

Department
of Infrastructure,
Planning & Logistics

ANNUAL REPORT

2023-2024



Acknowledgement

The Department of Infrastructure, Planning and Logistics (DIPL) respectfully acknowledges the traditional owners and custodians of the lands on which we work and operate across the Northern Territory. We pay our respects to their elders – past, present and emerging.

While this report uses the term Aboriginal, the contents and information should be read to include both Aboriginal and Torres Strait Islander people.

Interpreter Services

If required, interpreter services are available to assist you to read this report. Please contact:

Interpreting and Translating Services NT on (08) 8999 8506

Aboriginal Interpreter Service on 1800 334 944

Information regarding interpreter services in the Northern Territory can be accessed via nt.gov.au/ais

Providing Feedback

DIPL welcomes feedback on this annual report and can be contacted on the details below.

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INTRODUCTION

About the Report

This annual report highlights the work and performance of the Department of Infrastructure Planning and Logistics (DIPL) during the 2023-24 financial year. Performance is reported against strategic goals, approved budget and output measures.

This annual report has been developed to inform the Legislative Assembly, Territorians, industry and other stakeholders of the:

- main functions and responsibilities of DIPL
- significant activities and highlights achieved throughout the year
- the fiscal management and performance reporting of DIPL.

The annual report is structured in the following sections:

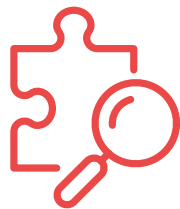
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DIPL is an agency of the Northern Territory Government driving the sustainable, economic and social advancement of the Northern Territory. We deliver this through land use and transport planning, infrastructure investment and supporting effective logistics supply chains.



LETTER TO THE MINISTER

30 August 2024

Minister Maley

Minister for Infrastructure, Planning & Logistics
Parliament House
State Square
Darwin NT 0800

Dear Minister Maley

Re: Agency Representation Letter 2023-24

As part of the presentation of the agency's Annual Report, and in accordance with Treasurer's Direction R2.1.6, each accountable officer shall include a representation to the relevant minister that to the best of the accountable officer's knowledge and belief:

- a. proper records of all transactions affecting the agency are kept and that employees under their control observe the provisions of the *Financial Management Act 1995* (FMA), the Financial Management Regulations and Treasurer's Directions
- b. procedures within the agency afford proper internal control and a current description of such procedures is recorded in the accounting and property manual, which has been prepared in accordance with the requirements of the *Financial Management Act 1995*
- c. no indication of fraud, malpractice, major breach of legislation or delegation, major error in or omission from the accounts and records exists (or where this is not the case, details to be provided of any such instances)
- d. in accordance with the requirements of section 15 of the *Financial Management Act 1995*, the internal audit capacity available to the agency is adequate and the results of internal audits have been reported to the accountable officer
- e. the financial statements included in the annual report have been prepared from proper accounts and records and are in accordance with Treasurer's Directions
- f. reporting required under Employment Instructions issued by the Commissioner for Public Employment has been satisfied.
- g. the agency is working in compliance with the *Information Act (2002)*.

In addition, the Chief Executive of the Department of Corporate and Digital Development (DCDD) advises that, in relation to items a), e) and g) above that involve functions provided by DCDD, that to the best of his knowledge and belief, proper records are kept of transactions undertaken by DCDD on behalf of the agency and that the employees of DCDD observe the provisions of the FMA, the Financial Management Regulations and Treasurer's Directions and Part 9 of the Information Act (2002).

Yours sincerely



Andrew Kirkman
Chief Executive Officer
31 August 2024

CHIEF EXECUTIVE MESSAGE



The Department of Infrastructure, Planning and Logistics (DIPL) has continued to deliver in 2023-24, including a record \$1.45 billion infrastructure spend, with 99% of contracts going to local Territory businesses.

Structural changes to further enhance the delivery of department services across the Territory and support our regions has been implemented over the last 12 months. The department has seen amendments to the administrative arrangements of its divisions, with the department's I-Body, Infrastructure NT headed up by Infrastructure Commissioner Louise McCormick. Further to this, structure changes to the Executive Management Board have been made to reflect changes and priorities of government and additional support to our regions.

Changes include Commissioner McCormick delivering against the Territory Development portfolio to become Deputy Chief Executive (Infrastructure) while maintaining her Commissioner duties. To ensure our regional teams have improved support, a centralised home reporting through Governance and Executive Services also commenced. This change provides focussed business support to all regional teams to deliver key projects and priorities across all divisions and areas of the Northern Territory.

Across all levels of the department workforce and succession planning has been a priority over the reporting period. Substantial work has been undertaken to enhance the skills and diversity of the agency team, while also planning for the future, succession and managing corporate knowledge across the business in specialised areas. As an extension of our workforce development, there has been a continued focus on Aboriginal recruitment and development. This has seen a strong suite of activities executed over the last 12 months to support, retain and attract employees who identify as Aboriginal and Torres Strait Islander to the department as an employer of choice.

The department has once again played a significant role in response to various emergencies including fire, flood and cyclone in 2023-24. This has been a particular focus in our Big Rivers and Barkly regions requiring a coordinated on-ground response and recovery effort from many public servants and department contractors. Our contracting partners, particularly through the 2023 fire season, were particularly busy and I thank them for their efforts and support in difficult circumstances as fire ravaged the Barkly region.

DIPL teams have worked tirelessly to ensure the ongoing delivery of our usual services and work during the various emergency responses, as well as playing an integral role to the broader government response. In many regards, after the Whole of Government response wraps up, the work for DIPL is ongoing for many months, with extensive repairs to roads across our network after widespread flooding.

Between 1 July 2023 and 30 June 2024, 316 new homes (1083 bedrooms) were completed. 166 homes received upgrades, extensions or modifications (adding 477 bedrooms and/or living spaces), 47 new residential lots were developed and 178 existing lots were made ready with essential services completed in remote communities.

The Housing Program Office (HPO) achieved significant milestones against the previous National Partnership for Remote Housing Northern Territory (NPRHNT) agreement, delivering the 1950 bedroom target ahead of schedule. Also ahead of schedule, in April 2024 under a one-year Federal Funding Agreement 157 new homes were delivered. In March 2024, the Northern Territory and Australian Governments announced a landmark joint \$4 billion investment into a new National Partnership for Remote Housing NT (NPRHNT) for housing in remote communities across the Northern Territory. The 10 year commitment to improve remote housing will see up to 270 homes built each year to reduce overcrowding, including continued support for repairs and maintenance. The remaining three years of the existing 'Our Community. Our Future. Our Homes.' Remote Housing Investment Package, which commenced in 2017, will be rolled into the new 10 year agreement. Looking ahead, HPO is poised to deliver even more homes and improved living outcomes for remote Territorians with 260 new or replacement remote community homes and 200 serviced lots slated for delivery.

In our Infrastructure, Investments and Contracts (IIC) division our record infrastructure program of \$1.45 billion saw the development and delivery of many key projects across the Northern Territory.

CHIEF EXECUTIVE MESSAGE

Priorities have included:

- awarding of stage 1 Early Contractor Involvement contract as part of the Aboriginal and Torres Strait Islander Art Gallery of Australia, a geographical centrepiece to showcase Aboriginal and Torres Strait Islander art and culture in Alice Springs
- a \$71.8 million Mental Health Inpatient Unit (MHIPU) and Central Services Sterilisation Department (CSSD) at Royal Darwin Hospital
- works underway in Katherine in the \$15.4 million Science, Technology, Engineering and Mathematics Centre at Katherine High School
- continued delivery of youth justice facilities in both Darwin and Alice Springs
- a new purpose-built health centre in Jabiru.

Looking forward, the IIC team is focused on continued growth across the Northern Territory, with investments in the right infrastructure, in the right place, and the right time.

Infrastructure NT has continued to deliver a raft of milestones against government priority projects. This has included the delivery of an updated Infrastructure Plan and Pipeline and Infrastructure Audit in December 2023. The Audit, laying out the Territory's plan to create more jobs and bring forward more projects informs the Plan and Pipeline that identified projects, plans and proposals across the Northern Territory to enable growth and improve quality of life for all Territorians.

Project priorities and milestones in the reporting period have included the Middle Arm Sustainable Development Precinct (MASDP), including a commitment in the NT Budget 2024 for \$30 million over three years to support project development and approvals to activate the precinct, and the Tennant Creek to Darwin Infrastructure Corridor. A globally competitive location for investors looking for environmental, social and governance credentials, MASDP support the Territory's transition to a low or zero emissions economy, actively supporting low emissions gas, renewables and minerals based processing, including carbon capture and storage infrastructure, renewable power integration, future fuel industries and advanced manufacturing.

The Stage 1 and 2 Business Cases were completed, submitted and accepted by Infrastructure Australia in the reporting period, while Stage 3 is currently under development. The funding will also progress prefeasibility studies to establish a development-ready, multi-infrastructure corridor from the Beetaloo Sub-Basin near Tennant Creek to the Middle Arm Precinct which will position the Northern Territory as a world class industrial hub.

Pre-construction activities for the Adelaide River Off-stream Water Storage or AROWS project have also been accelerated this financial year with environmental impact assessment and concept design work underway. In addition to securing Darwin's long term solution for drinking water supply, AROWS will enable industry growth at the MASDP and the proposed Lambells Lagoon Agribusiness Precinct. The Manton Dam Return to Service and AROWS projects combined will support 1,000 direct and indirect jobs during the peak of construction, creating ongoing economic opportunities and more local jobs.

The Darwin Ship Lift facility has hit some significant milestones in 2023-24, with construction commencing on site in April 2024. The facility, which will be capable of lifting vessels up to 5,500 tonnes will establish Darwin as a key maritime maintenance centre in northern Australia. Regional Logistics Hubs have continued to move forward, with hubs slated to support development of industries and communities in our regions. With a focus on upgrading the capacity of the existing network, the Hubs will support different modes of transport to improve local supply chains and connection to the national transport network.

Significant work has been undertaken in the Lands and Planning space, including the prioritisation of the release of Crown land across the Northern Territory to support the availability of affordable residential land. Ensuring a supply of affordable residential land has been a focus over several years, which has results in land release across Zuccoli, Northcrest, Muirhead North, Katherine East, Kilgariff and Holtze. During the reporting period the department signed a development agreement with the Holtze Land Company to deliver 550 residential lots in the area after a competitive EOI process. Enabling infrastructure works are underway on site. Katherine East continues to go from strength to strength with the first stage of subdivision works complete, facilitating further development to support growth in the region.

