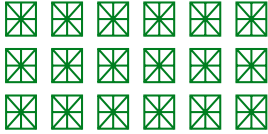


# Department of the Legislative Assembly

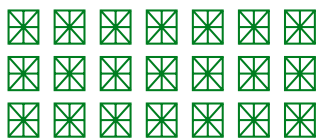
## Annual Report 2025-2026





**Department of the Legislative Assembly**

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Darwin, NT 0800  
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[www.parliament.nt.gov.au](http://www.parliament.nt.gov.au)



## DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

### Clerk and Chief Executive

The Hon Lia Finocchiaro MLA  
Chief Minister  
Parliament House Darwin, NT 0800

Dear Chief Minister

I am pleased to submit to you the 2025-26 annual report for the Department of the Legislative Assembly in accordance with section 28 of the *Public Sector Employment and Management Act 1993*. Pursuant to my responsibilities as the Accountable Officer under section 13 of the *Financial Management Act 1995*, I advise to the best of my knowledge and belief:

- (a) proper records of all transactions affecting the agency are kept and the employees under my control observe the provisions of the *Financial Management Act 1995*, the Financial Management Regulations and the Treasurer's Directions
- (b) procedures within this agency afford proper internal control and current descriptions of such procedures were recorded in accordance with the requirements of the *Financial Management Act 1995*
- (c) any reported fraud, malpractice, major breach of legislation or delegation, have been appropriately investigated and reported, and found not to affect the accounts and records, as presented
- (d) in accordance with the *Financial Management Act 1995*, the internal audit capacity was adequate and the results of the internal audits were reported to the Chief Executive Officer
- (e) the financial statements included in this report have been prepared from proper accounts and records and are in accordance with Treasurer's Directions, where appropriate, and
- (f) all Employment Instructions issued by the Speaker and as applicable, the Commissioner for Public Employment have been adhered to.

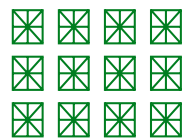
It is a requirement of the *Public Sector Employment and Management Act 1993* that you lay a copy of this report before the Legislative Assembly within 6 sitting days of you receiving it.

Russell Keith  
**Clerk and Chief Executive**

September 2026

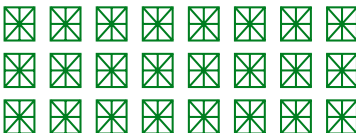
We acknowledge the Larrakia people as the traditional owners of the land on which Parliament House stands. We also acknowledge the traditional owners of all the lands represented by the Members of the Legislative Assembly, and we thank them for their custodianship of country. We pay our respects to elders past, present, and emerging.

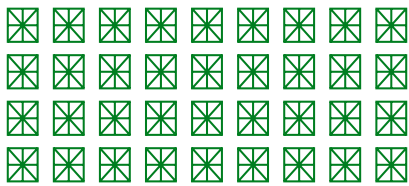




# Table of Contents

|                                                   |    |
|---------------------------------------------------|----|
| Clerk and Chief Executive Overview                | 2  |
| Overview of the Department                        | 4  |
| Significant Events                                | 7  |
| Key Performance Indicators                        | 10 |
| Department Operations                             | 11 |
| Office of the Clerk                               | 11 |
| Parliamentary Support Division                    | 12 |
| Committee Office                                  | 12 |
| Procedural Support                                | 13 |
| Hansard                                           | 15 |
| Security Services                                 | 15 |
| Parliamentary Education Services                  | 16 |
| Library and Research Service                      | 18 |
| Corporate and Electorate Support Division         | 19 |
| Finance and Member Entitlements                   | 19 |
| People, Performance and Culture                   | 19 |
| Asset and Building Management                     | 20 |
| Our People                                        | 22 |
| Department of the Legislative Assembly Staff      | 22 |
| Electorate Office and Office of the Speaker Staff | 25 |
| Public Sector Principles                          | 25 |
| Organisational Chart                              | 26 |
| Governance of the Department                      | 29 |
| Operational Management Committee                  | 29 |
| Risk Management and Audit Committee               | 29 |
| External Scrutiny                                 | 30 |
| Information Governance                            | 30 |
| Access to Information                             | 31 |
| Work Health and Safety                            | 31 |
| Financial statement overview                      | 33 |





# Clerk and Chief Executive Overview



This is the second year since the DLA's organisational review and restructure, and second year of the 15th Legislative Assembly. It has been a year of consolidation and getting the job done. This report outlines the DLA's continued effective support of the Assembly and its committees and its delivery of services to

members. It also highlights a few significant events, such as the swearing in of the 24th Administrator, the Nightcliff by-election, a memorandum of understanding for the support of Youth Parliament and hosting a professional development program for Members of Commonwealth Parliaments. The DLA has continued to meet the demands of the Assembly and strengthen the reliability and effectiveness of its services.

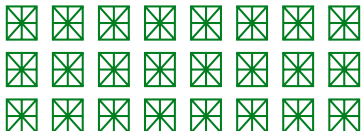
The department has responded to an increased demand for committee support. This has included supporting several significant inquiries, such as those into Voluntary Assisted Dying, the Shiplift, Indigenous Employment Provisional Sum and Acacia, and the 15th Assembly's return to committee scrutiny of bills. This resulted in report output going from 4 in 2023-24 and 7 in 2024-25, to 31 in the reporting period. Significant work also occurred in strengthening procedural support for the Assembly, with the Table Office producing new and updated procedural templates and expanding procedural training opportunities for members' staff and agencies.

Work has progressed in improving support for members and their electorate offices. New guidance to assist with electorate office recruitment has been provided, as well as improved reporting to members on employment and entitlement matters. Improving electorate office security remains a priority for the department, with work continuing to upgrade the security infrastructure in priority areas and further development on minimum office security standards.

Behind this service delivery there has been significant work to strengthen and de-risk the department's work. Key to this has been building the relationships with our service delivery partners, particularly the Department of Corporate and Digital Development and the Department of Logistics and Infrastructure. Much of the DLA's services to members are delivered jointly through these agencies and their assistance in improving processes and outcomes has been significant. Work has also been done in improving the DLA's business planning, risk management, and internal controls. This has been greatly assisted by input from the Audit and Risk Management Committee and an internal audit program targeted to key risk areas.

The delivery of the diverse range of services required to support the Assembly, its members and the community from a small agency requires significant effort, responsiveness and cooperation from all its staff. I thank them for their ongoing commitment to providing a reliable, impartial and effective service.

Russell Keith  
Clerk and Chief Executive





*“The delivery of the diverse range of services required to support the Assembly, its members and the community from a small agency requires significant effort, responsiveness and cooperation from all its staff. I thank them for their ongoing commitment to providing a reliable, impartial and effective service”.*

# Overview of the Department

## Supporting the Legislative Assembly of the Northern Territory

The DLA supports the Legislative Assembly of the Northern Territory.

The Assembly consists of 25 democratically elected Members of the Legislative Assembly (MLAs), representing 25 electoral districts across the Northern Territory.

As a parliament in the Westminster tradition, established under the *Northern Territory (Self-Government) Act 1978* (Cth), the Assembly has a range of responsibilities relating to making laws and keeping the Government accountable to the people. Supporting this Assembly to which the Government is responsible gives the DLA duties and accountabilities unique to a government department.

## The Department of the Legislative Assembly

The DLA’s role is to provide the full range of support required for the Legislative Assembly, including its committees, to carry out its functions.

Accordingly, the DLA’s key functions are:



Facilitating the operation of the Assembly via effective and efficient administrative support.



Providing procedural advice and support to all members for the operation of the Assembly and its committees, including advice on parliamentary practice, law and procedure.



Maintaining an official record of proceedings of the Assembly and its committees.



Providing administrative services and advice relating to members’ salaries, entitlements, travel, security and electorate offices and staff.



Managing the Parliament House building and parliamentary precinct to provide a safe, secure, and well-maintained precinct for all building occupants.



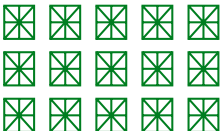
Providing administrative and research support to Assembly committees.

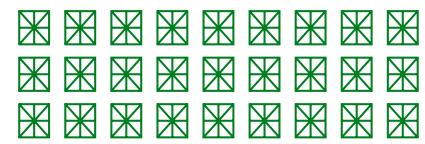


Promoting community understanding of representative parliamentary democracy and the work of the Assembly through the delivery of education programs.



Providing library and research services to support members in their parliamentary duties.





## Legislation administered by the Department

- *Constitutional Convention (Election) Act 2011*
- *Legislative Assembly (Disclosure of Interests) Act 2008*
- *Legislative Assembly (Members' Code of Conduct and Ethical Standards) Act 2008*
- *Legislative Assembly (Powers and Privileges) Act 1992*
- *Legislative Assembly (Security) Act 1998*
- *Legislative Assembly Members (Miscellaneous Provisions) Act 1987*

## Our Vision

A strong, effective, and open Parliament for all Territorians.

## Our Purpose

To support the Territory's Legislative Assembly by:

- Bringing a rich understanding of parliamentary principles, procedures, and history.
- Providing trusted, reliable, and impartial advice, services, and support to members.
- Promoting engagement between the Territory community and its Parliament.

## Our Values



**Respect**



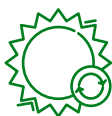
**Customer Service**



**Impartiality**



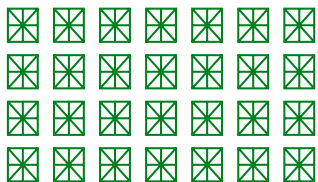
**Creativity**



**Professionalism**



**Westminster Heritage**



## Our strategic objectives for 2024 – 2028

### Strategic Objective 1

#### Support the functioning and integrity of Parliament.

We are the custodians of the Parliament and its principles, procedures, and history. We will provide timely and necessary advice and support to guide the legislative process and will promote the integrity and import of the institution of Parliament.

### Strategic Objective 2

#### Deliver high-quality services to MLAs and their electorate offices.

We will support MLAs and electorate offices to represent their constituents by providing timely and effective administrative and operational services.

### Strategic Objective 3

#### Foster engagement between the Assembly and the community.

We recognise that the Parliament ultimately belongs to the people of the Northern Territory. We will facilitate the community's engagement with and access to Parliament in line with principles of accessibility, inclusiveness, and respect.

### Strategic Objective 4

#### Invest in our people.

Our people are the driving force of our organisation. We will work together as a unified team to deliver on our objectives and celebrate both our individual and collective successes.

### Strategic Objective 5

#### Strengthen Departmental effectiveness.

We hold ourselves to the highest standards of integrity and performance, recognising our compliance obligations. We proudly manage the Territory's premier public building and maintain it in keeping with its status as a high-priority government asset for the Northern Territory.

## Significant Events for 2025 – 2026

### Swearing-in of the 24th Administrator of the Northern Territory

His Honour the Honourable David Connolly was sworn in as the 24th Administrator of the Northern Territory at Parliament House on 27 February 2026.

During the ceremony, the Governor-General of Australia, Her Excellency the Honourable Sam Mostyn AC, administered the affirmation of allegiance and the affirmation of office. The ceremony marked the commencement of His Honour's three-year term as the Crown's representative in the Northern Territory.

### Nightcliff By-Election

Following the resignation of Kat McNamara, a by-election for the electoral division of Nightcliff was held on 10 March 2026. Mr Ed Smelt was elected as the Member for Nightcliff.

Mr Smelt was sworn in on 5 May 2026. Following his admission to the Chamber, he made and subscribed the affirmation of allegiance and the affirmation of office, and was conducted to his place in the Chamber by his sponsors, Ms Uibo and Mr Young.



Member for Nightcliff, Member for Daly and Member for Arnhem



Member for Nightcliff



Mr Trevor Cox, CEO (Y NT), Mr Ashley Perez, Deputy CEO (Y NT)  
Mr Russell Keith, CEO (DLA), Hon Robyn Lambley MLA, Speaker

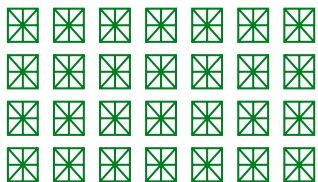
### Memorandum of Understanding between the DLA and the Y Northern Territory

Youth Parliament NT is an annual civics engagement and leadership program by the Y Northern Territory (Y NT), supporting young people from across the Territory to think big, develop leadership skills and have their voices heard.

Run by young people for young people, the program gives participants the opportunity to develop and debate proposed legislation on issues that matter to them in the Chamber of the Legislative Assembly.

Strengthening this long-standing partnership, a Memorandum of Understanding between the DLA and the Y NT was signed on 11 May 2026.

Youth Parliament NT 2026 will take place from 21-24 September 2026.



## Professional Development Program for Members of Commonwealth Parliaments

The Northern Territory Legislative Assembly was honoured to host the Parliamentary Academy's Advanced Professional Development and Skills-Building Residency Program, developed and delivered by the Commonwealth Parliamentary Association, at Parliament House in June.

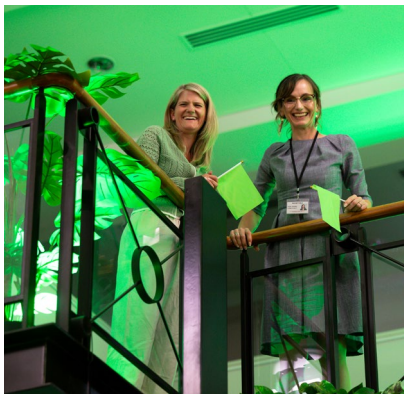
The five-day program brought parliamentarians from across the Commonwealth to Darwin. Members of Parliament from Bougainville, Eswatini, Eastern Cape, Kiribati, Maldives, Manitoba, Pakistan (National and Punjab), Saint Lucia, Samoa, Sri Lanka, Tasmania, Trinidad and Tobago, and Vanuatu, joined Members of the Northern Territory Legislative Assembly for a valuable opportunity to build lasting professional networks, exchange experiences, and learn from colleagues working across diverse contexts and jurisdictions – all while sharing in the sunsets and spirit of the Territory.



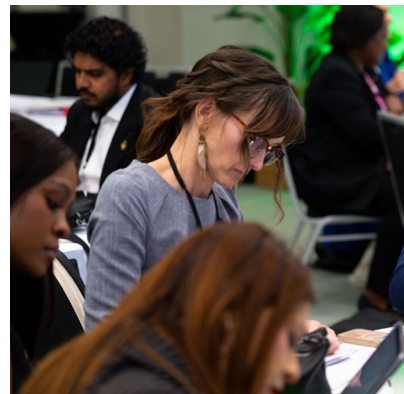
Welcome reception



Study day



Study day



Study day



Member for Johnston and Speaker



NT participants and Speaker



Welcome reception



Welcome reception



Cultural evening at the Mindil Beach markets



Cultural evening at the Mindil Beach markets



CPA and DLA team



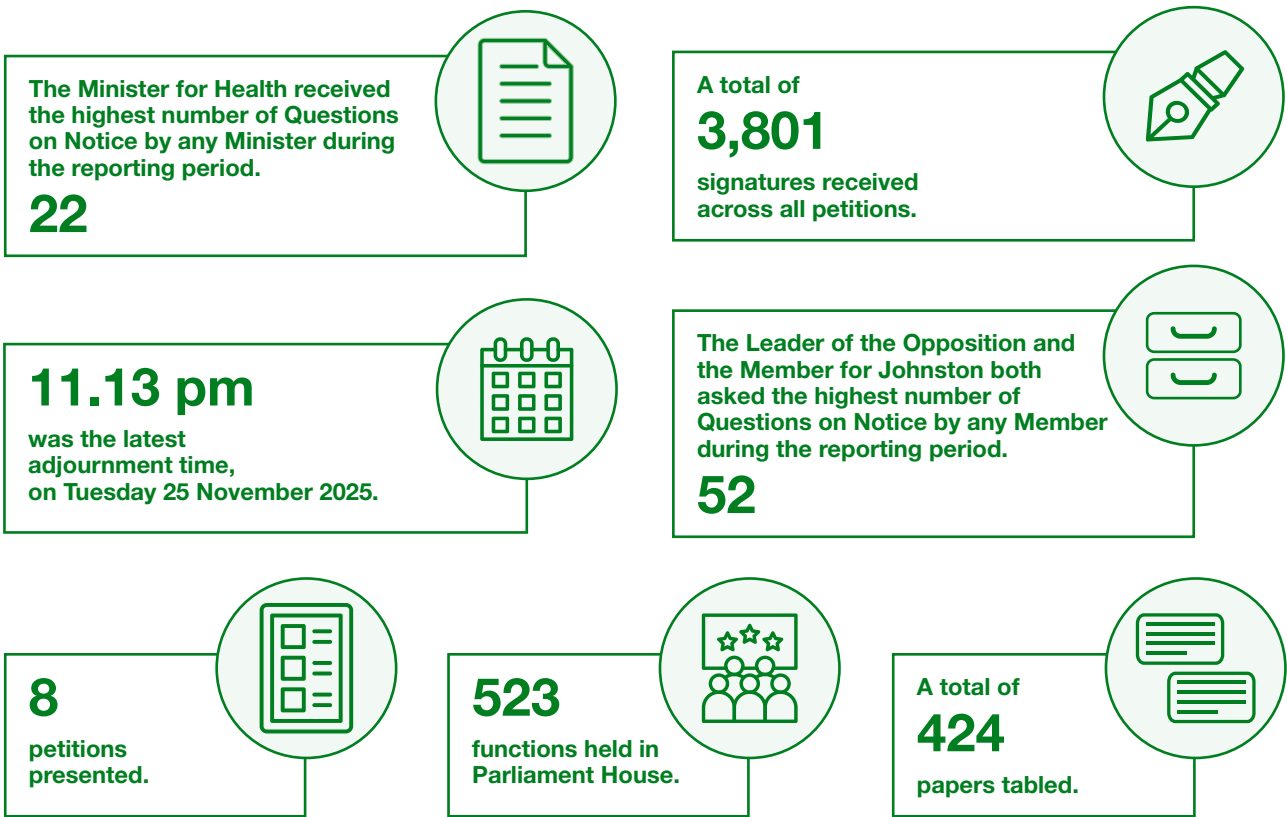
Group Photo, Parliament House

# Key Performance Indicators

The DLA uses the annual members’ survey as a key performance indicator of its services. In 2025, the number of questions increased from 7 to 10 to more clearly align them with the DLA’s structure. The table below details the DLA’s performance against key performance indicators as presented in Budget Paper 3.

| Output and Key Performance Indicator                           | Result<br>2023-24 | Result<br>2024-25 | Result<br>2025-26 | KPI<br>2025-26 |
|----------------------------------------------------------------|-------------------|-------------------|-------------------|----------------|
| MLA satisfaction with Chamber support and advice               | 96%               | 98%               | 96%               | ≥ 95%          |
| Records and transcripts produced within agreed timeframes      | 98%               | 99%               | 99%               | ≥ 95%          |
| MLA satisfaction with committee support and advice             | 98%               | 100%              | 99%               | ≥ 95%          |
| Speaker and members client satisfaction with internal services | 94%               | 94%               | 96%               | ≥ 95%          |
| Speaker and members client satisfaction with external services | 90%               | 89%               | 89%               | ≥ 95%          |
| Client satisfaction with building amenity and safety           | 90%               | 93%               | 95%               | ≥ 95%          |

## Legislative Assembly Facts and Figures 2025-26





## Department Operations

The DLA comprises two divisions, overseen by the Office of the Clerk.

