Department of
AGRICULTURE AND FISHERIES












2025 - 2026

# Annual Report

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NORTHERN TERRITORY GOVERNMENT

**ACKNOWLEDGEMENTS**

The Department of Agriculture and Fisheries is grateful to the people who assisted with writing and producing the Department of Agriculture and Fisheries Annual Report 2025-26 and those who contributed photographs.

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Enquiries should be made to:

Department of Agriculture and Fisheries
GPO Box 3000
DARWIN NT 0801

Telephone: (08) 8999 2229
Email: CEO.DAF@nt.gov.au
Web: daf.nt.gov.au

A list of department contact details is provided at Appendix D

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# 1. Letter to the Minister

Dear Minister

I am pleased to present you with the 2025–26 Annual Report on the performance and achievements of the Department of Agriculture and Fisheries for the year ending 30 June 2026 in accordance with the provisions of section 28 of the *Public Sector Employment and Management Act 1993*, section 12 of the *Financial Management Act 1995* and Part 9 of the *Information Act 2002*.

To the best of my knowledge and belief as accountable officer, the systems of internal control and audit provide reasonable assurance that:

a. Proper records of all transactions affecting the agency are kept, and all employees under my control observe the provisions of the *Financial Management Act 1995*, the Financial Management Regulations and the applicable Treasurer's Directions.

b. Procedures within the agency afford proper internal control, and a current description of such procedures is recorded in the accounting and property manual, which has been prepared in accordance with the requirements of the *Financial Management Act 1995*.

c. No indication of fraud, malpractice, major breach of legislation or delegation, major error in or omission from the accounts and records exists.

d. In accordance with the requirements of section 15 of the *Financial Management Act 1995*, the internal audit capacity available to the agency is adequate, and the results of audits have been reported to me.

e. The financial statements in this annual report have been prepared from proper accounts and records and are in accordance with the Treasurer's Directions.

f. In accordance with the requirements of section 18 of the *Public Sector Employment and Management Act 1993*, all Employment Instructions issued by the Commissioner for Public Employment have been satisfied and reported.

g. In respect to my responsibilities pursuant to section 131 of the *Information Act 2002*, I advise that to the best of my acknowledge and belief, processes have been implemented to achieve compliance with the archives and records management provisions prescribed in Part 9 of the *Information Act 2002*.

In addition, the Chief Executive Officer of the Department of Corporate and Digital Development (DCDD) has advised that, to the best of her knowledge and belief:

h. Proper records are kept of transactions undertaken by DCDD on behalf of the department.

i. Employees under his control observe the provisions of the *Financial Management Act 1995*, the Financial Management Regulations, Treasurer's Directions and Part 9 of the *Information Act 2002*.

Yours sincerely,



Amelia Vellar

Chief Executive Officer

16 September 2026



# 2 Our report

# 2. Our report

## 2.1. About the annual report

The Department of Agriculture and Fisheries' Annual Report summarises our activities in the 2025–26 financial year and our achievements against Budget Paper No. 3 and the department's strategic priorities.

## 2.2. Legislative requirements

This report has been prepared to meet the requirements of section 28 of the Public Sector Employment and Management Act 1993 (PSEMA), section 12 of the *Financial Management Act 1995* and part 9 of the *Information Act 2002* and contains information about the department's:

- primary functions and objectives
- legislation administered
- activities undertaken during the year against budget outputs
- significant initiatives, achievements and outcomes
- employee numbers, designations, training and staff development programs
- financial management and performance
- performance against public sector principles and employment instructions
- work health and safety programs.

## 2.3. Report structure

The report contains a message from the Chief Executive Officer (CEO) and comprises 5 key sections:

1. **Our department**
   The department's vision, objectives, priorities and structure.

2. **Our achievements**
   A summary of the department's progress and achievements against the planned outcomes outlined in Budget Paper No. 3 and the strategic priorities.

3. **Our corporate governance**
   An overview of the department's governance structure and functions to ensure effective decision making to meet our service delivery, corporate and legislative obligations.

4. **Our people**
   An overview of the department's people, human resource management and compliance with legislative requirements.

5. **Our financial overview**
   The department's financial statements and related disclosures.

   The report is published online at daf.nt.gov.au

   Alternative document formats are available upon request from the department.

6. **Appendices**
   The department's key contacts, grant funding and sponsorship programs, regional and industry newsletters, and abbreviations used in this report.

# 2.4. Message from the Chief Executive Officer



The Department of Agriculture and Fisheries (DAF) works to grow the sector and maintain the Northern Territory's reputation as a supplier of safe, high-quality agricultural produce and sustainable fisheries through scientific research, biosecurity and industry development.

DAF's operations span the entire Northern Territory and contribute significantly to the development of Northern Australia. DAF continues to create the conditions for industry to invest with confidence and develop projects that are environmentally, culturally and economically sustainable. Through biosecurity, research, extension services, policy and industry development, we support growth that strengthens regional communities, creates jobs and helps attract and retain people across the Territory.

Over the past year, the department achieved significant outcomes, including:

- Progressing more than 70 research, development and extension projects across the plant and livestock sectors to improve productivity, resilience and profitability for Territory producers.
- Supporting major agricultural development initiatives, including the Ord River Irrigation Scheme expansion, Wildman Agricultural Development and the Agricultural Value-Add Grant Program.
- Delivering extension programs, training and outreach activities to producers, Aboriginal enterprises, ranger groups, researchers, students and industry stakeholders across northern Australia.
- Supporting regional communities through flood recovery activities, pastoral land management, industry engagement and the celebration of 80 years of research at Katherine Research Station.
- Advancing fisheries research, aquaculture development and recreational fishing opportunities through stock enhancement programs, fish aggregation devices and planning for a new artificial reef.
- Protecting Territory fisheries resources through compliance, monitoring and joint patrols with Aboriginal marine rangers and NT Police.
- Strengthening biosecurity preparedness through H5 bird flu surveillance activities, emergency animal disease planning, laboratory capability enhancements and nationally recognised training programs.
- Supporting market access for Territory producers through new trade outcomes, pest surveillance and ongoing protection against biosecurity threats, including banana freckle and browsing ants.
- Implementing important legislative reforms to strengthen animal welfare outcomes and support contemporary industry practices.
- Building workforce capability through professional development, leadership opportunities and investment in the next generation of scientists, veterinarians and biosecurity professionals.

These achievements reflect the expertise, professionalism and dedication of our staff across agriculture, fisheries, biosecurity, animal welfare, research, policy and industry development. Their work continues to support industry growth, safeguard our natural resources and position the Territory for a strong future.

On behalf of the department, I am pleased to present the Department of Agriculture and Fisheries Annual Report 2025–26.



Amelia Vellar
Chief Executive Officer
16 September 2026



# 3

## Our department

# 3. Our department

## 3.1. About us

The Department of Agriculture and Fisheries supports the sustainable growth of the Northern Territory's agriculture, fisheries and aquaculture sectors through scientific research, biosecurity, industry development and fisheries management. Working with industry, communities, Aboriginal ranger groups and government partners, we help protect market access, strengthen regional economies, support sustainable resource management and maintain the Territory's reputation as a producer of safe, high-quality food and fibre.

## 3.2. Our Minister

As at 30 June 2026, the department reported to the following Minister:

**The Hon Gerard Maley MLA**

Minister for Agriculture and Fisheries

Minister for Recreational Fishing

## 3.3. Our vision

Continue to be a trusted industry partner and balanced regulator of sustainable agriculture and fisheries.

## 3.4. Our purpose

To facilitate sustainable economic growth across the Northern Territory and enhance the Territory lifestyle.

## 3.5. Our goals

1. Foster agriculture and fisheries industry growth across all regions.
2. Enhance Territory lifestyle.
3. Outstanding organisational capability.

## 3.6. Our objectives / strategic priorities

- Support sustainable development through increased partnerships, project facilitation, targeted and industry led research, development and extension to improve productivity and diversification.
- Draw on our strengths and partnerships with Territory and Australian Government agencies to deliver enhanced trade, market and investment opportunities.
- Develop and secure agriculture and fisheries related value chains locally, nationally and internationally.
- Ensure departmental research farms and facilities exemplify best practice management, provide opportunities for industry identified demonstration sites and are largely self-sustaining.
- Help to advocate for a skilled, agile and capable Territory workforce to meet industry needs.
- Advocate the adoption of innovation, science and technology to enhance the Territory’s competitive advantage and productivity.
- Strengthen biosecurity measures and protect the Territory’s unique animal and plant health status to maintain existing market access and explore new opportunities.
- Promote the NT’s agriculture and fisheries industries as unique lifestyle and ‘NT Outback’ assets.

- Work in partnership with industry and the community to ensure sustainability, best use and fair access to the Territory's aquatic resources for the economic benefit and enjoyment of all Territorians.
- Deliver and manage principled, risk based and effective regulations.
- Work collaboratively with other regulators to improve and enhance sustainability prospects in the Territory.
- Help to maintain the integrity of our resource base to support ongoing investment, development and benefits to the community.
- Ensure good animal welfare outcomes through the development and adoption of animal welfare legislation, practices and standards that are underpinned by science and evidence, and meet community expectations.
- Deliver valued services through a highly skilled, professional, engaged and trusted workforce.
- Promote a culture of collaboration, respect, accountability and integrity to create an integrated team.
- Create a positive workplace culture that attracts, retains, recognises and builds talent.
- Proactively foster and build biosecurity and emergency response capability and capacity.
- Design systems and processes to simplify tasks and continually improve safety and efficiency.
- Maintain accreditation and certifications within laboratories, department research facilities and the Darwin Aquaculture Centre.
- Support economic participation and Aboriginal economic development.
- Cultivate a transparent and exemplary operating environment.



## 3.7. Our structure






# 4

# Our achievements

# 4. Our achievements

What we achieved by output group:

## 4.1. Agriculture, Fisheries and Biosecurity

**Objective: Increased economic growth and viability of existing and emerging primary industries.**

### Industry Development and Project Facilitation

Facilitate the development of agriculture and aquaculture across the Territory including working with industry proponents or investors to identify new land, diversification opportunities, on-farm industry development and pathways to markets.

### Agriculture

Promote and enable economic growth in partnership with industry through research, development, and capacity-building projects and activities that support new and existing agribusinesses. Increase productivity, secure sustainable markets and enable manufacturing opportunities for Territory produce across agriculture, horticulture, forestry, cattle and buffalo businesses.

Manage the pastoral estate and provide land management services to promote optimum use and environmental sustainability of the Territory's natural resources.

### Fisheries

Work in partnership with industry and the community to ensure sustainability, best use and fair access to the Territory's aquatic resources for the economic benefit and enjoyment of all Territorians.

### Biosecurity and animal welfare

Support Territory economic development and underpin market access for agricultural products by providing research, extension and diagnostic functions, and excluding, eradicating and managing plant pest and animal disease risks.

Work with stakeholders to respond to animal cruelty complaints and ensure best practice animal welfare standards are adhered to within the Territory. Prepare for biosecurity emergencies.



## 4.1.1. Key performance indicators

| | 2024–25 Actual | 2025–26 Target | 2025–26 Estimate | 2025–26 Actual |
|---|---|---|---|---|
| ***Industry Development and Project Facilitation*** | | | | |
| Number of significant agriculture sector projects currently being case managed | 5 | 5 | 5 | 5 |
| ***Agriculture*** | | | | |
| Pastoral land clearing applications processed within 6 months | 50% | ≥90% | 100% | 100% |
| Number of significant research projects completed and communicated[1] | | 25 | 25 | 21 |
| Stakeholder satisfaction rating with extension events delivered | 89% | ≥85% | 86% | 84.37% |
| ***Fisheries*** | | | | |
| Number of fish stocked for recreational fishing <12 months old[2] | 127,682 | 75 000 | 100 000 | 111,600 |
| Number of fish stocked for recreational fishing >12 months old[3] | 260 | 500 | 500 | 639 |
| ***Biosecurity and Animal Welfare*** | | | | |
| Livestock biosecurity inspections, certification and registrations supporting livestock supply chain trade and market access[4] | 1,717 | 1500 | 1500 | 2012 |
| Livestock biosecurity risks excluded through timely and accurate laboratory diagnostic services[5] | 1,007 | ≥500 | 500 | 833 |
| Scheduled surveillance activities for high priority pests, inspections of products and interstate certification audits undertaken to support industry to maintain trade and support market access[6] | 369 | 230 | 263 | 244 |
| Animal welfare complaints actioned within 3 days of receiving complaint | 95% | ≥95% | 95% | 95% |

[1] The target was not met as some projects are long term and ongoing. While the progress of our projects was extended to producers, some projects are yet to be completed or will not technically finish e.g. shrub burn.
[2] Fingerlings released in 2025-26 were higher than anticipated.
[3] The higher than anticipated number of fish stocked is due to available tank capacity enabling more Barramundi to be retained and grown to a larger size.
[4] The increase is due to a higher number of cattle movements due to seasonal conditions in the Northern Territory during 2025-26.
[5] The increase is due to additional testing for bat deaths after flooding events and testing of birds and other animals for avian influenza.
[6] Lower than anticipated number of audits expected in 2025-26 with the introduction of new permit types such as banana trade and polocrosse hay.

## 4.1.2. Key achievements

### Industry Development and Project Facilitation

- Progressed the Ord River Irrigation Scheme expansion in the Territory, including the delivery of a rapid detailed business case, to carry water from Lake Argyle to the Territory border.. Continued work with the Western Australia Government on an Intergovernmental Agreement, and support for the proposed Sweetwater Agricultural Development foundation project for future irrigated agricultural development in the region.
- Facilitated regulatory engagement and project development activities for the Wildman Agricultural Development, supporting Duxton Farms proposed expansion of broadacre and irrigated cropping in the Top End.
- Continued to support the Singleton Farm development through stakeholder engagement and coordination with the proposed horticultural development near Tennant Creek.
- Worked with industry and government partners to assess the impacts of flooding, fuel, fertiliser and freight cost pressures on Territory agriculture and fisheries and identify opportunities to strengthen industry resilience and supply chain preparedness.
- Supported live export industry engagement and market development activities that reinforce the Territory's important trade relationships across Southeast Asia.
- Delivered Round 2 of the Agricultural Value-Add Grant Program, awarding funding to projects across the Top End and Central Australia that strengthened meat processing capacity, livestock logistics, pollination services, plant genetics and agricultural supply chains. The program attracted 53 applications, delivered $214,225 in grant funding and leveraged approximately $498,000 in private sector investment.

### Agriculture

**Plant Industries**

- Progressed more than 40 Research, Development and Extension (RDE) projects focused on improving crop productivity, resilience, and profitability in collaboration with producers, industry bodies, research organisations, Aboriginal enterprises, and government agencies, including 5 new projects.
- Communicated the enhanced surveillance, monitoring, production, and diagnostic activities for priority plants, pests and plant diseases, presenting research outcomes at more than 20 conferences and webinars and delivering 8 significant publications.
- Promoted soil health, production systems, water-use efficiency, integrated pest management, and climate-resilient farming systems, published in 15 newsletters.
- Strengthened workforce capability through professional development, succession planning, and technical training. Eight staff members performed higher duties, staff were supported to improve qualification at PhD and Graduate level, and 2 regional staff received Emerging Leaders professional development training.

**Livestock Industries**

- Progressed more than 30 RDE projects, including on methane efficient feed and cattle, virtual fencing and buffalo. Of these, 18 were hosted on NTG research farms and the remainder on commercial properties. Completed the Sweet Spot project and commenced 6 new projects.
- Delivered extension events to over 300 producers and delivered 12 Rangeland Management Courses including at the Aboriginal Pastoral Academy in the Kimberly, Western Australia.
- Responded to 544 external requests for livestock industries advice, delivered 77 presentations, contributed to 27 papers, 13 rural media articles, 73 social media posts, 8 media interviews and submitted 2 project final reports.

**Southern Region**

- Equipped a Biosecurity Emergency Response Trailer for plant and animal biosecurity awareness, response to biosecurity incursions and ongoing management.
- Attended Alice Springs and Barkly Coordination Committee meetings.
- Represented NTG agriculture priorities at the Buffel Weed Advisory Group consultations in the development of the Buffel Weed Management Plan.
- Completed the 15-year Quality Graze project to research sustainable stocking rates in arid environment and promotion and education of research outcomes in industry.
- Delivered the first artificial insemination of new Droughtmaster genetics in the Old Man Plains research station herd for 8 years to improve genetics.
- Received the animal welfare vehicle mounted pod to ensure small animals retrieved are safe for transport.

**Big Rivers Regional Coordination**

- Coordinated and facilitated 7 events for local schools and connected with high schools and Charles Darwin University AgConnections program to promote agriculture as a career path.
- Provided research facilities to Northern Territory Cattlemen's Association (NTCA) and the Australian Mango Industry Association and training and camping areas for defence personnel.
- Provided technical support to establish a community vegetable garden at Katherine Research Station (KRS) for training and skills development for community members from Banjari, Barunga, Manyallaluk, Wugularr and Kalano communities.
- Hosted the Indonesian Consulate delegation to explore economic opportunities for future investment and partnerships within the region to strengthen food security.
- Hosted the Katherine Regional Cabinet and the CEO Coordination Committee.
- Supported Katherine Local Emergency Committee, Police and Animal Welfare during major flooding events.
- Hosted KRS Open Day with 1,372 attendees highlighting and celebrating 80 years of research, development and engagement.

**Pastoral Land Management**

- Responded to significant flood impacts across the pastoral estate by coordinating and releasing targeted support and information to affected pastoral lessees, with 17 pastoral leases receiving rent relief totalling approximately $200,000.
- Processed 25 pastoral lease transactions.
- Approved 3 land clearing permits, released 4 clearing notices, approved a non-pastoral use permit for tourism, progressed significant tenure matters by recommending perpetual tenure for Douglas River pastoral lease and supporting the subdivision of Kiana pastoral lease.
- Undertook the 2025 pastoral land monitoring program across 12 pastoral leases in 5 pastoral districts. Continued implementation of the integrated monitoring program, combining satellite-based remote sensing, field monitoring and lease inspections to support assessment of land condition across the pastoral estate.
- Supported the ongoing development of a voluntary management plan to improve land condition outcomes.
- Strengthened governance capability through the appointment of 2 new Pastoral Land Board members and conducted 11 Board meetings delivering timely decisions.

## Fisheries

- Finalised Northern Territory policy for movement of live decapod crustaceans to reduce the risk of translocating notifiable and emerging crustacean diseases to the NT.
- Delivered ongoing surveillance of detected black scar oysters in a Darwin marina, with no invasive marine pest detected in the Darwin Harbour.
- Completed pearl farm hatchery and farm audits with all sites found compliant.
- Continued leading research in Northern Australian aquaculture at Darwin Aquaculture Centre (DAC), delivering projects for the Fisheries Research and Development Corporation (FRDC) and the Collaborative Research Centre for Northern Australia (CRCNA).
- Produced 680,000 black lip rock oyster spat for industry partners, stocked over 112,239 barramundi to enhance recreational fishing, and spawned 3.4 million black jewfish eggs, enabling 2 research trials on black jewfish larval rearing and juvenile production, alongside industry partner validation trials. Bred over 9,000 golden snapper as part of a recovery plan to assist the recovery of golden snapper stocks in the greater Darwin area.
- Led tropical oyster aquaculture in the NT through:
    - Development of NT shellfish quality assurance program, alongside NT Health, to enable the sale of NT grown oysters and classification of future aquaculture oyster harvest sites.
    - Completion of an application to Food Standards Australia New Zealand (FSANZ) to remove barriers to market.
- Commenced procurement for a new artificial reef with award and deployment to occur in 2026-27 FY.
- Deployed 4 redesigned fish aggregation devices (FADs) to enhance recreational fishing and aid in the recovery of at-risk reef fish species such as golden snapper.
- Conducted 229 fisheries patrols, of which: 149 were land based, 51 on-water and 29 were conducted jointly with Aboriginal marine rangers on Country.
- Interacted with more than 2,570 individuals engaged in commercial or recreational fishing activities.
- Inspected or searched 828 vessels and vehicles, seized over 250 items, detected more than 153 offences and conducted joint patrols with NT Police.
- Development of new regulatory notices for reporting and data provision.
- Development of improved systems for licence assessment and renewals.
- Produced and promoted Fisheries Compliance Principles and Fisheries Compliance Priorities.

## Biosecurity and Animal Welfare

- Managed the banana freckle response through the transition to management phase and continued to manage the browsing ant national eradication response through the proof of freedom phase.
- Implemented amendments to the *Animal Protection Act 2018*.
- Continued to build high throughput sequencing capacity at the Berrimah Veterinary Laboratory (Commonwealth Government funded NABSeq project).
- Developed and published the NT's top 10 priority plant pest list, and updates to NT declared and notifiable plant pest list.
- Delivered and coordinated training for scientists, industry, community, Aboriginal ranger groups, and government representatives including:
    - Best practice Papaya Mealybug management practices for Western Australia and Queensland scientists.
    - Queen Bee artificial insemination for beekeepers.

    - Introduction to E-DNA metabarcoding workshop for scientists.
    - Targeted units of the Certificate IV in Tropical Biosecurity for Aboriginal ranger groups.
    - STEM training sessions in remote Aboriginal communities.
- Agreed market access for 4 varieties of mangoes to Western Australia via ICA-69 protocol.
- Completed Area Freedom surveys for cotton and sorghum pests to facilitate trade for NT growers to Western Australia.
- Stood up an Incident Management Team for H5 bird flu surveillance and testing of samples, involving local governments, ranger groups and other government agencies.
- Strengthened emergency animal disease preparedness through collaboration across northern Australia funded by the Commonwealth Government through the North Australian Coordination Network.
- Completed the Timor Leste surveillance and laboratory partnership project to strengthen surveillance for emergency animal diseases.
- Finalised a NT Emergency Animal Disease Strategy, focusing on livestock.
- Completed amendments to *Livestock Act 2008* and Regulations relevant to honey bees including the streamlining of movement permits and introduction of Hive Identification Numbers.
- Presented at conferences and symposia including the Brisbane Ant Symposium (National Browsing Ant Response Program), Annual Entomological Conference (Fruit Fly research).
- Managed the Animal Welfare Functional Group response to natural disasters, including surveillance of impacted regions and provision of care and treatment to animals in evacuated communities.
- Issued 5 infringements, 3 for failing to seek treatment for an animal, one for abandoning an animal, one for dog not secured during transport, and commenced one prosecution for a person prohibited by a court order from having possession of animals.
- Supported 3 Aboriginal intern positions and 2 early career veterinary positions under the Commonwealth Government funded North Australian People Capacity and Response Network program.
- Hosted student and community events to promote Science Week at Berrimah Farm Science Precinct and KRS.
- Completed the installation of biosecurity road-signs including at the Queensland/Northern Territory and South Australia/Northern Territory border entry points.