Lands and Planning have continued the support of the Planning Commission as a statutory body of the department, with significant progress made to area plans across the Northern Territory over the reporting period. Lands Planning staff have played a vital role in developing land use and policy planning projects including the Greater Holtze Area Plan, the Humpty Doo Rural Activity Centre Area Plan, and the NT Strategic Directions Planning Policy. The division has also facilitated land identified for new student accommodation in the Central Business District. Charles Darwin University, through the facilitation of land by the department on Woods Street, are slated to house 350 students on a new campus on the Woods Street site. 350 additional students in the city drives our local economy; supporting local businesses and encouraging local investment.

Lands and Planning have been particularly busy in the reform space. This has included strengthening consumer confidence through important building reform works, amending the *Building Act 1993*, introducing registration of commercial builders and expanding powers to introduce a continued professional development scheme for building practitioners. Further, of 23 recommendations from the Bringing Land to Market Report to improve existing land development processes 12 have been completed in full, 8 have progressed significantly and the remaining 3 require legislative change that will be presented to government for consideration in 2025.

Transport and Civil Services have again delivered across a broad remit covering the Territory's transport system from design through to development and management of transport infrastructure, to the regulation and licensing of vehicles and people that use our road network.

The reporting period highlights are many; some include:

- Significant progress on the \$165 million jointly funded Tiger Brennan Drive overpass project, targeting completion at the end of 2024. Both in-bound and out-bound tie-in's on the new road alignments occurred in quarter 2 2024 on a project supporting 150 local jobs.
- Over \$367 million invested into Industry Roads over the financial year, including extensive upgrades to the Carpentaria Highway.
- Continued progress on the upgrade and seal of the Tanami Road to a dual land standard under \$575 million co-funded by both the Australian Government and Northern Territory Government, as well as further delivery of Central Arnhem Road upgrades (\$355 million, also co-funded).

Delivering a Towards Zero Safety Action Plan remains a priority of this department, particularly acknowledging the devastating first half of the year in terms of road toll in 2024. Consultation was undertaken in January 2024 to build on and support actions already delivered and currently underway to further target reduction in road trauma on our roads.

Significant reform has occurred in the space of Transit Safety during 2023-24, with legislative change resulting in a raft of changes introduced to support Transit Safety Operations and managing anti-social behaviour. This has included the commencement of OC spray being carried by trained Transit Safety Officers in October 2023, and additional alcohol tip out powers (commenced 1 July 2024). The department were also pleased to launch a commemorative Cyclone Tracy number plate in June 2024 to recognise the approaching 50th anniversary of the devastating Christmas Day weather event that destroyed Darwin in 1974. The limited run of plates will also be recognisable on our Ambulances, recognition of the undertaking of our emergency services post-event in saving many Territory lives.

Finally, I would like to thank our staff for their ongoing efforts to deliver on behalf of the Territory community. Over the past several years we have seen delivery of significant projects, funding partnerships, industry relationships and emergency responses. Thank you to our industry partners who have again worked with us closely to deliver on our initiatives.



Andrew Kirkman
Chief Executive
Department of Infrastructure, Planning and Logistics



01

OUR ORGANISATION



ABOUT US

We deliver:

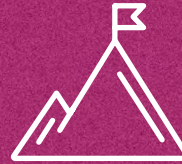
- » roads, traffic lights, intersections, roadside signage and rest areas
- » buildings to support making the NT a great place to live, such as health facilities, classrooms and police stations as well as places to come together such as galleries and green spaces
- » remote and urban social housing across the NT
- » the release of titled land for residential, industrial and commercial development
- » planning, to make community land available
- » urban and school bus transport networks in Darwin and Alice Springs
- » vehicle registration and licensing
- » road and marine safety
- » the management and upgrades to boat ramps and amenities
- » reform across building, planning, public transport and more.

OUR VISION



To drive the sustainable, economic and social advancement of the Northern Territory through land use and transport planning, infrastructure investment and effective logistics supply chains.

OUR PURPOSE



To work with Territory businesses, industry and the community to plan, regulate, construct and maintain integrated sustainable infrastructure, developments and services across the Northern Territory.

Collaboration

We work together with our colleagues, industry and stakeholders to deliver tasks and projects with the aim of achieving shared success.

Innovation

We look for more innovative ways to do business that creates value or improves service.

Commitment to service and safety

The NTPS is professional, hardworking, effective, and innovative, working collaboratively to achieve the best results for the Northern Territory.

Excellence

We take pride in our work and strive for excellence.

Ethical practice

The NTPS upholds the highest standards of practice and acts with integrity in all that it does.

Diversity

The NTPS values the diversity of its workforce as well as the Northern Territory population it serves.

Accountability

The NTPS is transparent and accountable in all its actions.

Respect

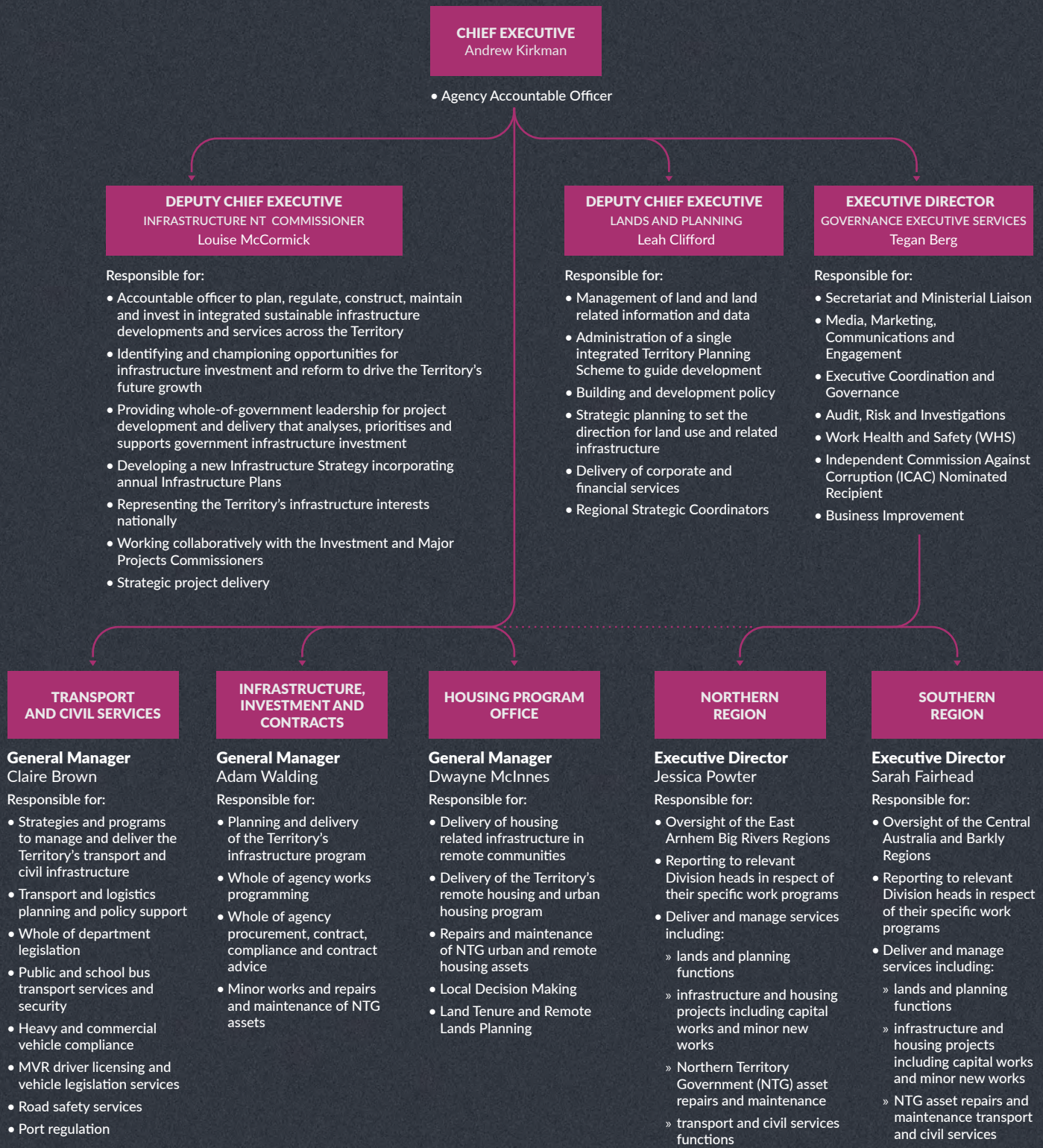
The NTPS respects all people, and in particular their rights as individuals.

Impartiality

The NTPS is apolitical and provides the government with advice that is objective, timely and based on the best available evidence.

OUR VALUES

OUR STRUCTURE



STATUTORY BODIES

Statutory bodies that receive secretariat support from the department:

- NT Planning Commission
- Development Consent Authority
- Building Advisory Committee
- Building Appeals Board
- Community Living Areas Tribunal
- Place Names Committee for the NT
- Swimming Pool Fencing Review Committee
- Valuation Board of Review Panel

Statutory bodies that receive funding or support from the department:

- Land Development Corporation
- AustralAsia Railway Corporation
- Northern Territory Land Corporation

OUR FUNCTIONS

DIPL aims to drive the sustainable, economic and social advancement of the Northern Territory through:

- » strategic planning to set the direction for land use, transport networks and infrastructure to meet the community’s needs and support future growth of the Northern Territory
- » delivering the Northern Territory’s infrastructure program and providing services as the Northern Territory’s central construction agency
- » managing land administered by the department on behalf of the Northern Territory of Australia and the Crown and holding land-related information and data, including developing and maintaining spatial information used to support long-term planning
- » regulatory and customer services to ensure safe, efficient and sustainable land and building development and planning and transport systems
- » advocating the Northern Territory’s interests in national and local reforms and supporting statutory committees and boards.



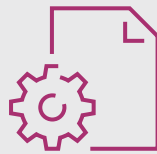
Governance and Executive Services

- Secretariat and Ministerial Liaison
- Communications, Media and Engagement
- Work Health and Safety
- Audit, Risk and Investigations
- Executive Coordination and Governance
- Business Improvement
- ICAC Nominated Recipient
- Regional coordination



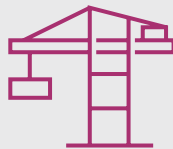
Housing Program Office

- Remote Housing and Infrastructure
- Urban Housing Infrastructure
- Housing Repairs and Maintenance
- Remote Land Tenure and Planning



Infrastructure, Investments and Contracts

- Procurement Operations and Delivery
- Infrastructure Planning and Operational Support
- Infrastructure Delivery
- Strategic Asset Management
- Maintenance



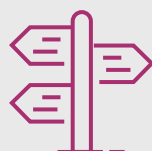
Infrastructure NT

- Major projects
- Strategic program delivery
- Long-term planning
- National representation of NT infrastructure interests



Lands and Planning

- Lands and Planning
- Crown Land Estate
- Land Development
- Building Advisory Services
- Land Information and Spatial Analytics
- Financial and Office Services



Transport Civil Services

- Transport Planning
- Civil Services
- Transport Safety and Services
- Strategy, Policy and Legislation

OUR OPERATING CONTEXT

DIPL delivers projects across the Northern Territory and has employees based in eight office locations across five regions.

