	-	12
Overdue for 30 to 60 days	15	0%	-	15	33	0%	-	33
Overdue for more than 60 days	1,066	56%	594	472	603	98%	593	10
Total external receivables	2,456	24%	594	1,862	1,676	35%	593	1,083

Total amounts disclosed exclude statutory amounts and prepayments as these do not meet the definition of a financial instrument and therefore will not reconcile the receivables note. It also excludes accrued contract revenue where no loss allowance has been provided.

<i>Reconciliation of loss allowance for receivables</i>	2026 \$000	2025 \$000
Internal receivables		
Opening balance	-	-
Written off during the year	-	-
Recovered during the year	-	-
Increase/decrease in allowance recognised in profit or loss	-	-
Total internal receivables	-	-
External receivables		
Opening balance	593	-
Transfer due to administrative restructuring	-	769
Written off during the year	-	-
Recovered during the year	(19)	-
Increase/decrease in allowance recognised in profit or loss	20	(176)
Total external receivables	594	593

19 Inventories

	2026 \$000	2025 \$000
General inventories		
At cost	18	15
Total inventories	18	15

Inventories include assets held either for sale or distribution at no or nominal consideration in the ordinary course of business operations.

Inventories are valued at the lower of cost and net realisable value, except for those held for distribution are carried at the lower of cost and current replacement cost.

The cost of inventories held for distribution are assigned using a mixture of first in, first out or weighted average cost formula, or using specific identification of their individual costs.

Inventory held for distribution is regularly assessed for obsolescence and loss.

20 Advances and investments

	2026 \$000	2025 \$000
Current		
Advances paid	-	35
Less: loss allowance	-	-
Total advances and investments	-	35

Advances paid

During the 2012–13 financial year, the Territory provided a loan to the Master Builders Association (NT) towards the Fidelity Fund Scheme for Residential Building Cover, which replaced the Home Building Certification Fund (HBCF). On 31 December 2012, the HBCF ceased issuing new policies and was replaced by the Residential Building Cover Package.

During the 2025–26 financial year, this loan was fully paid.

Advances paid are recognised initially at fair value plus or minus relevant transaction costs and are recognised in the balance sheet when the department becomes party to the contractual provisions of the financial instruments. Where the advances are provided with interest free periods or at concessional interest rates, they are considered to have a fair value which is less than the amount lent. This fair value is calculated in accordance with Note 32. The difference between the amount lent and the fair value is recognised as an expense in the comprehensive operating statement except when loss is deferred.

Subsequently, advances paid are measured at amortised cost using the effective interest method.

Deferred losses are subsequently recognised in the comprehensive operating statement using an effective interest rate method consistent with the associated advances or are remeasured if there is a reduction in the expected loss. There were no deferred losses recognised as at 30 June 2026 or 30 June 2025.

Loss allowances on advances paid reflect either 12-month or lifetime expected credit losses depending on changes in credit risk and represent the amount of advances paid the department estimates are likely to be uncollectible and are considered doubtful. No loss allowance has been recognised for the department as all advances were collected in full.

Credit risk exposure of advances paid

Advances paid are monitored on an ongoing basis to ensure exposure to bad debts is not significant. The department applies the AASB 9 general approach to measuring expected credit losses. This approach recognises a loss allowance based on 12-month expected credit losses if there has been no significant increase in credit risk since initial recognition and lifetime expected credit losses if there has been a significant increase in credit risk since initial recognition.

The loss allowance for advances paid represents the amount of advances paid the department estimates to be uncollectible and is considered doubtful. Ageing analysis and reconciliation of loss allowance for advances paid as at the reporting date are disclosed below.

Internal advances paid reflect those provided to entities controlled by the Northern Territory Government such as other agencies, government business divisions and government owned corporations.

External advances paid reflect those provided to third parties which are external to the Northern Territory Government.

	2026				2025			
	Gross advances paid \$000	Loss rate %	Expected credit losses \$000	Net advances paid \$000	Gross advances paid \$000	Loss rate %	Expected credit losses \$000	Net advances paid \$000
Ageing analysis								
External advances paid								
Not overdue	-	-	-	-	35	-	-	35
Overdue for less than 30 days	-	-	-	-	-	-	-	-
Overdue for 30 to 60 days	-	-	-	-	-	-	-	-
Overdue for more than 60 days	-	-	-	-	-	-	-	-
Total external advances paid	-	-	-	-	35	-	-	35

21 Other financial assets

a) Agency as a lessor

Finance leases

Leases under which the department transfers substantially all the risks and rewards of ownership of an asset are classified as finance leases.

Subleases are classified by reference to the right-of-use asset arising from the head lease, rather than by reference to the underlying asset. A sublease is an arrangement where the underlying asset is re-leased by a lessee (intermediate lessor) to another party, and the lease (head lease) between the head lessor and original lessee remains in effect.

Finance income arising from finance leases is recognised over the lease term, based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease.

The department does not have any finance lease or sublease arrangements.

Operating leases

An operating lease is a lease other than a finance lease. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the comprehensive operating statement due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the underlying asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

The department owns land that is leased to tenants under operating lease arrangements with rentals payable monthly. Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate.

The leases at the Frances Bay Mooring Basin are generally for a 12-month licence with an option to extend annually up to five years. Rental receivables greater than one year are not certain.

Future minimum rentals receivable (undiscounted) under non-cancellable operating lease as at 30 June are as follows:

	2026 \$000	2025 \$000
Less than one year	381	340
One to two years	-	-
Two to three years	-	-
Three to four years	-	-
Four to five years	-	-
Total	381	340

b) Contract cost asset

Costs to obtain a contract are expensed where goods and services will be transferred within one year or less and only capitalised if deemed material. Territory Government employee costs that satisfy the criteria for recognition as a cost to fulfil a contract are not capitalised and expensed immediately. Other costs to fulfil a contract are accounted for as a contract cost asset if deemed material. For the 2025–26 and 2024–25 financial years, no costs were capitalised as a contract cost asset.

22 Property, plant and equipment

a) Total property, plant and equipment

	2026 \$000	2025 \$000
Land		
At fair value	846,768	884,470
Buildings		
At fair value	125,403	58,431
Less: accumulated depreciation	(66,419)	(44,443)
	58,984	13,988
Infrastructure		
At fair value	432,300	196,332
Less: accumulated depreciation	(283,643)	(30,880)
	148,657	165,452
Plant and equipment		
At fair value	13,993	13,777
Less: accumulated depreciation	(10,379)	(10,654)
	3,614	3,123
Computer Hardware		
At fair value	821	849
Less: accumulated depreciation	(681)	(622)
	140	227
Transport Equipment		
At fair value	3,371	3,309
Less: accumulated depreciation	(3,060)	(2,830)
	311	479
Right of use assets		
At fair value	36	211
Less: accumulated depreciation	(2)	(78)
	34	133
Total Property, Plant and Equipment	1,058,508	1,067,872

Reconciliation of carrying amount of property, plant and equipment

2026	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	884,470	13,988	165,452	3,123	133	227	479	1,067,872
Additions	5,854	29	–	830	35	–	72	6,820
Disposals	(15,584)	–	–	(11)	–	–	–	(15,595)
Additions/disposals from asset transfers	(3,793)	(577)	(17,695)	258	–	–	–	(21,807)
Depreciation/ amortisation expense	–	(1,021)	(5,062)	(579)	(135)	(87)	(240)	(7,124)
Revaluation increments/decrements	(36,742)	46,565	5,962	–	1	–	–	15,786
Impairment losses reversed	–	–	–	(7)	–	–	–	(7)
Transfers to/from assets held for sale	12,563	–	–	–	–	–	–	12,563
Carrying amount as at 30 June	846,768	58,984	148,657	3,614	34	140	311	1,058,508

2025	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	0	0	0	0	0	–	0	–
Additions	8,364	98	–	1,195	177	24	–	9,858
Disposals	(5,876)	–	–	(16)	–	–	–	(5,892)
Additions/disposals from administrative restructuring	836,186	13,006	161,334	2,333	34	326	718	1,013,937
Additions/disposals from asset transfers	1,150	2,315	9,198	162	–	–	–	12,825
Depreciation/ amortisation expense	–	(1,431)	(5,080)	(551)	(78)	(123)	(239)	(7,502)
Revaluation increments/decrements	41,690	110	–	–	–	–	–	41,800
Impairment losses	–	(110)	–	–	–	–	–	(110)
Impairment losses reversed	–	–	–	–	–	–	–	–
Transfers to/from assets held for sale	2,956	–	–	–	–	–	–	2,956
Carrying amount as at 30 June	884,470	13,988	165,452	3,123	133	227	479	1,067,872

b) Reconciliation of property, plant and equipment held and used by the agency

2026	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	861,929	10,974	121,556	3,123	133	227	479	998,421
Additions	5,854	29	–	830	35	–	72	6,820
Disposals	(13,186)	–	–	(11)	–	–	–	(13,197)
Additions/disposals from asset transfers	(6,318)	(577)	(17,695)	258	–	–	–	(24,332)
Depreciation/ amortisation expense	–	(1,021)	(5,062)	(579)	(135)	(87)	(240)	(7,124)
Revaluation increments/decrements	(37,933)	21,550	(7,743)	–	1	–	–	(24,125)
Impairment losses	–	–	–	(7)	–	–	–	(7)
Transfers to/from assets held for sale	12,563	–	–	–	–	–	–	12,563
Carrying amount as at 30 June	822,909	30,955	91,056	3,614	34	140	311	949,019