The Parliamentary Support Division reports to the Executive Director Parliamentary Support, and comprises the following units:

- Committee Office
- Procedural Support
- Hansard
- Security Services
- Parliamentary Education Services
- Library and Research Service.

The Corporate and Electorate Support Division reports to the Deputy Clerk, and comprises the following units:

- Asset and Building Management
- Finance and Member Entitlements
- People, Performance and Culture.

In addition to their regular duties, staff from all units perform a range of duties during meetings of the Assembly to ensure it operates effectively, and support is provided to all MLAs.

## Office of the Clerk

As Chief Executive Officer of the DLA appointed under the *Public Sector Employment and Management Act 1993*, the Clerk is accountable to the Chief Minister for the management of the DLA; however, the Chief Minister plays no role in the day-to-day operations of the DLA, with the Clerk reporting to the Speaker on operational matters. Because of this separation of roles, it is the Speaker who appears at Estimates and is accountable through that Committee to the Legislative Assembly for the annual appropriation as outlined in the Budget Papers. The Chief Minister is responsible to the Cabinet where Cabinet matters relating to the DLA arise.

By convention in the Northern Territory, the Clerk remains accountable to the Speaker as there is recognition of the principle that the parliamentary service exists to support the Assembly, which is represented by the Speaker. It is the Speaker who has responsibility for the Assembly and its precincts under the *Legislative Assembly (Powers and Privileges) Act 1992*. As the Accountable Officer, the Clerk is responsible for all expenditure in accordance with the *Financial Management Act 1995* and is responsible for the day-to-day management of the administration of the support provided to the Assembly and its committees.

The Office of the Clerk is also responsible for:

- providing procedural advice and support to the Speaker and MLAs
- executive leadership of the DLA
- supporting all domestic committees such as the Standing Orders, Privileges and House Committees
- managing Written Questions and Petitions, and
- administering the Register of Members' Interests.

## Parliamentary Support Division



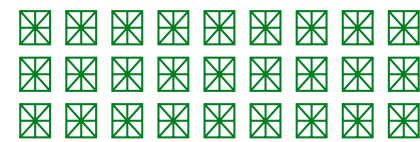
### Committee Office

Parliamentary committees undertake functions of the Assembly that can more easily be performed by a small group of members. This includes:

- inquiring into matters of public importance, such as the scrutiny of government activities
- addressing a difficult issue of public policy, or
- consulting on proposed laws.

Committees also provide the public an opportunity to get involved in the work of the Assembly by making submissions and speaking at hearings and public forums. Committees are appointed by the Assembly and consist of Government, Opposition, and Independent members.

The Committee Office provides impartial procedural, research and administrative support to scrutiny committees to assist them to perform their functions. Scrutiny committees include: Public Accounts Committee, Legal and Constitutional Affairs Committee, Subordinate Legislation and Publications Committee, Legislative Scrutiny Committee, and the Standing Committee on the ICAC. The Committee Office also provides secretariat support to select committees which are appointed from time to time for a specific purpose such as Estimates Committees.



## Committee Activity

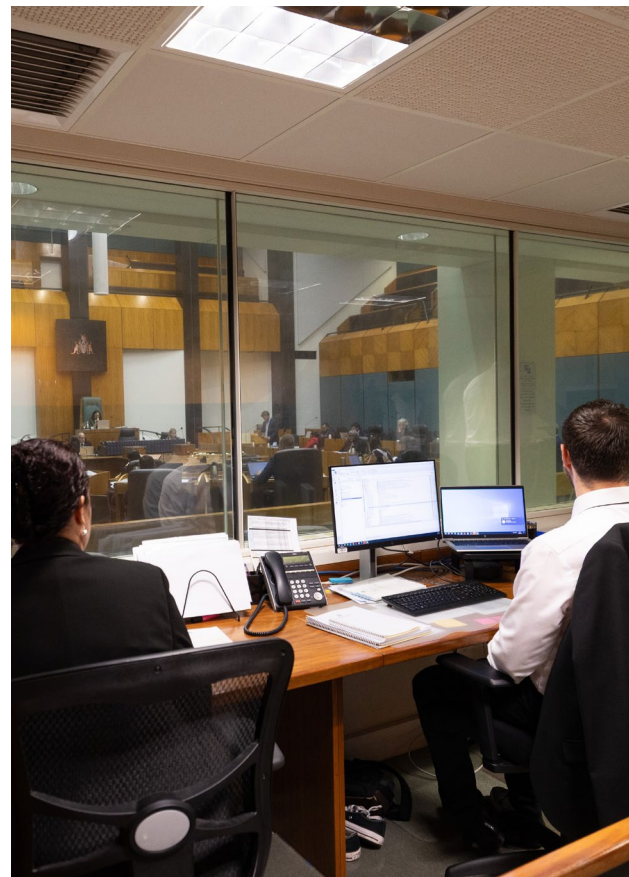
| Committee                                  | Referrals | Meetings   | Hearing & Visits | Briefings | Submissions received | Reports   |
|--------------------------------------------|-----------|------------|------------------|-----------|----------------------|-----------|
| <b>Scrutiny</b>                            |           |            |                  |           |                      |           |
| Estimates Committee 2026                   | 1         | 9          | 7                | -         | -                    | 1         |
| Legal and Constitutional Affairs Committee | -         | 33         | 24               | -         | 414                  | 4         |
| Public Accounts Committee                  | -         | 17         | 5                | 9         | 27                   | 5         |
| Legislative Scrutiny Committee             | 18        | 28         | 3                | 14        | 292                  | 19        |
| Standing Committee on the ICAC             | -         | 3          | -                | 2         | -                    | -         |
| <b>Domestic</b>                            |           |            |                  |           |                      |           |
| House Committee                            | -         | 4          | -                | -         | -                    | -         |
| Standing Orders Committee                  | -         | 7          | -                | -         | -                    | 1         |
| Committee of Privileges                    | 1         | 3          | -                | -         | -                    | 1         |
| <b>TOTAL</b>                               | <b>20</b> | <b>104</b> | <b>39</b>        | <b>25</b> | <b>758</b>           | <b>31</b> |
| <b>Total 2024-25</b>                       | <b>15</b> | <b>55</b>  | <b>9</b>         | <b>10</b> | <b>377</b>           | <b>7</b>  |
| <b>Total 2023-24</b>                       | <b>-</b>  | <b>29</b>  | <b>9</b>         | <b>5</b>  | <b>18</b>            | <b>4</b>  |

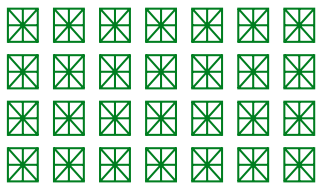
## Procedural Support

The Procedural Support unit, also known as the Table Office, is responsible for providing advice on Standing and Sessional Orders and parliamentary procedure to MLAs and their staff. The Table Office has expanded the tailored training sessions it delivers to ministerial, opposition, secretariat and agency staff on parliamentary procedures, the legislative process, and understanding the Routine of Business and Notice Paper.

On Assembly meeting days, Table Office staff are responsible for:

- preparing Chamber documents including the Notice Paper, Minutes of Proceedings and procedural scripts
- liaising with MLAs, ministerial and agency staff regarding the tabling of documents and processing tabled papers
- assisting MLAs with drafting notices, motions and amendments to ensure they comply with Standing Orders
- providing procedural advice to MLAs and their staff
- distributing electronic and hard copy documents to MLAs
- sitting as Clerks at the Table.





The Table Office plays an integral role in the passage of legislation from the introduction of bills through to Assent. It works closely with staff of the Office of the Parliamentary Counsel, Administrator of the Northern Territory, Cabinet Office and the Department of the Attorney-General and Justice to facilitate these processes.

Assembly Meeting Statistics

|                                        | 2023-24       | 2024-25       | 2025-26       |
|----------------------------------------|---------------|---------------|---------------|
| Total meeting hours                    | 241 hr 51 min | 216 hr 58 min | 262 hr 44 min |
| Average meeting day hours              | 7 hr 48 min   | 8 hr 33 min   | 8hr 28 min    |
| Number of meeting days                 | 31            | 26            | 31            |
| Number of bills passed                 | 35            | 25            | 39            |
| Number of questions asked              | 484           | 381           | 509           |
| Number of papers tabled                | 286           | 310           | 424           |
| Number of petitions tabled             | 10            | 14            | 8             |
| Number of responses to petitions       | 3             | 8             | 11            |
| Number of petitions debated            | 5             | 2             | 6             |
| Number of Ministerial Statements       | 17            | 1             | 1             |
| Number of Ministerial Reports          | 1             | 8             | 10            |
| Number of General Business Motions     | 15            | 14            | 17            |
| Number of Adjournment Statements       | 230           | 194           | 333           |
| Number of Matters of Public Importance | 9             | 8             | 13            |
| Number of Censure Motions              | -             | -             | -             |

Legislation Statistics

|                  | Government | Opposition | Independent | Total |
|------------------|------------|------------|-------------|-------|
| Introduced       | 40         | -          | -           | 40    |
| Withdrawn        | -          | -          | -           | -     |
| Defeated         | -          | -          | -           | -     |
| Passed           | 39         | -          | -           | 39    |
| Acts Assented to | 39         | -          | -           | 39    |



## Hansard

The Hansard unit is responsible for transcription and broadcast services for the Legislative Assembly. Three full-time staff and one 0.5 FTE, along with several casual transcribers and broadcast operators, produce the *Daily Hansard*, the *Parliamentary Record* and transcripts of parliamentary committees. The unit also processes requests for Assembly meeting and committee hearing footage. During the reporting period, the unit processed 305 footage extraction requests, a 57% increase on the previous year.

In the reporting period, the DLA met agreed timeframes for delivery of the *Daily Hansard* and committee transcripts 100% of the time. Printing of the *Parliamentary Record* volumes is now occurring on an annual basis.

## Security Services

The Security Services unit is responsible for delivering security and emergency management services across Parliament House, electorate offices and liaison offices. The unit provides advice and support to MLAs, electorate officers and other stakeholders, and maintains security and emergency management policies, procedures and practices to support a safe and secure working environment. It also works closely with NT Police and other external agencies on security-related matters.

Annual security audits are conducted at electorate offices to assess risks and identify opportunities to strengthen security arrangements. Security enhancements to electorate offices continued during the reporting period, with additional protective measures implemented to improve safety.

Wilson Security continued to provide contracted security services at Parliament House. Security personnel are responsible for reception, screening, incident and emergency response, and building monitoring functions. During the reporting period, 98,031 screening activities were undertaken for staff, visitors and attendees at functions and events.



Photo – Darwin High School students participating in the ‘Step Up, Be Heard’ program

## Parliamentary Education Services

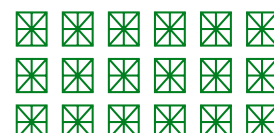
The Parliamentary Education Services unit provides education, engagement, public relations, and information programs relating to the operations of the Assembly and its committees. The unit also coordinates some programs at Parliament House with the NT Electoral Commission.

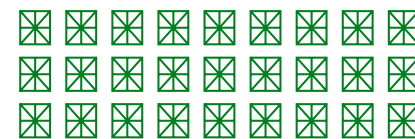
The unit delivers school programs, including outreach to rural and remote areas of the NT, adult education, and public service programs, as well as parliamentary promotions such as public tours of Parliament House.

The unit offers a range of school programs designed to engage students with the democratic process and parliamentary functions, including:

- facilitating class visits to Parliament House, featuring curriculum-tailored guided tours and opportunities to observe parliamentary and committee proceedings
- coordinating NT Electoral Commission-led voting education sessions for classes
- conducting school incursions with role-play activities that demonstrate the legislative process and promote understanding of democracy in the Northern Territory
- tailoring educational sessions to suit the age and ability of students, including an advanced program, ‘Step Up, Be Heard’, offered for senior students
- inviting MLAs to participate in Parliament House tours and school visits, fostering direct engagement between students and elected representatives
- providing a dedicated stall as part of the NT Electoral Commission’s Democracy Dash program, engaging high school students in city-wide visits to democratic institutions and organisations
- supplying educational resources to schools to support and enhance the civics and citizenship curriculum.

The unit coordinates the Know Your Assembly seminars which are designed to provide participants with a better understanding of the role and functions of the Legislative Assembly. The half day seminars are delivered by senior DLA staff with a high level of procedural knowledge. Participants are primarily NT government staff however they are open to members of the public.





In 2026, the unit developed a condensed 2-hour seminar called Discover Parliament NT with a focus on the relationship between the Parliament and Executive Government. This seminar is delivered by the Education Manager and Clerk Assistant Chamber and Serjeant at Arms and targets NT Government Early Careers Program graduates. It has also been made available to all NT government staff on request.

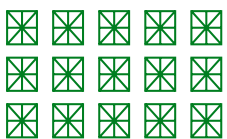
Staff travel to regional and remote areas at least twice during the year to visit schools in remote areas. Over the 2025-26 year, the unit travelled to Alice Springs, Ti-Tree, Tennant Creek and Katherine.

The unit worked with the Y Northern Territory (Y NT) to deliver a successful NT Youth Parliament over 4 days, between 22 and 25 September 2025, with participants from across the Northern Territory, regional and remote areas. A Memorandum of Understanding has been signed between the Y NT and DLA for 2026, and preparation is in progress for the next NT Youth Parliament scheduled for September 2026.

In addition to conducting public tours of Parliament House every Friday during the dry season (April to October), a self-guided tour booklet is available for visitors to Parliament House outside of tour times with 2,610 copies taken during the reporting period.

### Participants in Parliamentary Education Services Programs

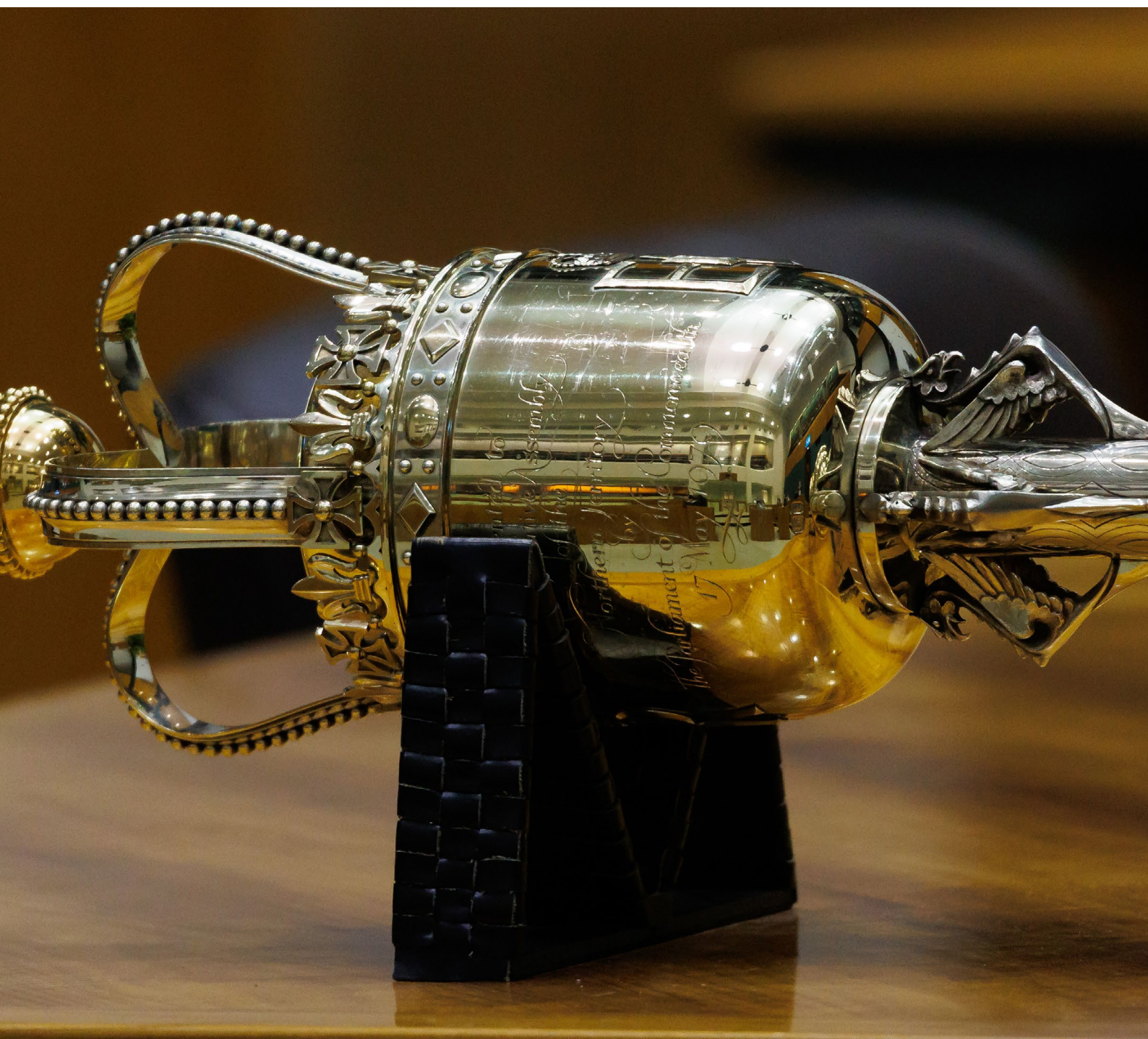
| Program          | Activity                          | 2023-24      |            | 2024-25      |            | 2025-26      |            |
|------------------|-----------------------------------|--------------|------------|--------------|------------|--------------|------------|
|                  |                                   | Participants | Number     | Participants | Number     | Participants | Number     |
| Public Tours     | Friday tours                      | 565          | 28         | 685          | 27         | 518          | 26         |
| <b>Total</b>     |                                   | <b>565</b>   | <b>28</b>  | <b>685</b>   | <b>27</b>  | <b>518</b>   | <b>26</b>  |
| Schools Programs | Parliament House tours            | 2592         | 112        | 2812         | 117        | 2283         | 101        |
|                  | Role plays – greater Darwin       | 729          | 30         | 509          | 23         | 692          | 30         |
|                  | Role plays – remote and regional  | 203          | 10         | -            | -          | 574          | 27         |
|                  | ‘Step Up, Be Heard’ program       | 42           | 4          | -            | -          | 90           | 4          |
| <b>Total</b>     |                                   | <b>3566</b>  | <b>156</b> | <b>3312</b>  | <b>140</b> | <b>3639</b>  | <b>162</b> |
| Special Events   | Democracy Dash                    | 372          | 6          | 234          | 4          | 176          | 3          |
| <b>Total</b>     |                                   | <b>372</b>   | <b>6</b>   | <b>234</b>   | <b>4</b>   | <b>176</b>   | <b>3</b>   |
| Adult Education  | Know Your Assembly Seminar        | 137          | 4          | 110          | 3          | 187          | 6          |
|                  | Discover Parliament Seminar (new) | -            | -          | -            | -          | 74           | 3          |
|                  | Foundations of Governance         | 67           | 3          | 85           | 5          | 30           | 2          |
|                  | Public Sector Management          | 17           | 1          | 96           | 8          | 28           | 2          |
|                  | General programs and tours        | 638          | 43         | 384          | 33         | 528          | 37         |
| <b>Total</b>     |                                   | <b>859</b>   | <b>51</b>  | <b>675</b>   | <b>49</b>  | <b>847</b>   | <b>50</b>  |
| <b>TOTAL</b>     |                                   | <b>5362</b>  | <b>241</b> | <b>4906</b>  | <b>220</b> | <b>5180</b>  | <b>241</b> |



### Library and Research Service

The Library and Research Service provides confidential, impartial and timely information, reference and research services to all MLAs, ministerial and electorate office staff, and DLA staff. This includes assistance to locate information, provision of reference materials, production of resource packages on legislation before the Assembly, customised research reports for MLAs, and research support for Assembly committee inquiries.