Services are also delivered at customer facing locations such as Motor Vehicle Registries and Vehicle Inspection facilities across the Northern Territory.

an infrastructure program worth over
\$4.48billion

DARWIN

Teams were located across four offices, Energy House (Darwin CBD), Highway House (Palmerston), Charles Darwin Building (Darwin CBD), and East Arm.

NHULUNBUY

Located in the heart of the East Arnhem region on John Flynn Drive.

KATHERINE

The Katherine office is based in the Big Rivers Government Centre which also has customer-service facing functions.

958

full time equivalent (FTE) staff based across the Northern Territory

over

\$1.5 billion

spent on infrastructure and related payments

management of the government's land portfolio worth over

\$890 million

TENNANT CREEK

Our Tennant Creek team are based centrally in the Barkly on Leichhardt Street.

management of buildings, roads, bridges and other assets with a written down value of over

\$10.14 billion

ALICE SPRINGS

The Greenwell Building in Alice Springs is the primary home of DIPL in the southern region.

collected revenue on behalf of government, including **103.7 million** from rent, royalties and regulatory services including motor vehicle registration and stamp duty fees

a total operational budget of **\$857.3 million**, most of which is funded through output appropriation from the Northern Territory Government's contribution of **\$455.5 million**

SHARED SERVICES

There are a number of shared services across the department that largely fall under the Governance and Executive Services (GES) and Financial and Office Services branches.

GES provides high-level administrative, communication and governance support and incorporates six main functions:

- **Audit, Risk and Investigations**

The Audit, Risk and Investigations unit manages the internal audit, risk management, and investigative functions within the department.

- **Business Improvement (BI)**

The BI team focuses on agency-wide business improvement, workforce planning, customer service and development, and Aboriginal workforce development. The BI team is also responsible for the department's response to emergency management (including counter disaster planning and emergency responses) in collaboration with other key agencies and industry.

- **Communications, Media and Engagement**

The Communications, Media and Engagement unit provides communication, proactive and reactive media management, and stakeholder and community engagement services to the department. The unit work closely with the Minister's office on communications and media matters.

- **Executive Services and Governance**

Executive administrative support and coordination in the Office of the Chief Executive, including corporate governance.

- **Secretariat and Ministerial Liaison**

The Secretariat unit plays a pivotal role in the relationship between the Minister's office and the department. The unit maintains records of Ministerial correspondence, provides advice on preparing and handling Ministerial, Cabinet and parliamentary documents, as well as coordinating whole of agency reporting.

- **Work Health and Safety (WHS)**

WHS provides oversight of the framework that defines WHS responsibilities across the department, including risk assessment, development and implementation of relevant WHS policy, employee health and wellbeing and coordination of WHS committees.

- **Finance and Office Services**

Provides financial services, budget management and compliance reporting to facilitate responsible financial management.

- The Finance team ensures the department meets financial compliance, budget obligations and supports maximisation of financial resources within the financial management frameworks including:
 - » managing and co-ordinating budgets
 - » ledger management
 - » financial reporting
 - » financial policy and procedures
 - » department taxation returns.
- The Office Services team provides property management and travel assistance to employees including:
 - » building and property maintenance
 - » building security
 - » general office services
 - » facility management
 - » support for travel
 - » TRIPS system administrators.

CUSTOMER SERVICE CHARTER

DIPL is committed to delivering a professional, accessible, responsive, reliable and consistent service through our Customer Service Charter.

The aim of the charter is to:

- » clearly articulate the standard of service our customers can expect
- » assist the department to focus on service delivery to measure and assess performance
- » initiate performance improvement.

The charter outlines:

- » what customers can expect from our services
- » our commitment to deliver professional, accessible, responsive, reliable and consistent service.

01

YOUR VOICE MATTERS

We will listen to you to understand your needs. We will engage with you to get to know you and your business better.

02

MAKING IT EASY

We will make it easy for you to access Department Services.

03

RESPECTING YOUR TIME

We will respect your time and take ownership to address your enquiry and keep you informed.

04

KEEPING YOU INFORMED

We will let you know what to expect and provide a transparent and responsive service.

05

QUALITY SERVICE FOR YOU

We are committed to delivering a quality service in a respectful and coordinated manner.

06

YOUR SAFETY FIRST

We will make your safety our priority.

OUR LEGISLATION

Legislation and administrative responsibilities

Legislation administered under the Administrative Arrangements Order (No.2) 2024:

Territory Development

1. *AustralAsia Railway Corporation Act 1996*
2. *AustralAsia Railway (Special Provisions) Act 1999*
3. *AustralAsia Railway (Third Party Access) Act 1999*
4. *Port of Darwin Act 2015*

Infrastructure, Planning and Logistics

5. *Aerodromes Act Repeal Act 2002*
6. *Building Act 1993 (except provisions relating to the regulation and licensing of occupations)*
7. *Commercial Passenger (Road) Transport Act 1991*
8. *Control of Roads Act 1953*
9. *Crown Lands Act 1992 (except section 79)*
10. *Crown Lands Freehold (Conversion from Crown Leasehold) Act 1980*
11. *Lands Acquisition Act 1978*
12. *Lands Acquisition (Pastoral Leases) Act 1982*
13. *Licensed Surveyors Act 1983 (except provisions relating to the regulation and licensing of occupations)*
14. *Marine Act 1981*
15. *Marine Safety (Domestic Commercial Vessel) (National Uniform Legislation) Act 2013*
16. *Miscellaneous Acts Amendment (Aboriginal Community Living Areas) Act 1989*
17. *Motor Vehicles Act 1949 (except Part V)*
18. *Northern Territory Land Corporation Act 1989*
19. *Pastoral Land Act 1992 (provisions about Aboriginal community living areas)*
20. *Place Names Act 1967*
21. *Planning Act 1999*
22. *Plumbers and Drainers Licensing Act 1983 (except provisions relating to the regulation and licensing of occupations)*
23. *Ports Management Act 2015*
24. *Public Transport (Passenger Safety) Act 2008*

25. *Rail Safety (National Uniform Legislation) Act 2012*
26. *Special Purposes Leases Act 1953*
27. *Swimming Pool Safety Act 2004*
28. *Traffic Act 1987*
29. *Valuation of Land Act 1963*

General administrative responsibilities

- Administration of arrangements with operator for Port of Darwin
- Assets and program management
- Building advisory services
- Commercial passenger vehicle industry
- Designated ports (including regional harbourmasters)
- Freight and logistics industry development
- Infrastructure planning, management and delivery
- Land administration
- Land information
- Land use planning and development assessment
- Lands and planning
- Maritime industry development
- Ports development
- Procurement (infrastructure services)
- Public transport
- Rail industry development
- Recreational boating safety
- Regional air services development
- Release of industrial and residential land
- Road network management
- Road safety
- Road transport
- Strategic growth and infrastructure planning
- Transport assets
- Transport policy and planning
- Whole of government strategic logistics and infrastructure policy, planning and delivery required for the development of the Northern Territory

LEGISLATIVE REFORM PROGRAM

Legislation

» **Building Legislation Amendment Act 2024**

Assented to on 1 March 2024

Stage one commenced 15 April 2024

Stage two yet to commence

This Act makes amendments to the *Building Act 1993* and Regulations to expand building contractor registrations, amend the schedule of prescribed fees for registration and expand powers for the introduction of a continuing professional development (CPD) scheme.

» **Local Government and Place Names Amendment Act 2024**

Commenced 2 March 2024

This Act makes amendments to the *Local Government Act 2019* (LGA) and the *Place Names Act 1967* to implement recommendations of the Bringing Land to Market Report concerned with the application of the LGA to new roads that have not yet been opened to the public and the powers of a Minister to approve place names.

Subordinate legislation

» **Motor Vehicles (Fees and Charges) Amendment Regulations 2023**

Commenced 1 October 2023

Amendments to the *Motor Vehicles (Fees and Charges) Regulations 2008* to implement adjustments to heavy vehicle registration charges for the next three years, the nationally consistent fee for a national heavy vehicle number plate for the current financial year, and to reduce to annual fee for a driver licence for a person required to have periodic medical reviews of their fitness to drive.

» **Motor Vehicle (Fees and Charges) Amendment Regulations 2008**

Commenced 1 July 2024

Amendments to the *Motor Vehicles (Fees and Charges) Regulations 2008* to implement an adjustment to the nationally consistent fee for a national heavy vehicle number plate for the next financial year.





02

OUR HIGHLIGHTS AND ACHIEVEMENTS

DIVISIONS:



Housing
Program
Office



Infrastructure,
Investments
and Contracts



Infrastructure
NT



Lands
and
Planning



Transport
and
Civil Services



Tiger Brennan Drive and Berrimah Road Overpass

The department has progressed the construction of a new overpass at the Tiger Brennan Drive and Berrimah Road intersection.

The \$165 million project, jointly funded by the Australian and Northern Territory governments, will improve road safety outcomes, reduce traffic delays during peak hours and increase the traffic flow for freight connectivity.

The intersection experiences large traffic volumes during peak periods with nearly 20,000 vehicles travelling on Tiger Brennan Drive daily. The new overpass will carry Berrimah Road traffic over Tiger Brennan Drive, separating traffic on both roads, enabling continuous flow and safety.

Traffic was transitioned to the new alignment of Tiger Brennan Drive in stages as the bridge construction is substantially completed to allow vehicles to pass underneath. The outbound lanes were transitioned in April 2024 and the inbound lanes in June 2024.

The project is being delivered by local company, Sitzler, and supported by a number of local subcontractors and suppliers.

The overall project is anticipated to be completed by the end of 2024.



Roads Planning Projects

NT Shared Path Network Review (Darwin, Katherine, Tennant Creek and Alice Springs regions)

Dipl completed a review of the Northern Territory Government owned shared paths across Greater Darwin, Katherine, Tennant Creek and Alice Springs.

Dipl is committed to improving the safety of pedestrians, cyclists and mobility device users in the Territory. Shared paths are important community assets and allow users to move safely and efficiently around our built environment. There is a growing demand for quality shared path infrastructure across the Territory, with residents wanting a high level of connectivity between work, home and other key destinations.

The NT Shared Path Network Review identifies ways to improve efficiency and connectivity as well as serves as a guide to ensure community needs are at the forefront of decision making for the next 10 years.

The recommendations of the review identify and prioritise path improvements, which will be used in the planning, design and construction of new links to better service users.