2025	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	0	0	0	0	0	0	0	0
Additions	8,364	4,172	2,532	2,473	177	177	718	18,613
Disposals	(5,876)	–	–	(15)	–	–	–	(5,891)
Additions/disposals from administrative restructuring	811,574	5,733	114,906	656	–	173	–	933,042
Additions/disposals from asset transfers	6,624	2,500	9,198	560	34	–	–	18,916
Depreciation/ amortisation expense	–	(1,431)	(5,080)	(551)	(78)	(123)	(239)	(7,502)
Revaluation increments/decrements	38,287	110	–	–	–	–	–	38,397
Impairment losses	–	(110)	–	–	–	–	–	(110)
Impairment losses reversed	–	–	–	–	–	–	–	–
Transfers to/from assets held for sale	2,956	–	–	–	–	–	–	2,956
Carrying amount as at 30 June	861,929	10,974	121,556	3,123	133	227	479	998,421

c) Reconciliation of property, plant and equipment where the agency is a lessor under operating leases

2026	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	22,541	3,014	43,896	-	-	-	-	69,451
Disposals	(2,399)	-	-	-	-	-	-	(2,399)
Additions/disposals from asset transfers	2,525	-	-	-	-	-	-	2,525
Revaluation increments/decrements	1,192	25,015	13,705	-	-	-	-	39,912
Carrying amount as at 30 June	23,859	28,029	57,601	-	-	-	-	109,489

2025	Land \$000	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use assets \$000	Computer hardware \$000	Transport equipment \$000	Total \$000
Carrying amount as at 1 July	0	0	0	0	0	0	0	0
Additions/disposals from administrative restructuring	24,612	3,014	43,896	-	-	-	-	71,522
Additions/disposals from asset transfers	(5,474)	-	-	-	-	-	-	(5,474)
Depreciation/amortisation expense	-	-	-	-	-	-	-	-
Revaluation increments/decrements	3,403	-	-	-	-	-	-	3,403
Carrying amount as at 30 June	22,541	3,014	43,896	-	-	-	-	69,451

i. Acquisitions

Property, plant and equipment are initially recognised at cost.

Items of property, plant and equipment with a cost or other value, equal to or greater than \$10,000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10,000 threshold are expensed in the year of acquisition.

Major items of plant and equipment comprising a number of components that have different useful lives are accounted for as separate assets. Individual components may be replaced during the useful life of the complex asset.

ii. Construction (work in progress)

As part of the financial management framework, the Department of Logistics and Infrastructure is responsible for managing general government capital works projects on a whole of government basis. Therefore appropriation for capital works is provided directly to the Department of Logistics and Infrastructure and the cost of construction work in progress is recognised as an asset of that department. Once completed, capital works assets are transferred to the department.

iii. Revaluation of assets

Subsequent to initial recognition, assets belonging to the following classes of non-financial assets are revalued with sufficient regularity to ensure the carrying amount of these assets does not differ materially from their fair value at reporting date:

- land
- buildings
- infrastructure assets.

The above classes of property, plant and equipment include certain new assets initially recognised at cost. Such new assets will continue to be measured at cost, which is deemed to equate to fair value, until the next revaluation for that asset class occurs.

Plant and equipment are stated at historical cost less depreciation, which is deemed to equate to fair value.

The latest revaluations as at 30 June 2026 were independently conducted. The valuer was Acumentis Pty Ltd. Refer to Note 32: Fair value for additional disclosures.

iv. Impairment of assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Materially significant non-financial assets are assessed for indicators of impairment annually. If any indicator of impairment exists, the department determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the comprehensive operating statement. They are disclosed as an expense unless the asset is carried at a revalued amount. Where the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent an available balance exists in the asset revaluation surplus.

In certain situations, an impairment loss may subsequently be reversed. Impairment loss may only be reversed if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed the revised estimate of its recoverable amount, nor exceed the net carrying amount that would have been determined had the impairment loss not been recognised for the asset in the prior years. Where an asset is carried at a revalued amount, impairment reversal is recognised in the comprehensive operating statement as income to the extent that an impairment loss was previously recognised in the profit or loss, otherwise, impairment reversal results in an increase in the asset revaluation surplus.

Department property, plant and equipment assets were assessed for impairment as at 30 June 2026. As a result of this review, no impairment adjustments were required.

v. Depreciation and amortisation expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated using the straight-line method over their estimated useful lives. Assets are depreciated from the date of acquisition or from the time an asset is completed and held ready for use.

The estimated useful lives for each class of asset are in accordance with the department's determination as follows:

	2026	2025
Buildings	10–60 years	10–50 years
Infrastructure assets	10–100 years	8–100 years
Plant and equipment	2–15 years	2–15 years
Right of use	1–40 years	1–40 years
Computer Hardware	3–6 years	3–6 years
Heritage and cultural assets	100 years	100 years
Intangibles	2–10 years	2–10 years

vi. Right-of-use asset under lease

Recognition and measurement

The department leases remote land and property plant equipment (Felixer grooming traps).

The department assesses at contract inception whether a contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration and hence contains a lease.

The department recognises lease liabilities representing an obligation to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets. (Refer to Note 28 Borrowings and advances).

The department recognises right-of-use assets at the commencement date of the lease (the date the underlying asset is available for use).

If ownership of the leased asset transfers to the department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are subsequently measured at fair value which approximates costs less accumulated amortisation and accumulated impairment losses.

Right-of-use assets are subject to remeasurement principles consistent with the lease liability. This includes applying indexation and market rent review. Right-of-use assets are also revalued where a trigger or event may indicate their carrying amount does not equal fair value.

Inter-governmental leases

The department applies the inter-governmental leases recognition exemption as per the Treasurer's Direction – Leases and recognises these as an expense on a straight-line basis over the lease term. These largely relate to the lease of motor vehicles from NT Fleet. Leases of commercial properties for office accommodation are centralised with the Department of Corporate and Digital Development (DCDD). Consequently all lease liabilities and right-of-use assets relating to these arrangements are recognised by DCDD and not disclosed within these financial statements.

Leases that have significantly below-market terms and conditions principally to enable the department to further its objectives

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable the department to further its objectives are measured at cost and depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. These right-of-use assets are subject to impairment testing but are not subject to revaluation.

23 Intangibles

a) Total intangibles

	2026 \$000	2025 \$000
Intangibles with a finite useful life		
Computer software		
Gross carrying amount	6,326	5,964
Less: accumulated amortisation	(5,865)	(5,680)
Carrying amount as at 30 June	461	284
Total intangibles	461	284

The department's intangibles consist of computer software assets.

Intangible assets are initially measured at cost. Where an asset is acquired at no or nominal cost, the cost is the fair value as at the date of acquisition.

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

Intangibles with limited useful lives are amortised using the straight-line method over their estimated useful lives, which reflects the pattern of when expected economic benefits are likely to be realised.

The estimated useful lives for finite intangible assets are determined in accordance with the department's determination as follows:

	2026	2025
Computer software	2–10 years	2–10 years

Intangible assets with finite useful lives are assessed for indicators of impairment on an annual basis. If any indicator of impairment exists, the department determines the asset's recoverable amount. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Department intangible assets were assessed for impairment as at 30 June 2026. No impairment adjustments were required as a result of this review.

b) Reconciliation of carrying amount of intangibles

	Computer software \$000	Other intangibles \$000	Software work in progress \$000	Total \$000
2026				
Intangibles with a finite useful life				
Carrying amount as at 1 July	284	–	–	284
Additions	362	–	–	362
Amortisation	(185)	–	–	(185)
Carrying amount as at 30 June	461	–	–	461

	Computer software \$000	Other intangibles \$000	Software work in progress \$000	Total \$000
2025				
Intangibles with a finite useful life				
Carrying amount as at 1 July	0	0	0	0
Additions	157	–	–	157
Additions/disposals from administrative restructuring	397	–	–	397
Amortisation	(270)	–	–	(270)
Carrying amount as at 30 June	284	–	–	284

24 Heritage and cultural assets

	2026 \$000	2025 \$000
Carrying amount		
Gross carrying amount	70	86
Less: Accumulated depreciation	(32)	(28)
Carrying amount as at 30 June	38	58
Reconciliation of carrying amount		
Carrying amount as at 1 July	58	–
Additions/disposals from administrative restructuring	–	86
Additions/disposals from asset transfers	–	(23)
Depreciation	(5)	(5)
Revaluation increments/decrements	(15)	–
Carrying amount as at 30 June	38	58

The department's heritage and cultural assets comprise the old Darwin Town Hall stonework and the old Returned Services League (RSL) memorial garden at Marrara.