The Parliamentary Library maintains a collection of books and journals within Parliament House and arranges inter-library loans for items which are not available in the Parliamentary Library collection.





## Corporate and Electorate Support Division

### Finance and Member Entitlements

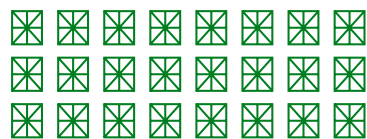
The Finance and Member Entitlements unit is responsible for the management of the Department's finances and budget. This includes the development and maintenance of departmental accounting policies, standards, and processes to support sound financial governance.

The unit also provides operational advice and support on procurement, records management, official travel, multifunction devices, and administration of ICT devices, equipment and user accounts. It also manages the Department's fleet vehicles and maintains asset registers.

### People, Performance and Culture

The People, Performance and Culture unit manages human resources and work health and safety, which involves providing advice on related matters to DLA employees, MLAs, electorate office employees, and other stakeholders. Up until May 2026 the unit also managed information governance (including records management) and several business systems that are not supported centrally by the Department of Corporate and Digital Development (DCDD). The information governance and business system support functions transferred to the Finance and Member Entitlements unit, and the People, Performance and Culture unit gained a new communications and engagement function.

Notable tasks during the reporting period included supporting the finalisation and implementation of the new 2025-2029 Northern Territory Public Sector Enterprise Agreement; supporting incoming and outgoing MLAs and electorate office staff as part of the Nightcliff by-election; facilitating and coordinating an electorate office employee training forum; and supporting delivery of the People Matter Survey and converting the results into workplace improvement actions.



## Asset and Building Management

The Asset and Building Management unit procures and manages contracts for the cleaning, grounds maintenance, and catering for the parliamentary precinct as well as other facilities management services. The unit works in partnership with the Department of Logistics and Infrastructure (DLI) to strategically plan and deliver infrastructure works within the allocated repairs and maintenance and minor new works budgets.

### Works completed within Parliament House and its precinct in 2025-26 include:

- Repairs to chillers 2, 3 and 4
- Cooling tower seal repairs
- Water damaged carpet repair on level 3 and 4
- Speaker's Green structural inspection
- UPS battery repairs
- AHU UV light repairs
- Gatehouse repaint
- Communication room aircon repairs
- Atrium carpet repairs on level 2
- Speaker's office mace cabinet upgrade
- Security key watcher cabinet upgrade
- Hot water system upgrade on levels 1 to 4
- Main Hall audio system upgrade and audio amplifier repair
- CCTV upgrade
- External barrier upgrade.

### Works commenced and in progress include:

- Diesel fire pump replacement
- Building pillar rust repair
- Master plan for mechanical upgrades
- Lift upgrades.

The unit is also responsible for maintaining electorate and liaison offices for MLAs. It does this in cooperation with DLI, which provides building, design, repairs and maintenance services, and with DCDD, which manages the electorate offices leases, and liaises with building owners to ensure they maintain the properties in accordance with the lease agreements.

### Works completed in electorate offices in 2025-26 include:

- Johnston Electorate Office repaint
- Nightcliff and Mulka Electorate Offices rekey
- Gwoja Electorate Office additional cabinetry
- Port Darwin Electorate Office relocation.

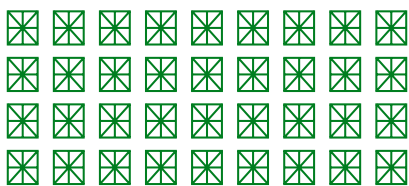
### Works commenced and in progress include:

- Capital work upgrades of security infrastructure
- Barkly Electorate Office repaint.

The unit manages venue hire in Parliament House. Spaces are available for hire by government, non-government organisations and individuals to host functions. Bookings can be made for events such as meetings, conferences, private functions and press conferences.

In 2025-26 there were 523 functions held in Parliament House.





# Our People

## Department of the Legislative Assembly Staff

At 30 June 2026, the DLA had 56 employees, comprising three executive contract officers, 30 ongoing employees, one employee on a fixed-term transfer from another Northern Territory Government department, three other fixed-term employees, and 19 Hansard casual employees to support periods of peak activity. This is a net increase of two employees from the same time in the previous year.

The DLA’s total FTE at Pay 26 of 2025-26 was 37.07 FTE, which includes 1.78 FTE casual officers.

DLA staff by level (Actual Classification based at Pay 26 of 2025-26) are set out below.

| Department staff by level at 30 June | 2025 | 2026 |
|--------------------------------------|------|------|
| Executive Contract Officers          | 3    | 3    |
| ECO5                                 | 1    | 1    |
| ECO3                                 | 1    | 1    |
| ECO2                                 | 1    | 1    |
| Senior Administrative Officers       | 9    | 9    |
| SAO2                                 | 4    | 4    |
| SAO1                                 | 5    | 5    |
| Administrative Officers              | 20   | 23   |
| A07                                  | 5    | 5    |
| A06                                  | 5    | 5    |
| A05                                  | 2    | 2    |
| A04                                  | 6    | 8    |
| A03                                  | 1    | 2    |
| A02                                  | 1    | 1    |
| Professional                         | 1    | 1    |
| P2                                   | 1    | 1    |
| Technical                            | 0    | 1    |
| T4                                   | 0    | 1    |
| Hansard Casuals                      | 21   | 19   |
| AO4                                  | 15   | 15   |
| AO2                                  | 6    | 4    |
| TOTAL                                | 54   | 56   |

Professional Development

In the reporting period, the DLA adopted the performance management and development system that is used across most parts of the NTPS. It's known as myPerformance, and was launched in the DLA to replace the Work Partnership Plan. The system is intended to improve employee engagement and to focus on:

- performance
- priorities of an employee's role
- career planning
- development opportunities.

In preparation for myPerformance discussions, employees perform a self-assessment against the Capability Framework criteria, relevant to their level, to identify their strengths and areas for development. This is done using the Capability Discovery online tool.

The DLA has supported numerous formal and informal development opportunities for its employees which assist in building technical capability as well as soft skills. Professional development undertaken during the reporting period included 28 completions of courses and training provided by other Northern Territory Government agencies and 14 professional development opportunities provided through external providers.

In the reporting period, one employee commenced study for an Executive Master of Public Administration with the Australia and New Zealand School of Government, and one employee commenced study for the Professional Certificate of Parliamentary Law, Practice and Procedure from the University of South Australia.

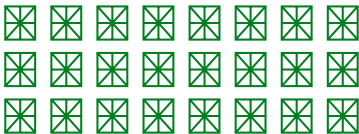
The DLA also provides access to relevant professional subscriptions and membership of professional bodies to DLA employees.

People Matter Survey 2025

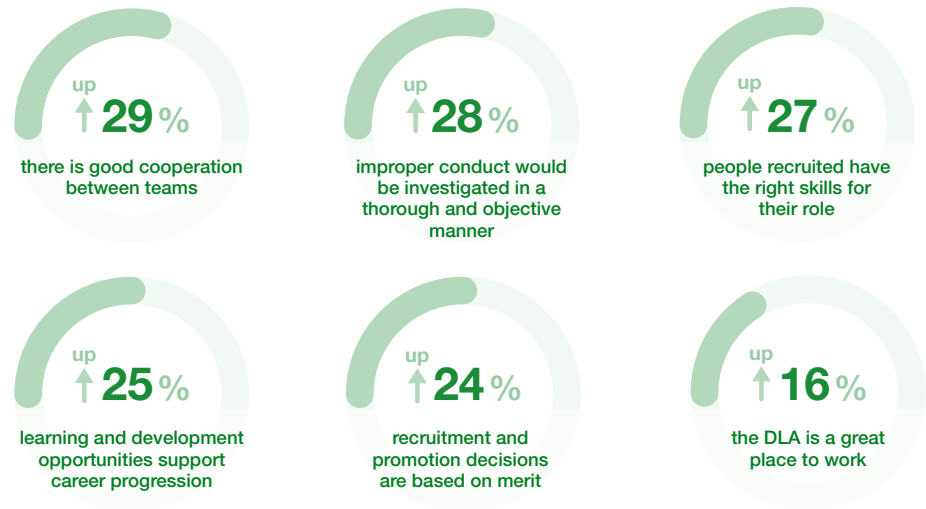
The DLA participated in the biennial People Matter Survey in 2025, conducted by the Office of the Commissioner for Public Employment across the Northern Territory Public Sector (NTPS). The survey provides insight into how employees perceive their workplace, role, management and organisation, and helps agencies identify strengths and opportunities for improvement.

The DLA continued to achieve strong results, particularly when compared with its comparator group and the NTPS average. The *Employee Engagement* score increased to 76 per cent from the 2023 survey, while *Employee Satisfaction* remained high at 76 per cent. Both measures exceeded the NTPS average.

The survey recorded a response rate of 95 per cent and found that:



Several measures showed significant improvement compared with the previous survey, including staff perceptions that:



The most negative results were around ‘my manager has talked to me about what I could do to improve my performance’, ‘my work performance is assessed against clear criteria’ and ‘my manager discusses my career intentions with me’. The survey also indicated higher levels of burnout and work-related stress than reported in 2023. However, perceptions that the workplace offers a flexible approach to working increased by 3 percentage points and remained 16 percentage points higher than the NTPS average.

Overall, the survey results demonstrate a highly engaged workforce with a strong sense of purpose and commitment to public service. As the results also identified performance management and career development as key areas for improvement, the DLA developed an Agency Response Plan to promote performance discussions and employee development.

The DLA remains committed to building a connected and collaborative workforce, strengthening capability across business units, and supporting the achievement of the agency’s strategic objectives in 2026-27.

**Mental Health and Wellbeing Policy**

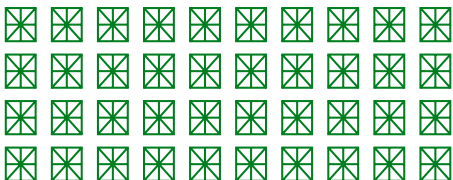
The DLA recognises that the mental health and wellbeing of our employees is key to organisational success and sustainability. We are committed to establishing and maintaining a positive workplace environment and culture that supports the mental health and wellbeing of all employees.

The goals of the Mental Health and Wellbeing Policy include raising awareness of mental health and wellbeing issues, reducing stigma regarding mental illness, and facilitating the active participation in initiatives that support mental health and wellbeing.

Our Mental Health and Wellbeing Working Group continues to deliver on employee-driven wellbeing initiatives.

Wellbeing initiatives conducted during the 2025-26 period include:

- therapy dog visits from Mind Your Paws
- team-building exercises and morning teas to welcome newcomers and to farewell staff who are leaving the department
- participation in the annual NTPS flu vaccination program
- continuing to reserve the Niue Room as a breakout/relaxation space
- regular reminders of availability of the Employee Assistance Program.



## Electorate Office and Office of the Speaker Staff

The DLA manages the employment of electorate office staff working for MLAs and staff employed in the Office of the Speaker.

At 30 June 2026, a total of 154 employment contracts were established on either fixed-term, indefinite or casual contract arrangements as described below. Some employees, who work in various roles, hold more than one employment contract.

Staffing levels and employment conditions in electorate offices are set by the Remuneration Tribunal via a determination issued pursuant to the *Assembly Members and Statutory Officers (Remuneration and Other Entitlements) Act 2006*.

Staff in electorate offices and in the Office of the Speaker are employed under the *Contracts Act 1978* and are not public sector employees under the *Public Sector Employment and Management Act 1993*.



| Electorate Office employees by role | Headcount              |
|-------------------------------------|------------------------|
| Office of the Speaker               | 1                      |
| Electorate Officers                 | 25                     |
| Liaison Officers                    | 7                      |
| Assistant Electorate Officers       | 10                     |
| Casual Staff                        | 111                    |
| <b>TOTAL</b>                        | <b>154<sup>1</sup></b> |

1. as at Pay 26 of 2025-26

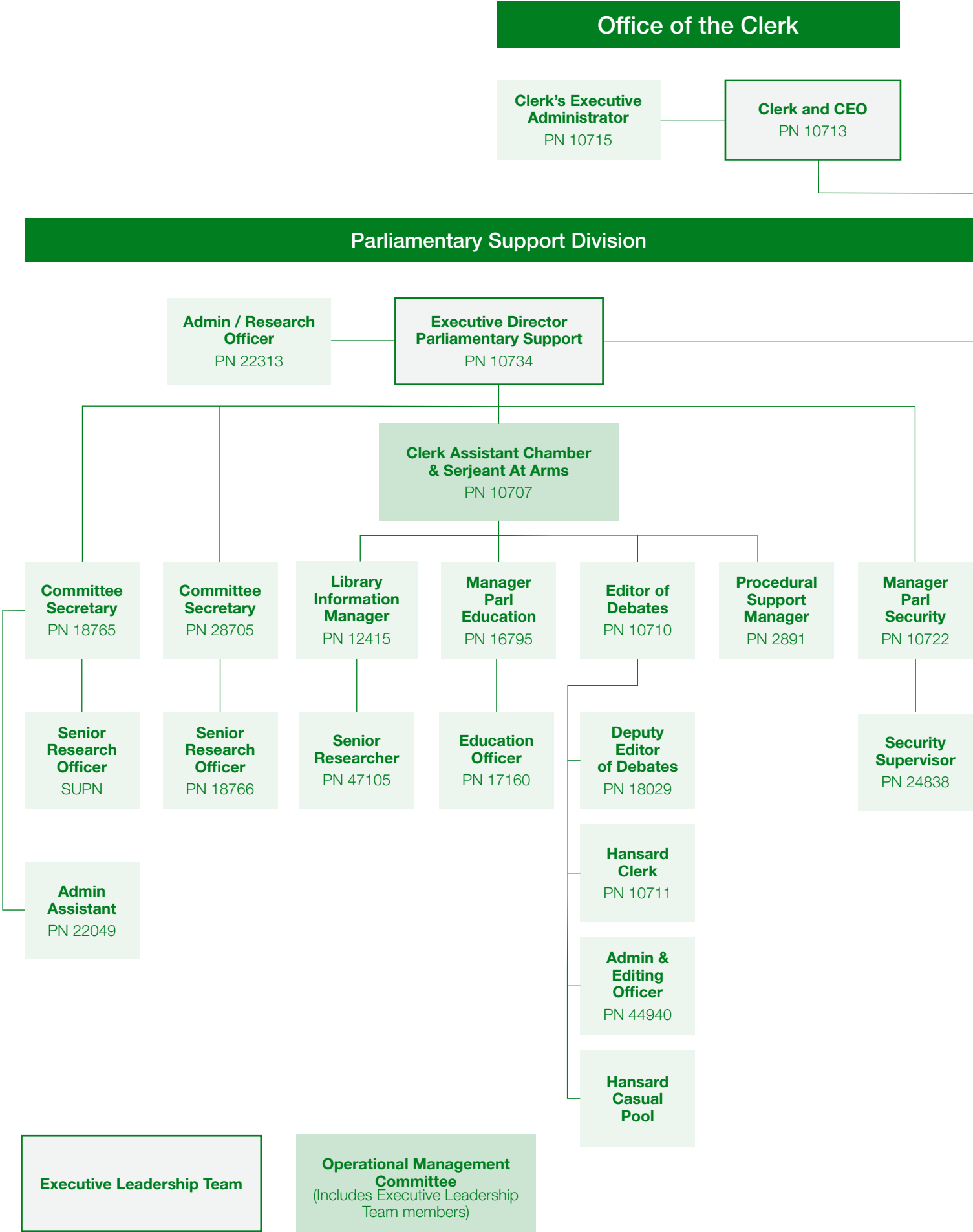
Remuneration Tribunal Determination No. 1 of 2025 provides an entitlement for remote and regional electorate office staff to travel to Darwin up to three times per year for the purpose of attending approved training. The DLA hosted this training activity in March 2026 as an Electorate Office Employee Forum. The forum was available to all electorate officers, assistant electorate officers and liaison officers.

## Public Sector Principles

The DLA applies the public sector principles set out in Part 1A of the *Public Sector Employment and Management Act 1993* to all its operations and there were no significant failures to uphold the principles. The public sector principles are:

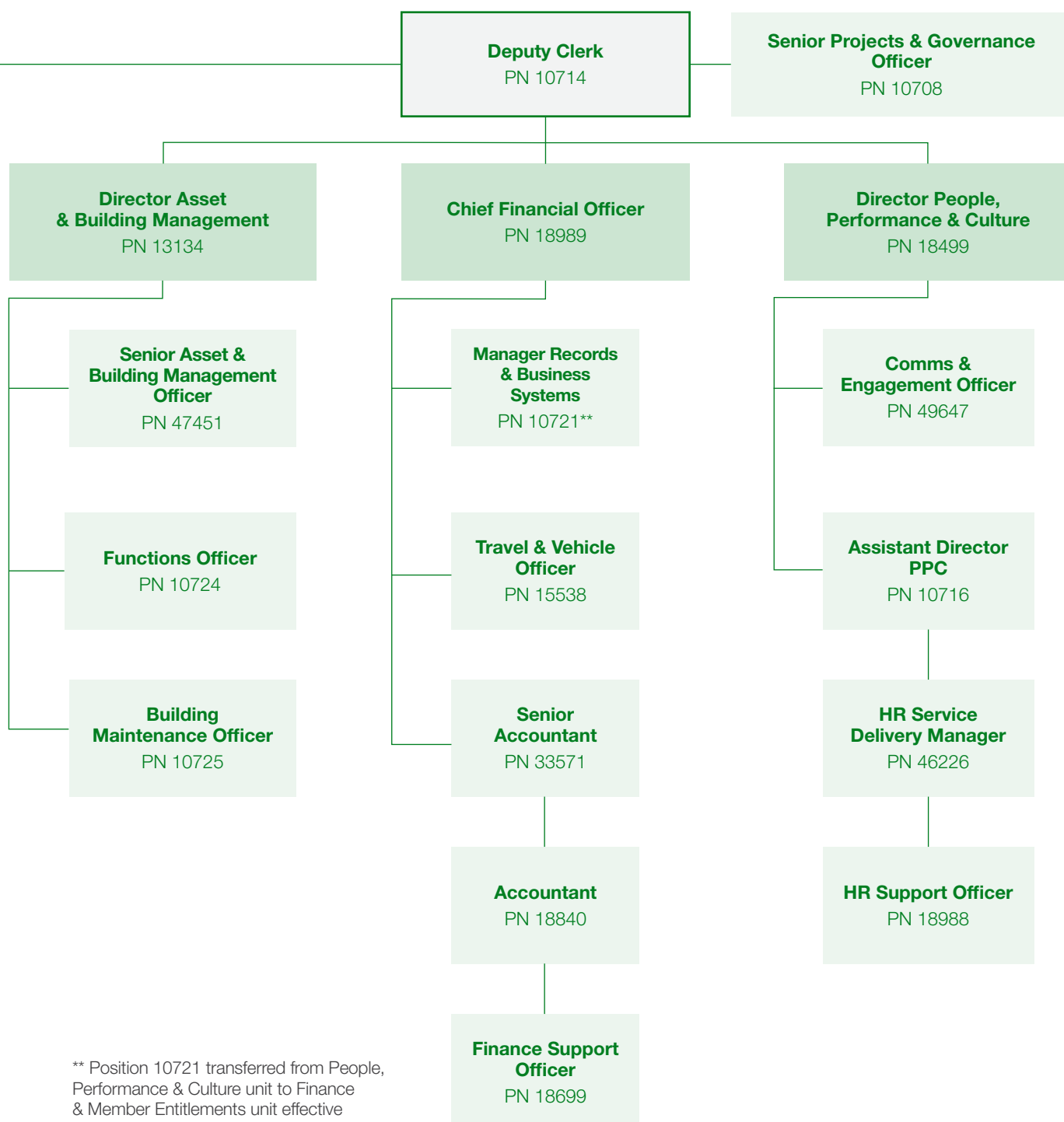
- administration management principle
- human resource management principle
- merit principle
- equality of employment opportunity principle
- performance and conduct principle.