## 4.1.3. Future priorities

### Industry Development and Project Facilitation

- Continue to progress the Ord River Irrigation Scheme expansion into the Northern Territory, including finalisation of the Intergovernmental Agreement with the Western Australian Government to enable proponents to seek access to irrigation water, and submission of the final Detailed Business Case to support future investment decisions and unlock new irrigated agricultural development opportunities.
- Continue facilitating major agricultural development projects, including the Sweetwater Agricultural Development, Wildman Agricultural Development, Singleton Farm and Larrimah Agricultural Development, to support sustainable agricultural growth, private sector investment and regional economic development.
- Develop an Agribusiness Strategy and Land Diversification Policy to support sustainable agricultural development, improve land use opportunities and attract investment across the Territory's primary industries sector.
- Strengthen policy, legislative and regulatory advice across the Northern Territory Government, Australian Government and industry stakeholders to support sustainable development, improve investment certainty and facilitate responsible agricultural expansion.

- Strengthen industry resilience and competitiveness by improving understanding of fuel, fertiliser and freight dependencies, and identifying practical supply chain solutions that support productivity, investment and growth.
- Support market development, trade opportunities and industry partnerships that enhance the sustainability, competitiveness and economic contribution of Territory agricultural industries.

## Agriculture

- Complete the Farms Strategies across the Northern Territory to implement best practice.
- Respond to the outcome of the high court decision relating to the development of the Western Davenports underground water reserve including supporting access to the Aboriginal Water Reserve.
- Progress flagship research programs including AridGRAZE and Heifertility.
- Increase industry adoption of research outcomes through major producer field days at research stations and targeted extension activities.
- Provide ongoing support to assist the functioning of the regional beef industry advisory committees.
- Secure 4 new compliance positions in livestock biosecurity in Central Australia.
- Upgrade the Arid Zone Research Institute (AZRI) bore water system.
- Develop KRS into a plant industries Agtech hub and Victoria River Research Station (VRRS) into a livestock industries Agtech hub.
- Develop a regional strategy for industry development across the Big Rivers region.
- Modernise pastoral application and assessment processes by implementing enhanced digital systems.
- Strengthen evidence-based regulatory decision-making to support assessment of clearing permit applications, and consultation to evaluate whether the current clearing approvals framework remains fit for purpose.
- Strengthen Pastoral Land Board governance and capability.
- Engage with local schools and organisations to raise the profile of agriculture and fisheries within the community.

## Fisheries

- Finalise an Aquaculture and Aquatic Biosecurity 5-year strategic plan.
- Continue stock enhancement activities to improve recreational fishing through:
    - deploying a new artificial reef
    - investigating future FAD opportunities
    - hatchery production of barramundi and golden snapper.
- Finalise and implement the golden snapper recovery plan.
- Progress the reform of the barramundi fishery and investigate alternative fishing gears and methods to commercially harvest barramundi and king threadfin salmon.
- Publish an NT Fisheries compliance policy and guidelines.
- Assist in development of individual fisheries risk assessments to more effectively direct compliance efforts.
- Agree and implement local compliance plans with marine rangers on Country.
- Conduct joint inshore patrols with Australian Border Force, Australian Fisheries Management Authority and other regulatory agencies and management bodies.
- Support fisheries managers in their development of improved management and licence audit systems.
- Increase fisheries compliance visibility in the media and engagement space.

- Deliver coordinated and risk based enforcement of fisheries rules.

## Biosecurity and Animal Welfare

- Establish a new Livestock Investigations Unit to strengthen compliance, with a focus on Central Australia.
- Strengthen and streamline the verification process for veterinary registration and application assessments and reviewing policies with respect to artificial intelligence in veterinary practice.
- Complete 'proof of freedom' surveillance for browsing ant and work towards freedom for banana freckle.
- Introduce legislative updates to the *Plant Health Act 2008* and Regulations aimed at streamlining administrative processes, providing clearer direction during biosecurity responses and allowing third party assurance schemes to be recognised.
- Introduce new market access protocols for movement of mangoes to Western Australia and South Australia.
- Deliver preparedness activities to affected stakeholders for the plant pest polyphagous shot-hole borer.
- Deliver preparedness activities to affected stakeholders for varroa mite.
- Conduct area freedom surveys for a variety of plant pests in support of market access claims, including cotton.
- Preparing the NT for H5 bird flu by conducting surveillance and testing of bird and animal populations.
- Preparing for upgrades to the National Livestock Identification System.



## 4.2. Corporate and shared services

**Objective: Improved organisational performance through strategic leadership and the provision of corporate support functions.**

**Corporate and governance**

Provide strategic leadership and a range of corporate and governance services to support the agency's functions.

**Shared services received**

Receive corporate services from the Department of Corporate and Digital Development and Department of Trade, Business and Asian Relations, and infrastructure services from the Department of Logistics and Infrastructure.

### 4.2.1. Key achievements

- Strengthened conflict of interest management by implementing the updated policy suite, shareholdings position statement, mandatory employee declarations and agency-wide training.
- Supported departmental governance through policy development and review, compliance reporting, training and awareness initiatives.
- Supported the Board of Management's risk management functions and internal audit plan implementation.
- Delivered key work health and safety (WHS) resources addressing heat stress, fatigue, psychosocial hazards, remote work and workplace wellbeing.
- Established a department-wide standard operating procedure library, Safety Moments and Toolbox Talks to improve access to safety information and consistent practices.
- Continued the Safety Matters newsletter, sharing safety updates, wellbeing resources, lessons learned, training opportunities and emerging risk information.
- Successfully retained 2 graduates and one trainee from the 2025 early careers programs.
- Across the agency 8 employees completed leadership development programs.
- Reported no significant issues in external audits.
- Established key financial policies to improve asset measurement and revaluation processes.
- Supported the agency in organisation realignment.
- Maximised budget outcome through strategic financial and budget management.
- Rolled out corporate and finance training across the agency to build staff capability.

### 4.2.2. Future priorities

Corporate and shared services will continue to improve organisational performance through strategic leadership, providing comprehensive corporate services and strong governance.



# 5

# Our corporate governance

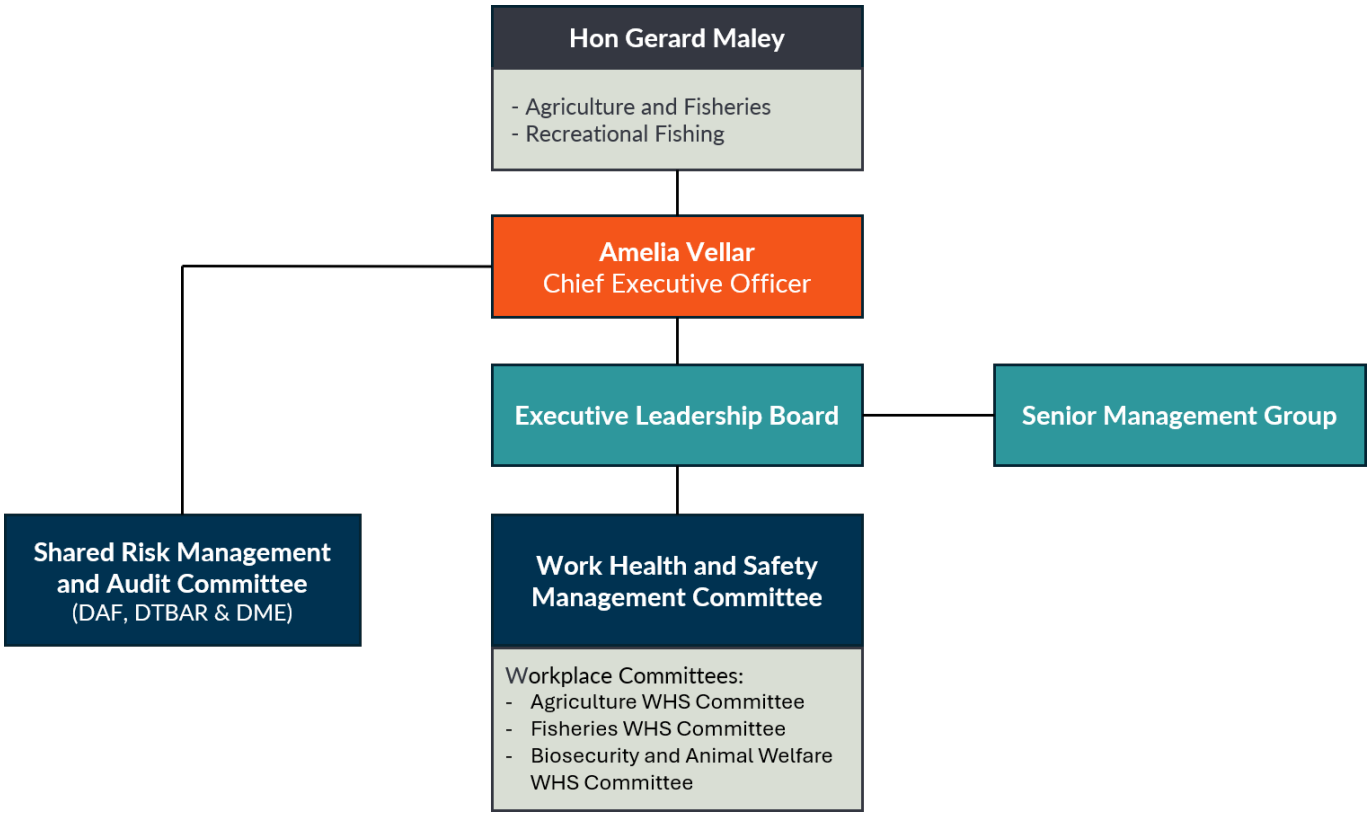
# 5. Our corporate governance

The department's governance framework guides the agency to deliver the expected public standards of accountability, probity and transparency in our day-to-day operations. It outlines the mechanisms and processes necessary to achieve robust and sound public sector departmental corporate governance and, in turn, ensure effective decision making to meet our service delivery, corporate and legislative obligations.

Governance works to partner with individuals, business units and divisions to provide advice and support on ethical and legislative requirements while supporting the overall department strategy.

Our corporate governance framework is based on the department's responsibilities under the Administrative Arrangements Order and our accountability and compliance with the financial management frameworks.

## 5.1. Governance structure




## 5.2. Governance structure

### 5.2.1. Executive Leadership Board

The Executive Leadership Board (ELB) is established as the primary governance and decision-making group for DAF. The group provides the highest level of strategic performance and conformance monitoring for the department.

In particular, the ELB:

- Sets and monitors the strategic directions to ensure achievement of government and department objectives.
- Monitors and reports against budgets.
- Manages risk for the agency through the Enterprise-Wide Risk Register and leads and promotes a culture of risk management.

- Monitors and ensures WHS legislation is applied and complied with through the Work Health and Safety Management Committee.
- Agrees on performance management indicators and monitors divisional business plans.
- Reviews and contributes to the annual report, providing endorsement of the final report for the Minister.
- Reviews department policies which align with strategic directions and values for CEO approval.
- Anticipates, evaluates, manages and responds to strategic issues.
- Coordinates and collaborates with other NTG agencies on issues with whole-of-government implications.
- Recognises the value of a positively engaged workforce and the importance of attracting and retaining highly skilled and motivated staff.

Membership as at 30 June 2026

| Role | Position | Name |
|---|---|---|
| Chair | Chief Executive Officer | Amelia Vellar |
| Member | Deputy Chief Executive Officer / Agriculture | Jed Matz |
| Member | Senior Executive Director, Biosecurity and Animal Welfare | Lorraine Corowa |
| Member | Senior Executive Director, Fisheries | Matt Osborne |
| Member | Senior Executive Director, Industry Development & Corporate Services | Andrew Baylis |
| Member | Regional Director, Big Rivers Region | Susan King |
| Member | Regional Director, Southern Region | Ross Nowland |
| Member | Director, Communications and Media | Nicole Ryan |
| Member | A/General Manager Corporate Services / Chief Financial Officer | Joanna Frankenfeld |
| Secretariat | Manager, Executive and Corporate Services | Bianca Canavan |

Summary of work performed during 2025–26:

- Met 12 times.
- Oversaw organisational redesign to align departmental structures and functions with government priorities.
- Developed the DAF People Plan 2026-2028.
- Reviewed all policies and procedures for the department for CEO approval.
- Monitored organisational risk through the Enterprise-Wide Risk Register.

## 5.2.2. Senior Management Group

The Senior Management Group (SMG) is established as a forum for information sharing with the ELB and divisions of the DAF to provide effective communication relating to current and upcoming issues.

In particular, the SMG:

- Reviews and endorses departmental policies for progression to ELB.
- Identifies and escalates issues for consideration by ELB.
- Prepares annual business plans.
- Effectively manages budgets.
- Identifies opportunities for collaboration and innovation across the department.

- Provides information and updates on projects, activities and the achievement of division objectives.
- Contributes content to the annual report and reviews the report prior to endorsement of the ELB.
- Contributes to divisional and departmental planning through strategic planning process.

Membership as at 30 June 2026

| Role | Position | Name |
|---|---|---|
| Chair | Chief Executive Officer | Amelia Vellar |
| Member | Deputy Chief Executive Officer / Agriculture | Jed Matz |
| Member | Senior Executive Director, Biosecurity and Animal Welfare | Lorraine Corowa |
| Member | Senior Executive Director, Fisheries | Matt Osborne |
| Member | Senior Executive Director, Industry Development & Corporate Services | Andrew Baylis |
| Member | Regional Director, Big Rivers Region | Susan King |
| Member | Regional Director, Southern Region | Ross Nowland |
| Member | Senior Director, Industry Development & Project Facilitation | Duncan McGill |
| Member | Chief Plant Health Officer | Sally Heaton |
| Member | A/Chief Veterinary Officer | Dr Sue Fitzpatrick |
| Member | Director, Animal Welfare and Emergency Management | Charles Drury |
| Member | Director, Pastoral Lease Management | Dr Alana Mackay |
| Member | Director, Livestock Industries | Tim Schatz |
| Member | Senior Director, Plant Industries | Muhammad Sohail Mazhar |
| Member | Senior Director, Aquatic Resources | Phillipa Hunter |
| Member | Program Director, Fisheries | Blake Taylor |
| Member | Director, Communications and Media | Nicole Ryan |
| Member | Principal Scientist (Biometry) | Mark Hearnden |
| Member | Manager, Research and Information Projects | Birgit Nielsen |
| Member | A/General Manager Corporate Services / Chief Financial Officer | Joanna Frankenfeld |
| DCDD Rep | HR Business Partner | Wendy Neutert |
| WHS Rep | WHS Manager | Nick O'Brien |
| Secretariat | Manager, Executive and Corporate Services | Bianca Canavan |

Summary of work performed during 2025–26:

- Met 10 times.
- Reviewed and provided feedback on the department People Plan 2026-2028.
- Provided feedback on and endorsed the department's policies and procedures.
- Provided updates and feedback on the department's work health and safety, finance, risks, strategic priorities, goals and objectives.

## 5.2.3. Shared Risk Management and Audit Committee

The Chief Executive Officers (CEOs) of Department of Agriculture and Fisheries (DAF), Department of Mining and Energy (DME) and Department of Trade, Business and Asian Relations (DTBAR) have established a shared Risk Management and Audit Committee (RMAC) in accordance with the Financial Management Act 1995 and the Treasurer's Directions. The arrangement has been operating since February 2025 and continues to provide oversight across the 3 agencies.

In accordance with its terms of reference, the RMAC is to provide independent advice and assistance to the CEOs on the effectiveness of their risk management, audit, internal control systems and assist the CEOs achieve their external accountability and legislative compliance responsibilities.

The RMAC is an advisory body only and is not responsible for the executive management of these functions.

Membership as at 30 June 2026:

| Role | Position | Name |
|---|---|---|
| Chair | Independent Member – Governance and Risk Consultant | Ross Springolo |
| Member | Independent Member – Director Budgets, Department of Housing, Local Government and Community Development | Jessica Ryan |
| Member | Deputy Chief Executive Officer, Department of Mining and Energy | Anne Tan |
| Member | Deputy Chief Executive Officer, Department of Trade, Business and Asian Relations | Kelly Ralston |
| Member | Senior Executive Director, Industry Development and Corporate Services, Department of Agriculture and Fisheries | Andrew Baylis |
| Secretariat | Manager, Risk and Audit | Mary Joseph |

Summary of work performed during 2025–26:

- Met 5 times.
- Reviewed and endorsed the risk management frameworks.
- Monitored the agency enterprise-wide risk registers and progress of risk management activities.
- Endorsed the internal audit plan for 2025-26, oversaw the delivery of the internal audit program, and reviewed the outcomes of completed internal audit reviews.
- Oversaw implementation of recommendations arising from internal and external audit activities.
- Reviewed and provided input into the 2024–25 annual report.
- Reviewed the outcomes of completed external audits.

## 5.2.4. Work Health and Safety Management Committee

The Work Health and Safety Management Committee is established to provide confidence that statutory obligations of the department regarding work health and safety are being met.

The role of the committee is to oversee the development of policies, procedures and strategies to manage WHS risks across the department and provide guidance to workplace committees. The committee's role also includes the monitoring of reported incidents and implemented controls.

Membership as at 30 June 2026

| Role | Position | Name |
|---|---|---|
| Chair | Deputy Chief Executive Officer / Agriculture | Jed Matz |
| Member | Senior Executive Director, Biosecurity and Animal Welfare | Lorraine Corowa |
| Member | Senior Executive Director, Fisheries | Matt Osborne |
| Member | Senior Executive Director, Industry Development and Corporate Services | Andrew Baylis |
| Member | Regional Director, Big Rivers Region | Susan King |
| Member | Regional Director, Southern Region | Ross Nowland |
| Member | Regional Farm Manager, Darwin Region | Anthony Green |
| Secretariat | Manager, Work Health and Safety | Nick O'Brien |

Summary of work performed during 2025–26:

- Held 4 quarterly committee meetings.
- Oversaw implementation of key WHS policies, procedures and safety initiatives, including heat stress, fatigue and operational safety controls.
- Led improvements in risk management and emergency preparedness, including flood response, workplace reviews and vehicle safety improvements.
- Promoted worker wellbeing through mental health, psychosocial risk and WHS training initiatives.
- Monitored delivery of the department's WHS Action Plan and reviewed performance against established WHS leading and lagging indicators.

## 5.3. Internal audits

The Internal audit is also delivered as a shared services providing objective assurance of each agency's activities through the internal audit function, with reports provided to the Risk Management and Audit Committee (RMAC) and respective CEOs.

The internal audit program is designed to provide assurance to each CEO that the agency's systems and internal controls (designed to manage the agency's risk and achieve its objectives) are operating in an efficient and effective manner.

A summary of internal audits undertaken during the 2025–26 year are below:

| Audit | Scope/objective |
|---|---|
| Fraud and Corruption Control Framework Review | Review the effectiveness of the agency's fraud and corruption control framework in preventing, detecting and responding to fraud and corruption risks, and to identify opportunities for continuous improvement. |
| Travel Compliance Audit | Review travel expenditure practices to determine whether they are managed in accordance with NTG travel framework and relevant policies, legislative requirements and established internal controls. |
| Stakeholder engagement and relationship Management | Review existing practices to identify gaps and evaluate stakeholder engagement, satisfaction, and communication effectiveness.<br>The report is currently being finalised. |

An outsourced internal audit provider, RSM Australia Pty Ltd has been engaged, to conduct audits and reviews in accordance with the approved Internal Audit Plan.

## 5.4. External audits

The Northern Territory Auditor-General may conduct audit/reviews on our compliance, internal controls, procedures and practices in accordance with the Audit Act 1995. Audit results are published in NT Auditor-General's reports to the Legislative Assembly and are publicly available.

No agency-specific audits or reviews were undertaken by the Northern Territory Auditor-General during the reporting year. However, the agency participated in a review conducted by the Northern Territory Auditor-General on the 'Effectiveness of Internal Audit Functions and Audit Committees' across selected Northern Territory Government agencies. The report was tabled in the Legislative assembly in September 2025.

All recommendations and agreed actions arising out of the internal and external audit functions are monitored by the RMAC and reported to the Chief Executive Officer.

## 5.5. Freedom of information applications under the Information Act 2022

The *Information Act 2002* combines laws relating to freedom of information (FOI), privacy and records. It also establishes the framework by which the department collects and handles personal information.

DCDD delivers a centralised FOI administration service. DAF maintains the document searches and under the *Information Act 2002*, continues to make all statutory decisions.

During 2025–26, DCDD managed 12 DAF FOI applications for government or personal information under the *Information Act 2002*.

The table below provides information about FOI applications.

| Type of application | 2024–25 | 2025–26 |
|---|---|---|
| Total applications received | 17 | 9 |
| Applications carried over from previous year | 1 | 6 |
| Applications finalised | 12 | 12 |
| Applications transferred | 0 | 0 |
| **Applications carried forward into the following year** | **6** | **3** |

For further information about FOI requests, please contact DCDD:

Freedom of Information Officer
Department of Corporate and Digital Development
GPO BOX 2391, DARWIN NT 0801
08 8999 1793 or FOI@nt.gov.au

## 5.6. Work health and safety

The department recognises that health and wellbeing within our workplaces is critical. We understand our responsibility to provide a safe and healthy working environment for all our employees, contractors and visitors.