Heritage and cultural assets are initially measured at cost. Where an asset is acquired at no or nominal cost, the cost is the fair value as at the date of acquisition.

Heritage and cultural assets are subsequently recognised at fair value. The latest revaluations as at 30 June 2026 were independently conducted. The valuer was Acumentis Pty Ltd. Refer to Note 32: Fair value measurement for additional disclosures.

Heritage and cultural assets are depreciated using the straight-line method over their estimated useful lives.

The estimated useful life of heritage and cultural assets was 100 years in 2025–26 and 100 years in 2024–25 and are in accordance with the department's determination.

The department's accounting policies on impairment for property, plant and equipment disclosed in Note 22 also apply to heritage and cultural assets.

Department heritage and cultural assets were assessed for impairment as at 30 June 2026. As a result of this review, no impairment losses were recognised.

25 Assets held for sale

	2026 \$000	2025 \$000
Land	4,590	17,153
Total assets held for sale	4,590	17,153

Assets are classified as held for sale if their carrying amount will be recovered through a sale transaction or a grant agreement rather than continuing use. This condition is regarded as met only when the asset is available for immediate sale or granting in its present condition and the sale is highly probable. Management must be committed to the sale or grant agreement, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

These assets are measured at the lower of the asset's carrying amount and fair value less costs to sell, and are not subject to depreciation.

In accordance with legislation and policy, the Territory releases Crown land for development and community purposes.

The Territory continues to manage a range of development agreements to provide residential and industrial land to support economic development across the Territory. The Territory also closely monitors land availability and plans for future land supply.

Land and buildings held for sale include those contracted for sale and not yet settled at 30 June as well as those being available for sale within the next 12 months.

In 2025–26, land valued at approximately \$11 million ceased to meet the requirements to be classified as Assets Held for Sale and was reclassified as land assets. This related to land under developer agreements which will not be released for sale in 2026–27.

26 Deposits held

	2026 \$000	2025 \$000
Clearing money	41	343
Other	498	462
Total deposits held	539	805

Deposits held mainly comprise of clearing money and land deposits.

Clearing money is public money in transit that is payable to another entity. These funds typically do no contribute to the operations of the department.

27 Payables

	2026 \$000	2025 \$000
Accounts payable	2,803	3,015
Accrued salaries and wages	1,736	1,556
Other accrued expenses	623	888
Other payables	400	8,123
Total payables	5,562	13,582

Liabilities for accounts payable and other amounts payable are carried at amortised cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the department. Accounts payable are normally settled within 20 days from receipt of valid invoices under \$1 million or 30 days for invoices over \$1 million.

Salaries and wages that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the amounts expected to be paid.

28 Borrowings and advances

	2026 \$000	2025 \$000
Current		
Lease liabilities	1	97
Non current		
Lease liabilities	34	33
Total borrowings and advances	35	130

a) Loans and advances

Loans and advances are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, these are measured at amortised cost using the effective interest method. Gains and losses are recognised in net surplus/(deficit) when the liabilities are derecognised as well as through the amortisation process.

b) Lease liabilities

At the commencement date of the lease where the department is the lessee, the department recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

Lease payments include: fixed payments (including in substance fixed payments) less any lease incentives receivable; variable lease payments that depend on an index or a rate; exercise price of purchase options that are reasonably certain to be exercised by the department; and payments of penalties for terminating the lease, if the lease term reflects the department exercising the option to terminate.

Variable lease payments, which depend on an index or a rate, are included in the lease liabilities, otherwise, are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

Lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the department's leases, the Northern Territory Treasury Corporation's institutional bond rate is used as the incremental borrowing rate.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (such as changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease contracts are typically made for fixed periods of 1 to 40 years, but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants. The department does not provide residual value guarantees in relation to leases.

Extension and termination options are included in the lease arrangement. These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the department and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

i. Reconciliation of lease liabilities

The following table presents liabilities under leases:

	2026 \$000	2025 \$000
Balance at 1 July	130	-
Additions/remeasurements	37	212
Interest expenses	2	4
Payments	(134)	(86)
Balance at 30 June	35	130

ii. Total cash outflows associated with leases

The following table presents total cash outflows associated with leases:

	2026 \$000	2025 \$000
Lease liability payments	134	86
Short-term lease payments	43	42
Low-value annual lease payments	-	-
Total cash outflows	177	128

Potential future cash outflows of \$46,272 have not been included in the lease liability because it is not reasonably certain the leases will be extended (or not terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs that affects this assessment and is within the control of the lessee. During the current financial year, the financial effect of revising lease terms to reflect the effect of exercising extension and termination options was an increase in recognised lease liabilities and right-of-use assets of \$34,980.

The department has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less with no purchase option. Low value assets are assets with a fair value of \$10,000 or less when new and not subject to a sublease arrangement and comprise mainly of storage facilities and heavy machinery.

	2026 \$000	2025 \$000
Depreciation expense of right-of-use assets	101	78
Interest expense on lease liabilities	2	4
Expenses relating to short-term leases	43	42
Expenses relating to leases of low-value assets	-	-
Intergovernmental leases	1,877	1,676
Total amount recognised in the comprehensive operating statement	2,023	1,800

iii. Future minimum lease payments under non-cancellable leases not recorded as liabilities

	2026		2025	
	Internal	External	Internal	External
Not later than one year	1,181	-	919	-
Later than one year and not later than five years	2,534	-	1,813	-
Later than five years	1,063	-	98	-
	4,778	-	2,830	-

29 Provisions

	2026 \$000	2025 \$000
Current		
<i>Employee benefits</i>		
Recreation leave	6,301	6,124
Leave loading	920	917
Other employee benefits	25	24
<i>Other current provisions</i>		
Fringe benefit tax	61	39
Payroll tax	584	474
Superannuation	977	923
Land acquisitions	-	8,598
Total Provisions	8,868	17,099

The department employed 441 employees as at 30 June 2026.

Reconciliations of provisions (other than employee benefits)		
Balance at 1 July	8,598	-
Additional provisions recognised	-	8,598
Reductions arising from payments	(8,598)	-
Balance at 30 June	-	8,598

Employee benefits

Provision for employee benefits include wages and salaries and recreation leave accumulated as a result of employees rendering services up to the reporting date. Liabilities arising in respect of recreation leave and other employee benefit liabilities that fall due within 12 months of reporting date are classified as current liabilities and are measured at amounts expected to be paid. Non-current employee benefit liabilities that fall due after 12 months of the reporting date are measured at present value of estimated future cash flows, calculated using the appropriate government bond rate and taking into consideration expected future salary and wage levels, experience of employee departures and periods of service.

All recreation leave is classified as a current liability.

No provision is made for sick leave, which is non-vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave and other leave entitlements
- other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including the department, and as such no long service leave liability is recognised in the department's financial statements.

Superannuation

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS)
- Commonwealth Superannuation Scheme (CSS)
- or non-government employee nominated schemes for those employees commencing on or after 10 August 1999.

The department makes superannuation contributions on behalf of its employees to the Central Holding Authority or non-government employee-nominated schemes. Superannuation liabilities related to government superannuation schemes are held by the Central Holding Authority and therefore not recognised in department financial statements.

30 Other liabilities

	2026 \$000	2025 \$000
Current		
Unearned contract revenue liability	2,325	5,381
Unearned capital grants liability	281	-
Total other liabilities	2,606	5,381

Financial guarantee liability

Financial guarantee contracts are recognised as a financial liability at the time the guarantee is issued where the total value being guaranteed is greater than \$1 million. The liability is initially measured at fair value, calculated as the present value of the difference between the net contractual cash flows required under a debt instrument and the net contractual cash flows that would have been required without the guarantee.

At the end of each subsequent reporting period, financial guarantees are subsequently measured at the higher of the amount of the loss allowance and the amount initially recognised less cumulative amortisation, where appropriate.

The amount of the loss allowance at each subsequent reporting period equals the 12-month expected credit losses. However, where there has been a significant increase in the risk that the specified debtor will default on the contract, the loss allowance is equal to the lifetime expected credit losses.