Arnhem Highway Duplication Planning Study

A planning study is complete for the future duplication of the Arnhem Highway. The duplication will span a 10 km stretch of the highway starting from the Stuart Highway intersection to Kostka Road.

The Arnhem Highway is a key route in the NT road network, connecting Darwin to the World Heritage listed Kakadu National Park, Arnhem Land, Mt Bundy Quarry and numerous communities, stations, farms, and tourist operations.

The route supports economic growth in industries such as tourism, agriculture, mining and construction. The first 10 km section of Arnhem Highway is also the main access point for the commercial hub of Humpty Doo and its schools, businesses and shops.

This early planning helped to secure \$80 million (\$64 million Australian Government contribution and \$16 million Northern Territory Government contribution) in Budget 2024.





Paru Road

In November 2023, the construction of a new bridge over Paru Creek was completed as part of the \$26 million project to upgrade 9 km of Paru Road on Melville Island.

The project is anticipated for completion in October 2024 and will enable a fully sealed road from the Paru barge landing to the Threeways intersection.

The project is part of a \$75 million Tiwi Islands roads upgrades program, jointly funded by the Australian and Northern Territory governments to upgrade Paru, Pirlangimpi and Pickertaramoor roads.

The significant investment will improve road safety, flood immunity and access between the communities on Melville Island.



Gumil Campground in Judbarra/ Gregory National Park

Redevelopment of the Gumil campground in Judbarra/ Gregory National Park is now complete.

The upgraded campground features 16 unpowered sites, that can each cater for one vehicle, and includes an amenities block, and access to wood fired BBQ's. Featuring 2 spectacular lookouts over some of the Territory's most valuable natural and cultural landscapes, the facility is for the fully self-sufficient camper set-up to provide their own water supplies.

Judbarra/Gregory National Park is located 160 km south-west of Katherine on the Victoria Highway and is the Territory's largest park.

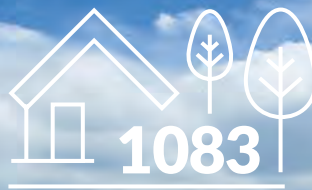
Katherine Constructions carried out the re-development works supporting 8 local workers during the construction phase of the project.



FAST FACTS



worth of housing works and services and 4 contracts were awarded to Aboriginal Business Enterprises



new bedrooms delivered in remote homes



remote housing upgrades completed



Civic and State Square Precinct Revitalisation

The Civic and State Square revitalisation is being delivered by Infrastructure NT and includes:

- building the new Northern Territory Art Gallery
- redeveloping Liberty Square
- completing the overall design for the Civic and State Square Precinct and developing a final plan to complete the revitalisation.

The Civic and State Square Precinct Revitalisation project will deliver a shady, cool parkland area for residents and visitors in Darwin City. It will include a central gathering place, areas for small and large events and performances, shaded pedestrian paths, public artwork, new shade trees, seating, landscaping and water features.

Construction was completed on Liberty Square in June 2024 to improve connection, function and capacity for more people to enjoy the views with a new accessible seating area on an elevated deck surrounding the heritage listed State Square Banyan Tree. Artwork by Larrakia/Mayalli artists has been integrated into the new bench seating.

Progress on the Northern Territory Art Gallery includes completing structural works in the basement and the concrete floor of one ground floor art gallery space.

A number of projects have been completed to date as part of the Civic and State Square revitalisation, including:

- Chan lawns – creating an open, green space following the demolition of the Chan building for the community to use for festivals, events and recreation.
- State Square native garden and underground car park – creating a new 450-bay underground car park that can be used as a cyclone shelter and a native garden and pathways linking to the precinct.
- redeveloping the former 90 bay bitumen Parliamentary car park to create public parklands and lawns to use year round for festival and community events.

The project forms part of the Darwin City Deal delivered by the Northern Territory Government in partnership with the Australian Government and the City of Darwin.



FAST FACTS



36,000 km
of roads in the Territory
66% NT Government
roads are unsealed



551,567
Road Report website
visitors



3.2 million
passengers
boarded urban
bus services
in Darwin and Alice Springs
in 2023-24





FAST FACTS



Five enabling infrastructure projects valued at more than

\$750 million

are under construction including:

1. **\$515 million** Darwin Ship Lift Facility
2. **\$145 million** Civic and State Square Precinct Revitalisation project, including the NT Art Gallery and Liberty Square
3. **\$63 million** Mandorah Marine Facilities
4. **\$20 million** Frances Bay Mooring Basin lock upgrade
5. **\$9.3 million** Gunyangara (Gove Port) Tourism Precinct

The Frances Bay Mooring Basin lock upgrade project delivered local subcontractors approximately worth

\$1.9 million

to Territory subcontractors and approximately

\$1.1 million

to Indigenous subcontractors

of subcontractors awarded for the Mandorah Marine Facilities project have gone to Territory businesses

95 %

71

direct jobs supported during construction, including **22** Indigenous workers, during the Frances Bay Mooring Basin lock upgrade project



Mandorah Marine Facilities

New marine facilities at Mandorah are underway with design progressing and construction proceeding on the breakwaters.

The new marine facilities are being designed to meet the needs of Territorians, including a more calm harbour berthing facility that can safely accommodate ferry vessels operating between Darwin, Mandorah and the Tiwi Islands.

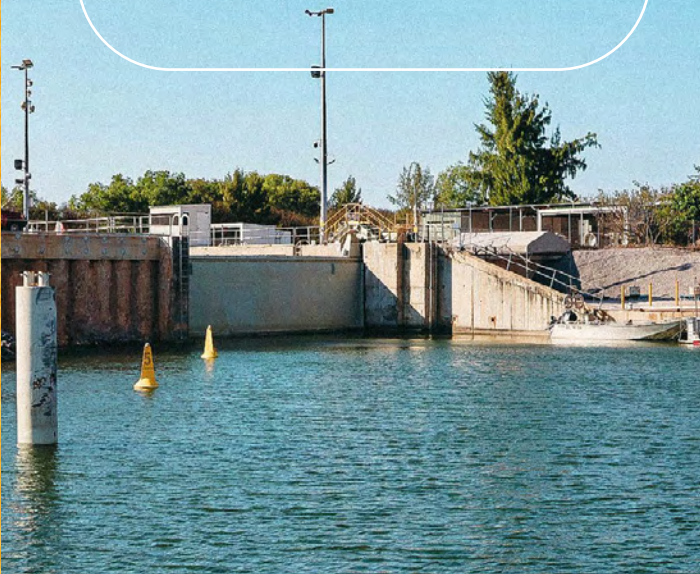
The project includes:

- two breakwater structures to provide protection from sea swells and wave action
- access improvements for people with disability and people who need mobility assistance, including wheelchairs and prams
- modifications to the car park layout to add car and trailer parking and additional bays for people with disability
- upgrade existing building to provide shade and toilet facilities for ferry passengers
- new boat ramp.

SMC Marine was awarded a contract to design and construct the new marine facilities in November 2023.

The initial concept for the Mandorah Marine Facilities project was developed in consultation with key stakeholders and the community, with the focus on improving access for people with disability to get on and off the ferries.

The existing Mandorah jetty will be maintained to provide continued ferry services to residents, visitors and recreational fishers while the project to deliver the new marine facilities is in construction.





Frances Bay Mooring Basin lock upgrade

The life of the Frances Bay Mooring Basin lock has been extended following a \$20 million upgrade, to ensure the long term sustainability, efficiency and safety of the facility and the industries that use the facility.

The upgrade delivered new lock doors and modernised mechanical and electrical systems, providing a more functional lock to service the Top End maritime industry, including seafood, pearling and charter vessels.

Local contractor Advance Civil Engineering led the project and local fabricator SLE Engineering built the new lock doors and other fabricated elements. The project was completed in May 2024 and supported 71 direct jobs during construction, including 22 Indigenous workers.

The project was delivered with minimal disruption, with work on site staged to manage impacts on basin and lock users, and temporary facilities were provided at Fisherman's Wharf to assist vessels handling cargo.



FAST FACTS

56 out of **61** **34**

subcontractors, suppliers and consultants working on the NT Art Gallery are located in the NT

Territorians including **15** Aboriginal Territorians and **6** apprentices, worked to build the new amenities at the Gunyangara Tourism Centre in Gove



Gunyangara (Gove Port) Tourism Precinct

The Gunyangara (Gove Port) Tourism Precinct Development is under construction and will deliver improved marine tourism infrastructure at Inverell Bay at Nhulunbuy to enable growth in the tourism industry in the East Arnhem region.

The project is a significant upgrade of existing facilities to support existing tourism and marine operators, including local Yolngu tourism operators, while providing further incentives for additional businesses to grow in East Arnhem.

The \$9.3 million project is jointly funded by the Australian Government through the Aboriginal Benefits Account to the Gumatj Corporation, Developing East Arnhem Limited and the Northern Territory Government.

The works will include:

- a new rock groyne with vehicle and pedestrian access
- a new floating pontoon to provide access for larger commercial and recreational vessels
- new land infrastructure, including upgrades to parking, a new ablution block and shade structures, enhancing the overall visitor experience.

Tenders for construction were split into three packages to encourage Indigenous and local business participation. Work started on site in 2023 and a \$1.4 million package of works including new toilet facilities, shade and seating was completed in early 2024 by Aboriginal Enterprise Deltareef Pty Ltd. A total of 34 Territorians, including 15 Aboriginal Territorians and 6 apprentices, were employed as part of this package.

Local Territory business DTA Contractors was awarded a \$6.9 million contract in June 2024 to construct the marine and landside facilities with the support from 3 local Nhulunbuy businesses, including local Aboriginal business Gulkula Construction Pty Ltd.

Gove Boat Club will operate the new facilities, with support and collaboration with the Ngarrariyal Aboriginal Corporation and Gumatj Corporation.





Jabiru Health Centre

A new purpose-built health centre in Jabiru will increase access to medical services in the region, including the expansion of renal dialysis services for people living in West Arnhem. As the main health provider in Kakadu National Park, the health centre will deliver care for all residents, as well as tourists.

With 8 consulting suites including paediatric rooms, 4 multi-purpose allied health examination rooms, a 4-chair renal room and a dental surgery, the centre also provides dedicated male and female waiting areas.

With specialist and emergency capabilities the Aboriginal community controlled facility will deliver a service in line with community needs and local decision making, with NT Health providing visiting specialists.



Land release Holtze

Darwin's next residential land release is another step closer with Holtze Land Company Pty Ltd (HLC) announced as the developer for the Holtze Land Release in May 2024.

The Holtze Land Release has been identified as the next urban residential development for Greater Darwin and will form part of an integrated wider urban development footprint known as Greater Holtze.

HLC is a joint venture established by Territory businesses, AKJ Development No. 1 Pty Ltd and HB Constructions (NT) Pty Ltd.