The department promotes a proactive health and safety management system based on effective communication, assessment and control of hazards, and the active promotion of safety leadership and personal accountability for WHS at all levels of the workforce.

The highest standards of WHS practices are integrated into all work areas, management systems and operations to prevent injury and illness, and promote wellbeing in the workplace.

The department's WHS Management Committee, as a subcommittee of the ELB, oversees the development of policies, procedures and strategies to manage WHS risks across the department and provide guidance to workplace committees. The committee's role also includes the monitoring of reported incidents and the implemented controls.

The number of reported incidents (including 'near misses') and hazards for 2025-26 is listed below.

| Reported incidents and hazards | 2024–25 | 2025–26 |
|---|---|---|
| Being hit by objects | 12 | 17 |
| Body stress | 5 | 6 |
| Chemicals and substances | 2 | 2 |
| Environmental factors | 0 | 2 |
| Hitting objects | 3 | 5 |
| Mental factors | 5 | 0 |
| Slips, trips and falls | 9 | 6 |
| Vehicle incidents / other[1] | 21 | 28 |
| **Total incidents reported** | **57** | **66** |
| **Total hazards identified** | **10** | **26** |

[1] *Includes security, property and non-work-related injuries and incidents.*





# 6 Our people

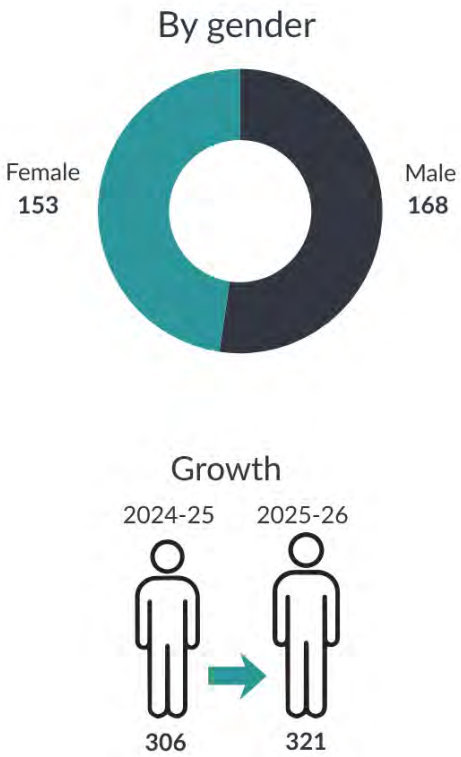
# 6. Our people

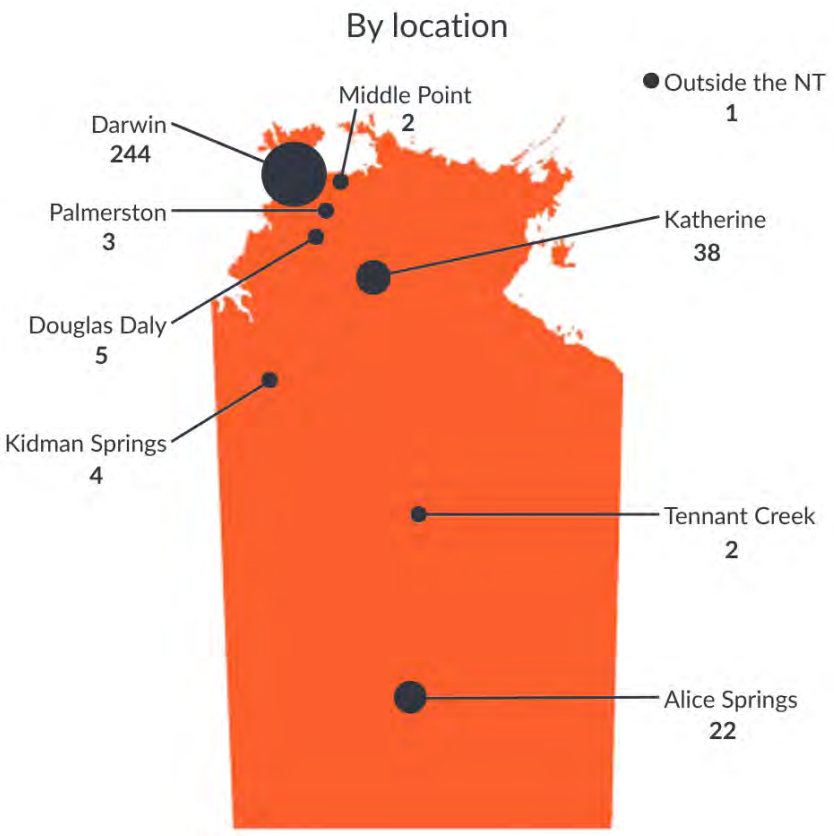
## 6.1. Our staff profile

Our people bring the expertise, knowledge and commitment that underpins work across agriculture, fisheries, biosecurity, research and regional service delivery. Operating across diverse geographic locations and disciplines, our workforce plays a vital role in supporting sustainable industries, protecting the Territory's natural resources and delivering services that benefit industry and the community.

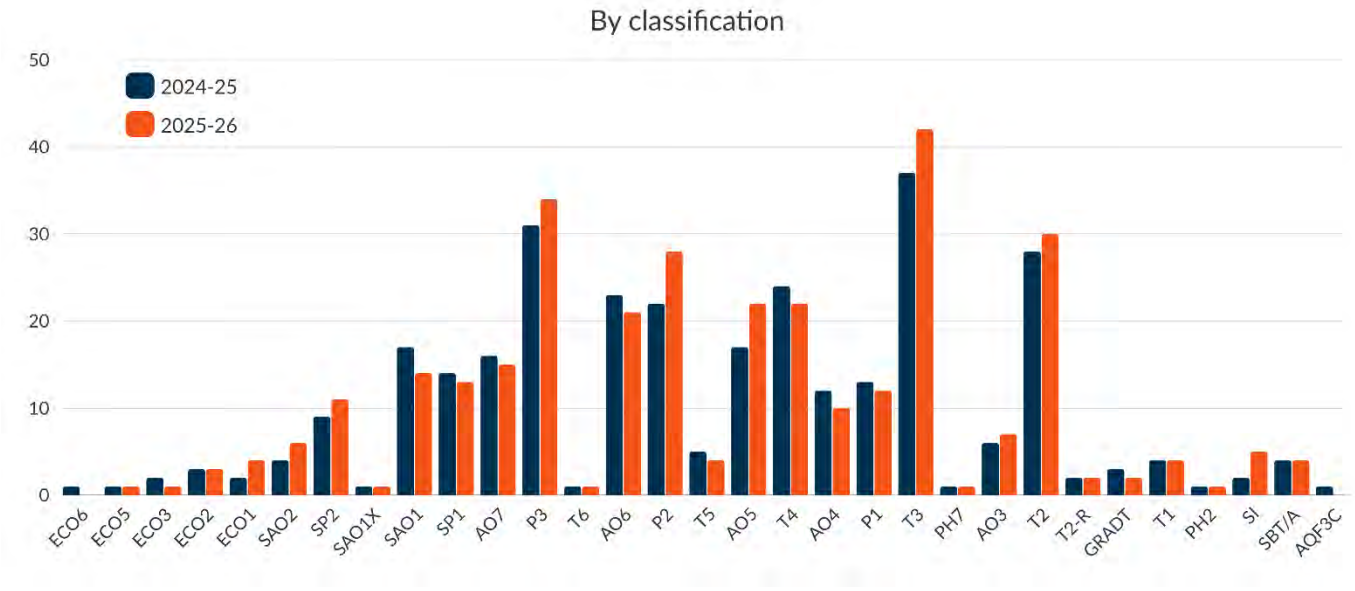
The department is committed to fostering a workplace that attracts and retains talented people, supports professional growth and encourages collaboration, innovation and continuous improvement. By investing in our people, we strengthen our capability to deliver on the department's priorities and respond to the evolving needs of the Northern Territory.

**Number and location of paid employees**



**Paid employees by classification**




[1] *The senior positions are: SAO1, SAO2, SP1, SP2, ECO1, ECO2, ECO3, EO3, ECO4 and ECO6.*

*At times, an ECO role may be temporarily vacant for short periods while a person is on leave. Where an ongoing employee, such as an SAO2, is temporarily filling an ECO role, they are paid as an EO designation.*

## 6.2. Professional development

DAF is committed to building a capable and future-ready workforce by providing employees with opportunities to develop their skills, knowledge and expertise. Professional development is supported through a combination of formal training, on-the-job learning, mentoring, coaching and practical experience across the department's diverse operations.

The department identifies capability needs through performance and development planning, workforce analysis, employee feedback and strategic workforce initiatives. Investment in learning and development is targeted towards strengthening technical, leadership and professional capabilities that support the delivery of DAF's priorities. DAF also supports employees to undertake further study and professional development relevant to their roles, helping to build organisational capability while supporting individual career growth and progression.

**Management training and staff development programs offered: Management and Leadership**

- Public Sector Management Program
- Emerging Leaders Program
- Senior Leaders Program
- Leadership for New Managers.

**Cultural Competence and Wellbeing**

- Creating Respectful Workplaces
- Foundational Cross-Cultural Training
- Mental Health First Aid
- Remote trauma course
- Remote area first aid training

- Gallagher Bassett Regular Training Sessions (Mental Health, Workplace Wellbeing and WHS).

**Skills Development**

- Fire warden training
- Diploma of Public Safety Emergency Management
- Shipboard Safety training
- Rangers training
- Marine habitat mapping training
- First aid course
- Cert II in Maritime Operations
- Firearms training
- Central Australia Grass course
- Remote trauma course
- Business edge course
- Firearm licence training
- Drone training
- Media training
- Chemical course cropping
- Biosecurity accreditation training
- Airsafe training
- Forklift training
- Marine radio course
- Ski steer training
- Strategic engagement training
- Procurement fundamentals
- Extinguisher training
- Graduate training – Time Management
- Graduate training – How to write in plain English
- Graduate training – Statistical data.

## 6.3. People Matter Survey

The department achieved a strong participation rate of 67 % in the 2025 NT People Matter Survey, with 201 employees providing feedback. The results highlighted a committed workforce, with employee engagement recorded at 64 % and employee satisfaction at 71 %. Employees continued to demonstrate a strong connection to the department's purpose and values, with 92 % agreeing that the work they do is important, 94 % indicating their behaviour is guided by the Code of Conduct, and 89 % reporting that their actions are guided by Northern Territory Public Service (NTPS) values. These results reinforce the department's culture of professionalism, service and commitment to delivering outcomes for the Northern Territory.

The survey provided valuable and constructive feedback from employees, which is being used to shape the department's future workforce priorities. In response, DAF has developed a comprehensive People Plan in collaboration

with the Executive Leadership Board (ELB) and the Department of Corporate and Digital Development, with input from the Senior Managers Group and the newly established Young Leaders Group. Aligning with the department's Strategic Plan, the People Plan will focus on strengthening leadership, employee engagement, capability development and workplace culture. Managers will continue to engage with their teams on survey outcomes, while ELB continue to implement targeted actions to address identified areas for improvement and ensure employee feedback informs ongoing organisational development.

## 6.4. Early Careers Program

The department remains committed to developing future talent and building workforce capability through Early Careers Programs. During 2025-26, the department supported 15 participants across a range of pathways, including graduate programs, traineeships, work experience placements and the Aboriginal Employment Program. Participants were employed across Darwin, Palmerston, Litchfield, Central Australia and the Big Rivers region, providing opportunities for emerging professionals to gain practical experience and contribute to the department's diverse operations. The program cohort included 5 graduates, 8 trainees, one Aboriginal Employment Program participant, and one work experience participant, supporting the department's commitment to attracting, developing and retaining a skilled and diverse workforce. DAF also continued to promote inclusive employment opportunities, with participation from Aboriginal employees and people with disability represented across its early careers programs.

## 6.5. Employment instructions

Under the *Public Sector Employment and Management Act 1993* (PSEMA), employment instructions provide directions to agencies on human resource matters. The department met all obligations as required under the employment instructions and public sector principles.

| Employment instruction | | Agency actions |
|---|---|---|
| **1.** | **Filling vacancies** | The department adhered to the NTPS Recruitment and Selection Policy, ensured efficient recruitment processes and prioritised Aboriginal applicants in line with its new Special Measures Recruitment Plan. All positions were filled based on merit, following the department's human resource delegations. |
| **2.** | **Probation** | Probation procedures are in place as per Employment Instruction 2 and Section 32, Probation for Ongoing Employees (PSEMA 1993). |
| **3.** | **Natural justice** | Information on the application of natural justice is provided internally to employees and through specific case management. Natural justice is applied to all appropriate processes. |
| **4.** | **Employee performance and development systems** | The department has created and implemented an employee performance management and development procedure in accordance with Employment Instruction 4. |
| **5.** | **Medical examinations** | Medical examinations may be arranged for a number of reasons under the PSEMA or relevant enterprise agreement. These referrals are managed by DCDD Workforce Relations as they relate to case management matters and are highly confidential.<br>All medical referrals are provided in writing to the employee.<br>In 2025–26, 0 employees undertook a medical examination for fitness for duty and informing for inability. |
| **6.** | **Performance and inability** | The department supports employees through the performance framework, which includes regular performance feedback and development. Information on the performance framework is available on the intranet.<br>Formal performance and inability matters are managed with the support of DCDD and are highly confidential.<br>There was 0 employee performance and inability process managed by the department for 2025–26. |
| **7.** | | Employment Instruction 7 has been revoked. |
| **8.** | **Internal department complaints and section 59 grievance reviews** | Policy and procedures were in place for handling employee complaints. |

| Employment instruction | Agency actions |
|---|---|
| | In 2025-26, 3 complaint matters were lodged with the department for internal review and 2 that were closed (finalised). |
| **9. Employment records** | Employee personnel files are maintained by DCDD. Employment records held by the department were maintained in accordance with legislative requirements under the Northern Territory Government General Administrative Records Management Schedule. |
| **10. Equality of employment opportunity programs** | Equality of employment opportunity principles are built into relevant policies and procedures, and the department is proud to value diversity, be inclusive and welcome people of different backgrounds and abilities.<br>The department continued to provide priority consideration to Aboriginal and Torres Strait Islander applicants in line with its new Special Measures Recruitment Plan and encouraged participation of staff at events including NAIDOC Week, International Women's Day, and International Day of People with Disability. |
| **11. Occupational health and safety standard programs** | The department has a Work Health and Safety Policy and management system that is monitored through the WHS Management Committee, which comprises representatives from a range of workplace locations. WHS committees are established to assist the department to meet its workplace safety obligations and promote WHS awareness in the workplace. Our Work Health and Safety Policy, guidelines, templates and resources are available to staff on the intranet. |
| **12. Code of conduct** | The department follows the NTPS Code of Conduct, embedding these principles through staff induction, training, and performance management discussions and in resources.<br>In line with the Code of Conduct, employees are required to disclose real or perceived conflicts of interest to ensure their personal conduct does not adversely affect their performance.<br>Breaches of the code of conduct are addressed in accordance with the relevant policies and legislation. |
| **13. Appropriate workplace behaviour** | The department educates employees on appropriate workplace behaviour through providing resources and training. The Creating Respectful Workplaces online course is included as an essential training requirement for all employees within 3 months of commencement and refresher every 3 years. |
| **14. Redeployment and redundancy** | The department understands the rights and obligations in redeployment and redundancy situations and ensures that these situations are handled as sensitively, efficiently, and effectively as possible. In 2025-26, the department did not conduct or process any redeployment or redundancy. |
| **15. Special measures** | The department's Aboriginal employees constitute 6.23% of the workforce.<br>The department remains committed to its special measures plan, prioritising Aboriginal applicants in line with its new Special Measures Recruitment Plan and the Northern Territory Government's Aboriginal Employment and Career Development Strategy. |









# 7

# Our financial overview

# 7. Our financial overview

## 7.1. Certification of the financial statements

We certify that the attached financial statements for the Department of Agriculture and Fisheries 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.



Amelia Vellar
Chief Executive Officer
31 August 2026



Joanna Frankenfeld
A/General Manager Corporate Services /
Chief Financial Officer
31 August 2026

## 7.2. Financial statement overview

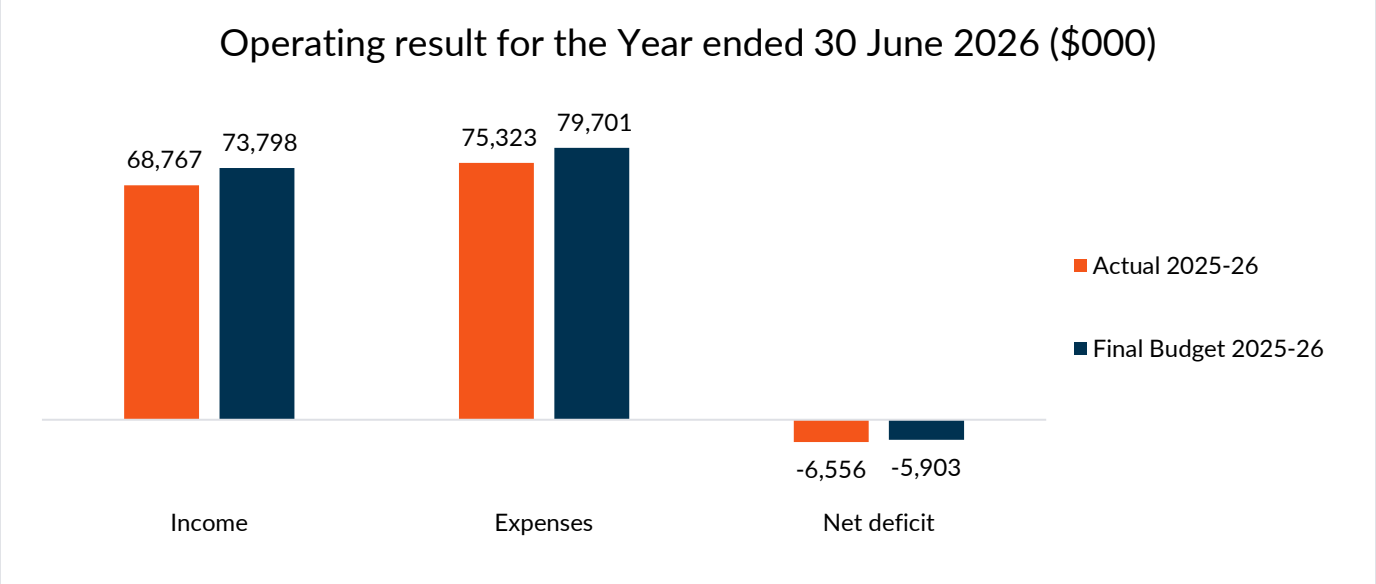
The department's financial performance for the year ended and financial position as at 30 June 2026 are reported in the following financial statements: comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and notes accompanying these statements.

The department's output groups as at 30 June 2026 are:

- Agriculture, fisheries and biosecurity
- Corporate and shared services.

### 7.2.1. Financial performance

DAF reported a net deficit of $6.6 million compared to the final budget net deficit of $5.9 million. The $0.7 million deficit variance is predominantly due to ongoing fiscal pressure in research farms.

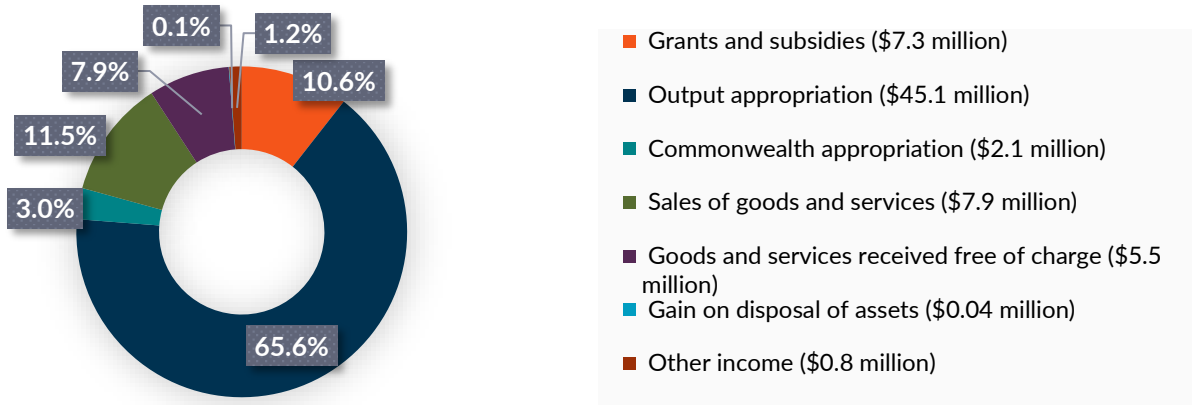



### 7.2.2. Income

The department reported total income of $68.8 million in 2025-26 which was $5 million lower than the final budget in 2025-26. The decrease is predominantly due to timing of income recognition for external projects combined with lower than budgeted goods and services free of charge.

The table below shows the trend and breakdown of actual income by category and the final budget for 2025-26.

| Income category | Actual 2024-25 $'000 | Actual 2025-26 $'000 | Final Budget 2025-26 $'000 |
|---|---|---|---|
| Grants and subsidies | 7,019 | 7,274 | 7,699 |
| Output appropriation | 43,973 | 45,143 | 45,143 |
| Commonwealth appropriation | 2,779 | 2,092 | 4,924 |
| Sales of goods and services | 7,779 | 7,942 | 8,741 |
| Goods and services received free of charge | 4,520 | 5,450 | 7,132 |
| Gain on disposal of assets | 0 | 38 | 18 |
| Other income | 735 | 828 | 141 |
| **Total** | **66,805** | **68,767** | **73,798** |




### Output appropriation

The department is primarily funded through Northern Territory Government appropriation. Output appropriation accounted for $45.1 million (65.6%) of the department's total income in 2025-26.

### Commonwealth appropriation

Commonwealth appropriation from the Australian Government (AG) totalled $2.1 million (3%) of the department's total income in 2025-26. The AG funded various national partnership agreements and specific purpose programs delivered by the department including:

- $1 million – National Water Grid Fund for the Ord River Expansion
- $0.5 million – High Pathogenicity Avian Influenza
- $0.4 million – Northern Australia Plant Capacity and Response Network
- $0.2 million – Horticulture Netting Trial
- $0.1 million – National Plant Health Surveillance Program.