Expected credit losses for a financial guarantee contract are the cash shortfalls adjusted by the risks that are specific to the cash flows. Cash shortfalls are the difference between:

- the expected payments to reimburse the holder for a credit loss that it incurs
- any amount that an entity expects to receive from the holder, the debtor or any other party.

As at the close of the financial year the department did not hold any financial guarantees.

Unearned contract revenue liability

Unearned contract revenue liability relates to consideration received in advance from customers in respect of various external funding agreements where the services are yet to be provided.

Unearned contract revenue liability balance as at 30 June 2026 is \$2.6 million (balance at 1 July 2025 was \$5.4 million).

Of the amount included in the unearned contract revenue liability balance as at 1 July 2025, \$3.25 million has been recognised as revenue in the 2025–26 financial year.

The department anticipates to recognise as revenue, unearned contract revenue liability in accordance with the time bands below:

	2026 \$000	2025 \$000
Not later than one year	2,325	5,381
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	2,325	5,381

Unearned capital grants liability

Unearned capital grants liability relates to contributions to enable the department to acquire or construct a non financial asset to be controlled by the department, received in advance of the department satisfying the performance obligation. This balance consists of Housing Support Program funding under the Federal Funding Agreement – Affordable Housing, Community Services and Other.

The table below is a reconciliation of unearned capital grant liability

	2026 \$000	2025 \$000
Carrying amount at 1 July	-	-
Add: receipt of cash during the financial year	400	-
Less: income recognised during the financial year	119	-
Total	281	-

The department anticipates to recognise capital grant revenue, included in Note 4 Grants and subsidies revenue, for unearned capital grants liability in accordance with the time bands below:

	2026 \$000	2025 \$000
Not later than one year	281	-
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	281	-

31 Capital commitments

Capital commitments represent future obligations or cash outflows primarily related to the construction of assets that can be reliably measured and arise out of a contractual arrangement and typically binds the agency to performance conditions. Commitments are not recognised as liabilities on the balance sheet.

Commitments may extend over multiple reporting periods and may result in payment of compensation or return of funds if obligations are breached. These contracts are expected to be payable as follows:

	2026 \$000	2025 \$000
Not later than one year ¹		
Property	26	3,248
Software	-	187
Later than one year and not later than five years		
Land acquisitions	1,772	-
Later than five years	-	-
Total capital expenditure commitments (exclusive of GST)	1,798	3,435
Plus: GST recoverable	180	19
Total capital expenditure commitments (inclusive of GST)	1,978	3,454

¹ Excludes amounts recognised as unearned revenue in the department's financial records.

32 Fair value measurement

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.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

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

Unobservable inputs are data, assumptions and judgments not available publicly but relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal department adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities

Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 – inputs are unobservable.

a) Fair value hierarchy

The department does not recognise any financial assets or liabilities at fair value as these are recognised at amortised cost. The carrying amounts of these financial assets and liabilities approximates their fair value.

The table below presents non-financial assets recognised at fair value in the balance sheet categorised by levels of inputs used to compute fair value.

	LEVEL 1		LEVEL 2		LEVEL 3		TOTAL FAIR VALUE	
	2026 \$000	2025 \$000	2026 \$000	2025 \$000	2026 \$000	2025 \$000	2026 \$000	2025 \$000
Assets								
Land (Note 22)	-	-	846,768	884,470	-	-	846,768	884,470
Buildings (Note 22)	-	-	-	-	58,984	13,988	58,984	13,988
Infrastructure (Note 22)	-	-	-	-	148,657	165,452	148,657	165,452
Plant and equipment (Note 22)	-	-	-	-	3,614	3,123	3,614	3,123
Right of use assets (Note 22)	-	-	-	-	34	133	34	133
Computer hardware (Note 22)	-	-	-	-	140	227	140	227
Transport equipment (Note 22)	-	-	-	-	311	479	311	479
Intangible assets (Note 23)	-	-	-	-	461	284	461	284
Heritage and cultural assets (Note 24)	-	-	-	-	38	58	38	58
Assets held for sale (Note 25)	-	-	4,590	17,153	-	-	4,590	17,153
Total assets	-	-	851,358	901,623	212,239	183,744	1,063,597	1,085,367

There were no transfers between Level 1 and Levels 2 or 3 during 2025–26 financial year.

b) Valuation techniques and inputs

Valuation techniques and significant unobservable inputs used to measure fair value in 2025–26 are:

Asset classes	Level	Techniques	Significant unobservable inputs
Land – vacant land	2	Market	n/a
Specialised Land – with no active markets and/or significant restrictions	3	Market	Valuer assessment on restrictions
Building	3	Current replacement cost	1. Construction costs or cost per square metre 2. Age and condition of asset 3. Remaining useful life
Infrastructure	3	Current replacement cost	1. Labour and material costs to replace 2. Useful life of components
Plant and equipment	3	Current replacement cost	1. Cost per unit 2. Useful life
Intangible assets	3	Current replacement cost	1. Labour costs 2. Useful life
Heritage and cultural assets	3	Reproduction cost	1. Construction costs or cost per square metre 2. Age and condition of asset 3. Remaining useful life
Assets held for sale	2	Market	n/a
Other non financial assets	3	Current replacement cost	1. Statistically verified random samples

There were no changes in valuation techniques from 2024–25 to 2025–26.

Level 2 fair values of land were based on market evidence of sales price per square metre of comparable land.

Level 3 fair values of specialised buildings and infrastructure were determined by computing their current replacement costs because an active market does not exist for such facilities. The current replacement cost was based on a combination of internal records of the historical cost of the facilities, adjusted for contemporary technology and construction approaches. Significant judgement was also used in assessing the remaining service potential of the facilities, given local environmental conditions, projected usage, and records of the current condition of the facilities.

Building and infrastructure were revalued at 30 June 2026. The valuers were Acumentis Pty Ltd.

c) Additional information for level 3 fair value measurements

i. Reconciliation of recurring level 3 fair value measurements of non-financial assets

	Buildings \$000	Infrastructure \$000	Plant and equipment \$000	Right of use \$000	Computer hardware \$000	Transport equipment \$000	Intangible assets \$000	Heritage and cultural assets \$000	Total \$000
2026									
Fair value as at 1 July	13,988	165,452	3,123	133	227	479	284	58	183,744
Additions	29	-	830	35	-	72	362	-	1,328
Disposals	-	-	(11)	-	-	-	-	-	(11)
Transfers in/out	(577)	(17,695)	258	-	-	-	-	-	(18,014)
Depreciation/ amortisation	(1,021)	(5,062)	(579)	(135)	(87)	(240)	(185)	(5)	(7,314)
Gains/losses recognised in net surplus/deficit	-	-	(7)	-	-	-	-	-	(7)
Gains/losses recognised in other comprehensive income	46,565	5,962	-	1	-	-	-	(15)	52,513
Fair value as at 30 June	58,984	148,657	3,614	34	140	311	461	38	212,239
2025									
Fair value as at 1 July	-	-	-	-	-	-	-	-	-
Additions	98	-	1,195	177	24	-	157	-	1,651
Disposals	-	-	(16)	-	-	-	-	-	(16)
Additions/disposals from administrative restructuring	13,006	161,334	2,333	34	326	718	397	86	178,234
Transfers in/out	2,315	9,198	162	-	-	-	-	(23)	11,652
Depreciation/ amortisation	(1,431)	(5,080)	(551)	(78)	(123)	(239)	(270)	(5)	(7,777)
Gains/losses recognised in other comprehensive income	110	-	-	-	-	-	-	-	110
Impairment losses	(110)	-	-	-	-	-	-	-	(110)
Fair value as at 30 June	13,988	165,452	3,123	133	227	479	284	58	183,744

ii. Sensitivity analysis

Given the large number of department assets, it is not practical to compute a relevant summary measure for the unobservable inputs. In respect of sensitivity of fair value to changes in input value, a higher historical cost would generally result in a higher fair value and greater consumption of economic benefit lowers fair value.

33 Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The department's financial instruments include cash and deposits; receivables; advances paid; payables and borrowings. It excludes statutory receivables arising from taxes including tax receivables, GST input tax credits recoverable, and fines and penalties, which do not meet the definition of financial instruments as per AASB 132 Financial instruments: Presentation.

The department has limited exposure to financial risks. There have been no changes to the department's exposure to credit, liquidity, market and interest rate risk or objectives or policies for managing risk associated with financial instruments.