HLC will develop an urban, entry level residential subdivision on Crown land in Holtze with the first land titles expected to be issued in late 2025.

The Territory Government is making the land ready for development by building district level infrastructure such as widening and extending roads, water and sewer mains and electrical feeders.



Fast facts



The department managed an Infrastructure Program of over

\$4.9 billion



A Year End expenditure of **\$1.45 billion** inclusive of capital grants, and delivered an additional **\$38 million** in externally funded projects

Provided governance support to **17** client agencies to assist in maintaining and managing their infrastructure assets, including:

- Health clinics
- Govt. buildings
- Schools
- Hospitals
- Parks
- Courts
- Police stations





New homes in Tennant Creek

Ten new public housing units in Tennant Creek will help to address the housing supply shortage in the town.

Four one-bedroom units at 86 Peko Road are complete and have been handed over to Territory Families, Housing and Communities for tenants to move in. The \$1.7 million project provided a significant boost to local employment with Asbuild NT hiring 74 employees, including 14 Aboriginal employees, to complete construction of the new homes.

A further 6 one-bedroom units will be constructed at 74 Peko Road, with works due to commence in September 2024. Aboriginal Business Enterprise, Blueprint NT, was awarded the contract for the \$3.4 million project anticipated to be completed in March 2025.



Purkiss Recreational Reserve

Sporting facilities at the Purkiss Recreational Reserve in Tennant Creek are undergoing a \$9 million upgrade.

The new multipurpose playing field, cricket nets and outdoor exercise stations will be well-utilised by the many local sporting groups that call the Reserve their home. The existing tennis courts have been refurbished to form four multipurpose tennis and netball courts. Shared pathways, seating and picnic tables have solidified the Reserve as a significant community recreational space, with additional on-street parking ensuring easy access for all.



Marine Safety

In 2023-24, the Marine Safety team:



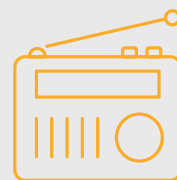
Carried out **299** compliance checks



Attended events and carried out compliance checks in Darwin, Daly River, King Ash Bay, Bynoe Harbour and Dundee



Continued Safe Boating Saves Lives and **PLAN. PREPARE. PERFORM.** campaigns on social media and across radio stations and fishing magazine publications



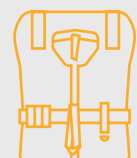
Launched Aboriginal language radio campaign with 2 messages interpreted into 4 languages **Yolgnu, Burarra, Tiwi and Kriol.**



maintained navigation aids in Northern Territory waters



marked **65** navigation hazards on the Daly River



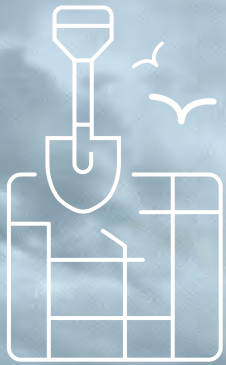
participated in National Safe Boating Week and national marine safety forums



FAST FACTS

36.6%

The proportion of Aboriginal people employed to deliver housing works and services



Land servicing

SUBDIVISION

47 new lots completed

176 new lots underway

INFILL LOTS

178 lots completed



Arnhem Highway

An upgrade to the Arnhem Highway over the Adelaide River floodplain has improved safety and reduces the impact of flood events on travellers.

The 9.6 km stretch of highway was upgraded in a challenging environment for road construction with up to 24 metres of black soil or mud under some parts of the road.

The 2 stage project raised the height of the road by an average of 4 metres and constructed 14 bridges, including 13 single and double span bridges and a 4-span bridge at the Beatrice Hill Causeway.

The soft underlying floodplain soils (6 to 12 metres deep generally) required significant ground improvement and corrective works with soil taking between 9 to 12 months to settle during both stages.

The 6.6 km section of the highway upgraded during stage 1 was opened to traffic in December 2021, while the 3 km section upgraded during stage 2 was opened to traffic in May 2023.

The upgrade has improved access on the Arnhem Highway, which is a vital road connection between Darwin, Jabiru and Kakadu National Park for residents and tourists.

The upgrade benefits a number of local industries and has improved access to quarry materials for the construction industry, while also improving access to meet the future demand of the cattle, agricultural, defence and tourism industries.





Berrimah Farm Science Precinct

The multi-staged \$50 million program of works at the Berrimah Farm Science Precinct is now complete.

The project saw existing infrastructure upgraded and new facilities built to deliver an innovative and technologically advanced facility.

The modern-day hub for agricultural science, research and development includes a Biosecurity Containment Level 3 Laboratory.

The new and improved facilities will not only play a critical role in supporting the growth of primary industries across northern Australia but also in protecting Australia from biosecurity threats in our region.



Jabiru Futures Development

The project forms part of the \$135.5 million Jabiru Futures Package, delivering a number of strategic infrastructure projects as part of a commitment by the Northern Territory Government to repurpose Jabiru township.

Beautification projects have been completed and NBN services and infrastructure upgraded.

The Jabiru Futures Development will see the town transition from a mining community to a service centre for Kakadu National Park and the West Arnhem Region. Upgrades to local infrastructure include sewer, waste water treatment as well as major roads to improve access to the Jabiru Hybrid power station.



Alice Springs hybrid operating theatre

A new state-of-the-art hybrid operating theatre is being built at the Alice Springs Hospital.

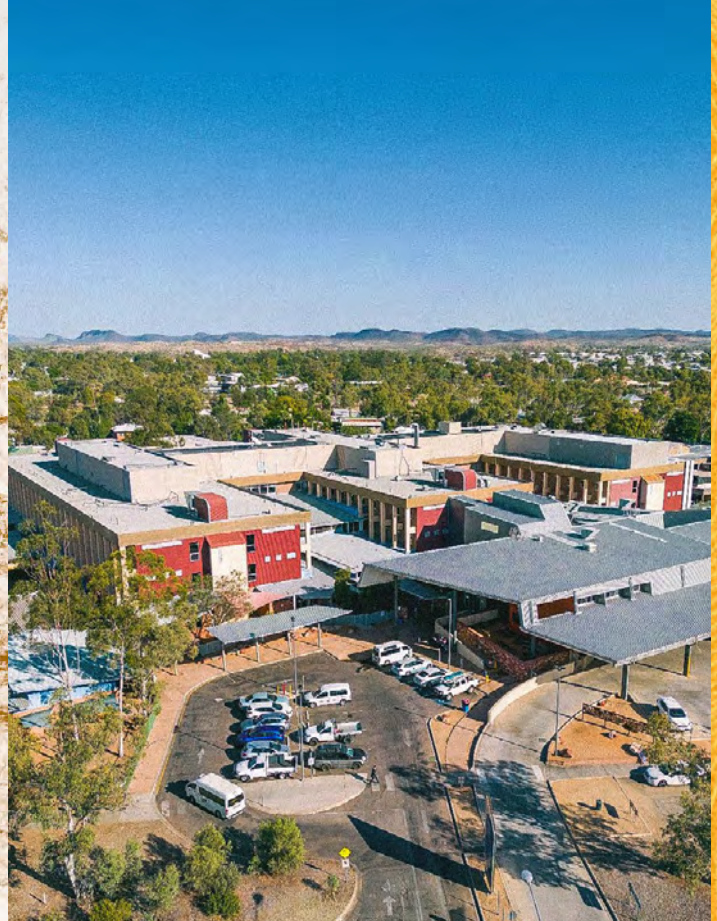
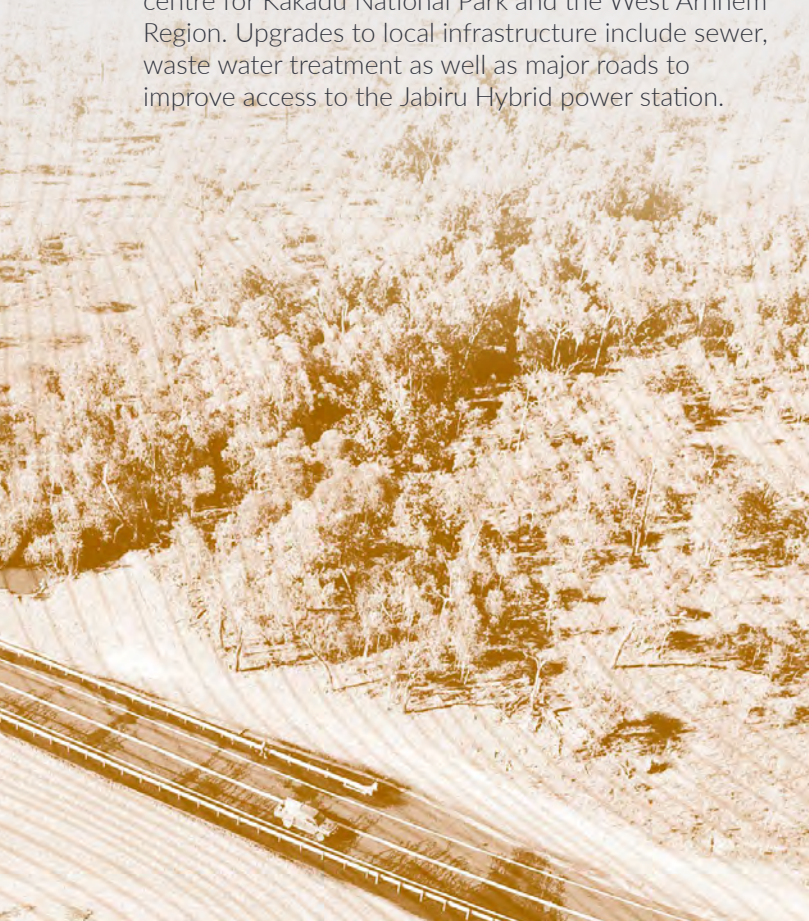
Local Territory business, Scope Building NT, is constructing the \$7.9 million operating theatre.

Focusing on contemporary and innovative technology, the new operating theatre will significantly enhance the experience of patients and staff, while also providing supporting infrastructure including a scrub room, control room, store room and plant room.

The construction of the theatre will ensure the Central Australian community has access to world-class healthcare facilities close to home, reducing the elective surgery wait times and the number of patients transferred interstate for procedures.

The completion of the hybrid theatre at Alice Springs Hospital will increase overall capacity to meet future demand, as well as improve overall patient safety.

The project is set to be completed by the end of 2024 with patients being welcomed in the first half of 2025.





Santa Teresa Road

In early 2024, a 7 km stretch of the Santa Teresa Road in Central Australia was sealed to a 2 lane standard with 4 floodways constructed.

This is the first project to be completed under the \$415 million Northern Territory Strategic Roads Package, jointly funded by the Australian Government and Northern Territory Government.

A design tender for the upgrade and sealing of the remaining 43 km of unsealed road to the Santa Teresa community was awarded in April 2024 and will be delivered in 2 stages. The design for stage 1 is expected to be completed in late 2024, and stage 2 is expected to be completed in early 2025.