### Goods and services free of charge

Goods and services received free of charge income totalled $5.5 million (7.9%) of the department's total income in 2025-26. This included $2.7 million from Department of Corporate and Digital Development (DCDD) for notional goods and services received and $2.8 million from Department of Logistics and Infrastructure (DLI) for the repairs and maintenance program.

### Other sources of income

Other sources of income totalled $16.1 million (23.4%) of total income which comprised of:

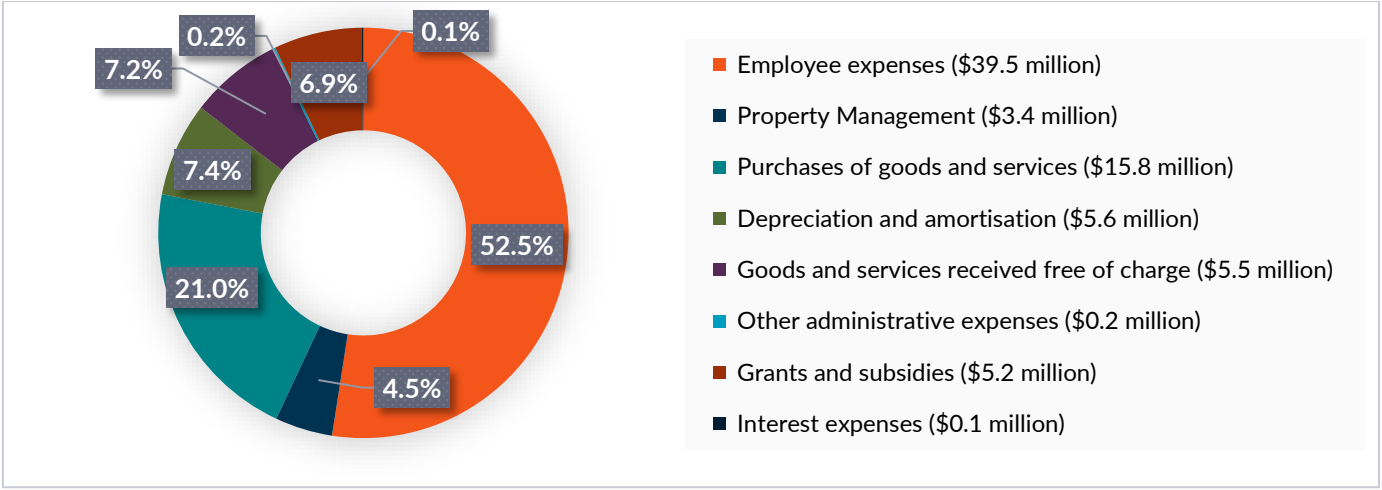
- $7.9 million – sale of goods and services
- $7.3 million – grants and subsidies
- $0.8 million – other income
- $0.04 million – gain on disposal of assets.

## 7.2.3. Expenditure

The department reported total expenditure of $75.3 million in 2025-26, which was $4.4 million lower than the final budget. The decrease is predominately due to vacant positions in the department, timing of expenses for delivery of various Northern Territory and Commonwealth funded projects which will be incurred in future years, combined with lower than budgeted goods and service free of charge.

The table below shows the trend and breakdown of actual expenditure by category and the final budget for 2025-26.

| Expense category | Actual 2024-25 $'000 | Actual 2025-26 $'000 | Final Budget 2025-26 $'000 |
|---|---|---|---|
| Employee expenses | 39,647 | 39,508 | 41,786 |
| Property management | 3,072 | 3,416 | 1,291 |
| Purchases of goods and services | 15,455 | 15,841 | 18,612 |
| Depreciation and amortisation | 4,756 | 5,604 | 5,380 |
| Other administrative expenses | 5,062 | 5,632 | 7,332 |
| Grants and subsidies | 4,983 | 5,230 | 5,210 |
| Interest expenses | 95 | 92 | 90 |
| **Total** | **73,070** | **75,323** | **79,701** |




## Employee expenses

Employee expenditure was DAF's largest expense component and accounted for $39.5 million (52.5%) of the department's total expenditure in 2025-26. This was $2.3 million less than the final budget, with the underspend reflecting revised timing of externally funded research and service contracts, vacant positions being utilised in goods and services expenses, and time limited fisheries programs.

## Grants and subsidies

In 2025-26, grants and subsidy expenses totalled $5.2 million (6.9%) of total expenditure.

Significant grant expenditure in 2025-26 related to:

- $1.3 million – Recreational Fishing and Searanger Operational Grants
- $0.9 million – Co-contributions to Biosecurity Response
- $0.6 million – QDAF Supply Chain II Project.

Further detailed information relating to the department's variety of grant programs can be found in the annual report grant appendix.

### Purchase of goods and services

Purchase of goods and services totalled $15.8 million (21%) of total expenditure for 2025-26. Note 11 of the financial statements provides a detailed breakdown of goods and services expenditure.

### Goods and services free of charge

Goods and services received free of charge expense totalled $5.5 million (7.2%) which corresponds to goods and services free of charge income and results in a nil effect to the operating result. Goods and services received free of charge allows the department to bring to account the full cost of services it requires to operate.

### Other types of expenditure

Other types of expenditure totalled $9.3 million (12.3%) of total expenditure, and comprised of:

- $5.6 million – depreciation and amortisation
- $3.4 million – property management expenses
- $0.2 million – other administrative expenses
- $0.1 million – interest expenses.

## 7.2.4. Financial position

The balance sheet provides a summary of the balances of the assets, liabilities and equity of the department at 30 June 2026.

DME's net asset position as at 30 June 2026 was $114.3 million.

The trend for net assets / equity is as follows:

| Balance Sheet Category | Actual 2024-25 $'000 | Actual 2025-26 $'000 |
|---|---|---|
| Assets | 139,209 | 131,977 |
| Liabilities | (20,013) | (17,640) |
| **Net assets / equity** | **119,196** | **114,337** |

The department's assets balance of $132 million consists of:

- $115.8 million – property, plant and equipment and intangibles
- $10.5 million – receivables, representing the amount that is owed to the department for goods and services provided and delivered, goods and services tax refunds receivable from the Australian Tax Office and prepayments made by the department
- $5.3 million – cash and deposits, representing cash held in a financial institution, in trust, petty cash and floats
- $0.3 million – advances and investments, representing the concessional loans approved under the Farm Finance Concessional Loan Scheme funded by the Commonwealth.

The department's liabilities balance of $17.6 million consists of:

- $5.9 million – provisions, representing employee entitlements to be paid in the future
- $3.9 million – unearned revenue, representing consideration received or due to be received in advance from customers in respect of research and services contracts
- $3 million – deposits held, representing cash held in accountable officers' trust accounts

- $2.5 million – borrowings and advances, representing lease liabilities and concessional loans approved under the Farm Finance Concessional Loan Scheme funded by the Commonwealth
- $2.4 million – payables, representing the amount owed to creditors for goods and services purchased and received.

The department's equity as at 30 June 2026 is $114.3 million. The movement of $4.9 million since 30 June 2025 is a combination of:

- ($6.6) million – operating loss for the 2025-26 financial year
- $1.7 million – net increase in capital predominantly from capital appropriation ($0.8 million) and equity transfers in ($0.9 million).

## 7.2.5. Cash flow statement

The cash flow statement provides information on how cash was received and spent during the financial year.

The Department's cash balance was $5.3 million as at 30 June 2026 and incorporates $3 million in deposits held.

The cash flows are summarised as follows:

| Cash flows | Actual 2024–25 $'000 | Actual 2025–26 $'000 |
|---|---|---|
| **Cash in** | | |
| Operating receipts | 61,041 | 60,986 |
| Proceeds from asset sales | 0 | 18 |
| Deposits received | 2,786 | 166 |
| Equity injections | 4,118 | 807 |
| | **67,945** | **61,977** |
| **Cash out** | | |
| Operating payments | 56,470 | 65,657 |
| Purchase of asset | 792 | 1,180 |
| Lease payments | 56 | 58 |
| Equity withdrawals | 333 | 30 |
| | **57,651** | **66,925** |
| Net increase/(decrease) in cash held | 10,294 | (4,948) |
| Cash at beginning of financial year | 0 | 10,294 |
| **Cash at end of financial year** | **10,294** | **5,346** |

## 7.3. Comprehensive operating statement

For the year ended 30 June 2026

| | Note | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **INCOME** | | | |
| Grants and subsidies revenue | 4 | | |
| Current | | 7,274 | 7,019 |
| Appropriation | 5 | | |
| Output | | 45,143 | 43,973 |
| Commonwealth | | 2,092 | 2,779 |
| Sales of goods and services | 6 | 7,942 | 7,779 |
| Goods and services received free of charge [1] | 7 | 5,450 | 4,520 |
| Gain on disposal of assets | 8 | 38 | 0 |
| Other income | 9 | 828 | 735 |
| **TOTAL INCOME** | 3 | **68,767** | **66,805** |
| | | | |
| **EXPENSES** | | | |
| Employee benefit expense | 10 | 39,508 | 39,647 |
| Administrative expenses | | | |
| Property management | | 3,416 | 3,072 |
| Purchases of goods and services | 11 | 15,841 | 15,455 |
| Depreciation and amortization | 19,20 | 5,604 | 4,756 |
| Other administrative expenses [1] | | 5,632 | 5,062 |
| Grants and subsidies expenses | | | |
| Current | 12 | 5,230 | 4,983 |
| Interest expense | 13 | 92 | 95 |
| **TOTAL EXPENSES** | 3 | **75,323** | **73,070** |
| **NET (DEFICIT)** | | **(6,556)** | **(6,265)** |
| | | | |
| **OTHER COMPREHENSIVE INCOME** | | | |
| Changes in asset revaluation surplus | | 0 | 13,277 |
| **TOTAL OTHER COMPREHENSIVE INCOME** | | **0** | **13,277** |
| | | | |
| **COMPREHENSIVE RESULT** | | **(6,556)** | **7,012** |

[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.

## 7.4. Balance sheet

As at 30 June 2026

| | Note | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and deposits | 15 | 5,346 | 10,294 |
| Receivables | 17 | 10,510 | 9,109 |
| Advances and investments | 18 | 311 | 286 |
| **Total current assets** | | **16,167** | **19,689** |
| | | | |
| **Non-current assets** | | | |
| Property, plant and equipment | 19 | 115,810 | 119,517 |
| Intangible assets | 20 | 0 | 3 |
| **Total non-current assets** | | **115,810** | **119,520** |
| **TOTAL ASSETS** | | **131,977** | **139,209** |
| | | | |
| **LIABILITIES** | | | |
| **Current liabilities** | | | |
| Deposits held | 21 | 2,952 | 2,786 |
| Payables | 22 | 2,364 | 2,146 |
| Borrowings and advances | 23 | 372 | 344 |
| Provisions | 24 | 5,858 | 5,739 |
| Other liabilities | 25 | 3,941 | 6,784 |
| **Total current liabilities** | | **15,487** | **17,799** |
| | | | |
| **Non-current liabilities** | | | |
| Borrowings and advances | 23 | 2,153 | 2,214 |
| **Total non-current liabilities** | | **2,153** | **2,214** |
| **TOTAL LIABILITIES** | | **17,640** | **20,013** |
| | | | |
| **NET ASSETS** | | **114,337** | **119,196** |
| | | | |
| **EQUITY** | | | |
| Capital | | 78,586 | 76,889 |
| Reserves | | 48,572 | 48,572 |
| Accumulated funds | | (12,821) | (6,265) |
| **TOTAL EQUITY** | | **114,337** | **119,196** |

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

## 7.5. 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 |
|---|---|---|---|---|
| **2025–26** | | | | |
| **Accumulated funds** | | | | |
| Accumulated funds | (6,265) | (6,556) | 0 | (12,821) |
| **Total accumulated funds** | **(6,265)** | **(6,556)** | **0** | **(12,821)** |
| **Reserves** | | | | |
| Asset revaluation reserve | 13,277 | 0 | 0 | 13,277 |
| Transfers from administrative restructuring | 35,295 | 0 | 0 | 35,295 |
| **Total reserves** | **48,572** | **0** | **0** | **48,572** |
| **Capital - transactions with owners** | | | | |
| Equity injections | | | | |
| Capital appropriation | 1,007 | 0 | 807 | 1,814 |
| Equity transfers in | 73,104 | 0 | 920 | 74,024 |
| National Partnership payments | 3,111 | 0 | 0 | 3,111 |
| **Total equity injections** | **77,222** | **0** | **1,727** | **78,949** |
| Equity withdrawals | | | | |
| Capital withdrawal | (333) | 0 | (30) | (363) |
| **Total equity withdrawals** | **(333)** | **0** | **(30)** | **(363)** |
| **Total capital** | **76,889** | **0** | **1,697** | **78,586** |
| **Total equity at end of financial year** | **119,196** | **(6,556)** | **1,697** | **114,337** |
| **2024–25** | | | | |
| **Accumulated funds** | | | | |
| Accumulated funds | 0 | (6,265) | 0 | (6,265) |
| **Total accumulated funds** | **0** | **(6,265)** | **0** | **(6,265)** |
| **Reserves** | | | | |
| Asset revaluation reserve | 0 | 13,277 | 0 | 13,277 |
| Transfers from administrative restructuring | 0 | 0 | 35,295 | 35,295 |
| **Total reserves** | **0** | **13,277** | **35,295** | **48,572** |
| **Capital - transactions with owners** | | | | |
| Equity injections | | | | |
| Capital appropriations | 0 | 0 | 1,007 | 1,007 |
| Equity transfers in | 0 | 0 | 73,104 | 73,104 |
| National Partnership payments | 0 | 0 | 3,111 | 3,111 |
| **Total equity injections** | **0** | **0** | **77,222** | **77,222** |
| Equity withdrawals | | | | |
| Capital withdrawal | 0 | 0 | (333) | (333) |
| **Total equity withdrawals** | **0** | **0** | **(333)** | **(333)** |
| **Total capital** | **0** | **0** | **76,889** | **76,889** |
| **Total equity at end of financial year** | **0** | **7,012** | **112,184** | **119,196** |

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

# 7.6. 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 | | 5,451 | 586 |
| Appropriation | | | |
| Output | | 45,143 | 43,973 |
| Commonwealth | | 1,300 | 4,131 |
| Receipts from sales of goods and services | | 9,092 | 12,351 |
| **Total operating receipts** | | **60,986** | **61,041** |
| **Operating payments** | | | |
| Payments to employees | | (39,213) | (32,976) |
| Payments for goods and services | | (21,115) | (18,443) |
| Grants and subsidies paid | | | |
| Current | | (5,237) | (4,956) |
| Interest paid | | (92) | (95) |
| **Total operating payments** | | **(65,657)** | **(56,470)** |
| **Net cash (used in)/from operating activities** | 16 | **(4,671)** | **4,571** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| **Investing receipts** | | | |
| Proceeds from sales of non-financial assets | 8 | 18 | 0 |
| **Total investing receipts** | | **18** | **0** |
| **Investing payments** | | | |
| Purchases of non-financial assets | | (1,180) | (792) |
| Advances and investing payments | | (25) | (23) |
| **Total investing payments** | | **(1,205)** | **(815)** |
| **Net cash used in investing activities** | | **(1,187)** | **(815)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| **Financing receipts** | | | |
| Proceeds of borrowings | | 25 | 23 |
| Deposits received | | 166 | 2,786 |
| Equity injections | | | |
| Capital appropriation | 5 | 807 | 1,007 |
| Other equity injections | | 0 | 3,111 |
| **Total financing receipts** | | **998** | **6,927** |
| **Financing payments** | | | |
| Finance lease payments | | (58) | (56) |
| Equity withdrawals | | (30) | (333) |
| **Total financing payments** | | **(88)** | **(389)** |
| **Net cash from financing activities** | 16 | **910** | **6,538** |
| Net increase/(decrease) in cash held | | (4,948) | 10,294 |
| Cash at beginning of financial year | | 10,294 | 0 |
| **CASH AT END OF FINANCIAL YEAR** | 15 | **5,346** | **10,294** |

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

# 7.7. Index of notes to financial statements

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## 7.7.1. Objectives and funding

The Department of Agriculture and Fisheries (the department) supports, promotes and enables economic growth and enhancement of the Territory lifestyle through research, diagnostic testing and industry facilitation actions that underpin development and management of Primary industry and fisheries.

Additional information in relation to the department and its principal activities can be found in the body of the annual report.

The department considered 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 the following output groups:

- Agriculture, fisheries and biosecurity
- Corporate and shared services.

Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

## 7.7.2. 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 of Agriculture and Fisheries to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of department 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
6) applicable explanatory notes to the financial statements.

#### ii. Standards and interpretations effective from 2025–26

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 are 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) Reporting Entity

The financial statements cover the department as an individual reporting entity.

The Department of Agriculture and Fisheries is a Northern Territory department established under the Interpretation Act 1978 and Administrative Arrangements Order.

## c) Agency and Territory items

The financial statements of the Department of Agriculture and Fisheries 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 department (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 36 – Schedule of administered Territory items.

## d) 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.

## e) 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.



## 7.7.3. Comprehensive operating statement by output group

The Department of Agriculture and Fisheries is predominantly funded by parliamentary appropriations for the provision of outputs. Outputs are the services provided or goods produced by a department for users external to the department. They support the delivery of the department'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.

| 2025–26 | | | | |
|---|---|---|---|---|
| | Note | Agriculture, fisheries and biosecurity $'000 | Corporate and shared services $'000 | Total $'000 |
| Grants and subsidies revenue | 4 | | | |
| Current | | 7,274 | 0 | **7,274** |
| Appropriation | 5 | | | |
| Output | | 41,382 | 3,761 | **45,143** |
| Commonwealth | | 2,092 | 0 | **2,092** |
| Sales of goods and services | 6 | 7,926 | 16 | **7,942** |
| Goods and services received free of charge[1] | 7 | 0 | 5,450 | **5,450** |
| Gain on disposal of assets | 8 | 38 | 0 | **38** |
| Other income | 9 | 808 | 20 | **828** |
| **TOTAL INCOME** | | **59,520** | **9,247** | **68,767** |
| Employee expenses | 10 | 37,495 | 2,013 | **39,508** |
| Administrative expenses | | | | |
| Property management | | 3,415 | 1 | **3,416** |
| Purchases of goods and services | 11 | 13,663 | 2,178 | **15,841** |
| Depreciation and amortisation | 19, 20 | 5,604 | 0 | **5,604** |
| Other administrative expenses[1] | | 182 | 5,450 | **5,632** |
| Grants and subsidies expenses | | | | |
| Current | 12 | 5,230 | 0 | **5,230** |
| Interest expense | 13 | 92 | 0 | **92** |
| **TOTAL EXPENSES** | | **65,681** | **9,642** | **75,323** |
| **NET DEFICIT** | | **(6,161)** | **(395)** | **(6,556)** |
| | | | | |
| **OTHER COMPREHENSIVE INCOME**<br>**Items that will not be reclassified to net surplus/deficit** | | | | |
| Changes in other investment revaluation | | 0 | 0 | **0** |
| **TOTAL OTHER COMPREHENSIVE INCOME** | | **0** | **0** | **0** |
| **COMPREHENSIVE RESULT** | | **(6,161)** | **(395)** | **(6,556)** |

[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.

| 2024–25 | Note | Agriculture, fisheries and biosecurity $'000 | Corporate and shared services $'000 | Total $'000 |
|---|---|---|---|---|
| Grants and subsidies revenue | 4 | | | |
| Current | | 7,019 | 0 | **7,019** |
| Appropriation | 5 | | | |
| Output | | 39,875 | 4,098 | **43,973** |
| Commonwealth | | 2,779 | 0 | **2,779** |
| Sales of goods and services | 6 | 7,739 | 40 | **7,779** |
| Goods and services received free of charge[1] | 7 | 0 | 4,520 | **4,520** |
| Other income | 9 | 720 | 15 | **735** |
| **TOTAL INCOME** | | **58,132** | **8,673** | **66,805** |
| Employee expenses | 10 | 37,629 | 2,018 | **39,647** |
| Administrative expenses | | | | |
| Property management | | 3,067 | 5 | **3,072** |
| Purchases of goods and services | 11 | 13,384 | 2,071 | **15,455** |
| Depreciation and amortisation | 19, 20 | 4,754 | 2 | **4,756** |
| Other administrative expenses[1] | | 542 | 4,520 | **5,062** |
| Grants and subsidies expenses | | | | |
| Current | 12 | 4,924 | 59 | **4,983** |
| Interest expense | 13 | 95 | 0 | **95** |
| **TOTAL EXPENSES** | | **64,395** | **8,675** | **73,070** |
| **NET DEFICIT** | | **(6,263)** | **(2)** | **(6,265)** |
| | | | | |
| **OTHER COMPREHENSIVE INCOME**<br>**Items that will not be reclassified to net surplus/deficit** | | | | |
| Changes in asset revaluation surplus | | 13,277 | 0 | **13,277** |
| **TOTAL OTHER COMPREHENSIVE INCOME** | | **13,277** | **0** | **13,277** |
| **COMPREHENSIVE RESULT** | | **7,014** | **(2)** | **7,012** |

[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.

## 7.7.4. 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 | 7,274 | 0 | 7,274 | 7,019 | 0 | 7,019 |
| **Total grants and subsidies revenue** | **7,274** | **0** | **7,274** | **7,019** | **0** | **7,019** |

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 25 Other liabilities and recognised as income as, or when, performance obligations are satisfied.

The department's contracts with customers are mainly for research services and delivery of activity-based services for the eradication and control of pests and diseases. These arrangements have been identified as having sufficiently specific performance obligations under enforceable agreements. Funding is generally received after the completion of performance obligations on a reimbursement basis; revenue is recognised over time because funding providers simultaneously receive and consume the benefits as the services are delivered. A contract asset representing the department's right to consideration in exchange for the services transferred to the funding providers, is recognised for services rendered but unbilled at each reporting date.