Organisational Chart – Financial Year 2025-26

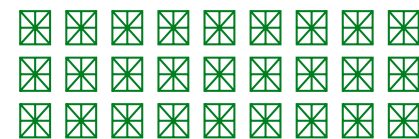




## Corporate & Electorate Support Division







# Governance of the Department

## Operational Management Committee

The Operational Management Committee (OMC) comprises the Clerk, Deputy Clerk, Executive Director Parliamentary Support, and the senior operational managers across the DLA. The membership of the OMC is detailed below.

| POSITION                                     | ROLE        | NAME                                                                                      |
|----------------------------------------------|-------------|-------------------------------------------------------------------------------------------|
| Clerk and Chief Executive Officer            | Chair       | Russell Keith                                                                             |
| Deputy Clerk                                 | Member      | Klarin Sivyver                                                                            |
| Executive Director Parliamentary Support     | Member      | Caroline Williams<br>(until December 2025)<br>Candice Maclean<br>(from February 2026)     |
| Clerk Assistant Chamber and Serjeant at Arms | Member      | Elise Dyer                                                                                |
| Chief Financial Officer                      | Member      | Diem Tang                                                                                 |
| Director People, Performance and Culture     | Member      | Cameron Tyrrell<br>(until November 2025)<br>Michael Smiler<br>(acting from November 2025) |
| Director Asset and Building Management       | Member      | Bradley Taylor                                                                            |
| Senior Projects and Governance Officer       | Secretariat | Olga Kerr                                                                                 |

The OMC meets monthly to:

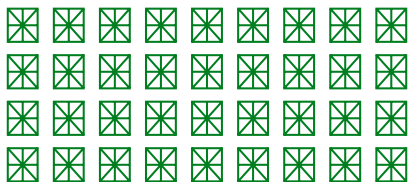
- monitor performance against the Department's strategic objectives
- ensure compliance with statutory and reporting requirements
- manage human and financial resources
- revise, set and monitor internal policies
- review and implement recommendations from oversight bodies
- foster positive organisational culture.

## Risk Management and Audit

The Audit and Risk Management Committee's (ARMC) role is to provide the Clerk independent advice on the effectiveness of the DLA's financial management and reporting, audit and risk management, and internal control and compliance systems. The ARMC is overseen by an independent chair, with a DLA representative appointed to contribute relevant expertise. The membership of the ARMC is detailed below.

| NAME            | ROLE                               |
|-----------------|------------------------------------|
| Lorraine Hardy  | External Chair                     |
| Jessica Ryan    | External Member                    |
| Elise Dyer      | Department Member (until May 2026) |
| Candice Maclean | Department Member (from May 2026)  |
| Olga Kerr       | Secretariat                        |

The ARMC has extended a standing invitation to the Chief Financial Officer, Clerk, Deputy Clerk and



Auditor-General to attend its meetings. Mr Jara Dean, the Auditor-General of the Northern Territory, attended the ARMC meetings in November 2025 and in June 2026.

The ARMC meets quarterly to:

- oversee and monitor the effectiveness of the DLA's risk management and internal compliance and control systems
- monitor and evaluate the effectiveness of the internal audit function including internal audits, strategic planning, compliance with the internal audit charter, delivery of the internal audit plan and management's responsiveness to internal audit findings and recommendations
- review the scope of external audits, identification of risk areas, remedial recommendations, and monitor the effectiveness of the DLA's relationship with external auditors.

In 2025-26, the ARMC met on four occasions and:

- reviewed and provided feedback on the DLA's Risk Management Framework
- evaluated the management and understanding of strategic risk
- monitored the progress in establishing a strategic risk register
- questioned risk in operation and its application to decision-making
- monitored the progress of the Internal Audit Plan for 2025-26 and discussed potential audit areas for inclusion in the 2026-27 program
- monitored the progress made to implement agreed actions from the internal audits completed in the previous reporting periods
- discussed the recommendations in the Auditor-General's report on the effectiveness of the internal audit and audit committees
- commenced development of the Committee's annual evaluation plan.

## External Scrutiny

The DLA is subject to the Auditor-General's audit program under the powers and responsibilities established by the *Audit Act 1995*.

No external audits were undertaken by the Northern Territory Auditor-General's Office during 2025-26.

Audit results are published in the Auditor-General reports to the Legislative Assembly bi-annually and are publicly available. All recommendations and agreed actions arising out of the internal and external audit functions are monitored by the ARMC and reported to the Chief Executive Officer.

## Information Governance

The DLA's Information Governance Framework guides how the DLA manages its corporate and parliamentary information at a strategic level and supports the development and implementation of information management policies, practices and procedures that are compliant with relevant legislation and demonstrate best practice. Work to finalise the subordinate documents of the framework progressed in 2025-26 and continues into 2026-27.

The DLA uses the whole of government system Territory Records Manager (TRM) to manage most of its corporate and parliamentary information with other information held securely on whole of government corporate systems such as PIPS and GAS, as well as DLA specific business systems managed on Data Centre Services servers. TRM system and whole of government records management policy support is also provided by the Department of Corporate and Digital Development.

The DLA has a dedicated position to manage the information governance framework and subordinate policies and procedures, provide DLA employees with training on records management including the use of TRM and undertake quality assurance checks.



## Access to Information

In compliance with section 11 of the *Information Act 2002*, the DLA's structure, functions, and types of information held is available on its website along with advice on how to make a request to access public sector information.

No requests to access information under the *Information Act 2002* were received in the reporting period.

## Work Health and Safety

The DLA has responsibility to provide advice and guidance on Work Health and Safety (WHS) matters for DLA employees, Parliament House occupants, contractors and visitors, and to work in conjunction with MLAs to manage the shared WHS responsibilities for electorate offices and employees.

The DLA recognises its duty of care to manage, as far as is reasonably practicable, the risks to the health and safety of all workers and visitors in its workplaces. The DLA is committed to:

- complying with WHS legislation
- a structured approach to WHS to achieve a consistently high standard of safety performance
- reducing the impact of workplace injury and illness by managing risk and continually improving its WHS management
- promoting safety leadership and WHS responsibilities as an integral part of managing the health and safety risks in the work environment.

Work is underway to develop and implement an overarching WHS Framework for the DLA, and in conjunction with that work, a review of the DLA's WHS Management Plan and other guides and policies will be undertaken to ensure they are current.

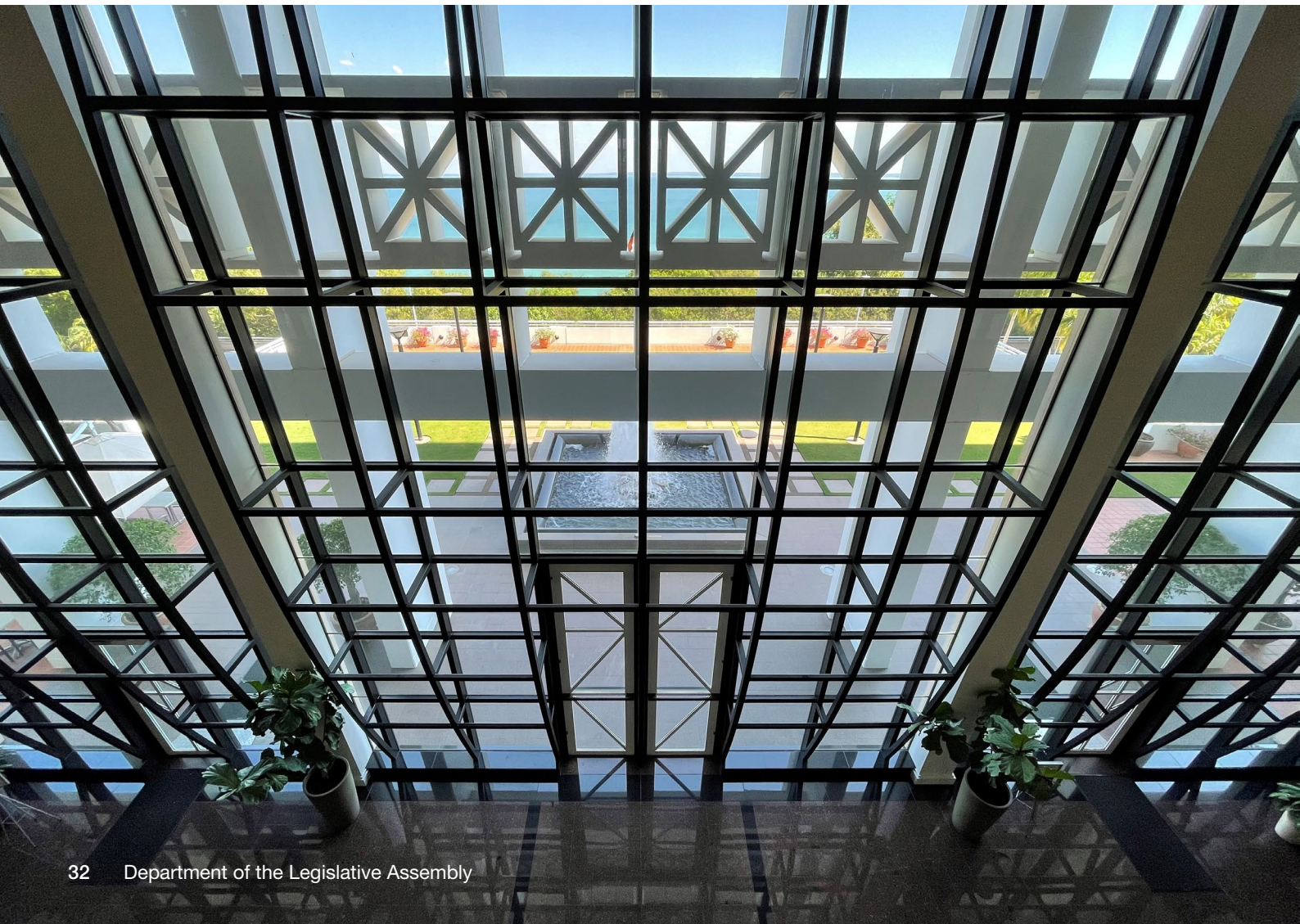
Opportunities are provided to workers and interested parties to participate in the consultation and contribute to decision-making regarding matters that affect their health, safety, and wellbeing. The DLA consults with staff and interested parties:

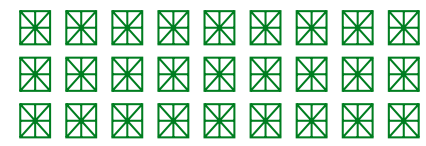
- when policies, procedures and guidelines are reviewed
- at the annual electorate office employee forum
- at monthly DLA staff forums
- at Parliament House WHS Committee quarterly meetings.

Additionally, WHS is reported to the OMC monthly, or more frequently if required. The OMC reviews incident and hazard reports and provides strategic direction and policy recommendations to the Clerk as necessary.

A summary of WHS incidents recorded during the reporting period is below.

| Incident                                   | Involved   | Action                                                        | Notifiable |
|--------------------------------------------|------------|---------------------------------------------------------------|------------|
| Medical emergency.                         | Worker     | Ambulance called. No treatment required.                      | No         |
| Aggressive member of public. No injury.    | Worker     | Police in attendance and responded.                           | No         |
| Slip/trip/fall. No injury.                 | Contractor | Hazard rectified.                                             | No         |
| Collision with object resulting in injury. | Worker     | First aid administered and medical treatment sought.          | No         |
| Medical emergency.                         | Visitor    | Ambulance called. No treatment required.                      | No         |
| Medical emergency.                         | Visitor    | Ambulance called. Conveyed to hospital for further treatment. | No         |





# Financial statement overview

## For the year ended 30 June 2026

### Overview

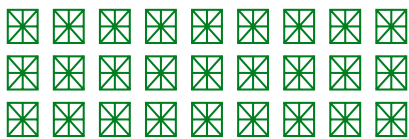
The 2025-26 financial statements and the accompanying notes for the Department of the Legislative Assembly have been prepared on an accrual basis in accordance with the Australian Accounting Standards, the *Financial Management Act 1995* and relevant Treasurer's Directions. The department's financial performance and position for the 2025-26 and comparatives for 2024-25 are presented in four statements: comprehensive operating statement, balance sheet, statement of changes in equity and cash flow statement.

### Comprehensive Operating Statement

The comprehensive operating statement provides information on the financial performance of the department for the financial year.

|                                        | 2025-26       | 2024-25      | Movement       |
|----------------------------------------|---------------|--------------|----------------|
|                                        | \$M           | \$M          | \$M            |
| Operating Income                       | 34.86         | 33.66        | 1.20           |
| Operating Expenses                     | 36.51         | 35.07        | 1.44           |
| Net Operating Deficit                  | (1.65)        | (1.41)       | (0.23)         |
| Other Comprehensive Income             | -             | 82.60        | (82.60)        |
| <b>Comprehensive (Deficit)/Surplus</b> | <b>(1.65)</b> | <b>81.19</b> | <b>(82.83)</b> |

The Department recorded a deficit comprehensive result of \$1.65 million in 2025-26, primarily attributable to \$4.24 million in asset depreciation expense. Depreciation is a non-cash expense recognised under accrual accounting and is not funded by the Northern Territory Government.



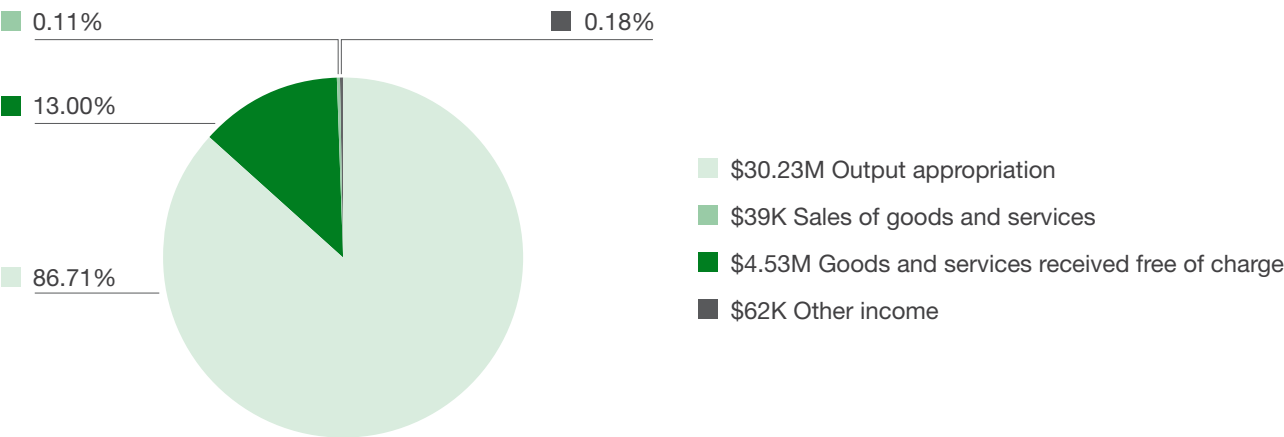
## Operating Income

The department recognised total income of \$34.86 million in 2025-26.

The department’s primary source of income is output appropriation (\$30.23 million), which constitutes 86.71% of the agency’s total income. The agency also recognised \$4.53 million, or 13% of the total income, from goods and services received free of charge from the Department of Corporate and Digital Development and repairs and maintenance received free of charge from the Department of Logistics and Infrastructure. The remaining \$0.101 million comprised income from sales of goods and services and other miscellaneous revenue.

Figure 1 shows the compositions of the department’s total operating income.

**Figure 1: 2025-26 Operating Income by Type**



## Operating Expenses

The department's total expense of \$36.51 million in 2025-26 is \$1.44 million higher than in 2024-25, mainly due to an increase of \$0.195 million in employee expenses, \$0.367 million in purchases of goods and services, \$0.412 million in depreciation and amortisation and \$0.496 million in other administrative expenses. These increases were partially offset by a \$0.033 million decrease in property management expenses.

Employee expenses remain the department's major expense component at \$21.596 million. This includes \$15.776 million for Members and Electorate Officers, and \$5.820 million for the Department of the Legislative Assembly Staff, collectively representing 59.15% of the total expenses.