The only link between the Santa Teresa community and Alice Springs, Santa Teresa Road services a number of pastoral leases, Aboriginal communities and is the main access route for a number of freight companies.

The upgrades provide significant benefits including reduced travel time, reduced costs to freight operators, improved route reliability of the road network through a decrease in road closures, opportunities for all industries through improved access across the region and reduced accidents by improving the overall safety of the route.



Richardson Park

DIPL, together with the Department of Education and Department of Territory Families, Housing and Communities, is delivering improvements to Richardson Park to reactivate the community space.

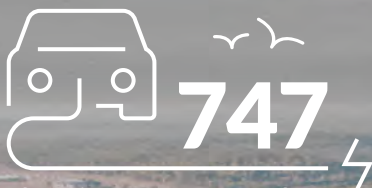
The facility now boasts 2 brand new multi-purpose sports fields, one with removable goal posts, a looped shared path with lighting and barbecues and undercover areas. To provide shade, 340 new trees and shrubs have been planted throughout the site.

Vehicle access to Ludmilla Primary School via Richardson Drive opened in April and the playing fields opened to the public in July 2024.

Construction is underway on the final elements including ablutions facility, change rooms and exercise and playground equipment. Completion is expected in late 2024.



FAST FACTS



electric passenger and light commercial vehicles registered in the NT



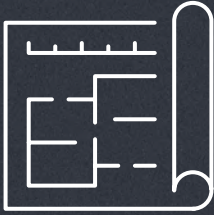
heavy vehicles checked as part of on-road enforcement activities



NT Government bridges



FAST FACTS



472

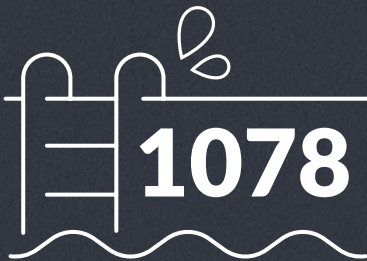
planning applications lodged



DIPL manage over

665

Crown leases



1078

pool inspections undertaken



7634

building approvals



Galiwinku subdivision

A new residential subdivision in the remote community of Galiwinku was delivered in July 2024.

The new subdivision included the construction of new roads, storm drainage, installation of new power lines, sewer pipes, water supply system and communication lines. It will enable an additional 136 bedrooms to be constructed across 27 dwellings, leading to a 32 per cent reduction in overcrowding.

The subdivision is part of the \$2.1 billion Remote Housing Investment Package, jointly funded by the Australian Government and Northern Territory Government. The program is designed to empower local communities about housing decisions through a process of genuine and informed engagement.

The project provided employment opportunities with 85 people employed over the course of the project, including 38.7 per cent full-time Indigenous employees. Delivery of this project was made possible by Territory companies including Byrne Consultants, AGA Consulting Engineers, Douglas Partners, EJA and AKJ Services.





Darwin Shiplift Facility

The Northern Territory Government is delivering the Darwin Ship Lift Facility to establish Darwin as a thriving maritime services industry hub.

The ship lift will be capable of lifting vessels up to 5,500 tonnes, enabling vessels in the defence, energy, pearling, fishing and coastal cruising industries to be serviced in Darwin.

The project will deliver:

- a ship lift 26 metres wide, 103 metres long with a vessel lifting capability of 5,500 tonnes
- wet berths to allow vessels to undertake in-water maintenance
- hard stand areas for ship repair and maintenance works
- self-propelled modular transporter (SPMT) units that transport the ships around the facility once they are out of the water
- an administration building, SPMT shed and blast and paint facility
- East Arm utilities upgrades to support the ship lift and broader marine industry park development.

The ship lift is funded by \$215 million from the Northern Territory Government and a concessional loan from the Northern Australian Infrastructure Facility (NAIF) of up to \$300 million.

In September 2023, the head contract was awarded to Clough-BMD Joint Venture for the construction of the facility.

Construction activity on site began in April 2024, including identifying underground services, demolishing existing concrete structures, and constructing a temporary access to the ship lift site for construction vehicles.

Work off site with sub-contractors also commenced, including conducting preparatory works for dredge spoil placement in the ponds at Darwin Port on Berrimah Road and establishment of the site facilities on the adjacent Land Development Corporation's Common User Facility.

In May 2024, the Pearlson Shiplift Corporation was awarded a \$48 million contract to supply the shiplift operating system, steel trestles and design and supply an integrated Self Propelled Modular Transfer (SPMT) system.

One of only three companies worldwide who were identified as possible compliant suppliers for the operating system, Pearlson Shiplift Corporation has the expertise to undertake this piece of work, and has delivered a number of ship lifts worldwide.

Quarry materials are being stockpiled at the shiplift facility site and land reclamation work began in June 2024 to build the shiplift facility hardstand area.

During the peak of construction, the shiplift project will support over 250 workers, with an average of 100 workers on-site throughout construction.

Upon completion, the ship lift will boost the Territory's maritime capabilities and economy. The Darwin Ship Lift Facility will be Northern Territory Government owned, providing wet and dry berths for vessels wash down, blasting, painting and general maintenance facilities on a common user basis.





Middle Arm Sustainable Development Precinct (MASDP)

The Northern Territory Government is working with industry and the Australian Government to transform Middle Arm into a sustainable 'development ready' industrial precinct.

The precinct will be largely powered by renewables, master planned to achieve a circular economy approach of sustainable and responsible production and will use technology to achieve low-to-zero emissions.

The precinct is proposed across approximately 1,500 hectares of industrial land and will:

- capitalise on the Territory's strategic location and world-class solar resources
- be designed to attract industries reflective of the Territory's future economy including critical minerals processing for batteries, renewables and lower-emissions energy and fuels
- drive industry diversification, exports, job creation and population growth
- play a pivotal role in growing the Northern Territory economy.

The department is taking a big picture approach and has commissioned a strategic environmental assessment to achieve better long term project outcomes. The comprehensive assessment takes into account all likely activities in the precinct for the next 50 years. It will ensure all potential environmental, social, cultural and economic impacts are considered.

The strategic environmental assessment is undergoing review by the Commonwealth regulator. Subject to regulator feedback, the project anticipates formal submission of the documentation to Northern Territory and Commonwealth regulators and public consultation to follow.

'Not to deal' commitments with proponents have been issued over specific land in Middle Arm. This includes green hydrogen, critical minerals processing for batteries and a Liquefied Natural Gas proponent. While the agreements are intended to provide proponents with confidence and certainty to continue developing their proposals, final land allocation within Middle Arm is subject to key project milestones and approvals, specific to each proponent project.

The department has coordinated stakeholder and community engagement on the future development of Middle Arm since 2021. Over 300 engagements have taken place across community stalls, information sessions, meetings, and public forums, ensuring input and transparency.

Consultation will continue through all phases of the project with community members and groups, environmental scientists, government bodies and in genuine partnership with Larrakia families.

The Precinct will deliver long term, community-wide benefits, and help the Territory achieve its economic goals while supporting the pathway to decarbonisation and safeguard the environmental values of Darwin Harbour for generations to come.

The department is continuing work on the Stage 3 Business Case with Infrastructure Australia.

FAST FACTS



\$27.6 million

in contracts awarded to Territory businesses for the Darwin Ship Lift Facility construction, including a

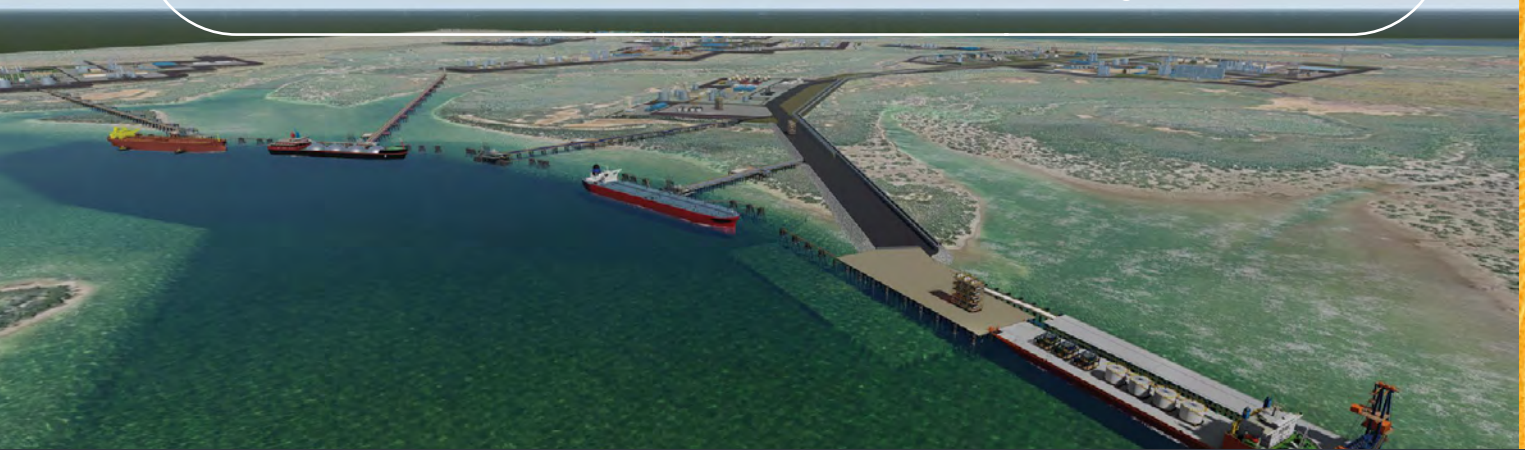
\$16.9 million

contracts awarded to a local Aboriginal business

MIDDLE ARM SUSTAINABLE DEVELOPMENT PRECINCT



- \$1.5 billion planned equity from the Australian Government
- Expected to create **20,000** working opportunities for Territorians
- The first NT Government project to undergo strategic environment assessment with over **200** studies undertaken to inform the concept design and assessment





Adelaide River Off-Stream Water Storage

The department is progressing the planning and approval phase of the Adelaide River Off-stream Water Storage (AROWS) project.

AROWS aims to nearly double the Darwin region's available water by supplying up to 60 gigalitres per year for drinking water, industry and agriculture. The project is a sustainable long-term solution to water security in the region.

During the wettest months (and subject to strict conditions) water would be pumped from the Adelaide River to a naturally occurring basin formed by ridges parallel to the river. Two main dam walls will be constructed at low points of the basin so that water can be stored, before being transferred through the Strauss Water Treatment Plant into the Darwin region water supply. This innovative off-stream water storage project minimises the impact to the environment by removing the need for in stream dam infrastructure across the Adelaide River to off stream storage.