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 grant agreements do not meet criteria above, it is accounted for under AASB 1058 and is recognised on receipt of funding.

Capital grants with enforceable contracts and sufficiently specific obligations are recognised as an unearned capital grants liability, included in Note 25 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 point in time the asset is acquired and control transfers to the department.

Grant revenue, passed on from a Territory Government-controlled entity with the exception of the Central Holding Authority, is recognised 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** | | |
| Service delivery | 2,908 | 3,779 |
| Research services | 4,366 | 3,240 |
| **Total revenue from contracts with customers** | **7,274** | **7,019** |
| | | |
| **Type of customer** | | |
| Commonwealth Government | 1,582 | 3,622 |
| State and territory governments | 2,502 | 640 |
| Non-government entities | 3,190 | 2,757 |
| **Total revenue from contracts with customers** | **7,274** | **7,019** |
| | | |
| **Timing of transfer of goods and services** | | |
| Overtime | 7,249 | 6,983 |
| Point in time | 25 | 36 |
| **Total revenue from contracts with customers** | **7,274** | **7,019** |

## 7.7.5. 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 | 0 | 45,143 | 45,143 | 0 | 43,973 | 43,973 |
| Commonwealth | 2,092 | 0 | 2,092 | 2,779 | 0 | 2,779 |
| **Total appropriation in the operating statement** | **2,092** | **45,143** | **47,235** | **2,779** | **43,973** | **46,752** |

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 | 0 | 807 | 807 | 0 | 1,007 | 1,007 |
| **Total appropriation in the cashflow statement** | **0** | **807** | **807** | **0** | **1,007** | **1,007** |

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 are for the delivery of biosecurity and disease prevention programs and capacity-building initiatives. Funding is generally received at different points in the projects, in line with agreed milestones. The department satisfies obligations and recognises revenue as services are delivered as specified in the agreements.

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 | 2,092 | 2,779 |
| **Total revenue from contracts with customers** | **2,092** | **2,779** |
| | | |
| **Type of customer** | | |
| Commonwealth Government | 2,092 | 2,779 |
| **Total revenue from contracts with customers** | **2,092** | **2,779** |
| | | |
| **Timing of transfer of goods and services** | | |
| Overtime | 2,092 | 2,779 |
| **Total revenue from contracts with customers** | **2,092** | **2,779** |

## (a) Summary of changes to budget 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 agency revenue (for example, goods and services revenue and grants received directly by the department) or expenditure. Refer to Note 33 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) | Revised 2025–26 budget appropriation (b) | Change to budget appropriation (b-a) | Note | Final 2025–26 budget appropriation (c) | Change to budget appropriation (c-b) | Note |
|---|---|---|---|---|---|---|---|
| Output | 45,261 | 43,947 | (1,314) | 1 | 45,143 | 1,196 | 3 |
| Capital | 401 | 807 | 406 | | 807 | 0 | |
| Commonwealth | 1,548 | 2,160 | 612 | 2 | 2,160 | 0 | |
| **Total Appropriation** | **47,210** | **46,914** | **(296)** | | **48,110** | **1,196** | |

Output and capital appropriations reflect funding as a direct result of government-approved decisions, with actual funding received by the Department of Agriculture and Fisheries 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 of Agriculture and Fisheries 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. The decrease predominantly reflects the revised timing of recreational fishing programs.
2. The increase primarily reflects Commonwealth appropriation in line with funding agreements relating to Northern Australia People Capacity and Response Network, National Water Grid Fund for the Ord River Expansion, Future Drought Fund, National Browsing Ant Eradication and Boosting High Pathogenicity Avian Influenza Biosecurity Response Capability.
3. The increase reflects approved Treasurer's Advance for one-off unforeseen expenditure during the financial year in line with the Financial Management Act 1995, predominantly for biosecurity co-contributions to the National Biosecurity Strategy.

## 7.7.6. 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 |
| Sales of goods and services | 4,499 | 3,443 | 7,942 | 5,917 | 1,862 | 7,779 |
| **Total sales of goods and services** | **4,499** | **3,443** | **7,942** | **5,917** | **1,862** | **7,779** |

Goods and services revenue is generated from the provision of goods and services and delivery of regulatory services.

### 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. 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.

## Other goods and services revenue

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

*Sale 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 on transfer of the goods to the customers, which is the sole performance obligation. Payments are typically due when the goods are sold.

Revenue from these sales is based on the retail price on display, 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 payment is made up front with no credit terms.

*Rendering of services*

Revenue from rendering of services is recognised when the department satisfies the performance obligation by transferring the promised services. The department typically satisfies its performance obligations upon the delivery of the services, at a point in time.

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 | 467 | 483 |
| Research services | 123 | 507 |
| Service delivery | 1,664 | 2,926 |
| Sales of goods | 2,245 | 2,001 |
| **Total revenue from contracts with customers** | **4,499** | **5,917** |
| | | |
| **Type of customer** | | |
| Commonwealth Government | 233 | 636 |
| State and territory governments | 530 | 1,133 |
| Non-government entities | 3,736 | 4,148 |
| **Total revenue from contracts with customers** | **4,499** | **5,917** |
| | | |
| **Timing of transfer of goods and services** | | |
| Overtime | 126 | 2,194 |
| Point in time | 4,373 | 3,723 |
| **Total revenue from contracts with customers** | **4,499** | **5,917** |

## 7.7.7. Goods and services received free of charge

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Corporate and information services | 2,687 | 1,912 |
| Repairs and maintenance | 2,763 | 2,608 |
| **Total goods and services received free of charge** | **5,450** | **4,520** |

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 provided by 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.

## 7.7.8. Gain on disposal of assets

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Net proceeds from the disposal of non-current assets | 18 | 0 |
| Less: carrying value of non-current assets disposed | 0 | 0 |
| Gain on the disposal of non-current assets | 18 | **0** |
| Proceeds from sale of minor assets | 20 | 0 |
| **Total gain on disposal of assets** | **38** | **0** |

## 7.7.9. Other income

| | 2026 | | | 2025 | | |
|---|---|---|---|---|---|---|
| | Revenue from contracts with customers $'000 | Other $'000 | Total $'000 | Revenue from contracts with customers $'000 | Other $'000 | Total $'000 |
| Rental income | 0 | 393 | 393 | 0 | 352 | 352 |
| Miscellaneous revenue | 60 | 375 | 435 | 62 | 321 | 383 |
| **Total other income** | **60** | **768** | **828** | **62** | **673** | **735** |

### Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term. Where funding is received for agreements that are enforceable and contain sufficiently specific performance obligations for the Territory to transfer goods or services to the customer or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where the criteria above is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

### Miscellaneous revenue

Miscellaneous revenue includes reimbursements and funding from 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 customer or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where these criterions are not met, revenue is generally accounted for under AASB 1058, and income is generally recognised upfront on receipt of funding.

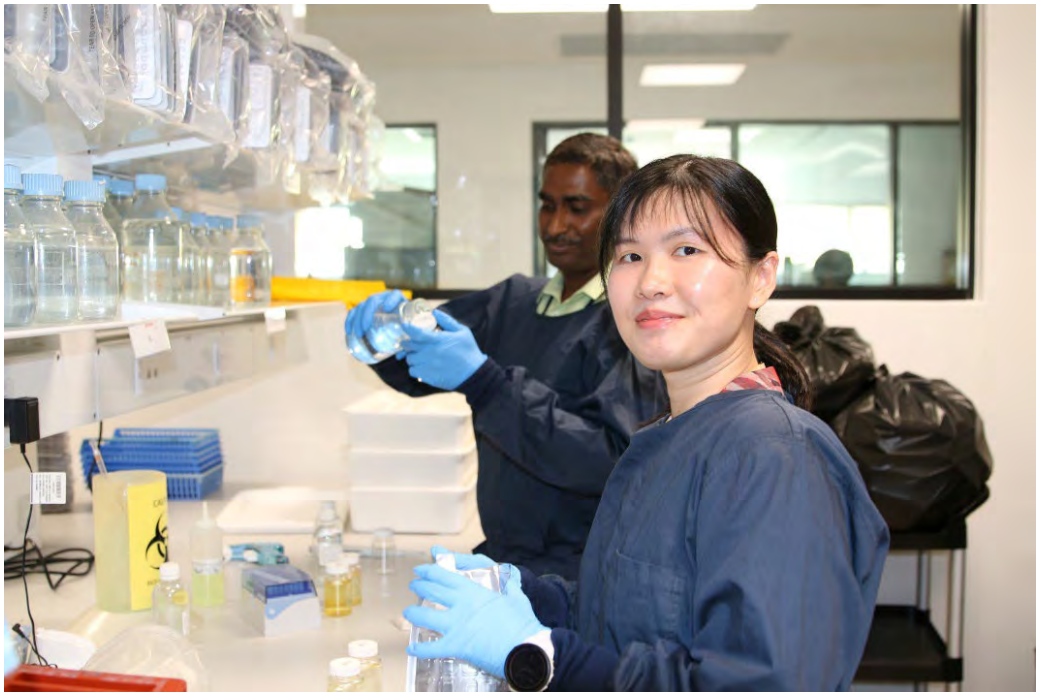
## 7.7.10. Employee benefits expense

| | 2026<br>$'000 | 2025<br>$'000 |
|---|---|---|
| Salaries and wages | 33,370 | 33,630 |
| Superannuation expenses | 3,944 | 3,893 |
| Fringe benefits tax | 76 | 75 |
| Payroll tax | 2,118 | 2,049 |
| **Total employee benefits expense** | **39,508** | **39,647** |

The number of full-time equivalent employees for 2025–26 was 303.2 (2024-25: 295.4).

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 22 Payables and Note 24 Provisions.



## 7.7.11. Purchases of goods and services

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.

The net surplus/(deficit) has been arrived at after charging the following expenses:

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Goods and services expenses** | | |
| Consultants[1] | 1,144 | 454 |
| Advertising[2] | 27 | 11 |
| Marketing and promotion[3] | 275 | 142 |
| Document production | 56 | 44 |
| Legal expenses[4] | 273 | 127 |
| Recruitment[5] | 91 | 42 |
| Training and study | 391 | 402 |
| Official duty fares | 325 | 298 |
| Travelling allowance | 387 | 401 |
| Information technology charges and communications | 2,298 | 2,272 |
| Equipment expenses[6] | 1,356 | 1,223 |
| Insurance | 307 | 148 |
| Laboratory expenses | 1,231 | 1,204 |
| Agent service arrangements | 1,900 | 2,016 |
| Motor vehicle expenses | 1,722 | 1,760 |
| Accommodation | 324 | 316 |
| Research project costs | 816 | 1,299 |
| Regulatory and advisory boards and committees | 71 | 115 |
| Transport equipment expenses | 263 | 227 |
| Consumables and general expenses | 1,801 | 2,239 |
| Other | 783 | 715 |
| **Total purchases of goods and services** | **15,841** | **15,455** |

*[1] Includes marketing, promotion and IT consultants.*
*[2] Does not include recruitment related advertising or advertising for marketing and promotion.*
*[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.*
*[6] Includes multi-function devices charges and other equipment costs.*

## 7.7.12. Grant and subsidies expenses

### (a) Current grant and subsidy expense

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **CURRENT GRANTS** | | |
| Local government | 135 | 100 |
| Private and not-for-profit sector | 4,010 | 3,431 |
| Other | 1,028 | 1,426 |
| **Total current grants** | **5,173** | **4,957** |
| | | |
| **SUBSIDY** | | |
| Private and not-for-profit sector | 51 | 24 |
| Other | 6 | 2 |
| **Total subsidies** | **57** | **26** |
| | | |
| **Total current grant and subsidy expense** | **5,230** | **4,983** |

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 expenses are for a variety of industries and entities under various grant programs provided by the department.

Subsidies are payments aimed at reducing all or part of the costs of an activity. They include payments towards placement costs for veterinary science students and electronic and vessel monitoring systems assistance for commercial fishers.

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.

## 7.7.13. Interest expense

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Interest from lease liabilities | 92 | 95 |
| **Total interest expense** | **92** | **95** |

Interest expenses incurred are in connection with lease liabilities. Interest expenses are recognised in the reporting period in which they are incurred.

## 7.7.14. 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 | | | | 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 FINANCIAL MANAGEMENT ACT 1995** | | | | | | | | |
| ***Write-offs, postponements and waivers approved by delegates*** | | | | | | | | |
| Irrecoverable amounts payable to the Territory or an agency written off | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public property written off | 0 | 0 | 52 | 5 | 0 | 0 | 0 | 0 |
| **Total Written Off, Postponed and Waived by Delegates** | **2** | **4** | **52** | **5** | **0** | **0** | **0** | **0** |
| **Total write-offs, postponements and waivers** | **2** | **4** | **52** | **5** | 0 | 0 | **0** | **0** |
| | | | | | | | | |
| **Total authorised under the Financial Management Act 1995** | **2** | **4** | **52** | **5** | 0 | 0 | **0** | **0** |
| | | | | | | | | |
| **AUTHORISED UNDER OTHER LEGISLATION** | | | | | | | | |
| Write-offs, postponements and waivers | 0 | 0 | 0 | 0 | 151[1] | 17 | 25[1] | 2 |
| **Total authorised under other legislation** | **0** | **0** | **0** | **0** | **151** | **17** | **25** | **2** |

1 Waiver of pastoral lease rent under Section 58 of the Pastoral Land Act 1992.

### Write-off

Write-offs reflect the removal from accounting records the value of public money or public property owing to, or loss sustained by the Territory or agency. It refers to circumstance where the Territory or an agency has made all attempts to pursue the debt, however, is deemed irrecoverable due to reasons beyond the Territory or an agency'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.

### 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.

## 7.7.15. Cash and deposits

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Cash on hand | 1 | 1 |
| Cash at bank | 5,345 | 10,293 |
| **Total cash and deposits** | **5,346** | **10,294** |

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. Cash at bank includes monies held in the Accountable Officer's Trust Account (AOTA) that are ultimately payable to the beneficial owner – refer also to Note 21 Deposits Held.

## 7.7.16. Cash flow reconciliation

### (a) Reconciliation of cash

The total of department 'cash and deposits' of $5.3 million recorded in the balance sheet is consistent with that recorded as 'cash' in the cash flow statement.

| **Reconciliation of net deficit to net cash used in operating activities** | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Net deficit** | **(6,556)** | **(6,265)** |
| | | |
| **NON-CASH ITEMS:** | | |
| Depreciation and amortisation | 5,604 | 4,756 |
| Asset write-offs and write-downs | 207 | 519 |
| Gain on disposal of assets | (18) | 0 |
| **CHANGES IN ASSETS AND LIABILITIES:** | | |
| Increase in receivables | (1,401) | (9,109) |
| Increase in payables | 218 | 2,146 |
| Increase in provision for employee benefits | 12 | 4,827 |
| Increase in other provisions | 107 | 913 |
| (Decrease)/increase in other liabilities | (2,844) | 6,784 |
| **Net cash (used in) / from operating activities** | **(4,671)** | **4,571** |

### (b) Reconciliation of liabilities arising from financing activities

| 2025–26 | 1 July | Cash flows: Loans and advances | Cash flows: Deposits received | Cash flows: Lease liabilities repayments | Total cash flows | 30 June 2026 |
|---|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| Deposits held | 2,786 | 0 | 166 | 0 | 166 | 2,952 |
| Borrowings and advances | 2,558 | 25 | 0 | (58) | (33) | 2,525 |
| **Total** | **5,344** | **25** | **166** | **(58)** | **(133)** | **5,477** |

| 2024–25 | 1 July | Additions from administrative restructuring | Cash flows: Deposit received | Cash flows: Lease liabilities repayments | Total cash flows | 30 June 2025 |
|---|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| Deposits held | 0 | 2,774 | 12 | 0 | 2,786 | 2,786 |
| Borrowings and advances | 0 | 2,328[1] | 0 | (56) | (56) | 2,272 |
| **Total** | **0** | **5,102** | **12** | **(56)** | **2,730** | **5,058** |

[1] *$2.3 million in lease liabilities were transferred from administrative restructuring that did not impact cash flows and therefore this balance does not reconcile to the cash flows from financing activities.*

## 7.7.17. Receivables

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Current** | | |
| Accounts receivable | 344 | 193 |
| Less: loss allowance | 0 | (29) |
| Contract receivables | 72 | 107 |
| Less: loss allowance | (3) | (1) |
| Accrued contract revenue | 9,546 | 8,262 |
| Less: loss allowance | 0 | 0 |
| | **9,959** | **8,532** |
| | | |
| GST receivables | 180 | 236 |
| Prepayments | 67 | 34 |
| Other receivables | 304 | 307 |
| **Total receivables** | **10,510** | **9,109** |

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 contract receivables are generally settled within 30 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 arises from contracts with customers where the department's right to consideration in exchange for goods transferred to customers or works completed have arisen but have not been billed at the reporting date. 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 predominantly due to timing of satisfaction of performance obligations for various externally funded agriculture and biosecurity programs.

### Prepayments

Prepayments represent payments made in advance of receipt of goods and services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure that 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, adjusted to reflect current and forward-looking information, including macroeconomic factors and their expected impacts on the default rates of each group and the unemployment rate forecast.

In accordance with the provisions of the Financial Management Act 1995, 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 that are external to the Northern Territory Government.

## Ageing analysis

| | 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 | 285 | 0% | 0 | 285 | 222 | 0% | 0 | 222 |
| Overdue for less than 30 days | 0 | 0% | 0 | 0 | 0 | 0% | 0 | 0 |
| Overdue for 30 to 60 days | 160 | 0% | 0 | 160 | 0 | 0% | 0 | 0 |
| Overdue for more than 60 days | 28 | 0% | 0 | 28 | 3 | 0% | 0 | 3 |
| **Total internal receivables** | **473** | | **0** | **473** | **225** | | 0 | **225** |
| | | | | | | | | |
| **External receivables – Commonwealth and state departments** | | | | | | | | |
| Not overdue | 8,333 | 0% | 0 | 8,333 | 7,811 | 0% | 0 | 7,811 |
| Overdue for less than 30 days | 0 | 0% | 0 | 0 | 0 | 0% | 0 | 0 |
| Overdue for 30 to 60 days | 0 | 0% | 0 | 0 | 0 | 0% | 0 | 0 |
| Overdue for more than 60 days | 0 | 0% | 0 | 0 | 1 | 0% | 0 | 1 |
| **Total external receivables** | **8,333** | | **0** | **8,333** | **7,812** | | 0 | **7,812** |
| | | | | | | | | |
| **External receivables** | | | | | | | | |
| Not overdue | 1,120 | 0% | 0 | 1,120 | 462 | 0% | 0 | 462 |
| Overdue for less than 30 days | 0 | 0% | 0 | 0 | 0 | 0% | 0 | 0 |
| Overdue for 30 to 60 days | 11 | 0% | 0 | 11 | 15 | 0% | 0 | 15 |
| Overdue for more than 60 days | 25 | 11% | 3 | 22 | 48 | 61% | 30 | 18 |
| **Total external receivables** | **1,156** | | **3** | **1,153** | **525** | | **30** | **495** |

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.

### Reconciliation of loss allowance for receivables

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **External receivables** | | |
| Opening balances | 30 | 0 |
| Transfers from administrative restructuring | 0 | 8 |
| Written off during the year | (2) | 0 |
| Recovered during the year | (9) | 0 |
| Increase/(decrease) in allowance recognised in profit or loss | (16) | 22 |
| **Total external receivables** | **3** | **30** |

## 7.7.18. Advances and investments

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Current** | | |
| Advances paid | 311 | 286 |
| Total: loss allowance | 0 | 0 |
| **Total advances and investments** | **311** | **286** |

### (a) Advances 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 27.

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

Loss allowances on advances paid reflect lifetime expected credit losses and represent the amount of advances paid estimated to be uncollectible and considered doubtful.

### Credit risk exposure of advances paid

The advances paid recognised by the department relates to concessional loans approved under the Farm Finance Concessional Loan Scheme funded by the Australian Government. The Queensland Rural and Industry Development Authority (QRIDA) manages these concessional loans on behalf of the Northern Territory Government.

QRIDA has conducted an impairment assessment in accordance with AASB 9 at the reporting date. No loss allowance was recorded for advances paid as a result of the review at 30 June 2026.