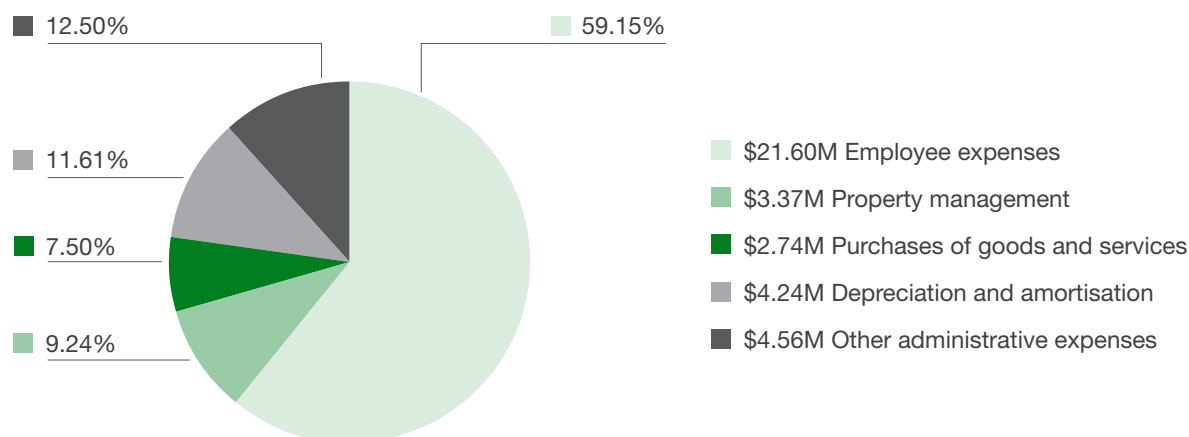
Other administrative expenses of \$4.563 million accounted for 12.5% of the department's total expenditure, include:

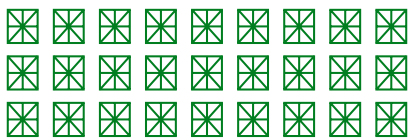
- \$2.435 million of centralised corporate services functions provided by the Department of Corporate and Digital Development, and
- \$2.128 million centralised repairs and maintenance and minor new works projects recognised as expenses provided by the Department of Logistics and Infrastructure.

Property management expenses of \$3.37 million (9.2%) and purchases of goods and services of \$2.74 million (7.5%) primarily relate to utilities, operating costs and Members of the Legislative Assembly's entitlements provided under the Remuneration Tribunal Determination.

Figure 2 shows the compositions of the department's total operating expenses.

**Figure 2: 2025-26 Operating Expenses by Type**





## Balance Sheet

The balance sheet provides a summary of the department's financial position on assets, liabilities and equity as at 30 June 2026.

|             | 2025-26 | 2024-25 | Movement |
|-------------|---------|---------|----------|
|             | \$M     | \$M     | \$M      |
| Assets      | 313.16  | 318.22  | (5.06)   |
| Liabilities | 2.47    | 2.24    | 0.23     |
| Equity      | 310.69  | 315.98  | (5.29)   |

The Department's total assets decreased by \$5.06 million, from \$318.22 million to \$313.16 million. This movement was primarily driven by \$4.24 million in depreciation expense on property, plant and equipment, partially offset by a \$0.289 million addition to capitalised works at the Parliament House. The Department's cash balance also decreased by \$1.27 million, mainly due to the \$4 million equity withdrawal, partially offset by lower-than-expected employee and operational expenditure.

## Cash Flow Statement

The cash flow statement reflects total cash payments and receipts during the financial year.

|                       | 2025-26 | 2024-25 | Movement |
|-----------------------|---------|---------|----------|
|                       | \$M     | \$M     | \$M      |
| Cash at start of year | 12.57   | 10.18   | 2.39     |
| Net movement          | (1.27)  | 2.39    | (3.66)   |
| Cash at end of year   | 11.30   | 12.57   | (1.27)   |

As at 30 June 2026, the department held \$11.3 million in cash, which was \$1.27 million lower than at 30 June 2025. The decrease was mainly due to the \$4 million equity withdrawal during the year, partially offset by lower-than-expected employee and operational expenditure compared with budget estimates.

## Certification of the financial statements

We certify that the attached financial statements for the Department of the Legislative Assembly 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.

**Russell Keith**  
Clerk and Chief Executive Officer  
31 August 2026

**Diem Tang**  
Chief Financial Officer  
31 August 2026

# Comprehensive operating statement

For the year ended 30 June 2026

|                                                                   | Note     | 2026           | 2025           |
|-------------------------------------------------------------------|----------|----------------|----------------|
|                                                                   |          | \$000          | \$000          |
| <b>INCOME</b>                                                     |          |                |                |
| Appropriation                                                     | 4        |                |                |
| Output                                                            |          | 30,227         | 29,682         |
| Sales of goods and services                                       | 5        | 39             | 32             |
| Goods and services received free of charge                        | 6        | 4,532          | 3,899          |
| Other income                                                      | 7        | 62             | 44             |
| <b>TOTAL INCOME</b>                                               | <b>3</b> | <b>34,860</b>  | <b>33,657</b>  |
| <b>EXPENSES</b>                                                   |          |                |                |
| Employee benefits expense                                         | 8        | 21,596         | 21,401         |
| Administrative expenses                                           |          |                |                |
| Property management                                               |          | 3,372          | 3,405          |
| Purchases of goods and services                                   | 9        | 2,738          | 2,371          |
| Depreciation and amortisation                                     | 15,16,17 | 4,239          | 3,827          |
| Other administrative expenses <sup>1</sup>                        |          | 4,563          | 4,067          |
| <b>TOTAL EXPENSES</b>                                             | <b>3</b> | <b>36,508</b>  | <b>35,071</b>  |
| <b>NET DEFICIT</b>                                                |          | <b>(1,648)</b> | <b>(1,414)</b> |
| <b>OTHER COMPREHENSIVE INCOME</b>                                 |          |                |                |
| <b>Items that will not be reclassified to net surplus/deficit</b> |          |                |                |
| Changes in accounting policies                                    |          | -              | -              |
| Correction of prior period errors                                 |          | -              | -              |
| Changes in asset revaluation surplus                              |          | -              | 82,608         |
| <b>TOTAL OTHER COMPREHENSIVE INCOME</b>                           |          | <b>-</b>       | <b>82,608</b>  |
| <b>COMPREHENSIVE RESULT</b>                                       |          | <b>(1,648)</b> | <b>81,194</b>  |

<sup>1</sup> Includes DCDD service charges and DLI repairs and maintenance service charges.

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

# Balance sheet

As at 30 June 2026

|                                      | Note   | 2026           | 2025           |
|--------------------------------------|--------|----------------|----------------|
|                                      |        | \$000          | \$000          |
| <b>ASSETS</b>                        |        |                |                |
| <b>Current assets</b>                |        |                |                |
| Cash and deposits                    | 11     | 11,302         | 12,573         |
| Receivables                          | 13     | 367            | 205            |
| Inventories                          | 14     | 7              | 8              |
| <b>Total current assets</b>          |        | <b>11,676</b>  | <b>12,786</b>  |
| <b>Non-current assets</b>            |        |                |                |
| Property, plant and equipment        | 15, 24 | 301,394        | 305,343        |
| Intangibles                          | 16, 24 | -              | -              |
| Heritage and cultural assets         | 17, 24 | 86             | 88             |
| <b>Total non-current assets</b>      |        | <b>301,480</b> | <b>305,431</b> |
| <b>TOTAL ASSETS</b>                  |        | <b>313,156</b> | <b>318,217</b> |
| <b>LIABILITIES</b>                   |        |                |                |
| <b>Current liabilities</b>           |        |                |                |
| Deposits held                        | 18     | 2              | 2              |
| Payables                             | 19     | 947            | 977            |
| Provisions                           | 20     | 1,519          | 1,261          |
| Other liabilities                    | 21     | -              | 2              |
| <b>Total current liabilities</b>     |        | <b>2,468</b>   | <b>2,242</b>   |
| <b>Non-current liabilities</b>       |        |                |                |
| Provisions                           | 20     | -              | -              |
| <b>Total non-current liabilities</b> |        | <b>-</b>       | <b>-</b>       |
| <b>TOTAL LIABILITIES</b>             |        | <b>2,468</b>   | <b>2,242</b>   |
| <b>NET ASSETS</b>                    |        | <b>310,688</b> | <b>315,975</b> |
| <b>EQUITY</b>                        |        |                |                |
| Capital                              |        | 148,717        | 152,356        |
| Reserves                             |        | 222,548        | 222,548        |
| Accumulated funds                    |        | (60,577)       | (58,929)       |
| <b>TOTAL EQUITY</b>                  |        | <b>310,688</b> | <b>315,975</b> |

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

# Statement of changes in equity

For the year ended 30 June 2026

|                                              | Note | Equity at<br>1 July | Comprehensive<br>result | Transactions<br>with owners in<br>their capacity<br>as owners | Equity at<br>30 June |
|----------------------------------------------|------|---------------------|-------------------------|---------------------------------------------------------------|----------------------|
|                                              |      | \$000               | \$000                   | \$000                                                         | \$000                |
| <b>2026</b>                                  |      |                     |                         |                                                               |                      |
| <b>Accumulated funds</b>                     |      | <b>58,929</b>       | <b>1,648</b>            | <b>-</b>                                                      | <b>60,577</b>        |
| <b>Reserves</b>                              |      |                     |                         |                                                               |                      |
| Asset revaluation reserve                    | 23   | (222,548)           | -                       | -                                                             | (222,548)            |
| <b>Total reserves</b>                        |      | <b>(222,548)</b>    | <b>-</b>                | <b>-</b>                                                      | <b>(222,548)</b>     |
| <b>Capital – transactions with owners</b>    |      |                     |                         |                                                               |                      |
| Equity injections                            |      |                     |                         |                                                               |                      |
| Capital appropriation                        |      | (2,033)             | -                       | (41)                                                          | (2,074)              |
| Equity transfers in                          |      | (172,053)           | -                       | (320)                                                         | (172,373)            |
| Other equity injections                      |      | (383)               | -                       | -                                                             | (383)                |
| Equity withdrawals                           |      |                     |                         |                                                               |                      |
| Capital withdrawal                           |      | 6,893               | -                       | 4,000                                                         | 10,893               |
| Equity transfers out                         |      | 15,220              | -                       | -                                                             | 15,220               |
|                                              |      | (152,356)           | -                       | 3,639                                                         | (148,717)            |
| <b>Total equity at end of financial year</b> |      | <b>(315,975)</b>    | <b>1,648</b>            | <b>3,639</b>                                                  | <b>(310,688)</b>     |
| <b>2025</b>                                  |      |                     |                         |                                                               |                      |
| <b>Accumulated funds</b>                     |      | <b>57,515</b>       | <b>1,414</b>            | <b>-</b>                                                      | <b>58,929</b>        |
| <b>Reserves</b>                              |      |                     |                         |                                                               |                      |
| Asset revaluation reserves                   | 23   | (139,941)           | (82,608)                | -                                                             | (222,548)            |
| <b>Total reserves</b>                        |      | <b>(139,941)</b>    | <b>(82,608)</b>         | <b>-</b>                                                      | <b>(222,548)</b>     |
| <b>Capital – transactions with owners</b>    |      |                     |                         |                                                               |                      |
| Equity injections                            |      |                     |                         |                                                               |                      |
| Capital appropriation                        |      | (1,992)             | -                       | (41)                                                          | (2,033)              |
| Equity transfers in                          |      | (170,124)           | -                       | (1,929)                                                       | (172,053)            |
| Other equity injections                      |      | (383)               | -                       | -                                                             | (383)                |
| Equity withdrawals                           |      |                     |                         |                                                               |                      |
| Capital withdrawal                           |      | 6,893               | -                       | -                                                             | 6,893                |
| Equity transfers out                         |      | 15,220              | -                       | -                                                             | 15,220               |
|                                              |      | (150,386)           | -                       | (1,970)                                                       | (152,356)            |
| <b>Total equity at end of financial year</b> |      | <b>(232,811)</b>    | <b>(81,194)</b>         | <b>(1,970)</b>                                                | <b>(315,975)</b>     |

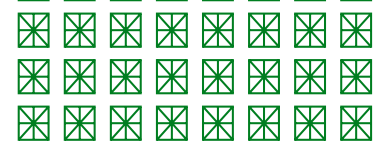
The statement of changes in equity is to be read in conjunction with the notes to the financial statements.

# Cash flow statement

For the year ended 30 June 2026

|                                                     | Note | 2026            | 2025            |
|-----------------------------------------------------|------|-----------------|-----------------|
|                                                     |      | \$000           | \$000           |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>         |      |                 |                 |
| <b>Operating receipts</b>                           |      |                 |                 |
| Appropriation received                              |      |                 |                 |
| Output                                              |      | 30,227          | 29,682          |
| Commonwealth                                        |      | -               | -               |
| Receipts from sales of goods and services           |      | 522             | 523             |
| <b>Total operating receipts</b>                     |      | <b>30,749</b>   | <b>30,205</b>   |
| <b>Operating payments</b>                           |      |                 |                 |
| Payments to employees                               |      | (21,258)        | (21,660)        |
| Payments for goods and services                     |      | (6,803)         | (6,194)         |
| <b>Total operating payments</b>                     |      | <b>(28,061)</b> | <b>(27,854)</b> |
| <b>Net cash from operating activities</b>           | 12a  | <b>2,688</b>    | <b>2,351</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>         |      |                 |                 |
| <b>Investing receipts</b>                           |      |                 |                 |
| Proceeds from sales of non-financial assets         |      | -               | -               |
| <b>Total investing receipts</b>                     |      | <b>-</b>        | <b>-</b>        |
| <b>Investing payments</b>                           |      |                 |                 |
| Purchases of non-financial assets                   |      | -               | -               |
| <b>Total investing payments</b>                     |      | <b>-</b>        | <b>-</b>        |
| <b>Net cash from investing activities</b>           |      | <b>-</b>        | <b>-</b>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>         |      |                 |                 |
| <b>Financing receipts</b>                           |      |                 |                 |
| Equity injections                                   |      |                 |                 |
| Capital appropriation                               | 4    | 41              | 41              |
| Other equity injections                             |      | -               | -               |
| <b>Total financing receipts</b>                     |      | <b>41</b>       | <b>41</b>       |
| <b>Financing payments</b>                           |      |                 |                 |
| Equity withdrawals                                  |      | (4,000)         | -               |
| <b>Total financing payments</b>                     |      | <b>(4,000)</b>  | <b>-</b>        |
| <b>Net cash (used in)/from financing activities</b> | 12b  | <b>(3,959)</b>  | <b>41</b>       |
| Net (decrease)/increase in cash held                |      | (1,271)         | 2,392           |
| Cash at beginning of financial year                 |      | 12,573          | 10,181          |
| <b>CASH AT END OF FINANCIAL YEAR</b>                | 11   | <b>11,302</b>   | <b>12,573</b>   |

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



# Index of notes to the financial statements

## Note

1. Objectives and funding
2. Statement of material accounting policy information
3. Comprehensive operating statement by output group

## Income

4. Appropriation
5. Sales of goods and services
6. Goods and services received free of charge
7. Other income

## Expenses

8. Employee benefits expense
9. Purchases of goods and services
10. Write-offs, postponements, waivers, gifts and ex gratia payments

## Assets

11. Cash and deposits
12. Cash flow reconciliation
13. Receivables
14. Inventories
15. Property, plant and equipment
16. Intangibles
17. Heritage and cultural assets

## Liabilities

18. Deposits held
19. Payables
20. Provisions
21. Other liabilities
22. Capital commitments

## Other disclosures

23. Reserves
24. Fair value measurement
25. Financial instruments
26. Related parties
27. Contingent liabilities and contingent assets
28. Events subsequent to balance date
29. Schedule of administered Territory items
30. Budgetary information

# Financial statements

## For the year ended 30 June 2026

### 1. Objectives and funding

The Department of the Legislative Assembly (“the Department”) provides operational support and professional advice to Members of the Northern Territory Legislative Assembly and other clients, and promotes community understanding of the work of the Assembly and its committees.

The key functional responsibilities of the agency are:

- Facilitating the operation of the Assembly via effective and efficient administrative support;
- Maintaining an official record of proceedings of the Assembly and its committees;
- Managing the Parliament House building and parliamentary precinct to provide a safe, secure, and well-maintained precinct for all building occupants;
- Promoting community understanding of representative parliamentary democracy and the work of the Assembly through the delivery of education programs;
- Providing procedural advice and support to all Members for the operation of the Assembly and its committees, including advice on parliamentary practice, law and procedure;
- Providing administrative services and advice relating to Members’ salaries, entitlements, travel, security and electorate offices and staff;
- Providing administrative and research support to Assembly committees; and
- Providing library and research services to support members in their parliamentary duties.

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 agency controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the agency are summarised into several output groups. Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

### 2. Statement of material accounting policy information

#### a) Statement of compliance

##### i. Compliance framework

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

- a certification of the financial statements
- a comprehensive operating statement
- a balance sheet
- a statement of changes in equity
- a cash flow statement and
- applicable explanatory notes to the financial statements.

##### ii. Standards and interpretations effective from 2025-26 financial year

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

### iii. Standards and interpretations issued but not yet effective

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

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

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

AASB 18 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 agency).

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

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

### b) Agency and Territory items

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

#### **Central Holding Authority**

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

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

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

The Central Holding Authority recognises and records all Territory items, and as such, these items are not included in the agency's financial statements.

### c) Presentation and rounding of amounts

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

### d) Contributions by and distributions to government

The agency may receive contributions from government where the government is acting as owner of the agency. Conversely, the agency 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 agency as adjustments to equity.

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

### 3. Comprehensive operating statement by output group

|                                            | Note       | Assembly Services |              | Members and Client Services |               | Building Management Services |                | Corporate Governance |              | Shared Services Received |              | Total          |                |
|--------------------------------------------|------------|-------------------|--------------|-----------------------------|---------------|------------------------------|----------------|----------------------|--------------|--------------------------|--------------|----------------|----------------|
|                                            |            | 2026              | 2025         | 2026                        | 2025          | 2026                         | 2025           | 2026                 | 2025         | 2026                     | 2025         | 2026           | 2025           |
|                                            |            | \$000             | \$000        | \$000                       | \$000         | \$000                        | \$000          | \$000                | \$000        | \$000                    | \$000        | \$000          | \$000          |
| <b>INCOME</b>                              |            |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| Appropriation                              | 4          |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| Output                                     |            | 4,141             | 3,780        | 19,899                      | 19,644        | 4,196                        | 4,330          | 1,990                | 1,928        |                          |              | 30,227         | 29,682         |
| Sales of goods and services                | 5          |                   |              |                             |               | 39                           | 30             |                      | 2            |                          |              | 39             | 32             |
| Goods and services received free of charge | 6          |                   |              |                             |               |                              |                |                      |              | 4,532                    | 3,899        | 4,532          | 3,899          |
| Other income                               | 7          | 33                | 22           | 5                           | 2             | 24                           | 20             |                      |              |                          |              | 62             | 44             |
| <b>TOTAL INCOME</b>                        |            | <b>4,174</b>      | <b>3,802</b> | <b>19,904</b>               | <b>19,646</b> | <b>4,259</b>                 | <b>4,380</b>   | <b>1,990</b>         | <b>1,930</b> | <b>4,532</b>             | <b>3,899</b> | <b>34,860</b>  | <b>33,657</b>  |
| <b>EXPENSES</b>                            |            |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| Employee expenses                          | 8          | 3,359             | 2,816        | 15,777                      | 16,332        | 911                          | 809            | 1,548                | 1,444        |                          |              | 21,595         | 21,401         |
| Administrative expenses                    |            |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| Purchases of goods and services            | 9          | 648               | 490          | 2,059                       | 1,818         | 3,195                        | 3,155          | 208                  | 313          |                          |              | 6,110          | 5,776          |
| Depreciation and amortisation              | 15, 16, 17 |                   |              |                             |               | 4,239                        | 3,827          |                      |              |                          |              | 4,239          | 3,827          |
| Other administrative expenses <sup>1</sup> |            |                   |              |                             |               | 32                           | 168            |                      |              | 4,532                    | 3,899        | 4,564          | 4,067          |
| <b>TOTAL EXPENSES</b>                      |            | <b>4,007</b>      | <b>3,306</b> | <b>17,836</b>               | <b>18,150</b> | <b>8,377</b>                 | <b>7,959</b>   | <b>1,756</b>         | <b>1,757</b> | <b>4,532</b>             | <b>3,899</b> | <b>36,508</b>  | <b>35,071</b>  |
| <b>NET SURPLUS/(DEFICIT)</b>               |            | <b>167</b>        | <b>496</b>   | <b>2,068</b>                | <b>1,496</b>  | <b>(4,118)</b>               | <b>(3,579)</b> | <b>234</b>           | <b>173</b>   | <b>-</b>                 | <b>-</b>     | <b>(1,648)</b> | <b>(1,414)</b> |
| <b>OTHER COMPREHENSIVE INCOME</b>          |            |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| Asset Revaluation Reserve                  |            |                   |              |                             |               |                              |                |                      |              |                          |              |                |                |
| <b>COMPREHENSIVE RESULT</b>                |            | <b>167</b>        | <b>496</b>   | <b>2,068</b>                | <b>1,496</b>  | <b>(4,118)</b>               | <b>(3,579)</b> | <b>234</b>           | <b>173</b>   | <b>-</b>                 | <b>-</b>     | <b>(1,648)</b> | <b>(1,414)</b> |

<sup>1</sup> 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.