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The Territory Government's investments, loans and placements, and borrowings are predominantly managed through the NTTC adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

a) Categories of financial instruments

	Category	2026 \$000	2025 \$000
Cash and deposits	Other	11,585	11,235
Receivables ¹	Amortised cost	1,438	1,094
Advances paid	Amortised cost	–	35
Total financial assets		13,023	12,364
Deposits held ¹	Amortised cost	539	805
Payables ¹	Amortised cost	3,176	3,015
Advances received	Amortised cost	–	–
Lease liabilities	Amortised cost	35	130
Total financial liabilities		3,750	3,950

¹ Amounts disclosed exclude statutory amounts and accruals (such as accrued revenue and provisions), as these do not meet the definition of financial instruments and therefore amounts will not reconcile to the balance sheet.

Financial assets at amortised cost

Financial assets categorised at amortised cost are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less impairment.

The department's financial assets categorised at amortised cost include receivables, advances paid, leases receivables, term deposits and certain debt securities.

Financial assets at fair value through other comprehensive income

The department does not have any financial assets under this category.

Financial assets at fair value through profit or loss

Financial assets are classified at fair value through profit or loss (FVTPL) are initially and subsequently recognised at fair value with gains or losses recognised in the net result for the year.

The department does not have any financial assets under this category.

Financial liabilities at amortised cost

Financial liabilities at amortised cost are measured at amortised cost using the effective interest rate method. The department's financial liabilities categorised at amortised cost include all accounts payable, deposits held, advances received, lease liabilities and borrowings.

Financial liabilities at fair value through profit or loss

The department does not have any financial liabilities under this category.

b) Credit risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation.

The department has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to government, the department has adopted a policy of only dealing with creditworthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the department's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

Credit risk relating to receivables is disclosed in Note 18 and advances paid in Note 20.

c) Liquidity risk

Liquidity risk is the risk the department will not be able to meet its financial obligations as they fall due. The department's approach to managing liquidity is to ensure it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring minimum levels of cash are held in the department bank account to meet various current employee and supplier liabilities. The department's exposure to liquidity risk is minimal. Cash injections are available from the Central Holding Authority in the event that one-off extraordinary expenditure items arise that deplete cash to levels that compromise the department's ability to meet its financial obligations.

The following tables detail the department's remaining contractual maturity for its financial liabilities, calculated based on undiscounted cash flows at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the balance sheet, which are based on discounted cash flows.

Maturity analysis for financial liabilities

2026	Carrying amount \$000	Less than a year \$000	1-5 years \$000	More than 5 years \$000	Total \$000
Liabilities					
Deposits held ¹	539	539	-	-	539
Payables ¹	3,176	3,176	-	-	3,176
Lease liabilities	35	1	4	30	35
Total financial liabilities	3,750	3,716	4	30	3,750

¹ Amounts disclosed exclude statutory amounts and accruals (such as accrued revenue and provisions), as these do not meet the definition of financial instruments and therefore amounts will not reconcile to the balance sheet.

2025	Carrying amount \$000	Less than a year \$000	1-5 years \$000	More than 5 years \$000	Total \$000
Liabilities					
Deposits held ¹	805	805	-	-	805
Payables ¹	3,015	3,015	-	-	3,015
Lease liabilities	130	96	4	30	130
Total financial liabilities	3,950	3,916	4	30	3,950

¹ Amounts disclosed exclude statutory amounts and accruals (such as accrued revenue and provisions), as these do not meet the definition of financial instruments and therefore the amounts will not reconcile to the balance sheet.

d) Market risk

Market risk is the risk the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. It comprises interest rate risk, price risk and currency risk.

i. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate.

The department's exposure to interest rate risk by asset and liability classes is disclosed below.

Interest rate risk for financial assets and liabilities

	Interest bearing		Non-interest bearing	Total
	Variable	Fixed		
2026	\$000	\$000	\$000	\$000
Assets				
Cash and deposits	–	–	11,585	11,585
Receivables ¹	–	–	1,438	1,438
Advances paid	–	–	–	–
Total financial assets	–	–	13,023	13,023
Liabilities				
Deposits held ¹	–	–	539	539
Payables ¹	–	–	3,176	3,176
Lease liabilities	–	35	–	35
Total financial liabilities	–	35	3,715	3,750

¹ Amounts disclosed exclude statutory amounts and accruals (such as accrued revenue and provisions), as these do not meet the definition of financial instruments and therefore amounts will not reconcile to the balance sheet.

	Interest bearing		Non-interest bearing	Total
	Variable	Fixed		
2025	\$000	\$000	\$000	\$000
Assets				
Cash and deposits	–	–	11,235	11,235
Receivables ¹	–	–	1,094	1,094
Advances paid	35	–	–	35
Total financial assets	35	–	12,329	12,364
Liabilities				
Deposits held ¹	–	–	805	805
Payables ¹	–	–	3,015	3,015
Lease liabilities	–	130	–	130
Total financial liabilities	–	130	3,820	3,950

¹ Amounts disclosed exclude statutory amounts and accruals (such as accrued revenue and provisions), as these do not meet the definition of financial instruments and therefore amounts will not reconcile to the balance sheet.

ii. Price risk

The department is not exposed to price risk as the department does not hold units in unit trusts.

iii. Currency risk

Currency risk is the risk that fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The department has limited exposure to currency risk as the department does not hold borrowings denominated in foreign currencies or has limited transactional currency exposures arising from purchases in a foreign currency.

34 Related parties

a) Related parties

The department is a government administrative entity and is wholly owned and controlled by the Territory Government. Related parties of the department include:

- the portfolio minister and key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the department directly
- close family members of the portfolio minister or KMP including spouses, children and dependents
- all public sector entities that are controlled and consolidated into the whole of government financial statements
- any entities controlled or jointly controlled by KMP's or the portfolio minister, or controlled or jointly controlled by their close family members.

b) Key management personnel (KMP)

Key management personnel of the department are those persons having authority and responsibility for planning, directing and controlling the activities of the department. These include the Minister of Lands, Planning and Environment, the Chief Executive Officer and the members of the department's Executive Leadership Team.

c) Remuneration of key management personnel

The details below exclude the salaries and other benefits of the Minister of Lands, Planning and Environment as the minister's remunerations and allowances are payable by the Department of the Legislative Assembly and consequently disclosed within the Treasurer's annual financial statements.

The aggregate compensation of key management personnel of the department is set out below:

	2026 \$000	2025 \$000
Short-term benefits	3,733	3,443
Post-employment benefits	435	376
Total remuneration of key management personnel	4,168	3,819

Long service leave benefits are centrally recognised and paid by the Central Holding Authority and do not form part of department's accounts or cash outflows. As there is no financial impact on the department's financial statements, long service leave benefits are excluded from the quantitative disclosures of key management personnel compensation.

d) Related party transactions:

Transactions with Northern Territory Government-controlled entities

The department's primary ongoing source of funding is received from the Central Holding Authority in the form of output and capital appropriation and on-passed Commonwealth national partnership and specific-purpose payments.

The following table provides quantitative information about related party transactions entered into during the year with all other Northern Territory Government-controlled entities.

2026	Revenue from related parties \$000	Payments to related parties \$000	Amounts owed by related parties \$000	Amounts owed to related parties \$000
Related party				
All NTG Government departments	22,354	29,847	2,912	2,037

2025	Revenue from related parties \$000	Payments to related parties \$000	Amounts owed by related parties \$000	Amounts owed to related parties \$000
Related party				
All Territory Government departments	22,278	33,405	1,040	2,864

Most of the department's transactions with other government entities are not individually significant.

Transactions with other government departments which were significant are listed as follows:

- \$10 million in notional revenue and expenditure related services received free of charge from the Department of Corporate and Digital Development
- \$3.1 million in notional revenue and expenditure related services received free of charge from the Department of Logistics and Infrastructure
- \$3.5 million payment of payroll tax to the Department of Treasury and Finance
- \$4.2 million non-cash capital grant for land servicing infrastructure owned by Power and Water Corporation.

Other related party transactions are as follows:

Given the breadth and depth of Territory Government activities, related parties will transact with the Territory public sector in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed.

35 Contingent liabilities and contingent assets

a) Contingent liabilities

The department has entered into contracts and agreements that contain indemnities. The contingent liabilities arising from these indemnities are unquantifiable, and the likelihood of occurrence is considered low. For all the events that would give rise to potential liabilities, the department has comprehensive risk management strategies in place. Legal proceedings of disputes in which the department is a party are not separately disclosed. Due to the wide variety and nature of individual cases, and the uncertainty of any potential liability, no value can be attributed to individual cases until such time as the courts make a decision so as not to prejudice the outcome of the proceeding or dispute.

Where the department has acquired land for the purpose of road openings under the *Control of Roads Act 1953* compensation will be payable by the Territory. The value of compensation payable is uncertain and unquantifiable at the reporting date where agreement has not been reached at that time.

In 2016 the department entered into a Government endorsed development agreement where the Territory may be required to share on a 50/50 percent basis certain unforeseen land contamination remediation costs. The value of the remediation payable is uncertain and unquantifiable at the reporting date.