## 7.7.19. Property, plant and equipment

### (a) Total property, plant and equipment

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Land** | | |
| At fair value | 16,120 | 16,120 |
| | **16,120** | **16,120** |
| **Buildings** | | |
| At fair value | 186,875 | 186,455 |
| Less: accumulated depreciation | (98,071) | (94,250) |
| | **88,804** | **92,205** |
| **Infrastructure** | | |
| At fair value | 23,497 | 23,215 |
| Less: accumulated depreciation | (18,991) | (18,564) |
| | **4,506** | **4,651** |
| **Plant and equipment** | | |
| At fair value | 11,809 | 10,948 |
| Less: accumulated depreciation | (8,703) | (7,684) |
| | **3,106** | **3,264** |
| **Computer Hardware** | | |
| At Fair Value | 226 | 226 |
| Less: Accumulated Depreciation | (183) | (170) |
| | **43** | **56** |
| **Transport Equipment** | | |
| At Fair Value | 4,361 | 4,049 |
| Less: Accumulated Depreciation | (3,203) | (2,993) |
| | **1,158** | **1,056** |
| **Right-of-use assets** | | |
| At fair value | 2,465 | 2,465 |
| Less: accumulated depreciation | (392) | (300) |
| | **2,073** | **2,165** |
| **Total property, plant and equipment** | **115,810** | **119,517** |

## Reconciliation of carrying amount of property, plant and equipment

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end year is set out below:

| 2025–26 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying amount as at 1 July 2025** | **16,120** | **92,205** | **4,651** | **3,264** | **56** | **1,056** | **2,165** | **119,517** |
| Additions | 0 | 0 | 0 | 1,009 | 0 | 171 | 0 | **1,180** |
| Additions from asset transfers | 0 | 420 | 282 | (129) | 0 | 141 | 0 | **714** |
| Depreciation expense – asset owned | 0 | (3,821) | (427) | (1,038) | (13) | (210) | 0 | **(5,509)** |
| Amortisation expense – right-of-use asset | 0 | 0 | 0 | 0 | 0 | 0 | (92) | **(92)** |
| **Carrying amount as at 30 June 2026** | **16,120** | **88,804** | **4,506** | **3,106** | **43** | **1,158** | **2,073** | **115,810** |

| 2024–25 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying amount as at 1 July 2024** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Additions | 0 | 0 | 0 | 411 | 11 | 371 | 0 | **793** |
| Additions from administrative restructuring | 17,580 | 56,655 | 5,133 | 3,222 | 62 | 833 | 2,257 | **85,742** |
| Additions from asset transfers | 0 | 23,799 | 153 | 558 | 0 | 0 | 0 | **24,510** |
| Depreciation expense – asset owned | 0 | (2,934) | (635) | (927) | (17) | (148) | 0 | **(4,661)** |
| Amortisation expense – right-of-use asset | 0 | 0 | 0 | 0 | 0 | 0 | (92) | **(92)** |
| Revaluation increments/decrements | (1,460) | 14,685 | 52 | 0 | 0 | 0 | 0 | **13,277** |
| Assets written off | 0 | 0 | (52) | 0 | 0 | 0 | 0 | **(52)** |
| **Carrying amount as at 30 June 2025** | **16,120** | **92,205** | **4,651** | **3,264** | **56** | **1,056** | **2,165** | **119,517** |

**(b) Property, plant and equipment held and used by the department**

A reconciliation of the carrying amount of property, plant and equipment held and used by the department to deliver its output and services to the public is set out below:

| 2025–26 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying amount as at 1 July 2025** | **16,120** | **89,578** | **4,622** | **3,264** | **56** | **1,056** | **2,165** | **116,861** |
| Additions | 0 | 0 | 0 | 1,009 | 0 | 171 | 0 | **1,180** |
| Additions from asset transfers | 0 | 415 | 282 | (129) | 0 | 141 | 0 | **709** |
| Depreciation expense – asset owned | 0 | (3,646) | (411) | (1,038) | (13) | (210) | 0 | **(5,318)** |
| Amortisation expense – right-of-use asset | 0 | 0 | 0 | 0 | 0 | 0 | (92) | **(92)** |
| **Carrying amount as at 30 June 2026** | **16,120** | **86,347** | **4,493** | **3,106** | **43** | **1,158** | **2,073** | **113,340** |

| 2024–25 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying amount as at 1 July 2024** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Additions | 0 | 0 | 0 | 411 | 11 | 371 | 0 | **793** |
| Additions from administrative restructuring | 17,580 | 54,438 | 5,091 | 3,222 | 62 | 833 | 2,257 | **83,483** |
| Additions from asset transfers | 0 | 23,584 | 153 | 558 | 0 | 0 | 0 | **24,295** |
| Depreciation expense – asset owned | 0 | (2,806) | (621) | (927) | (17) | (148) | 0 | **(4,519)** |
| Amortisation expense – right-of-use asset | 0 | 0 | 0 | 0 | 0 | 0 | (92) | **(92)** |
| Revaluation increments/decrements | (1,460) | 14,362 | 51 | 0 | 0 | 0 | 0 | **12,953** |
| Assets written off | 0 | 0 | (52) | 0 | 0 | 0 | 0 | **(52)** |
| **Carrying amount as at 30 June 2025** | **16,120** | **89,578** | **4,622** | **3,264** | **56** | **1,056** | **2,165** | **116,861** |

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

A reconciliation of the carrying amount of property, plant and equipment where the department is a lessor under operating leases is set out below. These assets are leased by public and non-government organisations for the purpose of providing services to the community.

| 2025–26 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying Amount as at 1 July 2025** | **0** | **2,627** | **29** | **0** | **0** | **0** | **0** | **2,656** |
| Additions from asset transfers | 0 | 5 | 0 | 0 | 0 | 0 | 0 | **5** |
| Depreciation expense – asset owned | 0 | (175) | (16) | 0 | 0 | 0 | 0 | **(191)** |
| **Carrying Amount as at 30 June 2026** | **0** | **2,457** | **13** | **0** | **0** | **0** | **0** | **2,470** |

| 2024–25 | Land $'000 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Carrying Amount as at 1 July 2024** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Additions from administrative restructuring | 0 | 2,217 | 42 | 0 | 0 | 0 | 0 | **2,259** |
| Additions from asset transfers | 0 | 215 | 0 | 0 | 0 | 0 | 0 | **215** |
| Depreciation expense – asset owned | 0 | (128) | (14) | 0 | 0 | 0 | 0 | **(142)** |
| Revaluation increments/decrements | 0 | 323 | 1 | 0 | 0 | 0 | 0 | **324** |
| **Carrying Amount as at 30 June 2025** | **0** | **2,627** | **29** | **0** | **0** | **0** | **0** | **2,656** |

### 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.

### 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.

### Revaluation of assets

Subsequent to initial recognition, assets belonging to the following classes of non-current assets are revalued with sufficient regularity to ensure that 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 of land, buildings and infrastructure assets were independently conducted as at 30 June 2025 by Colliers International (NT) Pty Ltd (Colliers). Refer to Note 27 Fair value measurement for additional disclosures.

### 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 re-valued amount. Where the asset is measured at a re-valued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent that 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 only 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 not impairment loss 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, with building assets identified as impaired due to fire damage. No impairment adjustment loss was required to be taken up as the assets were fully depreciated.

### 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 Treasurer's Directions and are determined as follows:

| | 2026 |
|---|---|
| Buildings | 15 – 50 years |
| Infrastructure assets | 8 – 50 years |
| Plant and equipment | 1 – 15 years |
| Computer hardware | 3 – 6 years |
| Transport equipment | 2 – 10 years |
| Right-of-use assets: | |
| Land | Based on term of lease |
| Buildings | Based on term of lease |

### Right-of-use assets under lease

### Recognition and measurement

The department leases land and residential property. 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 (see Note 27 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.

## 7.7.20. Intangibles

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Carrying amount** | | |
| **Intangibles with a finite useful life** | | |
| **Computer software** | | |
| At cost | 524 | 524 |
| Less: Accumulated amortisation | (524) | (521) |
| **Total intangibles** | **0** | **3** |

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Reconciliation of carrying amount of intangibles** | | |
| **Intangibles with a finite useful life** | | |
| Carrying amount at 1 July | 3 | 0 |
| Additions from administrative restructuring | 0 | 6 |
| Amortisation | (3) | (3) |
| **Total intangibles** | **0** | **3** |

The department's intangibles consist of computer software.

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.

The department recognises intangible assets only if it is probable that future economic benefits will flow to the department and the costs of the asset can be measured reliably. 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 life of 6 years for computer software assets is in accordance with the agency's determination.

Intangible assets with finite useful life 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 recoverable amount and the reduction is recognised as an impairment loss.

## 7.7.21. Deposits held

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Accountable officer's trust account [(a)] | 2,950 | 2,786 |
| Clearing money | 1 | 0 |
| Other | 1 | 0 |
| **Total deposits held** | **2,952** | **2,786** |

Deposits held mainly comprise accountable officer's trust account and clearing money.

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.

Accountable officer's trust accounts hold trust monies established under legislations held by the by the department on behalf of others for a specific purpose and not for use in operations of government.

### (a) Accountable officer's trust account

Accountable officer's trust account balances comprise:

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| NT Fishing Industry Research and Development Funds | 2,650 | 2,526 |
| NT Seafood Council | 300 | 260 |
| **Total accountable officer's trust account** | **2,950** | **2,786** |

## 7.7.22. Payables

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Accounts payable | 310 | 609 |
| Accrued salaries and wages | 1,106 | 923 |
| Other accrued expenses | 926 | 586 |
| Other payables | 22 | 28 |
| **Total payables** | **2,364** | **2,146** |

Liabilities for accounts payable and other amounts payable are carried at 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 of 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.

## 7.7.23. Borrowings and advances

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **CURRENT** | | |
| Loans and advances | 311 | 286 |
| Lease liabilities | 61 | 58 |
| | **372** | **344** |
| **NON-CURRENT** | | |
| Lease liabilities | 2,153 | 2,214 |
| | **2,153** | **2,214** |
| **Total borrowings and advances** | **2,525** | **2,558** |

Borrowings 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.

### Loans and Advances

The loans and advances recognised by the department relate to the concessional loans approved under the Farm Business Concessional Loans Scheme funded by the Australian Government. The Queensland Rural and Industry Development Authority (QRIDA) manages these concessional loans on behalf of the Northern Territory Government.

### 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
- amounts expected to be paid under residual value guarantees
- exercise price of a purchase options reasonably certain to be exercised by the entity
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate 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 but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. These terms are used to maximise operational flexibility in terms of managing contracts.

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).

Lease agreements entered into by the department do not impose any covenants. The department does not provide residual value guarantees in relation to leases.

### (i) Reconciliation of lease liabilities

The following table reconciles liabilities under leases.

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Balance at 1 July** | **2,272** | **0** |
| Additions from administrative restructuring | 0 | 2,328 |
| Interest expenses | 92 | 95 |
| Payments | (150) | (151) |
| **Balance at 30 June** | **2,214** | **2,272** |

### (ii) Total cash outflows associated with leases

The following table presents total cash outflows associated with leases:

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Lease liability payments | 150 | 151 |
| Low-value asset lease payments | 14 | 11 |
| Inter-governmental lease payments | 1,135 | 1,281 |
| **Total cash outflows** | **1,299** | **1,443** |

The department had total cash outflows for leases of $1.3 million in 2025–26 (2024-25: $1.4 million).

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 multi-function devices.

### (iii) Amounts recognised in the comprehensive operating statement

The following amounts were recognised in the comprehensive operating statement for the year in respect of leases where the department is the lessee:

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Amortisation expense of right-of-use assets | (92) | (92) |
| Interest expense on lease liabilities | (92) | (95) |
| Expense relating to leases of low-value assets | (14) | (11) |
| Inter-governmental leases | (1,135) | (1,281) |
| Income from subleasing right-of-use assets | 307 | 330 |
| **Total amount recognised in the comprehensive operating statement** | **(1,026)** | **(1,149)** |

### (iv) Future minimum lease payments under non-cancellable leases not recorded as liabilities

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | Internal $'000 | External $'000 | Internal $'000 | External $'000 |
| Within one year | 865 | 0 | 1,037 | 0 |
| Later than one year and not later than five years | 1,209 | 0 | 1,737 | 0 |
| Later than five years | 3 | 0 | 26 | 0 |
| | **2,077** | **0** | **2,800** | **0** |

## 7.7.24. Provisions

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **CURRENT** | | |
| **Employee benefits** | | |
| Recreation leave | 4,144 | 4,200 |
| Leave loading | 648 | 595 |
| Airfares | 46 | 31 |
| **Other current provisions** | | |
| Fringe benefits tax | 19 | 19 |
| Payroll tax | 384 | 315 |
| Superannuation | 617 | 579 |
| **Total provisions** | **5,858** | **5,739** |

### 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 therefore no long service leave liability is recognised within these financial statements.

## 7.7.25. Other liabilities

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **CURRENT** | | |
| Unearned contract revenue | 3,941 | 6,784 |
| **Total other liabilities** | **3,941** | **6,784** |

### Unearned contract revenue

Unearned contract revenue relates to consideration received or due to receive in advance from customers in respect of research and services contracts.

Of the amount included in the unearned contract revenue liability balance as at 1 July 2025, $4.8 million has been recognised as revenue in 2025–26 financial year (2024-25: $4.5 million).

Significant changes in unearned contract revenue during the period year is largely due to a decrease in unearned contract revenue relating to the National Water Grid Fund for the Ord River Expansion and various biosecurity and agriculture research programs.

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

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **CURRENT** | | |
| Not later than one year | 3,941 | 6,784 |
| Later than one year and not later than 5 years | 0 | 0 |
| Later than 5 years | 0 | 0 |
| **Total Other Liabilities** | **3,941** | **6,784** |

### Superannuation

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS)
- Commonwealth Superannuation Scheme (CSS)
- 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 as such are not recognised in the department's financial statements.

## 7.7.26. 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 department 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. Disclosures in relation to capital and other commitments are detailed below:

| | 2026[2] $'000 | 2025 $'000 |
|---|---|---|
| **(i) CAPITAL EXPENDITURE COMMITMENTS[1]** | | |
| Not later than one year | 14 | 616 |
| Later than one year and not later than five years | 0 | 0 |
| Later than five years | 0 | 0 |
| **Total capital expenditure commitments (exclusive of GST)** | **14** | **616** |
| Plus: GST recoverable | 1 | 62 |
| **Total capital expenditure commitments (inclusive of GST)** | **15** | **678** |

*1 Excludes amounts recognised as unearned revenue in the department's financial records.*
*2 Decrease from exclusion of capital grant commitments in 2026 as these do not form a capital expenditure commitment for the agency.*

## 7.7.27. 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 that are 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 that are not available publicly, but are 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. Assets measured at level 2 of the fair value hierarchy include land.

Level 3 – inputs are unobservable. All other non-financial assets held by the department are measured at level 3 of the fair value hierarchy.

### (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 and liabilities recognised at fair value in the balance sheet categorised by levels of inputs used to compute fair value.

| | Level 2 | | Level 3 | | Total Fair Value | |
|---|---|---|---|---|---|---|
| | 2026 $'000 | 2025 $'000 | 2026 $'000 | 2025 $'000 | 2026 $'000 | 2025 $'000 |
| **ASSETS** | | | | | | |
| Land (Note 19) | 16,120 | 16,120 | 0 | 0 | 16,120 | 16,120 |
| Buildings (Note 19) | 0 | 0 | 88,804 | 92,205 | 88,804 | 92,205 |
| Infrastructure (Note 19) | 0 | 0 | 4,506 | 4,651 | 4,506 | 4,651 |
| Plant and equipment (Note 19) | 0 | 0 | 3,106 | 3,264 | 3,106 | 3,264 |
| Computer hardware (Note 19) | 0 | 0 | 43 | 56 | 43 | 56 |
| Transport equipment (Note 19) | 0 | 0 | 1,158 | 1,056 | 1,158 | 1,056 |
| Right-of-use assets (Note 19) | 0 | 0 | 2,073 | 2,165 | 2,073 | 2,165 |
| Intangibles (Note 20) | 0 | 0 | 0 | 3 | 0 | 3 |
| **Total assets** | **16,120** | **16,120** | **99,690** | **103,400** | **115,810** | **119,520** |

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 | Technique | Significant unobservable inputs |
|---|---|---|---|
| Land | 2 | Market | N/A |
| Specialised Buildings | 3 | Current replacement cost | 1. Construction costs or costs per square meter<br>2. Age and condition of asset<br>3. Remaining useful life |
| Infrastructure | 3 | Current replacement cost | 1. Labour and material costs to replace<br>2. Useful life of components |
| Plant and equipment | 3 | Current replacement cost | 1. Cost per unit<br>2. Useful life |
| Computer hardware | 3 | Current replacement cost | 1. Cost per unit<br>2. Useful life |
| Transport equipment | 3 | Current replacement cost | 1. Cost per unit<br>2. Useful life |
| Intangibles | 3 | Current replacement cost | 1. Labour cost<br>2. Useful life |
| Right-of-use | 3 | Current replacement cost | 1. Age and condition of asset<br>2. Remaining useful life |

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

Colliers provided valuations for the land, buildings and infrastructure assets as at 30 June 2025.

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

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.



## (c) Additional information for level 3 fair value measurements

### (i) Reconciliation of recurring level 3 fair value measurements of non-financial assets

| 2025–26 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Intangibles $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Fair value as at 1 July 2025** | 92,205 | 4,651 | 3,264 | 56 | 1,056 | 3 | 2,165 | 103,400 |
| Additions | 0 | 0 | 1,009 | 0 | 171 | 0 | 0 | 1,180 |
| Additions from asset transfers | 420 | 282 | (129) | 0 | 141 | 0 | 0 | 714 |
| Depreciation/amortisation | (3,821) | (427) | (1,038) | (13) | (210) | (3) | (92) | (5,604) |
| **Fair value as at 30 June 2026** | **88,804** | **4,506** | **3,106** | **43** | **1,158** | **0** | **2,073** | **99,690** |

| 2024–25 | Buildings $'000 | Infrastructure $'000 | Plant and Equipment $'000 | Computer Hardware $'000 | Transport Equipment $'000 | Intangibles $'000 | Right-of-use asset $'000 | Total $'000 |
|---|---|---|---|---|---|---|---|---|
| **Fair value as at 1 July 2024** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Additions | 0 | 0 | 411 | 11 | 371 | 0 | 0 | **793** |
| Additions from administrative restructuring | 56,655 | 5,133 | 3,222 | 62 | 833 | 6 | 2,257 | **68,168** |
| Transfers in/out | 23,799 | 153 | 558 | 0 | 0 | 0 | 0 | **24,510** |
| Depreciation/amortisation | (2,934) | (635) | (927) | (17) | (148) | (3) | (92) | **(4,756)** |
| Gains/losses recognised in net surplus/deficit | 0 | (52) | 0 | 0 | 0 | 0 | 0 | **(52)** |
| Revaluation increments/decrements including remeasurement | 14,685 | 52 | 0 | 0 | 0 | 0 | 0 | **14,737** |
| **Fair value as at 30 June 2025** | **92,205** | **4,651** | **3,264** | **56** | **1,056** | **3** | **2,165** | **103,400** |

### (ii) Sensitivity analysis

Buildings and infrastructure – unobservable inputs used in computing the fair value of plant, equipment, and computer hardware include the historical cost and the consumed economic benefit. Given the immaterial amount of department plant, equipment and computer hardware, 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 results in a higher fair value and greater consumption of economic benefit lowers fair value.

Plant, equipment, computer hardware and transport equipment – unobservable inputs used in computing the fair value of plant, equipment, and computer hardware include the historical cost and the consumed economic benefit. Given the immaterial amount of department plant, equipment and computer hardware, 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 results in a higher fair value and greater consumption of economic benefit lowers fair value.

## 7.7.28. 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, deposits held, payables, advances received and lease liabilities. 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 as discussed below.

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The department's investments, loans and placements, and borrowings are predominantly managed through the Northern Territory Treasury Corporation 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

The carrying amounts of the department's financial assets and liabilities by category are disclosed in the table below:

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | **Category** | **$'000** | **Category** | **$'000** |
| Cash and deposits | Other | 5,346 | Other | 10,294 |
| Receivables[1] | Amortised cost | 413 | Amortised cost | 270 |
| Advances paid | Amortised cost | 311 | Amortised cost | 286 |
| **Total financial assets** | | **6,070** | | **10,850** |
| | | | | |
| Deposits held[1] | Amortised cost | 2,952 | Amortised cost | 2,786 |
| Payables[1] | Amortised cost | 310 | Amortised cost | 609 |
| Advances received | Amortised cost | 311 | Amortised cost | 286 |
| Lease liabilities | Amortised cost | 2,214 | Amortised cost | 2,272 |
| **Total financial liabilities** | | **5,787** | | **5,953** |

[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.

### Financial assets at fair value through other comprehensive income

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, and lease liabilities.

### 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 credit-worthy 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 17.

### (c) Liquidity risk

Liquidity risk is the risk that 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 that it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring that minimum levels of cash are held in the department's 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 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

| 2025-26 | Carrying amount $'000 | Less than a year $'000 | 1 to 5 years $'000 | More than 5 years $'000 | Total $'000 |
|---|---|---|---|---|---|
| **LIABILITIES** | | | | | |
| Deposits held[1] | 2,952 | 2,952 | 0 | 0 | **2,952** |
| Payables[1] | 310 | 310 | 0 | 0 | **310** |
| Advances received | 311 | 311 | 0 | 0 | **311** |
| Lease liabilities | 2,214 | 150 | 602 | 2,646 | **3,398** |
| **Total financial liabilities** | **5,787** | **3,723** | **602** | **2,646** | **6,971** |

[1] *Amounts disclosed exclude statutory amounts and accruals (such as AOTA, accrued expenses, unearned revenue and provisions), as these do not meet the definition of financial instrument and therefore amounts will not reconcile the balance sheet.*

| 2024-25 | Carrying amount $'000 | Less than a year $'000 | 1 to 5 years $'000 | More than 5 years $'000 | Total $'000 |
|---|---|---|---|---|---|
| **LIABILITIES** | | | | | |
| Deposits held[1] | 2,786 | 2,786 | 0 | 0 | **2,786** |
| Payables[1] | 609 | 609 | 0 | 0 | **609** |
| Advances received | 286 | 286 | 0 | 0 | **286** |
| Lease liabilities | 2,272 | 150 | 752 | 2,646 | **3,548** |
| **Total financial liabilities** | **5,953** | **3,831** | **752** | **2,646** | **7,229** |

[1] *Amounts disclosed exclude statutory amounts and accruals (such as AOTA, accrued expenses, unearned revenue and provisions), as these do not meet the definition of financial instrument and therefore amounts will not reconcile the balance sheet.*

### (d) Market risk

Market risk is the risk that 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 is not exposed to interest rate risk as the department's financial assets and financial liabilities, with the exception of leases, are non-interest bearing. Lease arrangements are established on a fixed interest rate and as such do not expose the department to interest rate risk.

### (ii) Price risk

The department is not exposed to price risk as it 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 is not exposed to currency risk as the department does not hold borrowings denominated in foreign currencies nor does it have transactional currency exposures arising from purchases in a foreign currency.

## 7.7.29. Related parties

### (i) Related parties

The Department of Agriculture and Fisheries 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 entity 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 KMPs or the portfolio minister or controlled or jointly controlled by their close family members.

### (ii) Key management personnel

Key management personnel of the Department of Agriculture and Fisheries are those persons having authority and responsibility for planning, directing and controlling the activities of the department. These include the portfolio ministers, the Chief Executive Officer and the members of the Board of Management.