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

## 4. Appropriation

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

|                            | 2026                                  |               |               | 2025                                  |               |               |
|----------------------------|---------------------------------------|---------------|---------------|---------------------------------------|---------------|---------------|
|                            | \$000                                 | \$000         | \$000         | \$000                                 | \$000         | \$000         |
|                            | Revenue from contracts with customers | Other         | Total         | Revenue from contracts with customers | Other         | Total         |
| Output                     | -                                     | 30,227        | 30,227        | -                                     | 29,682        | 29,682        |
| <b>Total appropriation</b> | <b>-</b>                              | <b>30,227</b> | <b>30,227</b> | <b>-</b>                              | <b>29,682</b> | <b>29,682</b> |

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

|                                                      | 2026                                  |           |           | 2025                                  |           |           |
|------------------------------------------------------|---------------------------------------|-----------|-----------|---------------------------------------|-----------|-----------|
|                                                      | \$000                                 | \$000     | \$000     | \$000                                 | \$000     | \$000     |
|                                                      | Revenue from contracts with customers | Other     | Total     | Revenue from contracts with customers | Other     | Total     |
| Capital                                              | -                                     | 41        | 41        | -                                     | 41        | 41        |
| <b>Total appropriation in the cashflow statement</b> | <b>-</b>                              | <b>41</b> | <b>41</b> | <b>-</b>                              | <b>41</b> | <b>41</b> |

Output appropriation is the operating payment to each agency 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.

## 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 agency) or expenditure. Refer to Note 30 Budgetary information for detailed information on variations to the agency's actual outcome compared to budget for revenue and expenses.

|                                | Original<br>2025-26 budget<br>appropriation | Revised<br>2025-26 budget<br>appropriation | Change<br>to budget<br>appropriation | Note | Final<br>2025-26 budget<br>appropriation | Change<br>to budget<br>appropriation | Note |
|--------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------|------------------------------------------|--------------------------------------|------|
|                                | \$000                                       | \$000                                      | \$000                                |      | \$000                                    | \$000                                |      |
| Output                         | 29,638                                      | 30,227                                     | 589                                  | 1    | 30,227                                   | -                                    |      |
| Capital                        | 41                                          | 41                                         | -                                    |      | 41                                       | -                                    |      |
| <b>Total<br/>appropriation</b> | <b>29,679</b>                               | <b>30,268</b>                              | <b>589</b>                           |      | <b>30,268</b>                            | <b>-</b>                             |      |

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

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 \$0.589 million increase in output appropriation includes the additional funding for changes to Member's entitlements under the Remuneration Tribunal Determination No. 1 of 2026.

## 5. Sales of goods and services

|                                              | 2026                                        |          |           | 2025                                        |          |           |
|----------------------------------------------|---------------------------------------------|----------|-----------|---------------------------------------------|----------|-----------|
|                                              | \$000                                       | \$000    | \$000     | \$000                                       | \$000    | \$000     |
|                                              | Revenue from<br>contracts with<br>customers | Other    | Total     | Revenue from<br>contracts with<br>customers | Other    | Total     |
| Other goods and<br>services revenue          | 39                                          | -        | 39        | 32                                          | -        | 32        |
| <b>Total sales of goods<br/>and services</b> | <b>39</b>                                   | <b>-</b> | <b>39</b> | <b>32</b>                                   | <b>-</b> | <b>32</b> |

### Sale of goods and service delivery revenue

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

### Sales of goods

Revenue from sales of goods is recognised when the agency satisfies a performance obligation by transferring the promised goods.

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

## Rendering of services

Revenue from rendering of services is recognised when the agency satisfies the performance obligation by transferring the promised services.

## 6. Goods and services received free of charge

|                                                         | 2026         | 2025         |
|---------------------------------------------------------|--------------|--------------|
|                                                         | \$000        | \$000        |
| Corporate and information services                      | 2,435        | 2,471        |
| Repairs and maintenance                                 | 2,097        | 1,428        |
| <b>Total goods and services received free of charge</b> | <b>4,532</b> | <b>3,899</b> |

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

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

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

## 7. Other income

|                           | 2026                                  |          |           | 2025                                  |          |           |
|---------------------------|---------------------------------------|----------|-----------|---------------------------------------|----------|-----------|
|                           | \$000                                 | \$000    | \$000     | \$000                                 | \$000    | \$000     |
|                           | Revenue from contracts with customers | Other    | Total     | Revenue from contracts with customers | Other    | Total     |
| Miscellaneous revenue     | 62                                    | -        | 62        | 44                                    | -        | 44        |
| <b>Total other income</b> | <b>62</b>                             | <b>-</b> | <b>62</b> | <b>44</b>                             | <b>-</b> | <b>44</b> |

### Miscellaneous revenue

Miscellaneous revenue comprises reimbursements from other agencies for on-charged services arranged by the department, funding from the Northern Territory Electoral Commission to support bus transportation for participants in joint education sessions delivered in partnership with Parliamentary Education Services, funding from Commonwealth Parliamentary Association for specific purposes, and recoveries from outgoing on-charges to lessee.

Where funding is received for agreements that are enforceable and contain sufficiently specific performance obligations for the agency to transfer goods or services to the grantor or third-party beneficiary, the transaction is accounted for under *AASB 15 Revenue from contracts with customers*. Where this criteria is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

## 8. Employee benefits expense

|                                        | 2026          | 2025          |
|----------------------------------------|---------------|---------------|
|                                        | \$000         | \$000         |
| Salaries and wages                     | 18,596        | 18,506        |
| Long service leave                     | (1)           | (1)           |
| Superannuation expenses                | 1,750         | 1,590         |
| Fringe benefits tax                    | 141           | 177           |
| Payroll tax                            | 1,110         | 1,129         |
| <b>Total employee benefits expense</b> | <b>21,596</b> | <b>21,401</b> |

The number of full-time equivalent employees for 2025-26 was 104.33 (2024-25: 97.57).

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 19: Payables and Note 20: Provisions.

## 9. Purchases of goods and services

|                                                                                      | 2026         | 2025         |
|--------------------------------------------------------------------------------------|--------------|--------------|
|                                                                                      | \$000        | \$000        |
| The net surplus/(deficit) has been arrived at after charging the following expenses: |              |              |
| <b>Goods and services expenses:</b>                                                  |              |              |
| Consultants                                                                          | 58           | 91           |
| Advertising <sup>1</sup>                                                             | 2            | 3            |
| Marketing and promotion <sup>2</sup>                                                 | 5            | 21           |
| Document production                                                                  | 27           | 29           |
| Legal expenses <sup>3</sup>                                                          | 37           | 27           |
| Recruitment <sup>4</sup>                                                             | 15           | 56           |
| Training and study                                                                   | 44           | 35           |
| Official duty fares                                                                  | 286          | 126          |
| Travelling allowance                                                                 | 365          | 271          |
| Accommodation                                                                        | 52           | 14           |
| Communications                                                                       | 152          | 151          |
| Hospitality                                                                          | 20           | 31           |
| Information technology charges                                                       | 758          | 694          |
| Membership and subscriptions                                                         | 66           | 27           |
| Motor vehicle expenses                                                               | 283          | 309          |
| Office requisites and stationery                                                     | 19           | 12           |
| Other equipment expenses                                                             | 310          | 281          |
| Other                                                                                | 239          | 193          |
| <b>Total purchases of goods and services</b>                                         | <b>2,738</b> | <b>2,371</b> |

1 Does not include recruitment advertising or marketing and promotion advertising.

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

3 Includes legal fees, claim and settlement costs.

4 Includes recruitment-related advertising costs.

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

### Repairs and maintenance expense

From 1 July 2020, repairs and maintenance expenses were centralised under the Department of Logistics and Infrastructure as part of machinery of government changes. The agency now recognises a notional repairs and maintenance expense under services received free of charge in Note 6. Funding is received for repairs and maintenance works associated with agency assets apart from output appropriation. Costs associated with repairs and maintenance works on agency assets are expensed as incurred.

## 10. Write-offs, postponements, waiver, 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 agency administers.

|                                                                               | Agency |               |       |               | Territory items |               |       |               | Note |
|-------------------------------------------------------------------------------|--------|---------------|-------|---------------|-----------------|---------------|-------|---------------|------|
|                                                                               | 2026   | No. of trans. | 2025  | No. of trans. | 2026            | No. of trans. | 2025  | No. of trans. |      |
|                                                                               | \$000  |               | \$000 |               | \$000           |               | \$000 |               |      |
| <b>Authorised under the <i>Financial Management Act 1995</i></b>              |        |               |       |               |                 |               |       |               |      |
| <b><i>Write-offs, postponements and waivers approved by the Treasurer</i></b> |        |               |       |               |                 |               |       |               |      |
| Irrecoverable money written off                                               | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Losses or deficiencies of money written off                                   | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Value of public property written off                                          | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Postponement of right to receive or recover money or property                 | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Waiver of right to receive or recover money or property                       | -      | -             | -     | -             | -               | -             | -     | -             |      |
| <b>Total write-offs, postponements and waivers approved by the Treasurer</b>  | -      | -             | -     | -             | -               | -             | -     | -             |      |
| <b><i>Write-offs, postponements and waivers approved by delegates</i></b>     |        |               |       |               |                 |               |       |               |      |
| Irrecoverable money written off                                               | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Losses or deficiencies of money written off                                   | -      | -             | -     | 1             | -               | -             | -     | -             |      |
| Value of public property written off                                          | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Postponement of right to receive or recover money or property                 | -      | -             | -     | -             | -               | -             | -     | -             |      |
| Waiver of right to receive or recover money or property                       | -      | -             | -     | -             | -               | -             | -     | -             |      |
| <b>Total write-offs, postponements and waivers approved by delegates</b>      | -      | -             | -     | 1             | -               | -             | -     | -             |      |
| <b>Total write-offs, postponements and waivers</b>                            | -      | -             | -     | 1             | -               | -             | -     | -             |      |

|                                                                        | Agency |               |          |               | Territory items |               |       |               | Note |
|------------------------------------------------------------------------|--------|---------------|----------|---------------|-----------------|---------------|-------|---------------|------|
|                                                                        | 2026   | No. of trans. | 2025     | No. of trans. | 2026            | No. of trans. | 2025  | No. of trans. |      |
|                                                                        | \$000  |               | \$000    |               | \$000           |               | \$000 |               |      |
| Gifts approved by the Treasurer                                        | -      | -             | -        | -             | -               | -             | -     | -             |      |
| Gifts approved by delegate                                             | -      | 2             | 1        | 2             | -               | -             | -     | -             |      |
| <b>Total gifts</b>                                                     | -      | <b>2</b>      | <b>1</b> | <b>2</b>      | -               | -             | -     | -             |      |
| <b>Ex gratia payments</b>                                              | -      | -             | -        | -             | -               | -             | -     | -             |      |
| <b>Total authorised under the <i>Financial Management Act 1995</i></b> | -      | <b>2</b>      | <b>1</b> | <b>3</b>      | -               | -             | -     | -             |      |
| <b>Authorised under other legislation</b>                              |        |               |          |               |                 |               |       |               |      |
| Write-offs, postponements and waivers                                  | -      | -             | -        | -             | -               | -             | -     | -             |      |
| Gifts                                                                  | -      | -             | -        | -             | -               | -             | -     | -             |      |
| <b>Total authorised under other legislation</b>                        | -      | -             | -        | -             | -               | -             | -     | -             |      |

### 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.

### 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.

## 11. Cash and deposits

|                                | 2026          | 2025          |
|--------------------------------|---------------|---------------|
|                                | \$000         | \$000         |
| Cash on hand                   | 2             | 2             |
| Cash at bank                   | 11,300        | 12,571        |
| <b>Total cash and deposits</b> | <b>11,302</b> | <b>12,573</b> |

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.

## 12. Cash flow reconciliation

### a) Reconciliation of cash

The total of agency 'Cash and deposits' of \$11,302 recorded in the balance sheet is consistent with that recorded as 'Cash' in the cash flow statement.

#### Reconciliation of net surplus/deficit to net cash from operating activities

|                                                        | 2026         | 2025         |
|--------------------------------------------------------|--------------|--------------|
|                                                        | \$000        | \$000        |
| <b>Net surplus/(deficit)</b>                           |              |              |
| Net deficit                                            | (1,648)      | (1,414)      |
| <i>Non-cash items:</i>                                 |              |              |
| Depreciation and amortisation                          | 4,239        | 3,827        |
| Asset write-offs/write-downs                           | 32           | 168          |
| <i>Changes in assets and liabilities:</i>              |              |              |
| Increase in receivables                                | (162)        | (13)         |
| (Decrease)/increase in payables                        | (30)         | 110          |
| Increase/(decrease) in provision for employee benefits | 238          | (301)        |
| Increase/(decrease) in other provisions                | 20           | (27)         |
| (Decrease)/increase in other deferred income           | (2)          | 1            |
| <b>Net cash from operating activities</b>              | <b>2,687</b> | <b>2,351</b> |

b) Reconciliation of liabilities arising from financing activities

| 2026          | 1 July   | Cash flows         |                       |                   |                                |          | Other            |             |
|---------------|----------|--------------------|-----------------------|-------------------|--------------------------------|----------|------------------|-------------|
|               |          | Loans and advances | Capital appropriation | Equity injections | Service concession liabilities | Other    | Total cash flows | Total other |
|               | \$000    | \$000              | \$000                 | \$000             | \$000                          | \$000    | \$000            | \$000       |
| Deposits held | 2        | -                  | -                     | -                 | -                              | -        | -                | -           |
| Borrowings    | -        | -                  | -                     | -                 | -                              | -        | -                | -           |
| Other         | -        | -                  | 41                    | (4,000)           | -                              | -        | (3,959)          | -           |
| <b>Total</b>  | <b>2</b> | <b>-</b>           | <b>41</b>             | <b>(4,000)</b>    | <b>-</b>                       | <b>-</b> | <b>(3,959)</b>   | <b>2</b>    |

| 2025          | 1 July   | Cash flows         |                       |                   |                                |          | Other            |             |
|---------------|----------|--------------------|-----------------------|-------------------|--------------------------------|----------|------------------|-------------|
|               |          | Loans and advances | Capital appropriation | Equity injections | Service concession liabilities | Other    | Total cash flows | Total other |
|               | \$000    | \$000              | \$000                 | \$000             | \$000                          | \$000    | \$000            | \$000       |
| Deposits held | 2        | -                  | -                     | -                 | -                              | -        | -                | -           |
| Borrowings    | -        | -                  | -                     | -                 | -                              | -        | -                | -           |
| Other         | -        | -                  | 41                    | -                 | -                              | -        | 41               | -           |
| <b>Total</b>  | <b>2</b> | <b>-</b>           | <b>41</b>             | <b>-</b>          | <b>-</b>                       | <b>-</b> | <b>41</b>        | <b>2</b>    |

## 13. Receivables

|                          | 2026       | 2025       |
|--------------------------|------------|------------|
|                          | \$000      | \$000      |
| <b>Current</b>           |            |            |
| Accounts receivable      | 9          | 13         |
| Less: loss allowance     | -          | -          |
|                          |            |            |
| GST receivables          | 67         | 54         |
| Prepayments              | 256        | 137        |
| Other receivables        | 35         | 1          |
|                          | <b>367</b> | <b>205</b> |
| <b>Non-current</b>       |            |            |
| Other receivables        | -          | -          |
|                          |            |            |
| <b>Total receivables</b> | <b>367</b> | <b>205</b> |

Receivables are initially recognised when the agency 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 and other receivables.

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

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

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

### Credit risk exposure of receivables

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

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 agency's control.

### Prepayments

Prepayments represent payments made in advance of receipt of goods and services. Prepayments are recognised on an accrual basis and amortised over the period in which the economic benefits from these assets are received.