The department had no reportable contingent liabilities as at 30 June 2026.

b) Contingent assets

The department had no contingent assets as at 30 June 2026.

36 Events subsequent to balance date

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in, these financial statements.

37 Schedule of administered Territory items

In addition to operating revenue controlled and utilised by the department to fund its activities that are included in the financial statements, the department also acts on behalf of the Territory Government in the management of administered items. These include rent from Crown land leases and occupational licences, waste management licenses, and environmental management plan assessment fees. The department is unable to use administered items to further its own objectives without authorisation.

Administered items are transferred to and reported by the Central Holding Authority, as the parent entity of government. Administered income and expenses are not recognised in the department's operating statement but are reported separately in accordance with Australian accounting standards.

The following Territory items are managed by the department on behalf of the government and are recorded in the Central Holding Authority (refer to Note 2b).

	2026 \$000	2025 \$000
TERRITORY INCOME AND EXPENSES		
Income		
Fees from regulatory services	846	627
Royalties and rents	1,629	3,036
Other income	-	4
Total income	2,475	3,667
Expenses		
Central Holding Authority income transferred	2,567	3,671
Doubtful debts	(92)	(4)
Total expenses	2,475	3,667
Territory income less expenses	-	-
TERRITORY ASSETS AND LIABILITIES		
Assets		
Royalties and rent receivable	401	644
Other receivables	105	1
Total assets	506	645
Liabilities		
Central Holding Authority income payable	506	645
Unearned Central Holding Authority income	-	-
Total liabilities	506	645
Net assets	-	-



Soil analysis

38 Budgetary information

The following tables present the variation between the 2025-26 original budgeted financial statements, as reported in 2025-26 Budget Paper No. 3 Agency Budget Statements and the 2025-26 actual amounts reported in the financial statements, together with explanations for significant variations.

The variations within these tables do not include changes to budgeted appropriations from 2025-26 original budget to 2025-26 final budget. Refer to Note 5a for summary changes to budget appropriations.

Comprehensive operating statement	2026 Actual \$'000	2026 Original budget \$'000	Variance \$'000	Note
INCOME				
Taxation revenue				
Grants and subsidies revenue				
Current	6,234	5,220	1,014	1
Capital	213	–	213	2
Appropriation				
Output	97,144	88,015	9,129	3
Commonwealth	5,466	3,860	1,606	4
Sales of goods and services	6,632	5,223	1,409	5
Goods and services received free of charge	13,030	9,435	3,595	6
Gain on disposal of assets	(248)	–	(248)	
Other income	2,049	833	1,216	7
TOTAL INCOME	130,520	112,586	17,934	
EXPENSES				
Employee expenses	64,948	61,870	3,078	8
Administrative expenses				
Purchases of goods and services	37,228	32,968	4,260	9
Repairs and maintenance	2,084	2,100	(16)	
Depreciation and amortisation	7,314	7,246	68	
Other administrative expenses	18,520	12,515	6,005	10
Grants and subsidies expenses				
Current	5,173	6,293	(1,120)	11
Capital	22,734	–	22,734	12
Interest expenses	2	–	2	
TOTAL EXPENSES	158,003	122,992	35,011	
NET SURPLUS/(DEFICIT)	(27,483)	(10,406)	(17,077)	
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to net surplus/deficit				
Changes in asset revaluation surplus	17,008	–	17,008	13
Other Comprehensive Income	2,860	–	2,860	14
TOTAL OTHER COMPREHENSIVE INCOME	19,868	–	19,868	
COMPREHENSIVE RESULT	(7,615)	(10,406)	2,791	

The following note descriptions relate to variances greater than 20% or \$1 million where multiple significant variances have occurred.

- 1 The \$1 million increase in current grants and subsidies revenue to original budget reflects completion of programs, or new agreements, primarily for Commonwealth funded programs.
- 2 The \$0.2 million increase in capital grants and subsidies revenue to original budget reflects Federal Financial Funding National Water Grid Fund for the Marrakai gauging station.
- 3 The \$9.1 million increase in output appropriation to original budget is predominantly related to a Treasurer's Advance towards settlements under the Home Building Certification Fund scheme.
- 4 The \$1.6 million increase in Commonwealth appropriation to original budget reflects revised timeframes on program deliverables, or new agreements, primarily for Commonwealth funded programs (National Water Grid Fund and Enhancing National Pest Animal and Weed Management).
- 5 The \$1.4 million increase in sales of goods and services to original budget is predominantly due to drilling services in relation to water testing and bore construction.
- 6 The \$3.6 million increase in goods and services received free of charge to original budget reflects notional services received from Department of Corporate and Digital Development.
- 7 The \$1.2 million increase in other income to original budget reflects recognition of revenue for returned grant funds, co-contributions or cost reimbursements.
- 8 The \$3.1 million increase in employee expenses to original budget reflects revised timeframes on existing projects, or new agreements, for externally funded programs.
- 9 The \$4.3 million increase in purchase of goods and services expense to original budget reflects:
 - property management of crown land assets
 - performance obligations fulfilled under external funding agreements or fee for services
- 10 The \$6 million increase in other administration expense to original budget reflects:
 - increase of non-cash capital related expenditure for completed land servicing infrastructure works that do not meet the asset capitalisation criteria.
 - non-cash services free of charge received from Department of Corporate and Digital Development and Department of Logistics and Infrastructure.
- 11 The \$1.1 million decrease in current grants and subsidies expense to original budget predominantly reflects timing of grants paid under the Coastal Management Offset program.
- 12 The \$22.7 million increase in capital grants and subsidies expense to original budget reflects non-cash land servicing infrastructure works that do not meet the asset capitalisation ownership criteria.
- 13 The \$17 million increase in changes in asset revaluation surplus to original budget reflects revaluation, or transfers of land, building and infrastructure non financial assets.
- 14 The \$2.9 million increase in other comprehensive income to original budget reflects land sales and gifting of land to Alice Spring Town Council.

	2026 Actual \$000	2026 Original budget \$000	Variance \$000	Note
Balance sheet				
ASSETS				
Current assets				
Cash and deposits	11,585	5,891	5,694	1
Receivables	5,950	4,378	1,572	2
Inventories	18	–	18	
Advances and investments	–	859	(859)	3
Assets held for sale	4,590	20,108	(15,518)	4
Total current assets	22,143	31,236	(9,093)	
Non-current assets				
Receivables	9,799	9,760	39	
Prepayments	–	–	–	
Property, plant and equipment	1,059,007	1,033,475	25,532	5
Total non-current assets	1,068,806	1,043,235	25,571	
TOTAL ASSETS	1,090,949	1,074,471	16,478	
LIABILITIES				
Current liabilities				
Deposits held	539	740	(201)	
Payables	5,562	2,880	2,682	6
Borrowings and advances	1	–	1	
Provisions	8,868	8,204	664	
Other liabilities	2,606	161	2,445	7
Total current liabilities	17,576	11,985	5,591	
Non-current liabilities				
Borrowings and advances	34	35	(1)	
Total non-current liabilities	34	35	(1)	
TOTAL LIABILITIES	17,610	12,020	5,590	
NET ASSETS	1,073,339	1,062,451	10,888	
EQUITY				
Capital	561,944	514,694	47,250	
Reserves	769,434	773,831	(4,397)	
Accumulated funds	(258,039)	(226,074)	(31,965)	
TOTAL EQUITY	1,073,339	1,062,451	10,888	

The following note descriptions relate to variances greater than 20% or \$1 million where multiple significant variances have occurred.

- 1 Total cash and deposits are \$5.7 million higher than the original budget and reflects unspent capital appropriation for land acquisition.
- 2 Receivables are \$1.6 million higher than the original budget reflecting receipts due from externally funded programs.
- 3 Advances are \$0.9 million lower than the original budget reflecting recoupment in full of the Master Builders Fidelity Fund.
- 4 Assets held for sale are \$15.5 million lower than the original budget reflecting revised land lots estimated to sell within twelve months.
- 5 Property, plant and equipment is \$25.5 million higher than the original budget due to the revaluation undertaken during the 2025-26 year and adjustment for land held for sale.
- 6 Payables are \$2.7 million higher than the original budget reflecting timing of payments.
- 7 Other liabilities are \$2.4 million higher than the original budget reflects revised timing of externally funded programs or new funding received in advance.