The AROWS planning and approvals phase is part of Stage 1 of the Darwin Region Water Supply Program and includes rigorous technical and environmental studies, consultation and ongoing engagement with stakeholders.

Returning Manton Dam to service also sits within Stage 1 of the program and is being delivered in partnership with Power and Water Corporation.

Manton Dam will satisfy the short-term water needs of the Darwin region and be delivered by 2026.

The Northern Territory Government has engaged GHD Pty Ltd to prepare an Environmental Impact Assessment to clearly identify the likely impacts of AROWS to identify ways to avoid and minimise impacts to the environment.

SMEC Australia has been engaged to deliver the concept design for the AROWS project including undertaking studies and investigations to inform the design. The concept design will include the components of basin dam walls, intake and pumps, outlet and ancillary infrastructure.

The Community Reference Group (CRG) met 5 times since it was established, providing a direct line of communication between community leaders, representatives, and the NT Government and Power and Water Corporation in relation to AROWS and the Program to ensure project information is shared and community views are captured and addressed.



FAST FACTS



1,000

jobs will generate at peak construction on the Darwin Region Water Supply Infrastructure Program





Significant remote housing targets met

In December 2023, a key target of 1950 bedrooms was met under the National Partnership for Remote Housing Northern Territory (NPRHNT).

In April 2024, the Northern Territory Remote Housing Federation Funding Agreement (FFA)'s target of 157 homes in 2023-24 was achieved well ahead of schedule. As a result, the NTG successfully negotiated further funding to deliver an extra 49 homes, bringing the total to 206 homes for 2023-24. The additional homes were also delivered before the end of the financial year.

In March 2024, the Australian Government and Northern Territory Government announced a joint \$4 billion investment for housing in remote communities across the Northern Territory to help close the gap between Indigenous and non-Indigenous Australians. The 10-year commitment to improve remote housing will see up to 270 homes built each year, with the goal of halving overcrowding. It also includes continued support for repairs and maintenance.



Construction works in Manyallaluk and Barunga

In September 2023, the Jawoyn Association Aboriginal Corporation (JAAC), an Aboriginal Business Enterprise, was awarded a contract for construction works over 24 months in Manyallaluk and Barunga.

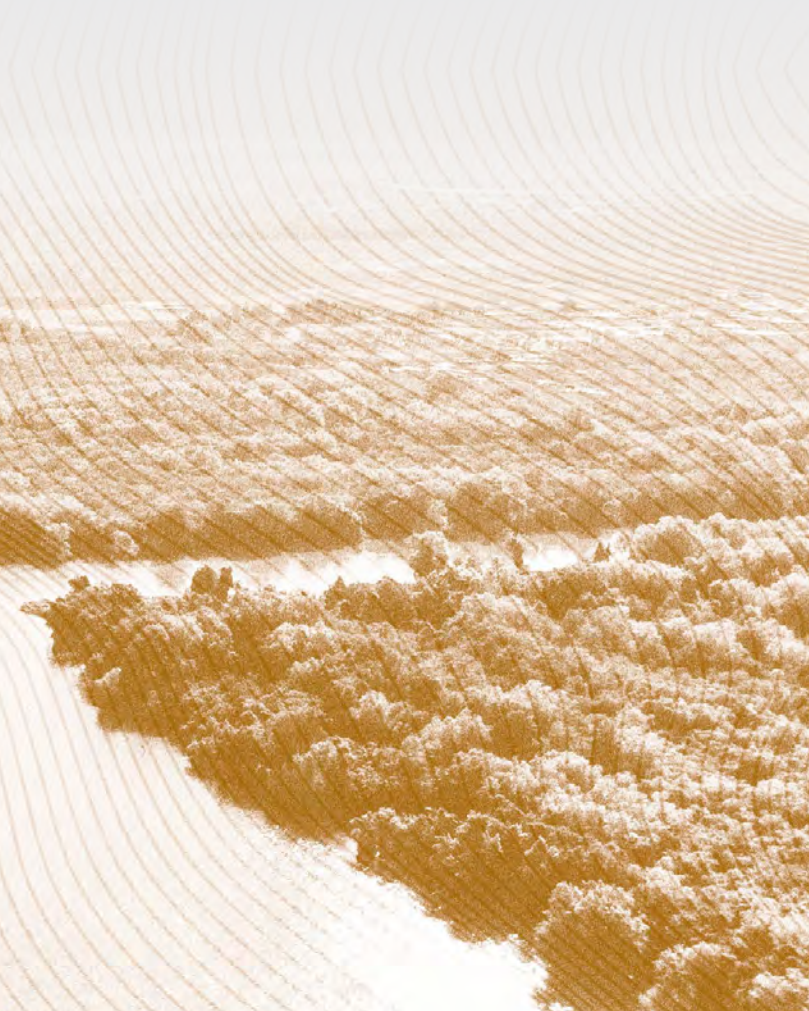
This contract is 1 of the largest successes under the Local Decision Making Agreement between the Northern Territory Government and JAAC, and represents a crucial step for JAAC as it continues to diversify its capabilities and growing capacity in the construction sector.

Works in Manyallaluk included a 2-bedroom duplex and additional 6 bedrooms across 4 homes under the Room to Breathe program.

The Barunga program includes the demolition of 2 homes and construction of a duplex (5 bedrooms) and a 4-bedroom home. This will provide transitional accommodation for the Barunga Room to Breathe program which is delivering 19 additional bedrooms across 13 homes.

The Northern Territory Government works closely with JAAC, strengthening collaboration and working relationships, highlighting the importance of local decision-making to preserve culture, improve housing, and create job opportunities.

The outcomes are a testament to the dedication and hard work put in by all parties involved and demonstrates the importance of partnership in achieving positive results for Aboriginal people.





Scout Hall in Palmerston

A Crown lease has been granted to the Scout Association of Australia Northern Territory Branch (Scouts NT) to develop a Scout and community hall in Palmerston.

Located on the corner of Lambrick Avenue and Shearwater Drive, the facility can be used by other community groups and the local community.

The delivery of the facility, is anticipated to be completed by March 2025.

Scouts provide young people aged 5 to 25 fun and challenging opportunities to grow through adventure and with around 70,000 members, Scouts is one of Australia's largest youth development organisations.



Carpentaria Highway

Major upgrades are being delivered to the Carpentaria Highway, a key access road to the town of Borroloola and surrounding regions, and an important service route for the pastoral, tourism, agricultural and mining sectors.

The \$150 million program, jointly funded by the Australian and Northern Territory governments, is well underway, with works being completed in 2 stages.

Stage 1 works completed in September 2023, included the design and upgrade of 48 km.

Stage 2 works, starting in September 2023, involve sealing, reconstructing, widening and lifting, as well as flood immunity improvements to a 90 km section of the road. Works are on track for completion by 30 June 2025.



FAST



Asbestos surveys completed for

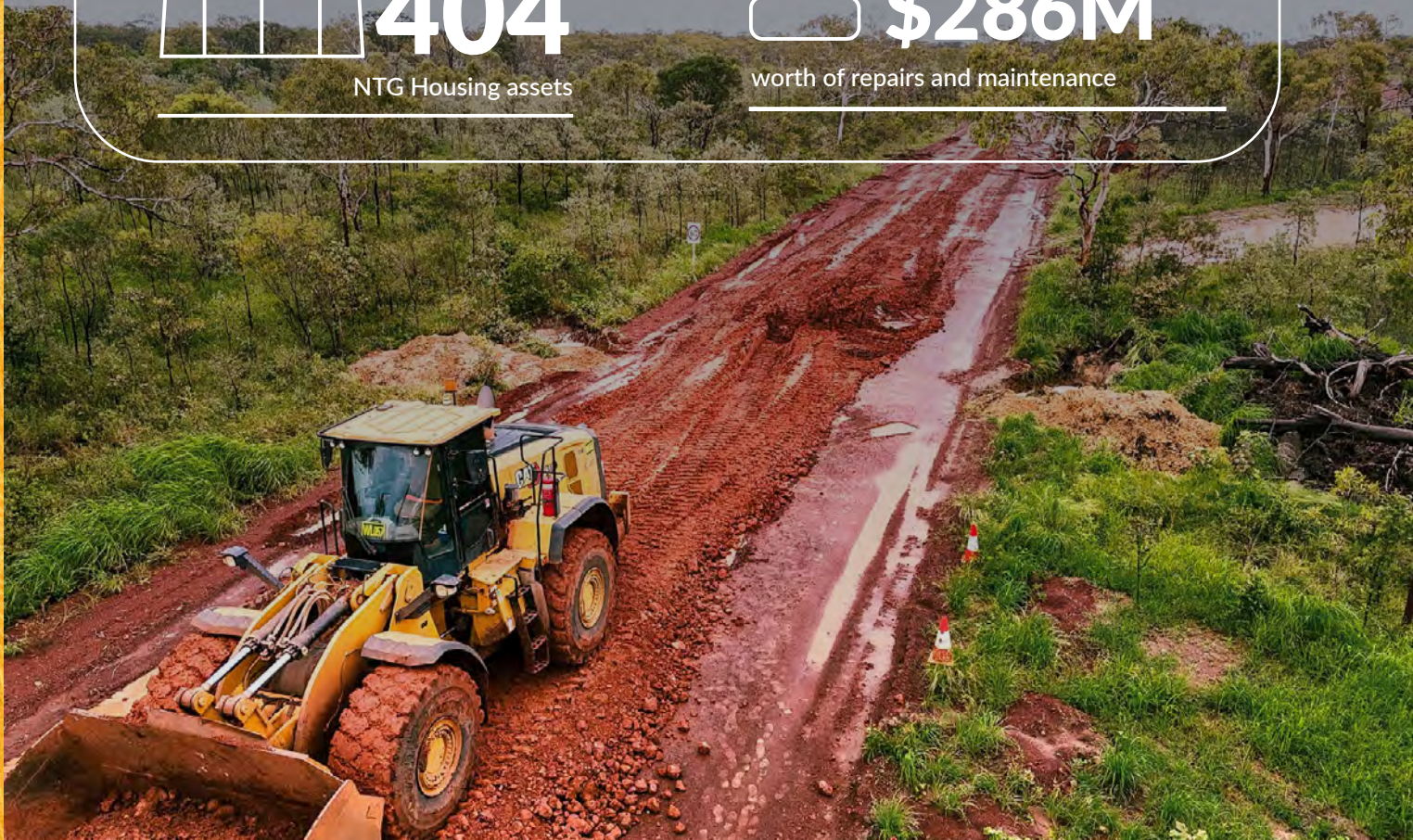
404

NTG Housing assets



\$286M

worth of repairs and maintenance





RDH Mental Health Inpatient Unit

A \$71.8 million Mental Health Inpatient Unit (MHIPU) and Central Services Sterilisation Department (CSSD) at Royal Darwin Hospital is progressing well.