### (iii) Remuneration of key management personnel

The details below excludes the salaries and other benefits of portfolio ministers as the ministers' 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 department is set out below:

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Short-term employee benefits | 1,495 | 1,192 |
| Post-employment benefits | 170 | 140 |
| **Total** | **1,665** | **1,332** |

Long service leave benefits are centrally recognised and paid by the Central Holding Authority (CHA) 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.

### (iv) 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.

| 2025–26 | 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 | 7,455 | 12,367 | 805 | 304 |
| **Total** | **7,455** | **12,367** | **805** | **304** |

| 2024–25 | 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 | 6,651 | 10,847 | 227 | 168 |
| **Total** | **6,651** | **10,847** | **227** | **168** |

Significant transactions with other government entities include:

- revenue for water laboratory services totalling $1.8 million from Power and Water Corporation;
- payments totalling $1.7 million to the Department of Trade, Business and Asian Relations for shared services;
- $5.4 million in free-of-charge services expenditure and corresponding revenue between the department and the Department of Logistics and Infrastructure and the Department of Corporate and Digital Development.

**Other related party transactions are as follows:**

The Department of Agriculture and Fisheries leases a property that the Minister for Agriculture and Fisheries has ownership interest in. The lease was entered into prior to the Minister's appointment.

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.

## 7.7.30. 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.

### (b) Contingent assets

The department had no contingent assets as at 30 June 2026 or 30 June 2025.

## 7.7.31. Events subsequent to balance sheet 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.

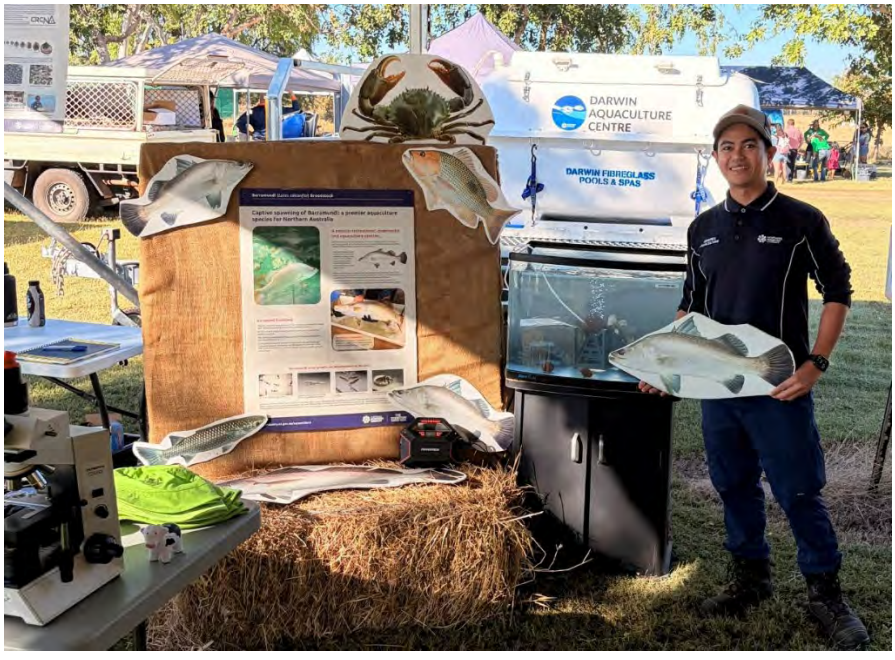
## 7.7.32. Schedule of administered Territory items

In addition to operating revenues controlled and utilised by an 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 pastoral land rents and biological resource royalties. An 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 Note 2(d)).

| TERRITORY INCOME AND EXPENSES | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **INCOME** | | |
| Royalties and rents | 5,821 | 5,714 |
| Other income | 93 | 164 |
| **Total income** | **5,914** | **5,878** |
| | | |
| **EXPENSES** | | |
| Central Holding Authority income transferred | 5,618 | 5,548 |
| Doubtful debts | 145 | 305 |
| Other administrative expenses | 151 | 25 |
| **Total expenses** | **5,914** | **5,878** |
| **Territory income less expenses** | **0** | **0** |
| | | |
| **TERRITORY ASSETS AND LIABILITIES** | | |
| **ASSETS** | | |
| Central Holding Authority receivables | 191 | 0 |
| **Total assets** | **191** | **0** |
| | | |
| **LIABILITIES** | | |
| Central Holding Authority income payable | 191 | 0 |
| **Total liabilities** | **191** | **0** |
| **Net assets** | **0** | **0** |



## 7.7.33. 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.

### (a) Comprehensive operating statement

| | 2025–26 Actual $'000 | 2025–26 Original budget $'000 | Variance $'000 | Note |
|---|---|---|---|---|
| **INCOME** | | | | |
| Grants and subsidies revenue | | | | |
| Current | 7,274 | 2,703 | 4,571 | 1 |
| Appropriation | | | | |
| Output | 45,143 | 45,261 | (118) | |
| Commonwealth | 2,092 | 1,548 | 544 | |
| Sales of goods and services | 7,942 | 5,780 | 2,162 | 2 |
| Goods and services received free of charge | 5,450 | 5,959 | (509) | |
| Gain on disposal of assets | 38 | 0 | 38 | |
| Other income | 828 | 99 | 729 | |
| **TOTAL INCOME** | **68,767** | **61,350** | **7,417** | |
| | | | | |
| **EXPENSES** | | | | |
| Employee expenses | 39,508 | 38,408 | 1,100 | |
| Administrative expenses | | | | |
| Purchases of goods and services | 19,257 | 13,881 | 5,376 | |
| Depreciation and amortisation | 5,604 | 4,239 | 1,365 | |
| Other administrative expenses | 5,632 | 5,959 | (327) | |
| Grants and subsidies expenses | | | | |
| Current | 5,230 | 2,955 | 2,275 | |
| Interest expense | 92 | 90 | 2 | |
| **TOTAL EXPENSES** | **75,323** | **65,532** | **9,791** | |
| **NET DEFICIT** | **(6,556)** | **(4,182)** | **(2,374)** | |
| | | | | |
| **OTHER COMPREHENSIVE INCOME** | | | | |
| Changes in revaluation surplus | 0 | 0 | 0 | |
| **TOTAL OTHER COMPREHENSIVE INCOME** | **0** | **0** | **0** | |
| | | | | |
| **COMPREHENSIVE RESULT** | **(6,556)** | **(4,182)** | **(2,374)** | |

**Notes:**

The following note descriptions relate to variances greater than $2 million, or where multiple significant variances have occurred.

1) Current grant income has increased due to the timing of revenue recognition of various agriculture, biosecurity, animal welfare and fisheries research and service programs not in the original 2025-26 budget.
2) Sales of goods and services has increased predominantly due to the timing of revenue recognition of various agriculture, biosecurity, animal welfare and fisheries service contracts, combined with higher than anticipated revenue from livestock sales, water lab fees and tick inspections.
3) Purchases of goods and services has increased due to the combination of the timing of expenditure relating to various externally funded research and service contracts not in the original 2025-26 budget, higher than anticipated expenditure across the research farms, power costs for the Berrimah Farm Science Precinct and unforeseen legal expenses relating to the Pastoral Land Board.
4) Current grants and subsidies expenses increased primarily due to agriculture research co-contributions, national biosecurity co-contributions towards cost sharing arrangements, combined with the timing of expenses for various agriculture, biosecurity, animal welfare and fisheries external projects not in the original 2025-26 budget.



## (b) Balance sheet

| | 2025–26 Actual $'000 | 2025–26 Original budget $'000 | Variance $'000 | Note |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current assets** | | | | |
| Cash and deposits | 5,346 | 2,783 | 2,563 | 1 |
| Receivables | 10,510 | 6,779 | 3,731 | 2 |
| Advances and investments | 311 | 263 | 48 | |
| **Total current assets** | **16,167** | **9,825** | **6,342** | |
| **Non-current assets** | | | | |
| Property, plant and equipment | 115,810 | 102,676 | 13,134 | 3 |
| **Total non-current assets** | **115,810** | **102,676** | **13,134** | |
| **TOTAL ASSETS** | **131,977** | **112,501** | **19,476** | |
| | | | | |
| **LIABILITIES** | | | | |
| **Current liabilities** | | | | |
| Deposits held | 2,952 | 2,774 | 178 | |
| Payables | 2,364 | 2,337 | 27 | |
| Borrowings and advances | 372 | 319 | 53 | |
| Provisions | 5,858 | 5,471 | 387 | |
| Other liabilities | 3,941 | 12 | 3,929 | 4 |
| **Total current liabilities** | | | | |
| **Non-current liabilities** | | | | |
| Borrowings and advances | 2,153 | 2,161 | (8) | |
| **Total non-current liabilities** | **2,153** | **2,161** | **(8)** | |
| **TOTAL LIABILITIES** | **17,640** | **13,074** | **4,566** | |
| **NET ASSETS** | **114,337** | **99,427** | **14,910** | |
| | | | | |
| **EQUITY** | | | | |
| Capital | 78,586 | 73,988 | 4,598 | 5 |
| Reserves | 48,572 | 35,215 | 13,357 | 6 |
| Accumulated funds | (12,821) | (9,776) | (3,045) | 7 |
| **TOTAL EQUITY** | **114,337** | **99,427** | **14,910** | |

**Notes:**

The following note descriptions relate to variances greater than $2 million, or where multiple significant variances have occurred.

1) Variations are detailed in the Cash Flow Statement. The variation reflects the net result of a deficit from operating activities than budgeted, higher than budgeted cash outflows from investment activities, and higher than budgeted financing receipts for asset acquisitions.

2) Receivables increased since the original 2025-26 budget predominantly due to works undertaken for external parties for which cash is not yet received.

3) Property, plant and equipment increased mainly due to the 2024-25 revaluation increment for buildings not incorporated in the original 2025-26 budget.

4) Other liabilities increased reflecting unearned revenue recognised for projects with the Commonwealth and external parties.
5) The variance in capital is primarily due to completed work in progress equity transfers in not incorporated in the original 2025-26 budget.
6) The original 2025-26 budget does not reflect the adjustment to revaluation reserve from the 2024-25 revaluation increment of fixed assets.
7) Variation reflects the net deficit from the comprehensive operating statement.



### (c) Cash flow statement

| | 2025–26 Actual $'000 | 2025–26 Original budget $'000 | Variance $'000 | Note |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **Operating receipts** | | | | |
| Grants and subsidies received | | | | |
| Current | 5,451 | 2,703 | 2,748 | 1 |
| Appropriation | | | | |
| Output | 45,143 | 45,261 | (118) | |
| Commonwealth | 1,300 | 1,548 | (248) | |
| Receipts from sales of goods and services | 9,092 | 5,879 | 3,213 | 2 |
| **Total operating receipts** | **60,986** | **55,391** | **5,595** | |
| **Operating payments** | | | | |
| Payments related to employees | (39,213) | (38,408) | (805) | |
| Payments for goods and services | (21,115) | (13,881) | (7,234) | 3 |
| Grants and subsidies paid | | | | |
| Current | (5,237) | (2,955) | (2,282) | 4 |
| Interest paid | (92) | (90) | (2) | |
| **Total operating payments** | **(65,657)** | **(55,334)** | **(10,323)** | |
| **Net cash (used in) / from operating activities** | **(4,671)** | **57** | **(4,728)** | |
| | | | | |
| **Investing receipts** | | | | |
| Proceeds from sales of non-financial assets | 18 | 0 | 18 | |
| **Total investing receipts** | **18** | **0** | **18** | |
| **Investing payments** | | | | |
| Purchases of non-financial assets | (1,180) | (401) | (779) | |
| Advances and investing payments | (25) | 0 | (25) | |
| **Total investing payments** | **(1,205)** | **(401)** | **(804)** | |
| **Net cash used in investing activities** | **(1,187)** | **(401)** | **(786)** | |
| | | | | |
| **Financing receipts** | | | | |
| Proceeds from borrowings | 25 | 0 | 25 | |
| Deposits received | 166 | 0 | 166 | |
| Equity injections | | | | |
| Capital appropriation | 807 | 401 | 406 | |
| **Total financing receipts** | **998** | **401** | **597** | |
| **Financing payments** | | | | |
| Repayment of borrowings | (58) | (57) | (1) | |
| Equity withdrawals | (30) | 0 | (30) | |
| **Total financing payments** | **(88)** | **(57)** | **(31)** | |
| **Net cash from financing activities** | **910** | **344** | **566** | |
| Net decrease in cash held | (4,948) | 0 | (4,948) | |
| Cash at beginning of financial year | 10,294 | 2,783 | 7,511 | |
| **CASH AT END OF FINANCIAL YEAR** | **5,346** | **2,783** | **2,563** | |

**Notes:**

The following note descriptions relate to variances greater than $2 million, or where multiple significant variances have occurred.

1) Current grant income received has increased due to the timing of revenue recognition of various agriculture, biosecurity, animal welfare and fisheries research and service programs not in the original 2025-26 budget, partially offset by grant receivables recognised during the year that have yet to be collected.

2) Receipts from sales of goods and services has increased largely due to the timing of revenue recognition of various agriculture, biosecurity, animal welfare and fisheries service contracts, GST receipts from the Australian Taxation Office not incorporated in the original 2025-26 budget, combined with higher than anticipated revenue from livestock sales, water lab fees and tick inspections including the collection of prior year's receivables.

3) Payments for goods and services has decreased predominately due to the combination of GST payments to the Australian Taxation Office and the timing of expenditure relating to various externally funded research and service contracts not incorporated in the original 2025-26 budget, higher than anticipated expenditure across the research farms, power costs for the Berrimah Farm Science Precinct and unforeseen legal expenses relating to the Pastoral Land Board.

4) Current grants and subsidies paid increased primarily due to agriculture research co-contributions, national biosecurity co-contributions towards cost sharing arrangements, combined with the timing of expenses for various agriculture, biosecurity, animal welfare and fisheries external projects not in the original 2025-26 budget.



## 7.7.34. 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 32 Schedule of administered Territory items, together with explanations for significant variations.

| Administered Territory Items | 2025–26 Actual $'000 | 2025–26 Original budget $'000 | Variance $'000 | Note |
|---|---|---|---|---|
| **TERRITORY INCOME AND EXPENSES** | | | | |
| **Income** | | | | |
| Royalties and rent | 5,821 | 6,159 | (338) | |
| Other income | 92 | 0 | 92 | |
| **Total income** | **5,914** | **6,159** | **(245)** | |
| | | | | |
| **Expenses** | | | | |
| Central Holding Authority income transferred | 5,618 | 6,159 | (541) | 1 |
| Doubtful debts | 145 | 0 | 145 | |
| Other administrative expenses | 151 | 0 | 151 | |
| **Total expenses** | **5,914** | **6,159** | **(245)** | |
| **Territory income less expenses** | **0** | **0** | **0** | |
| | | | | |
| **TERRITORY ASSETS AND LIABILITIES** | | | | |
| **Assets** | | | | |
| Central Holding Authority receivables | 191 | 349 | (158) | |
| **Total assets** | **191** | **349** | **(158)** | |
| | | | | |
| **Liabilities** | | | | |
| Central Holding Authority income payable | 191 | 349 | (158) | |
| **Total liabilities** | **191** | **349** | **(158)** | |
| **Net assets** | **0** | **0** | **0** | |

**Notes:**

The following note descriptions relate to variances greater than $550,000, or where multiple significant variances have occurred.

1) The decrease in transfers to the Central Holding Authority largely reflects lower than anticipated receipts from pastoral land rent, annual adjustment to doubtful debts expense and waivers approved in line with the Pastoral Land Act 1992.




# 8 Appendices

# 8. Appendices

## 8.1. Appendix A – Statutory responsibilities and legislation administered

The Department of Agriculture and Fisheries is responsible for the following principal areas of government and for administering the legislation detailed below.

**Responsibilities**

- Agriculture
- Animal protection
- Conservation of pastoral land
- Fishing (including recreational fishing)
- Horticulture
- Hygienic production of meat for human consumption
- Interstate agricultural quarantine
- Pastoral land administration
- Primary industry biosecurity
- Primary production and industry development
- Protection of consumers of veterinary services

**Legislation**

- *Agricultural and Veterinary Chemicals (Control of Use) Act 2004*
- *Agricultural and Veterinary Chemicals (Northern Territory) Act 1994*
- *Animal Protection Act 2018*
- *Biological Control Act 1986*
- *Biological Resources Act 2006*
- *Fisheries Act 1988*
- *Gene Technology (Northern Territory) Act 2004*
- *Hemp Industry Act 2019*
- *Livestock Act 2008*
- *Meat Industries Act 1996*
- *Pastoral Land Act 1992 (except provisions about Aboriginal community living areas)*
- *Plant Health Act 2008*
- *Poppy Regulation Act 2014*
- *Veterinarians Act 1994.*

# 8.2. Appendix B – Statutory and non-statutory authorities and boards

### Aboriginal Fisheries Consultative Committees

Non-statutory. These 2 fisheries consultative committees are intended to meet twice yearly with a strong focus on outcomes for local Indigenous people:

- Iwaidja Armurduk Management Committee (Minini/Murgenella)
- Wurrahiliba Management Committee (Borroloola).

Government and industry also attend various Indigenous Protected Area steering committee meetings around the Territory with a focus on fisheries management. They provide an opportunity for government, traditional owners and the fishing industry to discuss fisheries management issues and initiatives as well as economic development opportunities.

### Alice Springs Pastoral Industry Advisory Committee

Non-statutory, established by the minister in 1988

The purpose of the advisory committee is to:

- advise the Northern Territory minister responsible for agriculture and the Department of Agriculture and Fisheries (the department) on technical issues facing the cattle industry in the Alice Springs region
- advise the minister and the department on priority areas of research, development, extension and adoption, and other services that will improve the productive efficiency of the pastoral industry in the Alice Springs region
- receive and review the result of pastoral research carried out by the department in the Alice Springs region, and to act as a body through which research results may be communicated to industry
- participate in planning of the department's programs that support and service the pastoral industry in the Alice Springs region
- represent the Alice Springs region on the North Australia Beef Research Committee (NABRC) and Meat and Livestock Australia's (MLA) National Beef Industry Council (NBIC).

The advisory committee incorporates the Central Australia Beef Research Committee.

### Animal Welfare Advisory Committee

*Animal Welfare Protection Act 2018*

The purpose of the advisory committee is to:

- advise the Minister for Agriculture and Fisheries in relation to animal welfare legislation and other matters relevant to animal welfare
- investigate and report on matters relevant to animal welfare referred by the minister
- participate in the development of codes of practice and the review of adopted codes of practice
- provide advice to bodies, organisations or the general community on programs for the improvement of community awareness about animal welfare
- provide advice on any other functions prescribed by the Regulations.

### Barkly Research Advisory Committee
Non-statutory, established by the minister in 1987

The purpose of the advisory committee is to:

- advise the minister and DAF managers on priority areas of research, development, extension, education and training, and other services that will improve the productive efficiency of the pastoral industry in the Barkly region
- receive and review the result of pastoral research carried out by DAF in the Barkly region and to act as a body through which research results may be communicated to industry
- participate in the planning of DAF's programs that support and service the pastoral industry in the Barkly region
- represent the Barkly region on the NABRC.

### Barramundi Fishery Management Advisory Committee
*Fisheries Act 1988*

Established on 19 July 2021 under section 24 of the *Fisheries Act 1988* to provide advice to the Minister and the Executive Director of Fisheries on the development of a management framework and new Barramundi Fishery Management Plan.

This committee is not currently active.

### Barramundi Fishery Adjustment Committee
Non-statutory. The Northern Territory Barramundi Fishery Adjustment Committee (BFAC) is established by the Minister for Agriculture and Fisheries. The Committee provides independent, expert advice on the design and implementation of structural adjustment measures associated with the cessation of commercial gillnet fishing in the NT Barramundi Fishery. The Committee will ensure that adjustment processes are transparent, equitable, cost effective and aligned with government policy objectives.

### Barramundi Fishery Advisory Group
Non-statutory. The Barramundi Fishery Advisory Group (BFAG) is established to provide coordinated and expert advice to the Director of Fisheries in support of the transition away from gillnet fishing for Barramundi in the Northern Territory. In providing their advice the BFAG may consider how proposed fishery reforms optimise community benefit, including economic, tourism and social outcomes.

### Coastal Line Advisory Group
Non-statutory. The Coastal Line Advisory Group (CLAG) is established to provide advice to the Director of Fisheries on the sustainable management of the NT's coastal reef fish resources. The CLAG will provide specific advice on:

- a recovery plan for inshore reef fish in the greater Darwin region
- the operation of the harvest strategy
- any other matter the Director seeks advice on.

### Katherine Pastoral Industry Advisory Committee
Non-statutory, established by the minister in 1989

The purpose of the advisory committee is to:

- advise the Minister for Agriculture and Fisheries on the technical and economic issues facing the cattle industry in the Katherine region

- advise the minister and DAF managers on priority areas of research, development, extension, education and training, and other services that will improve the productive efficiency of the pastoral industry in the Katherine region
- receive and review the result of pastoral research carried out by DAF in the Katherine region and to act as a body through which research results may be communicated to industry
- participate in the planning of DAF's programs that support and service the pastoral industry in the Katherine region
- represent the Katherine region on the NABRC and Meat and Livestock Australia's Northern Producer Panel (NPP).

### Northern Territory Fishing Industry Research and Development Fund Advisory Committee
*Fisheries Act 1988*

The advisory committee provides advice to the Minister for Agriculture and Fisheries on the disbursement of funds from the Northern Territory Fishing Industry Research and Development Trust Fund.

This Committee is not currently active.

### Northern Territory Mud Crab Fishery Management Advisory Committee
*Section 24 Fisheries Act 1988*

Established under section 24 of the Fisheries Act 1988 to provide advice to the Minister and the Director of Fisheries on the Mud Crab Fishery Management Plan.

### Offshore Snapper Fisheries Management Committee
*Section 70B Fisheries Act 1988*

A joint authority established under section 70B of the Fisheries Act 1988 to provide advice to the Minister and the Director of Fisheries on the Offshore Snapper Fisheries Management Plan.