	2026 Actual \$000	2026 Original budget \$000	Variance \$000	Note
Cash flow statement				
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating receipts				
Grants and subsidies received				
Current	6,234	5,220	1,014	1
Capital	213	–	213	2
Appropriation				
Output	97,144	88,015	9,129	3
Commonwealth (excluding capital appropriation)	1,844	3,860	(2,016)	4
Receipts from sales of goods and services	12,769	5,057	7,712	5
Interest received	–	–	–	
Total operating receipts	118,204	102,152	16,052	
Operating payments				
Payments to employees	64,414	61,870	2,544	6
Payments for goods and services	62,410	35,068	27,342	7
Grants and subsidies paid				
Current	5,173	6,293	(1,120)	8
Capital	–	–	–	
Interest paid	2	–	2	
Total operating payments	131,999	103,231	28,768	
Net cash from/(used in) operating activities	(13,795)	(1,079)	(12,716)	
CASH FLOWS FROM INVESTING ACTIVITIES				
Investing receipts				
Proceeds from sales of non-financial assets	2,673	3,455	(782)	
Repayment of advances received	35	–	35	
Total investing receipts	2,708	3,455	(747)	
Investing payments				
Purchases of non-financial assets	7,653	18,411	(10,758)	9
Total investing payments	7,653	18,411	(10,758)	
Net cash from/(used in) investing activities	(4,945)	(14,956)	10,011	
CASH FLOWS FROM FINANCING ACTIVITIES				
Financing receipts				
Deposits received	(267)	–	(267)	
Equity injections				
Capital appropriation	19,169	15,383	3,786	10
Commonwealth capital appropriation	281	–	281	
Other equity injections	37	–	37	
Total financing receipts	19,220	15,383	3,837	
Financing payments				
Lease liabilities payments	131	–	131	
Equity withdrawals	–	–	–	
Total financing payments	131	–	131	
Net cash from/(used in) financing activities	19,089	15,383	3,706	
Net increase/(decrease) in cash held	350	(652)	1,001	
Cash at beginning of financial year	11,235	6,543	4,692	
CASH AT END OF FINANCIAL YEAR	11,585	5,891	5,693	

The following note descriptions relate to variances greater than 20% or \$1 million where multiple significant variances have occurred.

- 1 The \$1 million increase in current grants and subsidies received original budget reflects completion of programs, or new agreements, primarily for Commonwealth funded programs.
- 2 The \$0.2 million increase in capital grants and subsidies received original budget reflects Federal Funding Agreement National Water Grid Fund for the Marrakai gauging station.
- 3 The \$9.1 million increase in output appropriation original budget is predominantly related to a Treasurer's Advance towards settlements under the Home Building Certification Fund scheme.
- 4 The \$2 million decrease in Commonwealth appropriation to original budget reflects revised timeframes on program deliverables.
- 5 The \$7.7 million increase in receipts from sales of goods and services original budget reflects the completion of externally funded projects, drilling services in relation to water testing and bore construction, co-contributions and cost reimbursements.
- 6 The \$2.5 million increase in payments to employees original budget is due to revised timeframes on existing projects, or new agreements, for externally funded programs.
- 7 The \$27.3 million increase in purchase of goods and services expense original budget largely reflects:
 - legal settlements and cost of legal advice
 - research and consultancies costs in fulfilling obligations under external funding arrangements
 - property management of departmental assets
 - drilling services in relation to water testing and bore construction
 - aerial monitoring services in fulfilling obligations under the Saving Native Species externally funded program.
- 8 The \$1.1 million decrease in current grants and subsidies expense original budget predominantly reflects timing of grants paid under the Coastal Management Offset program.
- 9 The \$10.8 million decrease in purchase of non-financial assets the original budget is predominantly due to revised timing of land acquisitions.
- 10 The \$3.8 million increase in capital appropriation original budget is for land acquisitions.

39 Budgetary information: Administered Territory items

The following table presents the variation between the 2025–26 original budget for administered items as reported in 2025–26 *Budget Paper No. 3 Agency Budget Statements* and the 2025–26 actual amounts disclosed in Note 37 of these financial statements together with explanations for significant variations.

Administered Territory items	2026 Actual \$000	2026 Original budget \$000	Variance \$000	Note
TERRITORY INCOME AND EXPENSES				
Income				
Fees from regulatory services	846	290	556	1
Royalties and rents	1,629	3,025	(1,396)	2
Total income	2,475	3,315	(840)	
Expenses				
Central Holding Authority income transferred	2,567	3,315	(748)	
Doubtful debts	(92)	–	(92)	
Total expenses	2,475	3,315	(840)	
Territory income less expenses	–	–	–	
TERRITORY ASSETS AND LIABILITIES				
Assets				
Royalties and rent receivable	401	–	401	
Other receivables	105	–	105	
Total assets	506	–	506	
Liabilities				
Central Holding Authority income payable	506	–	506	
Total liabilities	506	–	506	
Net assets	–	–	–	

The following note descriptions relate to variances greater than 20% or \$1,000,000 where multiple significant variances have occurred.

1. The \$0.6 million increase in regulatory fees to the 2025–26 original budget predominantly reflects:
 - collection of assessment fees relating to environmental management plans greater than anticipated
 - collection of annual waste management licences greater than anticipated.
2. The \$1.4 million decrease in royalties and rents to the 2025–26 original budget predominantly reflects the timing and less than anticipated collection of occupational licences and crown land leases.



1. In May 2026, St Mary's Hostel (Alice Springs) became a heritage listed place.
2. Weed Management Branch stall at the Top End Native Eco-Fair.
3. Water Resources staff and NT Farmers holding an information session for new water licence holders in Marrakai.
4. In March 2026, the Minister authorised the temporary establishment of a waste transfer station to support Katherine residents during flood recovery efforts.

APPENDICES

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Katherine River
Shutterstock / Marion Carniel

Appendix A

Statutory boards and committees

Committee	Act establishing statutory body	Purpose
Adelaide River Water Advisory Committee	<i>Water Act 1992</i>	Provides advice to the Department and Minister on the development and implementation of the Water Allocation Plan.
Buffel Grass Weed Advisory Committee	<i>Weeds Management Act 2001</i>	Tasked to develop the Buffel Grass Management Strategy 2024–2030 and the Buffel Grass Weed Management Plan 2026–2036 and provide input into a Buffel Grass Economic Impact Assessment. The Committee was disbanded on 16 June 2026, having completed these tasks.
Building Advisory Committee (BAC)	<i>Building Act 1993</i>	Provides advice to the Minister on the administration of the Act, considers matters referred by the Minister, and accredits building products, construction methods, designs, components or systems.
Building Appeals Board	<i>Building Act 1993</i>	Responsible for resolving appeals regarding the application of building regulation, party wall construction and costs, decisions made by the Director or building certifiers, and other statutory functions.
Community Living Areas Tribunal	<i>Pastoral Land Act 1992</i>	An independent body established to consider and provide recommendations to the Minister regarding applications for excision of Aboriginal community living areas on pastoral leases.
Daly River Water Advisory Committee	<i>Water Act 1992</i>	Provides advice to the Department and Minister on the development and implementation of water allocation plans for the Daly River catchment.
Development Consent Authority	<i>Planning Act 1999</i>	Established to make statutory planning decisions, including determining development applications and undertaking compliance and enforcement functions across seven divisions generally associated with the larger population centres within the Northern Territory.
Gamba Grass Weeds Advisory Committee	<i>Weeds Management Act 2001</i>	Established to develop the Weed Management Plan for Gamba Grass (2020–2030) and to oversee its implementation.
Heritage Council	<i>Heritage Act 2011</i>	Assesses the heritage significance of places and objects, and provides advice and decisions on their conservation, use, and management.
NT Environment Protection Authority	<i>Northern Territory Environment Protection Authority Act 2012</i>	<p>The Board aims to promote ecologically sustainable development, implement effective waste management and minimisation strategies, and enhance community and business confidence in the Northern Territory's environmental protection regime.</p> <p>Members are appointed by the Administrator of the Northern Territory, except for the Chairperson of the NT Planning Commission, who is appointed by the Minister in accordance with the <i>Planning Act 1999</i>.</p>
NT Land Corporation	<i>Northern Territory Land Corporation Act 1986</i>	To acquire, hold, and manage designated land assets to support the development of the Northern Territory.
NT Planning Commission	<i>Planning Act 1999</i>	<p>An independent statutory authority responsible for developing and consulting on strategic plans and planning policies, advising the Minister on significant development proposals, and providing strategic planning advice to both the Minister and Development Consent Authority.</p> <p>The Commission also conducts hearings related to Planning Scheme Amendments and Exceptional Development Permit applications, providing reports to the Minister on these matters.</p>
Place Names Committee of the Northern Territory	<i>Place Names Act 1967</i>	Provides recommendations to the Minister on naming or renaming places.



Hands on salvinia monitoring and sampling during interstate biological control training, supporting improved weed management practices for the Northern Territory.