## 14. Inventories

|                                          | 2026     | 2025     |
|------------------------------------------|----------|----------|
|                                          | \$000    | \$000    |
| <b>General inventories</b>               |          |          |
| At cost                                  | -        | -        |
| At net realisable value                  | -        | -        |
|                                          | -        | -        |
| <b>Inventories held for distribution</b> |          |          |
| At cost                                  | 7        | 8        |
| At current replacement cost              | -        | -        |
|                                          | 7        | 8        |
| <b>Total inventories</b>                 | <b>7</b> | <b>8</b> |

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

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

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

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

## 15. Property, plant and equipment

|                                            | 2026           | 2025           |
|--------------------------------------------|----------------|----------------|
|                                            | \$000          | \$000          |
| <b>Land</b>                                |                |                |
| At fair value                              | 34,400         | 34,400         |
| <b>Buildings</b>                           |                |                |
| At fair value                              | 396,056        | 395,767        |
| Less: accumulated depreciation             | (129,183)      | (124,983)      |
|                                            | <b>266,873</b> | <b>270,784</b> |
| <b>Infrastructure</b>                      |                |                |
| At fair value                              | 106            | 106            |
| Less: accumulated depreciation             | (30)           | (27)           |
|                                            | <b>76</b>      | <b>79</b>      |
| <b>Plant and equipment</b>                 |                |                |
| At fair value                              | 2,176          | 2,176          |
| Less: accumulated depreciation             | (2,131)        | (2,096)        |
|                                            | <b>45</b>      | <b>80</b>      |
| <b>Computer Hardware</b>                   |                |                |
| At fair value                              | 24             | 24             |
| Less: accumulated depreciation             | (24)           | (24)           |
|                                            | <b>-</b>       | <b>-</b>       |
| <b>Total property, plant and equipment</b> | <b>301,394</b> | <b>305,343</b> |

### 2026 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 of 2025-26 is set out below:

|                                           | Land          | Buildings      | Infrastructure | Plant and equipment | Total          |
|-------------------------------------------|---------------|----------------|----------------|---------------------|----------------|
|                                           | \$000         | \$000          | \$000          | \$000               | \$000          |
| Carrying amount as at 1 July 2025         | 34,400        | 270,784        | 79             | 80                  | 305,343        |
| Additions                                 | -             | -              | -              | -                   | -              |
| Depreciation/amortisation expense         | -             | (4,200)        | (3)            | (35)                | (4,238)        |
| Additions from asset transfers            | -             | 289            | -              | -                   | 289            |
| Assets transfer to another agency         | -             | -              | -              | -                   | -              |
| Revaluation increments/decrements         | -             | -              | -              | -                   | -              |
| Impairment losses                         | -             | -              | -              | -                   | -              |
| <b>Carrying amount as at 30 June 2026</b> | <b>34,400</b> | <b>266,873</b> | <b>76</b>      | <b>45</b>           | <b>301,394</b> |

## 2025 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 of 2024-25 is set out below:

|                                           | Land          | Buildings      | Infrastructure | Plant and equipment | Total          |
|-------------------------------------------|---------------|----------------|----------------|---------------------|----------------|
|                                           | \$000         | \$000          | \$000          | \$000               | \$000          |
| Carrying amount as at 1 July 2024         | 42,800        | 181,453        | 431            | 115                 | 224,799        |
| Additions                                 | -             | -              | -              | -                   | -              |
| Depreciation/amortisation expense         | -             | (3,781)        | (10)           | (35)                | (3,825)        |
| Additions from asset transfers            | -             | 1,761          | -              | -                   | 1,761          |
| Assets transfer to another agency         | -             | -              | -              | -                   | -              |
| Revaluation increments/decrements         | (8,400)       | 91,351         | (343)          | -                   | 82,608         |
| Impairment losses                         | -             | -              | -              | -                   | -              |
| <b>Carrying amount as at 30 June 2025</b> | <b>34,400</b> | <b>270,784</b> | <b>79</b>      | <b>80</b>           | <b>305,343</b> |

### i) Acquisitions

Property, plant and equipment are initially recognised at cost.

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

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

### ii) Construction (work in progress)

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

### iii) Revaluation of assets

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

- land
- buildings
- infrastructure assets

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

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

The latest revaluations as at 30 June 2025 were independently conducted. The valuer was Colliers International. Refer to Note 24: Fair value measurement for additional disclosures.

#### iv) Impairment of assets

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

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

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

In certain situations, an impairment loss may subsequently be reversed. Impairment loss may 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.

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

#### v) Depreciation and amortisation expense

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

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

|                              | 2026      | 2025      |
|------------------------------|-----------|-----------|
| Buildings                    | 100 years | 100 years |
| Infrastructure assets        | 40 years  | 40 years  |
| Plant and equipment          | 10 years  | 10 years  |
| Heritage and cultural assets | 100 years | 100 years |

Assets are depreciated from the date of acquisition or from the time an asset is completed and held ready for use.

## 16. Intangibles

#### a) Total intangibles

|                                              | 2026  | 2025  |
|----------------------------------------------|-------|-------|
|                                              | \$000 | \$000 |
| <b>Intangibles with a finite useful life</b> |       |       |
| <b>Computer software</b>                     |       |       |
| Gross carrying amount                        | 37    | 37    |
| Less: accumulated amortisation               | (37)  | (37)  |
| <b>Carrying amount at 30 June</b>            | -     | -     |

The agency's intangibles comprise 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.

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

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

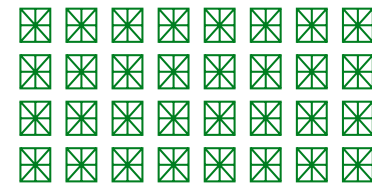
|                   | 2026         | 2025         |
|-------------------|--------------|--------------|
| Computer software | 2 to 5 years | 2 to 5 years |

Intangible assets with finite useful life are assessed for indicators of impairment on an annual basis. If any indicator of impairment exists, the agency 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.

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

#### b) Reconciliation of carrying amount of intangibles

| 2026                                            | Computer software | Other intangibles | Software work in progress | Total    |
|-------------------------------------------------|-------------------|-------------------|---------------------------|----------|
|                                                 | \$000             | \$000             | \$000                     | \$000    |
| <b>Intangibles with a finite useful life</b>    |                   |                   |                           |          |
| Carrying amount at 1 July                       | -                 | -                 | -                         | -        |
| Additions/disposals                             | -                 | -                 | -                         | -        |
| Amortisation                                    | -                 | -                 | -                         | -        |
| Revaluation increments/decrements               |                   |                   |                           |          |
| Impairment losses                               | -                 | -                 | -                         | -        |
| <b>Carrying amount as at 30 June</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b> |
| <b>Intangibles with an infinite useful life</b> |                   |                   |                           |          |
| Carrying amount at 1 July                       | -                 | -                 | -                         | -        |
| Additions                                       | -                 | -                 | -                         | -        |
| Disposals                                       | -                 | -                 | -                         | -        |
| Revaluation increments/decrements               | -                 | -                 | -                         | -        |
| Impairment losses                               | -                 | -                 | -                         | -        |
| <b>Carrying amount as at 30 June</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b> |



| 2025                                            | Computer Software | Other intangibles | Software work in progress | Total    |
|-------------------------------------------------|-------------------|-------------------|---------------------------|----------|
|                                                 | \$000             | \$000             | \$000                     | \$000    |
| <b>Intangibles with a finite useful life</b>    |                   |                   |                           |          |
| Carrying amount at 1 July                       | -                 | -                 | -                         | -        |
| Additions/disposals                             | -                 | -                 | -                         | -        |
| Amortisation                                    | -                 | -                 | -                         | -        |
| Revaluation increments/decrements               |                   |                   |                           |          |
| Impairment losses                               | -                 | -                 | -                         | -        |
| <b>Carrying amount as at 30 June</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b> |
| <b>Intangibles with an infinite useful life</b> |                   |                   |                           |          |
| Carrying amount at 1 July                       | -                 | -                 | -                         | -        |
| Additions                                       | -                 | -                 | -                         | -        |
| Disposals                                       | -                 | -                 | -                         | -        |
| Revaluation increments/decrements               | -                 | -                 | -                         | -        |
| Impairment losses                               | -                 | -                 | -                         | -        |
| <b>Carrying amount as at 30 June</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b> |

## 17. Heritage and cultural assets

|                                          | 2026      | 2025      |
|------------------------------------------|-----------|-----------|
|                                          | \$000     | \$000     |
| <b>Carrying amount</b>                   |           |           |
| At valuation                             | 122       | 122       |
| Less: Accumulated depreciation           | (36)      | (34)      |
| <b>Written down value at 30 June</b>     | <b>86</b> | <b>88</b> |
| <b>Reconciliation of carrying amount</b> |           |           |
| Carrying amount at 1 July                | 88        | 90        |
| Additions                                | -         | -         |
| Disposals                                | -         | -         |
| Depreciation                             | (2)       | (2)       |
| Additions/disposals from asset transfers | -         | -         |
| Revaluation increments/(decrements)      | -         | -         |
| <b>Carrying amount as at 30 June</b>     | <b>86</b> | <b>88</b> |

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

### Heritage and cultural assets valuation

Heritage and cultural assets are subsequently recognised at fair value. The latest revaluations as at 30 June 2023 were independently conducted. The valuer was JLL Public Sector Valuations Pty Ltd. Refer to Note 24: Fair value measurement for additional disclosures.

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

### Impairment of heritage and cultural assets

The agency's accounting policies on impairment for property, plant and equipment disclosed in Notes 15 also apply to heritage and cultural assets.

Agency heritage and cultural assets were assessed for impairment as at 30 June 2026. No impairment adjustments were required as a result of this review.

## 18. Deposits held

|                                     | 2026     | 2025     |
|-------------------------------------|----------|----------|
|                                     | \$000    | \$000    |
| Accountable officer's trust account | -        | -        |
| Other                               | 2        | 2        |
| <b>Total deposits held</b>          | <b>2</b> | <b>2</b> |

## 19. Payables

|                            | 2026       | 2025       |
|----------------------------|------------|------------|
|                            | \$000      | \$000      |
| Accounts payable           | 115        | 76         |
| Accrued salaries and wages | 634        | 553        |
| Other accrued expenses     | 198        | 348        |
| <b>Total payables</b>      | <b>947</b> | <b>977</b> |

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

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

## 20. Provisions

|                                     | 2026         | 2025         |
|-------------------------------------|--------------|--------------|
|                                     | \$000        | \$000        |
| <b>Current</b>                      |              |              |
| <i>Employee benefits</i>            |              |              |
| Recreation leave                    | 1,094        | 873          |
| Leave loading                       | 128          | 110          |
| <i>Other current provisions</i>     |              |              |
| Other provisions                    | 297          | 277          |
|                                     | <u>1,519</u> | <u>1,261</u> |
| <b>Non-current</b>                  |              |              |
| <i>Employee benefits</i>            |              |              |
| Other employee benefits             | -            | -            |
| <i>Other non-current provisions</i> |              |              |
| Other provisions                    | -            | -            |
|                                     | <u>-</u>     | <u>-</u>     |
| <b>Total provisions</b>             | <b>1,519</b> | <b>1,261</b> |

The Agency employed 104.33 Full Time Equivalent employees as at 30 June 2026 (97.57 Full Time Equivalent employees as at 30 June 2025).

### 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 of the Legislative Assembly and therefore no long service leave liability is recognised within these financial statements.

## 21. Other liabilities

|                                | 2026  | 2025  |
|--------------------------------|-------|-------|
|                                | \$000 | \$000 |
| <b>Current</b>                 |       |       |
| Unearned contract revenue      | -     | -     |
| Unearned capital grants        | -     | -     |
| Other unearned revenue         | -     | 2     |
|                                | -     | 2     |
| <b>Non-current</b>             |       |       |
| Unearned contract revenue      |       |       |
| Unearned capital grants        | -     | -     |
| Other unearned revenue         | -     | -     |
|                                | -     | -     |
| <b>Total other liabilities</b> | -     | 2     |

### Unearned revenue liability

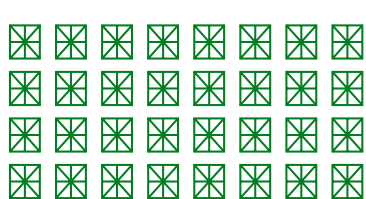
Unearned revenue liability relates to consideration received in advance from customers in respect of venue hire for functions at Parliament House, which will be recognised as revenue when the related functions are held.

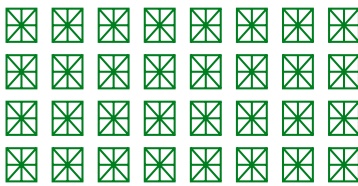
The agency anticipates to recognise as revenue, unearned contract revenue liability in accordance with the time bands below:

|                                                   | 2026  | 2025  |
|---------------------------------------------------|-------|-------|
|                                                   | \$000 | \$000 |
| Not later than one year                           | -     | 2     |
| Later than one year and not later than five years | -     | -     |
| Later than five years                             | -     | -     |
| <b>Total</b>                                      | -     | 2     |

## 22. Capital commitments

The Department of the Legislative Assembly has no capital commitments as at 30 June 2026 (30 June 2025: Nil).





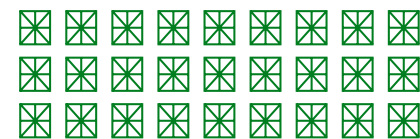
23. Reserves

Asset revaluation surplus

(i) Nature and purpose of the asset revaluation surplus

The asset revaluation surplus includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the asset revaluation surplus.

|                                                 | Land   |         | Buildings |         | Infrastructure |       | Investments |       | Heritage & cultural assets |       | Total   |         |
|-------------------------------------------------|--------|---------|-----------|---------|----------------|-------|-------------|-------|----------------------------|-------|---------|---------|
|                                                 | 2026   | 2025    | 2026      | 2025    | 2026           | 2025  | 2026        | 2025  | 2026                       | 2025  | 2026    | 2025    |
|                                                 | \$000  | \$000   | \$000     | \$000   | \$000          | \$000 | \$000       | \$000 | \$000                      | \$000 | \$000   | \$000   |
| (ii) Movements in the asset revaluation surplus |        |         |           |         |                |       |             |       |                            |       |         |         |
| Balance as at 1 July                            | 28,758 | 37,158  | 194,683   | 103,332 | (449)          | (106) | (422)       | (422) | (21)                       | (21)  | 222,548 | 139,941 |
| Changes in accounting policies                  | -      | -       | -         | -       | -              | -     | -           | -     | -                          | -     | -       | -       |
| Correction of prior period errors               | -      | -       | -         | -       | -              | -     | -           | -     | -                          | -     | -       | -       |
| Increment/(decrement)                           | -      | (8,400) | -         | 91,351  | -              | (343) | -           | -     | -                          | -     | -       | 82,608  |
| Impairment (losses)/reversals                   | -      | -       | -         | -       | -              | -     | -           | -     | -                          | -     | -       | -       |
| Transfers to accumulated funds                  |        |         |           |         |                |       |             |       |                            |       |         |         |
| Balance as at 30 June                           | 28,758 | 28,758  | 194,683   | 194,683 | (449)          | (449) | (422)       | (422) | (21)                       | (21)  | 222,548 | 222,548 |



## 24. Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

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

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

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

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

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

Level 3 – inputs are unobservable.

- the fair value of cash, deposits, advances, receivables and payables approximates their carrying amount, which is also their amortised cost.
- the fair value of derivative financial instruments are derived using current market yields and exchange rates appropriate to the instrument.
- the fair value of other monetary financial assets and liabilities is based on discounting to present value the expected future cash flows by applying current market interest rates for assets and liabilities with similar risk profiles.

### a) Fair value hierarchy

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

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

|                                        | Level 1 |       | Level 2       |               | Level 3        |                | Total fair value |                |
|----------------------------------------|---------|-------|---------------|---------------|----------------|----------------|------------------|----------------|
|                                        | 2026    | 2025  | 2026          | 2025          | 2026           | 2025           | 2026             | 2025           |
|                                        | \$000   | \$000 | \$000         | \$000         | \$000          | \$000          | \$000            | \$000          |
| <b>Assets</b>                          |         |       |               |               |                |                |                  |                |
| Land (Note 15)                         | -       | -     | 34,400        | 34,400        | -              | -              | 34,400           | 34,400         |
| Buildings (Note 15)                    | -       | -     | -             | -             | 266,873        | 270,784        | 266,873          | 270,784        |
| Infrastructure (Note 15)               | -       | -     | -             | -             | 76             | 79             | 76               | 79             |
| Plant and Equipment (Note 15)          | -       | -     | -             | -             | 45             | 80             | 45               | 80             |
| Intangibles (Note 16)                  | -       | -     | -             | -             | -              | -              | -                | -              |
| Heritage and cultural assets (Note 17) | -       | -     | -             | -             | 86             | 88             | 86               | 88             |
| <b>Total assets</b>                    | -       | -     | <b>34,400</b> | <b>34,400</b> | <b>267,080</b> | <b>271,031</b> | <b>301,480</b>   | <b>305,431</b> |

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

**b) Valuation techniques and inputs**

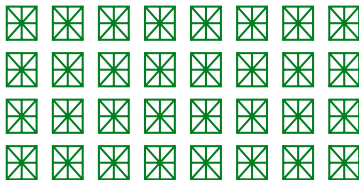
Valuation techniques used to measure fair value in 2025-26 are:

|                       | Level 2 techniques | Level 3 techniques |
|-----------------------|--------------------|--------------------|
| Asset classes         |                    |                    |
| Land                  | Market             |                    |
| Buildings             | Market             | Cost               |
| Infrastructure        |                    | Cost               |
| Plant and Equipment   |                    | Cost               |
| Computer Software     |                    | Cost               |
| Heritage and Cultural |                    | Cost               |

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

Level 2 fair values of land and buildings 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**

**Reconciliation of recurring level 3 fair value measurements of non financial assets**

|                                                       | Buildings      | Infrastructure | Plant and equipment | Computer Equipment | Heritage and Culture |
|-------------------------------------------------------|----------------|----------------|---------------------|--------------------|----------------------|
|                                                       | \$000          | \$000          | \$000               | \$000              | \$000                |
| <b>2026</b>                                           |                |                |                     |                    |                      |
| Fair value as at 1 July                               | 270,784        | 79             | 80                  | -                  | 88                   |
| Additions                                             | 289            | -              | -                   | -                  | -                    |
| Disposals                                             | -              | -              | -                   | -                  | -                    |
| Transfers in/out                                      | -              | -              | -                   | -                  | -                    |
| Depreciation/amortisation                             | (4,200)        | (3)            | (35)                | -                  | (2)                  |
| Remeasurement of leases                               | -              | -              | -                   | -                  | -                    |
| Gains/losses recognised in net surplus/deficit        | -              | -              | -                   | -                  | -                    |
| Gains/losses recognised in other comprehensive income | -              | -              | -                   | -                  | -                    |
| Revaluation increment/decrement                       | -              | -              | -                   | -                  | -                    |
| <b>Fair value as at 30 June</b>                       | <b>266,873</b> | <b>76</b>      | <b>45</b>           | <b>-</b>           | <b>86</b>            |
| <b>2025</b>                                           |                |                |                     |                    |                      |
| Fair value as at 1 July                               | 181,453        | 431            | 115                 | -                  | 90                   |
| Additions                                             | 1,761          | -              | -                   | -                  | -                    |
| Disposals                                             | -              | -              | -                   | -                  | -                    |
| Transfers in/out                                      | -              | -              | -                   | -                  | -                    |
| Depreciation/amortisation                             | (3,781)        | (10)           | (35)                | -                  | (2)                  |
| Remeasurement of leases                               | -              | -              | -                   | -                  | -                    |
| Gains/losses recognised in net surplus/deficit        | -              | -              | -                   | -                  | -                    |
| Gains/losses recognised in other comprehensive income | -              | -              | -                   | -                  | -                    |
| Revaluation increment/decrement                       | 91,351         | (343)          | -                   | -                  | -                    |
| <b>Fair value as at 30 June</b>                       | <b>270,784</b> | <b>79</b>      | <b>80</b>           | <b>-</b>           | <b>88</b>            |

## 25. 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 agency's financial instruments include cash and deposits, receivables, advances paid, payables and advances received. 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*.

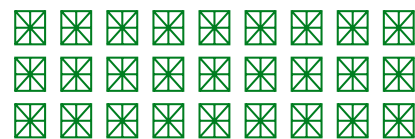
The Department of the Legislative Assembly has limited exposure to financial risks as discussed below.