### Offshore Snapper Strategic Advisory Group
Non-statutory. The Offshore Snapper Strategic Advisory Group is established to provide coordinated and expert advice to the Director of Fisheries on the design of management and transitional arrangements for the Demersal Fishery and Timor Reef Fishery.

### Pastoral Land Board
*Pastoral Land Act 1992*

The Pastoral Land Board (PLB) monitors the condition and use of pastoral land to ensure its sustainable use and economic viability.

PLB administers the Northern Territory pastoral leases, including determining requests for permits to clear native vegetation and non-pastoral use. To provide advice to the Minister on a variety of matters including subdivisions and subleases; consolidation of pastoral leases; variation of lease terms and conditions; surrender of leases for perpetuity; suitability and grant of new pastoral leases; and monitoring of and use of the general condition of the land.

## Recreational Fishing Advisory Committee

*Fisheries Act 1988*

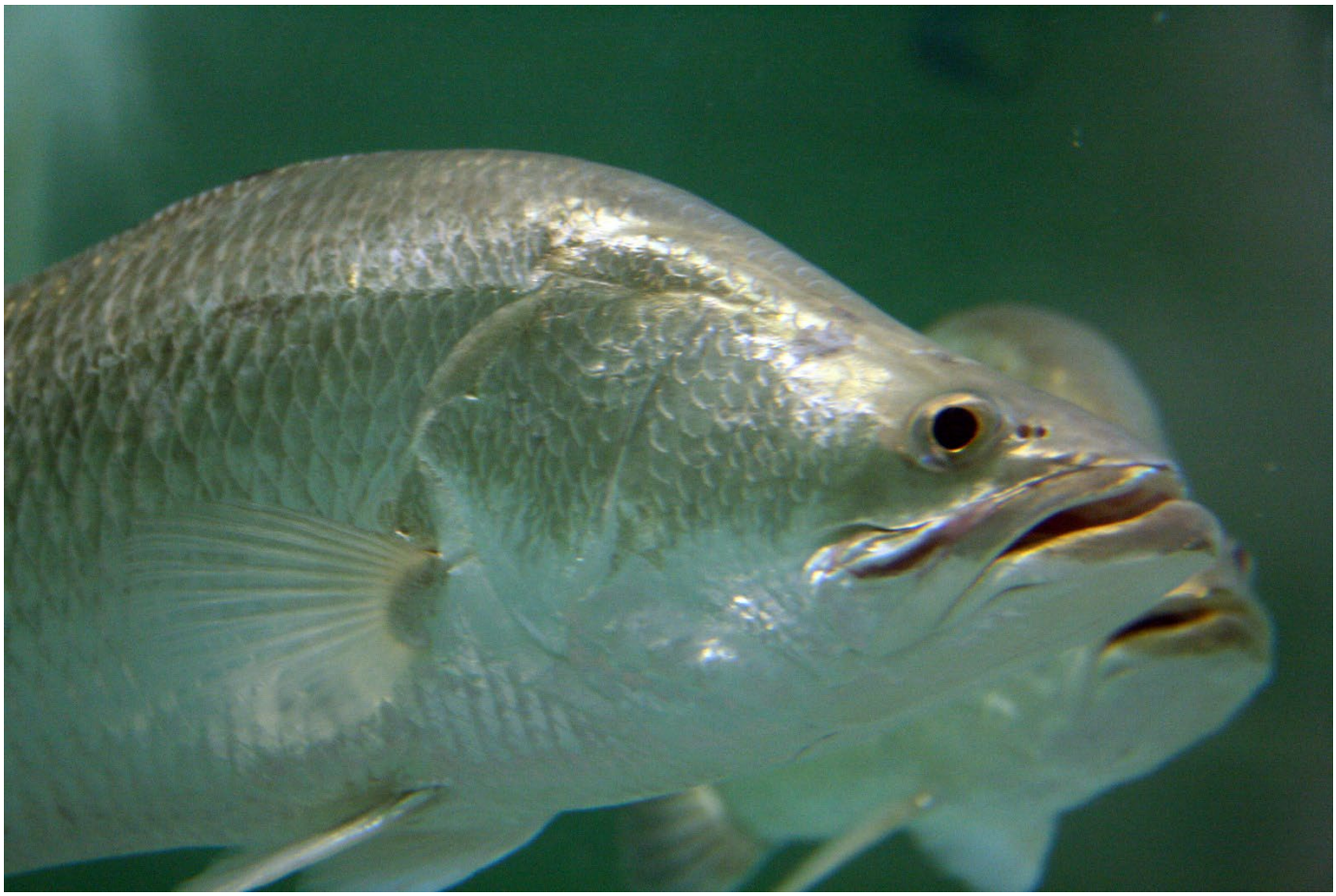
The purpose of the Recreational Fishing Advisory Committee (RFAC) is to provide high-level strategic advice to government regarding future directions for recreational fishing development in the Northern Territory. That will include (but not be limited to) advice regarding:

- delivery of priority objectives in the Recreational Fishing Development Plan 2012–2033
- significant issues affecting the future of recreational fishing in the Northern Territory
- significant matters of public policy that may impact or benefit the future of recreational fishing in the Northern Territory
- any other matter referred to it for consideration by the Minister for Recreational Fishing.

## Veterinary Board of the Northern Territory

*Veterinarians Act 1994*

The purpose of the board is to register veterinarians and promote high standards of professional conduct in the provision of veterinary services in the Northern Territory.



## 8.3. Appendix C – Grants

The full list of grants, contributions and subsidies for 2025-26 are as below.
The appendix comprises of grant expenditure related to; current grants, capital grants, subsidies, sponsorships, contributions under cooperative marketing agreements and other contribution programs. There are programs which recipients have not been disclosed due to programs being commercial in confidence or that the recipient is an individual.

| Division / Program Name | Recipient | Total Expense (incl accrual) $ |
|---|---|---|
| **Agriculture** | | |
| **Industry Development Support Program** | NT Farmers Association | 170,000 |
| **CRCNA Crops for Cattle** | CRC for Developing Northern Australia Ltd | 101,906 |
| **CRCNA Fundamentals of Cropping-Systems in the NT co-contribution** | CRC for Developing Northern Australia Ltd | 160,642 |
| **Mooternal Project: The impact of maternal investment on calf productivity and survival co-contribution** | Central Queensland University | 270,000 |
| **Tiwi Islands Community Forestry Pilot: Demonstrating sustainable native forestry business opportunities for remote Indigenous communities co-contribution** | University of the Sunshine Coast | 34,749 |
| **QDAF Supply Chain II Project** | Queensland Government - Department of Agriculture and Fisheries | 587,806 |
| **Agricultural Value-Add Opportunities Industry Grant Program** | Berrimah Cattle Co Pty Ltd | 18,541 |
| | Cardno Industries Pty Ltd | 46,606 |
| | Hale River Cattle Co | 50,000 |
| | Northern Territory Tropical Passionfruit | 13,993 |
| | Rum Jungle Meat Exports Pty Ltd | 45,452 |
| | Alison Hayward | 5,134 |
| | Go Wide Cattle Company | 34,218 |
| **Biosecurity and Animal Welfare** | | |
| **Australian Research Council Industrial Transformation Training Centre Contribution** | The Australian National University | 30,000 |
| **Australian Horticultural Market Access Research Partnership** | QLD Department of Primary Industries | 145,000 |
| **Biosecurity Response Co-Contribution** | Animal Health Australia | 22,575 |
| | QLD Government - Department of Primary Industries | 808,185 |
| | Commonwealth Government - Department of Agriculture, Fisheries and Forestry | 2,144 |
| | Plant Health Australia | 48,685 |
| | WA Government - Department of Primary Industries and Regional Development | 29,635 |
| | Wildlife Health Australia Incorporated | 6,563 |

| | | |
|---|---|---|
| **Implementation of Individual eID for Sheep and Goat Program** | AKJ Services Pty Ltd | 1,364 |
| | Cornucopia Investments NT | 1,500 |
| | Nutrien Ag Solutions Ltd | 2,720 |
| **NACN Biosecurity Preparedness Grants** | Northern Territory Cattlemen's Association Inc | 150,000 |
| | Northern Territory Livestock Exporters Association | 50,000 |
| **NAPCaRN Build Biosecurity Capacity and Capability Scholarships** | Crawford Fund Limited | 10,000 |
| **NT Veterinary Student Placement Subsidy Program** | Hobart, Ms Lynley | 3,000 |
| | Hocking, Ms Alyssa | 3,000 |
| | Homer, Ms Bonnie | 3,000 |
| | Martin, Ms Lily | 3,000 |
| | Morris, Ms Lily | 3,000 |
| | Pescatore, Mr Matthew | 3,000 |
| | Salter, Mr Charles | 3,000 |
| | Slattery, Ms Samantha | 3,000 |
| | Van der Wath, Ms Marine | 3,000 |
| **Fisheries** | | |
| **Industry Development Support Program** | Amateur Fishermen's Association of the Northern Territory (AFANT) | 300,000 |
| **EVMS Assistance Grant** | Australian Fisheries Management Authority | 5,739 |
| | Frequensea Traders | 1,235 |
| | Navcom | 17,100 |
| **Fisheries Marine Support** | Anindilyakwa Land Council | 60,000 |
| | Bawinanga Aboriginal Corporation | 60,000 |
| | Mabunji Aboriginal Resource Indigenous Corporation | 60,000 |
| | Marthakal Homeland & Resource Centre Aboriginal Corporation | 60,000 |
| | Northern Land Council | 120,000 |
| | Thamarrurr Development Corporation Ltd | 60,000 |
| **Northern Territory Recreational Fishing Grants Scheme** | Australian Women in Fishing | 15,000 |
| | City of Darwin | 75,000 |
| | Council on the Ageing (NT) Inc | 12,032 |
| | Freds Pass Sports and Recreation Management Board Inc. | 69,634 |

| | | |
|---|---|---|
| | Katherine Game Fishing Club Inc | 15,000 |
| | Northern Territory Game Fishing Association | 15,000 |
| | Nhulunbuy Regional Sportsfishing Club Inc | 72,013 |
| | Palmerston Game Fishing Club Inc | 32,762 |
| | Variety, The Children's Charity, Tent 82, Northern Territory Incorporated | 6,955 |
| | Youthworx NT | 13,839 |
| **Recreational Fishing and Sea Ranger Operational Grant** | Various | 1,229,855 |
| **Sponsorship** | | |
| **2026 Agronomy Australia Conference** | Associated Advertising and Promotions Pty Ltd | 20,000 |
| **2026 NTCA Annual Industry Conference** | NT Cattlemen's Association Inc | 33,000 |
| **2026 Royal Darwin Show** | Royal Agricultural Society of the Northern Territory Inc | 800 |
| **2026 Litchfield Rural Show** | Litchfield Rural Show Inc | 1,018 |
| **Total Grant Expense** | | **5,230,400** |

# 8.4. Appendix D – Contact us

**Department of Agriculture and Fisheries**
**GPO Box 3000, Darwin NT 0801**
**T: 08 8999 2229**
**Chief Executive Officer: ceo.daf@nt.gov.au**

## Greater Darwin and Top End

**Berrimah Farm Science Precinct**
**(Darwin Regional Office)**
**29 Makagon Road, Berrimah NT 0828**
**GPO Box 3000, Darwin NT 0801**
**T: 08 8999 2006**

**Darwin Aquaculture Centre**
1840 Channel Island Road, Darwin NT 0822
GPO Box 3000, Darwin NT 0801
T: 08 8924 4260

**Beatrice Hill Farm**
**110 Anzac Parade, Middle Point NT 0822**
**GPO Box 3000, Darwin NT 0801**
**T: 0427 002 804**

**Douglas Daly Research Farm**
Jungawa Road, Douglas Daly NT 0822
PMB 105, Winnellie NT 0822
T: 0427 940 911

**Coastal Plains Research Farm**
**350 Anzac Parade, Middle Point NT 0822**
**GPO Box 3000, Darwin NT 0801**
**T: 08 8988 8085**

**Fisheries**
33 Vaughan Street, Berrimah NT 0828
GPO Box 3000, Darwin NT 0801
T: 08 8999 2144
E: fisheries@nt.gov.au

## Big Rivers region

**Katherine Research Station**
**(Katherine Regional Office)**
**449 Stuart Highway, Katherine NT 0850**
**PO Box 1346, Katherine NT 0851**
**T: 08 8973 9739**

**Victoria River Research Station (Kidman Springs)**
13774 Buchanan Highway, Victoria River NT 0852
PMB 48, Katherine NT 0852
T: 0434 000 291

## Central Australia

**Arid Zone Research Institute**
**(Alice Springs Regional Office)**
**519 South Stuart Highway,**
**Alice Springs NT 0870**
**PO Box 8760, Alice Springs NT 0871**
**T: 08 8951 8111**

**Old Man Plains Research Station**
519 South Stuart Highway
Alice Springs NT 0870
PO Box 8760, Alice Springs NT 0871
T: 08 8951 8111

## Other contacts

**Freedom of Information requests**
**Freedom of Information**
**GPO Box 3200**
**Darwin NT 0801**
**Email: FOI@nt.gov.au**

## 8.5. Appendix E – Acronyms

| Abbreviation | Full form |
|---|---|
| ASPIAC | Alice Springs Pastoral Industry Advisory Committee |
| AWAC | Animal Welfare Advisory Committee |
| AASB | Australian Accounting Standards Board |
| AOTA | Accountable Officers Trust Account |
| ATO | Australian Tax Office |
| AZRI | Arid Zone Research Institute |
| BFMAC | Barramundi Fishery Management Advisory Committee |
| BRAC | Barkly Research Advisory Council |
| CDU | Charles Darwin University |
| CEO | Chief Executive Officer |
| CMA | Cooperative marketing agreements |
| CRCNA | Cooperative Research Centre for Developing Northern Australia |
| DAC | Darwin Aquaculture Centre |
| DAP | Disability Action Plan |
| DAF | Department of Agriculture and Fisheries |
| DCDD | Department of Corporate and Digital Development |
| DLI | Department of Logistics and Infrastructure |
| ELB | Executive Leadership Board |
| FADs | Fish Aggregating Devices |
| FMA | *Financial Management Act 1995* |
| FOI | Freedom of Information |
| FRDC | Fisheries Research and Development Corporation |
| FSANZ | Food Standards Australian New Zealand |
| FTE | Full-time equivalent |
| FVOCI | Fair value through other comprehensive income |
| FVTPL | Fair value through profit or loss |
| FY | Financial Year |
| GST | Goods and services tax |
| GVP | Gross value of production |
| ICT | Information and communications technology |
| KPIAC | Katherine Pastoral Industry Advisory Committee |
| KMP | Key management personnel |
| KRS | Katherine Research Station |

| | |
|---|---|
| NT | Northern Territory |
| NTCA | Northern Territory Cattlemen's Association |
| NTG | Northern Territory Government |
| NTGPASS | Northern Territory Government Public Authorities Superannuation Scheme |
| NTPS | Northern Territory Public Sector |
| OCPE | Office of the Commissioner for Public Employment |
| PLB | Pastoral Land Board |
| PDPs | Personal development plans |
| PSEMA | *Public Sector Employment and Management Act 1993* |
| RDE | Research, Development and Extension |
| RFAC | Recreational Fishing Advisory Committee |
| RMAC | Risk Management and Audit Committee |
| SMG | Senior Management Group |
| STEM | Science, Technology, Engineering and Mathematics |
| TERC | Territory Economic Reconstruction Commission |
| WHS | Work, Health and Safety |
| WHSMC | Work, Health and Safety Management Committee |
| **VRRS** | **Victoria River Research Station** |



## 8.6. Appendix F – Statement of Information

| Output group | Topic of information | Description of information | Includes personal information | How is it stored | *Information Act 2002* Section 11 (1)(b)(i) may be inspected under another Act? | *Information Act 2002* Section 11 (1)(b)(ii) may be purchased? | *Information Act 2002* Section 11 (1)(b)(iii) distributed free of charge? |
|---|---|---|---|---|---|---|---|
| **Industry development and project facilitation** | Agribusiness development | Records relating to advancing major agribusiness development projects and identifying new agribusiness opportunities in the Northern Territory. Includes new strategic directions in agribusiness development projects, investments, trading infrastructure, supply chain, water storage, animal feeds and fertiliser resources. | Yes | Electronic and Hardcopy | No | No | Yes |
| **Industry development and project facilitation** | Agrifood safety | Records relating to working with peak food industry at the national level and Northern Territory level to ensure the safety of the food chain. | Yes | Electronic and Hardcopy | No | No | Yes |
| **Biosecurity and Animal Welfare** | Livestock biosecurity | Records relating to protecting animals against disease and other biological threats in the Northern Territory. | Yes | Electronic and Hardcopy | No | No | No |
| **Biosecurity and Animal Welfare** | Animal welfare | Records relating to the registration of persons who use or allow an animal to be used for scientific purpose. Records relating to legislative inspections pursuant to the *Animal Protection Act 2018*. | Yes | Electronic and Hardcopy | No | No | No |
| **Biosecurity and Animal Welfare** | Chemical service regulation | Records relating to providing legislative control over agricultural and veterinary chemical products, fertilisers and stock feeds by administering the *Agricultural and Veterinary Chemicals (Control of Use) Act 2004*. | Yes | Electronic and Hardcopy | No | No | No |
| **Biosecurity and Animal Welfare** | Diagnostic services | Records relating to providing a range of diagnostic services through laboratory facilities to clients relating to animal and plant health, and water testing for quality assurance and biosecurity purposes. | Yes | Electronic and Hardcopy | No | No | No |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Industry development and project facilitation** | Livestock exports development | Records relating to enhancing offshore trade and development opportunities for the Northern Territory livestock sector. | Yes | Electronic and Hardcopy | No | No | No |
| **Industry development and project facilitation** | Gene technology | Records relating to developing and maintaining systems, policies and legislation in the Northern Territory and at the national level in regard to technology to alter the genetic material of living cells or organisms. | Yes | Electronic and hard copy | No | No | Yes |
| **Fisheries** | Fisheries management and development | Records relating to providing regulation, conservation and management of fisheries and fishery resources to maintain their sustainable utilisation. Includes development of commercial, recreational, Indigenous fishing and aquaculture industries; provision of research; information and advice to business, industry and the community; granting and maintenance of licences; development and implementation of management plans; monitoring and control of aquatic pests. | Yes | Electronic and hard copy | No | Yes | Yes |
| **Biosecurity and Animal Welfare** | Meat industries regulation | Records relating to providing a regulatory role to control the slaughter of animals and processing of meat for human consumption to ensure the wholesomeness of meat and meat products and to foster export and domestic markets for all sectors of the Northern Territory meat industry. Also includes records relating to licensing of abattoirs and processing premises, provision of training and approval of quality control systems. | Yes | Electronic and hard copy | No | No | No |
| **Biosecurity and Animal Welfare** | Plant biosecurity | Records relating to protecting plants against disease and other biological threats through strong interstate and post-barrier regulatory actions in the Northern Territory. | Yes | Electronic and hard copy | No | No | No |
| **Agriculture** | Plant industries | Records relating to the research, development and promotion of sustainable plant-based industries such as crops, forestry and horticulture in the Northern Territory. | Yes | Electronic and hard copy | No | No | Yes |
| **Agriculture** | Agriculture | Records on the day-to-day management of agricultural activities within the Agriculture branch. | Yes | Electronic and hard copy | No | No | No |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Agriculture** | Research farm management | Records relating to providing research and demonstration farm facilities for government, industry and the community for the implementation of best farming production systems and best management practices that underpin successful profitable and sustainable primary industry. | Yes | Electronic and hard copy | No | Yes | Yes |
| **Agriculture** | Livestock industries | Records relating to increasing the long-term productivity of the pastoral industry in a sustainable manner by providing relevant information to producers and conducting research into improving rangeland management and animal production, husbandry techniques, pastures, nutrition, animal welfare, animal behaviour and genetic improvement of cattle in the Northern Territory. | Yes | Electronic and hard copy | No | Yes | Yes |
| **Biosecurity and Animal Welfare** | Veterinary regulation | Records on registering veterinarians and veterinary specialists and regulating the provision of veterinary services in the Northern Territory. Includes determining applications for registration, promoting high standards of professional conduct, providing advice, issuing guidelines, exercising disciplinary powers, investigating complaints and prosecuting offences. | Yes | Electronic and hard copy | No | No | No |
| **Agriculture** | Research support | Records relating to scientific data, facts and principles used to support the development of research projects and technical publications. Includes information pertaining to the agency's technical libraries. Includes records relating to developing and maintaining systems, policies and legislation in the Northern Territory and at the national level for gene technology. | Yes | Electronic and hard copy | No | Yes | No |
| **Agriculture** | Regional Big Rivers | Records relating to the day-to-day management of agricultural activities within the Big Rivers region. | Yes | Electronic and hard copy | No | No | No |
| **Biosecurity and Animal Welfare** | Industrial hemp | Records related to the regulation of the industrial hemp industry, including compliance and licensing information. | Yes | Electronic | No | No | No |
| **Agriculture** | Regional Southern | Records relating to the day-to-day management of agricultural activities within the Alice Springs region. | Yes | Electronic and hard copy | No | No | No |
| **Agriculture** | Pastoral Land Board | Records relating to the decisions and activities of the Pastoral Land Board, including registers of clearing and non-pastoral use permits issued by the Board. | Yes | Electronic and hard copy | Yes | No | Yes |

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| **Agriculture** | Rangelands Monitoring | Records on the land condition of pastoral leases in the Territory. | No | Electronic and hard copy | Yes | No | Yes |
| **Industry Development and Project Facilitation** | Biological resources | Records relating to the management of the *Biological Resources Act 2006*. Includes information relating to the application and approval for undertaking bioprospecting activities in the Northern Territory. | Yes | Electronic and hard copy | No | No | No |
| **Corporate and Shared Services** | Financial management and corporate governance | Records on the development and management of financial records and corporate governance activities. | Yes | Electronic and hard copy | Yes | No | Yes |
| **Corporate and Shared Services** | Work health and safety and emergency management | Recordings relating to the management of work health and safety and emergency management activities. | Yes | Electronic and hard copy | No | No | No |

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