Appendix B

Grant recipients 2025–26

Recipient	Purpose	NTG or externally funded	2025–26 Amount (\$)
Australian Marine Conservation Society Inc	Support development and implementation of contemporary environmental regulatory frameworks, environmental programs and environmental policies	NTG	30,000
Indigenous Carbon Industry Network Ltd	Establish the new position, Policy Development Manager, within Indigenous Carbon Industry for Emissions Abatement Policy Development. Provide specialist advice to inform public policy debate where it intersects with the Indigenous carbon industry in the NT. Collaborate with NTG to consult First Nations communities on the NT's response to climate change.	NTG	100,000
Landcare NT Incorporated	Growing resilient communities to support sustainable agriculture and protect the Northern Territory's natural assets	NTG	150,000
Local Government Association of the Northern Territory	Promote circular economy objectives at the Local Government level	NTG	150,000
NT Cattlemen's Association Inc	Engage with NT cattle industry regarding carbon and biodiversity policy and regulation	NTG	162,000
Arafura Swamp Rangers Aboriginal Corporation	Build on internal capacity in feral animal management: by practical co-development, design and implementation of feral pig control plan using gained qualifications on Gurruwiling (Arafura Swamp).	NTG	26,550
Central Land Council	Implementation of the Reading the Country Program	NTG	108,800
Gong-dal Aboriginal Corporation	Establishing a Yolngu knowledge foundation for Mutjung Rangers	NTG	7,935
Jawoyn Association Aboriginal Corporation	Biocultural monitoring of Mangarrayi bush plants and animals	NTG	30,300
Mimal Land Management Aboriginal Corporation	Establishing the Strong Women for Healthy Country Network as an Aboriginal Corporation.	NTG	30,000
Warddeken Land Management Limited	Warddeken Rock Art Conservation Management Capacity Building Support	NTG	88,551
Landcare NT Incorporated	The project aims to work with community Landcare groups and Larrakia Rangers across Darwin's waterways to establish and enhance riparian habitats, improve biodiversity, and strengthen water quality and hydrological outcomes within four priority catchments: Rapid Creek, Mitchell Creek, Ludmilla Creek, and Sandy Creek.	Externally	1,146,069
Marthakal Homelands and Resource Centre Aboriginal Corporation	Foundations for miyapunu (Sea Turtle) monitoring and conservation - Marthakal Indigenous Protected Area	Externally	57,938
Arafura Swamp Rangers Aboriginal Corporation	Arafura Swamp Ranger Aboriginal Corporation Sea ranger capacity and marine management	Externally	177,955
Dhimurru Aboriginal Corporation	Monitoring of Sea grass and Marine Life Habitat	Externally	84,584
Laynhapuy Homelands Aboriginal Corporation	Guwarrtji miwiyal'puy djäma / Hawksbill Turtle Nesting Project in the Laynhapuy Indigenous Protected Area	Externally	61,236
Mabunji Aboriginal Resource Indigenous Corporation	Yanyuwa sea country planning and management	Externally	37,790
Namultja Aboriginal Corporation	Enhancing Ranger Capacity for the Protection of Marra Sea Country and Cultural Heritage	Externally	423,328
Northern Land Council	South East Arnhem Land Sea Country Indigenous Protected Area seagrass surveys and development of ranger-led monitoring program	Externally	197,444

Recipient	Purpose	NTG or externally funded	2025-26 Amount (\$)
Northern Land Council	Sea turtle conservation and cultural site management under the Kenbi Open Area Declaration	Externally	38,600
Tiwi Resources Pty Ltd	Tiwi Islands seagrass surveys and development of ranger-led monitoring program	Externally	109,056
National Trust of Australia (NT)	To promote and lobby for the heritage of the Northern Territory. To work closely with like minded organisations. To continue to preserve, protect and improve National Trust properties. Open properties to the public.	NTG	123,682
Anindilyakwa Housing Aboriginal Corporation	Northern Territory Heritage Grant: Angurugu Heritage Precinct, Groote Eylandt	NTG	20,000
Christ The King Parish Tennant Creek	Northern Territory Heritage Grant: Church of Christ the King, Tennant Creek	NTG	18,920
Hennessy Trading & Contracting	Northern Territory Heritage Grant: Flynn's Farm - Lot 02819, Hundred of Goyder	NTG	816
Larrakia Development Corporation ATF The Larrakia Development Trust	Northern Territory Heritage Grant: Heritage Steam Pump House, Darwin	NTG	17,553
Miss Melissa Rundle	Northern Territory Heritage Grant: 10 Railway Terrace, Alice Springs	NTG	4,000
Mr Angus Mcivor	Northern Territory Heritage Grant: 6 Stuart Terrace, Alice Spring	NTG	4,000
Mr Gregory A Taylor	Northern Territory Heritage Grant: 12 Railway Terrace, Alice Springs	NTG	4,000
Mr John Alexander Greateorex	Northern Territory Heritage Grant: 63 Freshwater Road, Jingilli	NTG	4,000
Mr Mark Cavill	Northern Territory Heritage Grant: 19 Pinaroo Crescent, Batchellor	NTG	2,617
Mr Mike Gillam	Northern Territory Heritage Grant: 4 Hele Crescent, Alice Springs	NTG	4,000
Mrs Lynne Rosemary Wastell	Northern Territory Heritage Grant: 14 Railway Terrace, Alice Springs	NTG	16,216
Ms Francoise Helene Barr	Northern Territory Heritage Grant: 12 Schultze Street, Larrakeyah	NTG	4,000
Ms Lynne Barnes	Northern Territory Heritage Grant: 16 Railway Terrace, Alice Springs	NTG	4,000
Ms Rachel Perkins	Northern Territory Heritage Grant: 86 Hartley Street, Alice Springs	NTG	21,325
National Trust of Australia (NT)	Northern Territory Heritage Grant: Tuxworth Fullwood House, Tennant Creek	NTG	11,048
Red Dirt Pty Ltd ATF Gagman Prabaman Trust	Northern Territory Heritage Grant: 77 Bath Street, Alice Springs	NTG	3,344
Royal Flying Doctor Service of Australia Central Operations	Northern Territory Heritage Grant: 8-10 Stuart Terrace, The Gap	NTG	20,000
The Trustee for SC Donnelly Family Trust	Northern Territory Heritage Grant: 17 Shepherd Street, Darwin	NTG	4,000
Women's Museum of Australia Incorporated	Northern Territory Heritage Grant: Women's Museum of Australia and Old Gaol, Alice Springs	NTG	18,200
Coomalie Community Government Council	Improve the capacity of land managers in the Coomalie region to sustain a longer-term approach to reducing the impacts of gamba grass, especially on land surrounding Litchfield National Park.	NTG	20,000

Appendix C

Acronyms

ACHIS	Aboriginal Cultural Heritage Information system	ILIS	Integrated Land Information System
AELERT	Australasian Environmental Law Enforcement and Regulators Network	IPA	Indigenous Protected Area
AI	Artificial Intelligence	MMP	Mining Management Plan
AMSA	Australian Maritime Safety Authority	NLC	Northern Land Council
ATO	Australian Taxation Office	NT	Northern Territory
CDS	Container Deposit Scheme	NT EPA	NT Environment Protection Authority
CEO	Chief Executive Officer	NTGPASS ..	NT Government and Public Authorities Superannuation Scheme
CLC	Central Land Council	NTLIS	NT Land Information System
CSO	Community Service Obligations	NTPS	NT Public Sector
CSS	Commonwealth Superannuation Scheme	NTTC	NT Treasury Corporation
DCA	Development Consent Authority	OCPE	Office of the Commissioner for Public Employment
DCDD	Department of Corporate and Digital Development	PCM	Pollution Case Management system
DLI	Department of Logistics and Infrastructure	PIA	Planning Institute of Australia
DLPE	Department of Lands, Planning and Environment	REALM	Regional Ecosystem and Landscape Mapping
DRFA	Disaster Relief Funding Arrangements	RMAC	Risk Management and Audit Committee
EAP	Employee Assistance Program	SPC	Strategic Policy Committee
ELT	Executive Leadership Team	SPP	Special Purpose Payments
EPBC Act	<i>Environment Protection and Biodiversity Protection Act 1999 (Cth)</i>	TPWC Act ..	<i>Territory Parks and Wildlife Conservation Act 1976</i>
FOI	Freedom of Information	UCV	Unimproved Capital Value
FTE	Full Time Equivalent	VAU	Vegetation Assessment Unit
FVOCI	Fair Value Other Comprehensive Income	VCU	Vegetation Compliance Unit
FVTPL	Fair Value Through Profit and Loss	WHS	Work Health and Safety
GAP	Gamba Action Program	WHSC	WHS Committee
GST	Goods and Services Tax		
HPAI	Highly Pathogenic Avian Influenza		
HPC	High-Performance Computing		
ICAC	Independent Commission Against Corruption		
ICTC	Information Communications Technology Committee		



Adelaide River