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

### a) Categories of financial instruments

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

|                                    | Fair value through profit or loss |                          |                |                                               |               |
|------------------------------------|-----------------------------------|--------------------------|----------------|-----------------------------------------------|---------------|
|                                    | Mandatorily at fair value         | Designated at fair value | Amortised cost | Fair value through other comprehensive income | Total         |
|                                    | \$000                             | \$000                    | \$000          | \$000                                         | \$000         |
| <b>2026</b>                        |                                   |                          |                |                                               |               |
| Cash and deposits                  | -                                 | 11,302                   | -              | -                                             | 11,302        |
| Accounts Receivables               | -                                 | -                        | 9              | -                                             | 9             |
| Other Receivables                  | -                                 | -                        | 2              | -                                             | 2             |
| <b>Total financial assets</b>      | -                                 | <b>11,302</b>            | <b>11</b>      | -                                             | <b>11,313</b> |
| Deposits held                      | -                                 | 2                        | -              | -                                             | 2             |
| Payables                           | -                                 | 947                      | -              | -                                             | 947           |
| <b>Total financial liabilities</b> | -                                 | <b>949</b>               | -              | -                                             | <b>949</b>    |
| <b>2025</b>                        |                                   |                          |                |                                               |               |
| Cash and deposits                  | -                                 | 12,573                   | -              | -                                             | 12,573        |
| Receivables                        | -                                 | -                        | 13             | -                                             | 13            |
| <b>Total financial assets</b>      | -                                 | <b>12,573</b>            | <b>13</b>      | -                                             | <b>12,586</b> |
| Deposits held                      | -                                 | 2                        | -              | -                                             | 2             |
| Payables                           | -                                 | 977                      | -              | -                                             | 977           |
| <b>Total financial liabilities</b> | -                                 | <b>979</b>               | -              | -                                             | <b>979</b>    |



## Categories of financial instruments

The agency's financial instruments are classified in accordance with *AASB 9 Financial Instruments*.

Financial assets are classified under the following categories:

- amortised cost
- fair value through other comprehensive income (FVOCI)
- fair value through profit and loss (FVTPL).

Financial liabilities are classified under the following categories:

- amortised cost
- fair value through profit and loss (FVTPL).

These classifications are based on the agency's business model for managing the financial assets and the contractual terms of the cash flows. Where assets are measured at fair value, gains and losses will either be recorded in profit or loss, or other comprehensive income.

Financial instruments are reclassified when and only when the agency's business model for managing those assets changes.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

### 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 agency's financial assets categorised at amortised cost include cash, deposits, accounts receivables and other receivables.

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

Financial assets classified at fair value through other comprehensive income (FVOCI) initially and subsequently recognised at fair value. Changes in the fair value are recognised in other comprehensive income, except for the recognition of impairment gains or losses and interest income which are recognised in the operating result in the comprehensive operating statement. When financial assets are derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the comprehensive operating statement.

For equity instruments elected to be categorised at FVOCI, changes in fair value recognised in other comprehensive income are not reclassified to profit or loss on derecognition of the asset. Dividends from such instruments continue to be recognised in the comprehensive operating statement as other income when the agency's right to receive payments is established.

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

### Financial assets at fair value through profit or loss

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

The agency's financial assets categorised at FVTPL include investments in managed unit trusts and certain debt instruments. Unrealised gains in relation to these investments are recognised in other economic flows in the comprehensive operating statement, however realised gains are recognised in the net result.

The agency 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 agency's financial liabilities categorised at amortised cost include all accounts payable and deposits held.

Financial liabilities at fair value through profit or loss

Financial liabilities are classified at FVTPL when the liabilities are either held for trading or designated as FVTPL. Financial liabilities classified at FVTPL are initially and subsequently measured at fair value with gains or losses recognised in the net result for the year.

For financial liabilities designated at FVTPL, changes in the fair value of the liability attributable to changes in the agency’s credit risk are recognised in other comprehensive income, while remaining changes in the fair value are recognised in the net result.

The agency does not have any financial assets 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 agency has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to government, the agency has adopted a policy of only dealing with creditworthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the agency’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 13.

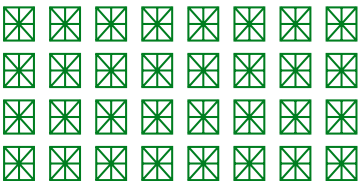
c) Liquidity risk

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

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

2026 Maturity analysis for financial liabilities

|                             | Carrying<br>amount | Less than<br>a year | 1 to 5 years | More than<br>5 years | Total |
|-----------------------------|--------------------|---------------------|--------------|----------------------|-------|
|                             | \$000              | \$000               | \$000        | \$000                | \$000 |
| Liabilities                 |                    |                     |              |                      |       |
| Deposits held               | 2                  | 2                   | -            | -                    | 2     |
| Payables                    | 947                | 947                 | -            | -                    | 947   |
| Total financial liabilities | 949                | 949                 | -            | -                    | 949   |



## 2025 Maturity analysis for financial liabilities

|                                    | Carrying amount | Less than a year | 1 to 5 years | More than 5 years | Total      |
|------------------------------------|-----------------|------------------|--------------|-------------------|------------|
|                                    | \$000           | \$000            | \$000        | \$000             | \$000      |
| <b>Liabilities</b>                 |                 |                  |              |                   |            |
| Deposits held                      | 2               | 2                | -            | -                 | 2          |
| Payables                           | 977             | 977              | -            | -                 | 977        |
| <b>Total financial liabilities</b> | <b>979</b>      | <b>979</b>       | <b>-</b>     | <b>-</b>          | <b>979</b> |

### d) Market risk

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

#### (i) Interest rate risk

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

The Department of the Legislative Assembly is not exposed to interest rate risk as agency financial assets and financial liabilities are non-interest bearing.

#### (ii) Price risk

The Department of the Legislative Assembly is not exposed to price risk as the Department of the Legislative Assembly 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 of the Legislative Assembly is not exposed to currency risk as the Department of the Legislative Assembly does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.

## 26. Related parties

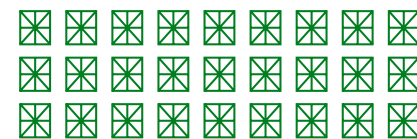
### a) Related parties

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

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

### b) Key management personnel (KMP)

Key management personnel of the Department of the Legislative Assembly are those persons having authority and responsibility for planning, directing and controlling the activities of Department of the Legislative Assembly. These include the Chief Minister, the Chief Executive Officer, the members of the executive team and the Chief Financial Officer.



### c) Remuneration of key management personnel

The details below exclude the salaries and other benefits of the Chief Minister as the minister's remunerations and allowances are disclosed within the Treasurer's annual financial statements.

The aggregate compensation of key management personnel of the Department of the Legislative Assembly is set out below:

|                                                       | 2026         | 2025         |
|-------------------------------------------------------|--------------|--------------|
|                                                       | \$000        | \$000        |
| Short-term benefits                                   | 1,507        | 1,489        |
| Post-employment benefits                              | 139          | 162          |
| Other long-term benefits                              | -            | -            |
| Termination benefits                                  | -            | -            |
| <b>Total remuneration of key management personnel</b> | <b>1,646</b> | <b>1,651</b> |

## 27. Contingent liabilities and contingent assets

The Department of the Legislative Assembly had no contingent liabilities or contingent assets as at 30 June 2026.

## 28. Events subsequent to balance date

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

## 29. Schedule of administered Territory items

The Department of the Legislative Assembly had no administered Territory items to report during the reporting year or in the comparative year.

## 30. 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 4 for summary changes to budget appropriations.

|                                            | 2026                  | 2026                           |                         |                     |
|--------------------------------------------|-----------------------|--------------------------------|-------------------------|---------------------|
| Comprehensive operating statement          | Actual <sup>(a)</sup> | Original Budget <sup>(b)</sup> | Variance <sup>(c)</sup> | Note <sup>(d)</sup> |
|                                            | \$000                 | \$000                          | \$000                   |                     |
| <b>INCOME</b>                              |                       |                                |                         |                     |
| Appropriation                              |                       |                                |                         |                     |
| Output                                     | 30,227                | 29,638                         | 589                     | 1                   |
| Sales of goods and services                | 39                    | 75                             | (36)                    |                     |
| Goods and services received free of charge | 4,532                 | 4,637                          | (105)                   |                     |
| Other income                               | 62                    | 73                             | (11)                    |                     |
| <b>TOTAL INCOME</b>                        | <b>34,860</b>         | <b>34,423</b>                  | <b>437</b>              |                     |



|                                                            | 2026                  | 2026                           |                         |                     |
|------------------------------------------------------------|-----------------------|--------------------------------|-------------------------|---------------------|
| Comprehensive operating statement                          | Actual <sup>(a)</sup> | Original Budget <sup>(b)</sup> | Variance <sup>(c)</sup> | Note <sup>(d)</sup> |
| EXPENSES                                                   |                       |                                |                         |                     |
| Employee expenses                                          | 21,595                | 23,555                         | (1,960)                 | 2                   |
| Administrative expenses                                    |                       |                                |                         |                     |
| Purchases of goods and services                            | 6,110                 | 6,231                          | (121)                   | 3                   |
| Depreciation and amortisation                              | 4,239                 | 3,774                          | 465                     |                     |
| Other administrative expenses                              | 4,563                 | 4,637                          | (74)                    |                     |
| TOTAL EXPENSES                                             | 36,508                | 38,197                         | (1,689)                 |                     |
| NET SURPLUS/(DEFICIT)                                      | (1,648)               | (3,774)                        | 2,126                   |                     |
| OTHER COMPREHENSIVE INCOME                                 |                       |                                |                         |                     |
| Items that will not be reclassified to net surplus/deficit |                       |                                |                         |                     |
| Changes in asset revaluation surplus                       | -                     | -                              | -                       | -                   |
| TOTAL OTHER COMPREHENSIVE INCOME                           | -                     | -                              | -                       | -                   |
| COMPREHENSIVE RESULT                                       | (1,648)               | (3,774)                        | 2,126                   |                     |

(a) The line items and corresponding amounts duplicate those reported on the face of the comprehensive operating statement.

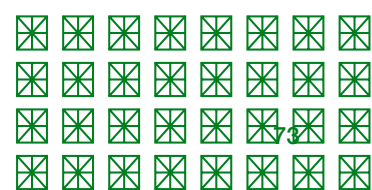
(b) Original budget amounts correspond to those disclosed in the NTG Budget 2025-26 BP3 Agency Budget Statements (May 2025), classified on a basis that is consistent with the presentation and classification adopted in the corresponding financial statement.

(c) Variance = Actual amount – Budget amount.

#### Notes:

The following note descriptions relate to variances greater than \$0.2 million, or where multiple significant variances have occurred.

1. Above output revenue budget of \$0.6 million reflects additional entitlements pursuant to Remuneration Tribunal Determination.
2. Below budget employee expenses of \$1.9 million resulted from positions being vacant for part of the financial year.
3. Depreciation expenses were \$0.5 million above budget, primarily due to the higher carrying value of property, plant and equipment following the \$91.3 million revaluation increment of the Parliament House building in 2024–25. This revaluation was not reflected in the original 2025–26 budget.



| Balance Sheet                    | 2026                  | 2026                           | Variance <sup>(c)</sup> | Note <sup>(d)</sup> |
|----------------------------------|-----------------------|--------------------------------|-------------------------|---------------------|
|                                  | Actual <sup>(a)</sup> | Original Budget <sup>(b)</sup> |                         |                     |
|                                  | \$000                 | \$000                          | \$000                   |                     |
| <b>ASSETS</b>                    |                       |                                |                         |                     |
| <b>Current assets</b>            |                       |                                |                         |                     |
| Cash and deposits                | 11,302                | 10,181                         | 1,121                   | 1                   |
| Receivables                      | 111                   | 75                             | 36                      |                     |
| Prepayments                      | 256                   | 118                            | 138                     |                     |
| Inventories                      | 7                     | 8                              | (1)                     |                     |
| <b>Total current assets</b>      | <b>11,676</b>         | <b>10,382</b>                  | <b>1,294</b>            |                     |
| <b>Non-current assets</b>        |                       |                                |                         |                     |
| Property, plant and equipment    | 301,394               | 217,399                        | 83,995                  | 2                   |
| Intangibles                      | -                     | -                              | -                       |                     |
| Heritage and cultural assets     | 86                    | 85                             | (1)                     |                     |
| <b>Total non-current assets</b>  | <b>301,480</b>        | <b>217,484</b>                 | <b>83,996</b>           |                     |
| <b>TOTAL ASSETS</b>              | <b>313,156</b>        | <b>227,866</b>                 | <b>85,290</b>           |                     |
| <b>LIABILITIES</b>               |                       |                                |                         |                     |
| <b>Current liabilities</b>       |                       |                                |                         |                     |
| Deposits held                    | 2                     | 2                              | -                       |                     |
| Payables                         | 947                   | 867                            | 80                      |                     |
| Provisions                       | 1,519                 | 1,589                          | (70)                    |                     |
| Other liabilities                | -                     | -                              | -                       |                     |
| <b>Total current liabilities</b> | <b>2,468</b>          | <b>2,458</b>                   | <b>10</b>               |                     |
| <b>TOTAL LIABILITIES</b>         | <b>2,468</b>          | <b>2,458</b>                   | <b>10</b>               |                     |
| <b>NET ASSETS</b>                | <b>310,689</b>        | <b>225,408</b>                 | <b>85,280</b>           |                     |
| <b>EQUITY</b>                    |                       |                                |                         |                     |
| Capital                          | 148,717               | 150,533                        | (1,816)                 | 3                   |
| Reserves                         | 222,548               | 139,941                        | 82,607                  | 4                   |
| Accumulated funds                | (60,577)              | (65,066)                       | 4,489                   | 5                   |
| <b>TOTAL EQUITY</b>              | <b>310,688</b>        | <b>225,408</b>                 | <b>85,280</b>           |                     |

(a) The line items and corresponding amounts duplicate those reported on the face of the balance sheet.

(b) Original budget amounts correspond to those disclosed in the NTG Budget 2025-26 BP3 Agency Budget Statements (May 2025), classified on a basis consistent with the presentation and classification adopted in the corresponding financial statement

(c) Variance = Actual amount – Budget amount.

#### Notes:

1. Above cash budget reflects lower than budget of employee expense due to positions being vacant for part of the financial year and purchase of goods and services spent lower than expected reflecting timing of expenditure on Members of the Legislative Assembly and electorate offices use of entitlements pursuant to Remuneration Tribunal Determination.
2. The increase of Property, Plant and Equipment reflects the asset revaluation increment of the Parliament House building of \$91.3 million off set by the revaluation decrement of land of \$8.4 million, not reflected in the original 2025-26 budget.
3. Capital of \$1.8 million lower than budget reflects capitalisation of works completed for Parliament House, offset by the \$4 million equity withdrawal by the Treasury during 2025-26 financial year.
4. Reserve of \$82.6 million higher than budget is due to the revaluation increment of the Parliament House building of \$91.3 million offset by the revaluation decrement of land of \$8.4 million, not reflected in the original 2025-26 budget.
5. Accumulated funds of \$60.6 million is \$4.5 million higher than budget due to the higher-than-budgeted operating result for 2025-26, which increased the closing accumulated funds balance.

| Cash flow statement                          | 2026                  | 2026                           | Variance <sup>(c)</sup> | Note |
|----------------------------------------------|-----------------------|--------------------------------|-------------------------|------|
|                                              | Actual <sup>(a)</sup> | Original Budget <sup>(b)</sup> |                         |      |
|                                              | \$000                 | \$000                          | \$000                   |      |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                       |                                |                         |      |
| <b>Operating receipts</b>                    |                       |                                |                         |      |
| Appropriation                                |                       |                                |                         |      |
| Output                                       | 30,227                | 29,638                         | 589                     | 1    |
| Receipts from sales of goods and services    | 522                   | 148                            | 374                     | 2    |
| <b>Total operating receipts</b>              | <b>30,297</b>         | <b>29,786</b>                  | <b>963</b>              |      |
| <b>Operating payments</b>                    |                       |                                |                         |      |
| Payments to employees                        | 21,258                | 23,555                         | (2,297)                 | 3    |
| Payments for goods and services              | 6,803                 | 6,231                          | 572                     | 4    |
| <b>Total operating payments</b>              | <b>27,596</b>         | <b>29,786</b>                  | <b>(1,725)</b>          |      |
| <b>Net cash from operating activities</b>    | <b>2,688</b>          | <b>-</b>                       | <b>2,688</b>            |      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                       |                                |                         |      |
| <b>Investing receipts</b>                    |                       |                                |                         |      |
| Proceeds from asset sales                    | -                     | 2                              | (2)                     |      |
| Sales of investments                         | -                     | -                              | -                       |      |
| <b>Total investing receipts</b>              | <b>-</b>              | <b>2</b>                       | <b>(2)</b>              |      |
| <b>Investing payments</b>                    |                       |                                |                         |      |
| Purchases of assets                          | -                     | 43                             | (43)                    |      |
| Advances and investing payments              | -                     | -                              | -                       |      |
| <b>Total investing payments</b>              | <b>-</b>              | <b>43</b>                      | <b>(43)</b>             |      |
| <b>Net cash used in investing activities</b> | <b>-</b>              | <b>(41)</b>                    | <b>41</b>               |      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                       |                                |                         |      |
| <b>Financing receipts</b>                    |                       |                                |                         |      |
| Equity injections                            |                       |                                |                         |      |
| Capital appropriation                        | 41                    | 41                             | -                       |      |
| <b>Total financing receipts</b>              | <b>41</b>             | <b>41</b>                      | <b>-</b>                |      |
| <b>Financing payments</b>                    |                       |                                |                         |      |
| Equity withdrawals                           | (4,000)               | -                              | (4,000)                 | 5    |
| <b>Total financing payments</b>              | <b>(4,000)</b>        | <b>-</b>                       | <b>(4,000)</b>          |      |
| <b>Net cash from financing activities</b>    | <b>(3,959)</b>        | <b>41</b>                      | <b>(4,000)</b>          |      |
| Net decrease in cash held                    | (1,271)               | -                              | (1,271)                 | 6    |
| Cash at beginning of financial year          | 12,573                | 10,181                         | 2,392                   | 7    |
| <b>CASH AT END OF FINANCIAL YEAR</b>         | <b>11,302</b>         | <b>10,181</b>                  | <b>1,121</b>            |      |

(a) The line items and corresponding amounts duplicate those reported on the face of the cash flow statement.

(b) Original budget amounts correspond to those disclosed in the NTG Budget 2025-26 BP3 Agency Budget Statements (May 2025), classified on a basis consistent with the presentation and classification adopted in the corresponding financial statement.

(c) Variance = Actual amount – Budget amount.

**Notes:**

1. Above output revenue budget of \$0.6 million reflects additional entitlements pursuant to Remuneration Tribunal Determinations.
2. Receipts from sales of goods and services is \$0.4 million higher than budget is due to Goods and Services Tax refunds of \$0.447 million from the Australian Taxation Office.
3. Below cash payments to employees budget of \$2.3 million resulted from a number of positions being vacant for part of the financial year.
4. Payments for goods and services includes Goods and Services Tax payments on purchases of \$0.4 million.
5. \$4 million equity withdrawal by the Treasury during 2025-26 financial year.
6. Net decrease in cash held of \$1.3 million is primarily due to the \$4 million equity withdrawal, partially offset by lower-than-expected employee and operational expenditure compared with budget estimates.
7. Cash at beginning of financial year is \$2.4 million reflects the underspent of the previous financial years.