The three level Facility will provide a therapeutic environment for mental health patients. With 18 inpatient beds, support services and six-bed Stabilisation Assessment and Referral Area the facility will improve the capacity of mental health services in the Top End.

Connected to the Emergency Department via an elevated, enclosed walkway, construction is on track for completion in 2025.



RDH Modular Ward

Capacity at Royal Darwin Hospital will be bolstered with a new 32 bed modular ward underway.

The ward is being built using off site construction methods, which will assist to speed-up the construction and reduce disruption to staff, patients and the community.

The new multi-purpose ward will increase the number of beds available in the public hospital system, helping to improve patient flow and ease capacity pressures with agile capabilities to provide care for bariatric, renal and general patients.



FAST FACTS



60
gigalitres

of AROWS water supply is the equivalent of filling 24,000 standard Olympic sized swimming pools each year



137
trailer loads to be trucked into the site

550 precast panels to be erected to build the Northern Territory Art Gallery



6
tonnes

of local timber was milled at the Gumatj Saw Mill to construct new amenities and shade structure at Gunyangara Tourism Precinct in Gove





Parap Preschool

A new state-of-the-art learning centre to accommodate 66 students will provide improved functionality for students, teachers and families.

The \$10 million Parap Preschool redevelopment includes the demolition of the 50-year-old facility, and design and construction of the new preschool. The preschool will feature a large outdoor space with a playground covered by a solid shade structure set on soft rubber flooring, vegetable gardens, wall murals, water features and greenery. Inside will feature modern learning spaces with high ceilings and natural light.

The redevelopment is expected to be completed in 2025.



Shiers Street

The public housing complex on Shiers Street, Darwin is being redeveloped.

Territory company NTEX Civil Construction and Demolition undertook the demolition of the existing building and associated infrastructure and are conducting site remediation.

The NT Government will partner with the community housing sector to design, construct and manage the new precinct. The new development will include fit-for-purpose housing. The overall site will be built to suit the tropical NT weather, and provide a safe and comfortable home for tenants and residents.

Redeveloping Shiers Street in partnership with the community housing sector is a commitment under the Northern Territory Community Housing Growth Strategy 2022-32.



FAST FACTS

During 2023-24, the Housing Program Office conducted

95

engagement visits across **28** remote communities and locations throughout the NT

20%

of contracts were awarded to Aboriginal Business Enterprises



Room to Breathe:

75

homes completed (99 bedrooms, 57 living spaces)



Electric Vehicles

Since the introduction of the strategy, the number of EVs registered in the NT has increased from 60 passenger vehicles in July 2021 to over 740 as at 30 June 2024.

Since the strategy was released, a range of major initiatives have been implemented including:

- introduction of EV registration and stamp duty concessions
- commencement of the residential and business EV charger grants program with 138 applications approved between July 2022 and June 2024
- an increase in the number of light passenger vehicles in NT Fleet from 5 in 2021 to 104 in June 2024
- installation of chargers in buildings across the Territory, including in the State Square car park, Royal Darwin Hospital and the Alice Springs Hospital.
- implementation of EV number plate labelling.

The EV Plan forms part of the Northern Territory Government's action on climate change and implementation of the Northern Territory Climate Change Response and Action Plan.

An Implementation Update to the EV Plan was released in December 2023 which summarises significant progress against the implementation of the EV Plan since 2021.



FAST FACTS

1447 

people joined the DriveSafe Urban program. The DriveSafe Remote team visited **93** remote communities

 
2348

DriveSafe learner licences issued
– **1045** urban
– **1303** remote

 
917

DriveSafe provisional licences issued
– **386** urban
– **531** remote



- **20** rest areas
- **43** roadside stops
- **18** tourism features
- **160** truck parking bays



FAST FACTS

10 Crown land release development agreements managed across the Territory to enable the provision of titled residential, commercial and industrial lots to the market

Over 300 Crown land parcels have been treated to control declared weeds



74.5% digitisation of building files



Tanami Road

The Tanami Road provides crucial access to Aboriginal and remote communities, mining industry and businesses and an alternate route to Western Australia. The NT section of the Tanami Road is 703 km long and is made up of 368 km of sealed and 343 km of unsealed road.

Under the current National Partnership Agreement, a total of \$828.7 million comprising of \$660 million from the Australian Government, and \$165 million from the Northern Territory Government has been allocated to the upgrading of the road.

Construction on the Tanami Road continued in 2023-24, with work expected to continue into the foreseeable future. The Tanami Road upgrade is recognised as a nationally significant project and is seen as important road infrastructure works to develop northern Australia. The works will improve access to remote communities and improve road safety and flood immunity. The upgrades will improve access for heavy vehicle traffic such as freight and mining operators.

Local company Exact Contracting was awarded the \$71 million Stage 1 package to begin upgrading and sealing 60 km, as well as \$2.1 million for planning the next section of upgrades. A Stage 2 early works package to upgrade and seal a further 28 km was awarded to Exact Contracting in May 2023, with the remaining 62 km of the stage 2 works awarded in November 2023. The total value of the 90 km stage 2 component of the contract is \$122 million and is due to be completed in December 2024.





Darwin Youth Detention Centre

Construction of the new purpose-built Darwin Youth Detention Centre in Holtze is now substantially complete. Designed to hold up to 46, the facility sets a new standard in design and in doing so will transform the way young people are managed in youth detention.

There are 4 separate accommodation blocks at the new centre, which include shared spaces for young people to interact and engage in development programs.

A learning and training hub, comprising 4 classrooms and Vocational Education and Training (VET) training area, a training kitchen, and a half basketball court, will support the delivery of traditional schooling and activities.

A therapy room and low stimulation rooms have been included in the design to help manage escalated behaviours.

The facility is equipped with state-of-the-art security features such as contemporary Closed Circuit Television, body scan and digital access technology as well as anti-climb external perimeter fencing to keep young people, staff, and the community safe.



Alice Springs Youth Detention Centre

The Alice Springs Youth Detention Centre has undergone a redevelopment to become a world class, high-tech facility.

The centre is a first of its kind in Australia, with high-tech security systems designed to keep young people, staff and the community safe. This includes new body scanner equipment for young people as a direct response to Royal Commission Recommendations.

The facility has been designed to deliver a range of programs now and into the future, including:

- purpose-built spaces for rehabilitation such as counselling, alcohol and other drugs programs and cultural healing
- capacity building and education services to improve job-readiness and life skills
- improving the visitors area with children's playground for families
- medical, dental and other mental health support services.





Katherine High School STEAM

Design was completed in early 2023, with construction currently underway for completion in Q2 2025.

The \$16.7 million project will see a mix of upgrades to existing facilities and the construction of new areas to provide contemporary and high quality educational infrastructure that meets the needs of students, teachers and the school community.

The new facility will provide an innovative learning environment that provides:

- three science laboratories
- three art studios and an art gallery
- a music room and four practice areas
- seven general learning classrooms
- teacher support spaces.

The new facility will provide students in the Katherine Region with high quality educational opportunities with a focus on innovative employment skills.



Building Reform

Reforms have centred on strengthening consumer confidence in the building industry by introducing commercial building registration and expanding regulation making powers to establish a continuing professional development scheme.

On 15 April 2024, the *Building Legislation Amendment Act 2024* to introduce commercial building registrations came into effect.

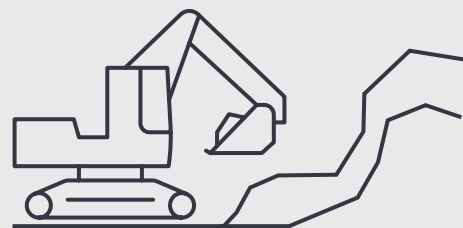
The changes to the building legislation, which means all new commercial building work must be undertaken by a registered building practitioner, is being rolled out in 2 stages.

- Stage 1 provides a 12 month transition period for practitioners to obtain a commercial registration. During the transition period, a grandfathering initiative provides for current experienced NT builders to be registered without needing to meet qualification requirements.
- Stage 2 automatically commences 12 months after Stage 1 when it becomes a legal requirement to have a registered commercial builder for new commercial building work.

This initiative will ensure building practitioners have the appropriate qualifications and experience to build specific buildings, providing greater confidence to the community and reinforcing trust in the local building industry.



FAST FACTS



120,000+

tonnes of quarry material delivered to the Darwin Ship Lift Facility

50,000+

tonnes of local quarry rock has been delivered to the Mandorah Marine Facilities project by local contractors





Aboriginal and Torres Strait Islander Art Gallery

The Aboriginal and Torres Strait Islander Art Gallery of Australia (ATSIAGA) is a transformative project that will see the construction of a world-class gallery that celebrates the artistic traditions and cultural expressions of Australia's Aboriginal and Torres Strait Islander peoples.

In June 2024, Northern Territory company Sitzler was awarded the early works construction contract. The first stage will include the establishment of a site office, completion of the design development, securing the managing contractor, and value engineering.

The Gallery will stimulate economic growth for Alice Springs with the precinct providing a central location for people to come together, participate in cultural, family and large community events plus national and international events.



Industry Roads

A total of \$367 million has been committed under the Industry Roads Program, jointly funded by the Australian Government (\$293.6 million) and Northern Territory Government (\$73.4 million), to set and deliver on priority road upgrades throughout the Beetaloo Sub-basin to:

- improve safety and travel times
- reduce vehicle operating costs
- improve flood immunity to increase year round access.

A total of 68 km of road has been upgraded since December 2022. The road upgrade projects will provide crucial enabling infrastructure for the growing gas sector as well as supporting existing road users, industry and communities by providing more reliable transport and freight links.



FAST FACTS

198

condition assets completed for client agency assets. **100%** completion scheduled assessments

- 66 asset condition assessments completed in remote communities
- Strategic asset management framework and strategy approved
- 17 asset management policy documents approved and implemented
- 1 client agency strategic asset plan approved, 7 more established
- Implemented new sustainable buildings policy, strategy and minimum design standards

679

agency assets managed including

373 REMOTE ASSETS



Darwin Youth and Community Hub

A youth centre in the heart of Darwin’s northern suburbs is a step closer to fruition, with designs recently released. Jointly funded by the Northern Territory and Australian Governments, the Darwin Youth and Community Hub is set for construction on the site of the decommissioned Casuarina Fire Station.

Due for completion in 2025, the \$9.5 million project will provide a range of programs, activities and support services for young people aged between 8 and 18 years after school hours and during school holidays.



Remembering Cyclone Tracy commemorative number plates

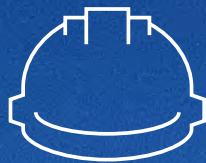
On 1 July 2024, the department released specially commissioned and limited edition number plates to commemorate the 50th anniversary of Cyclone Tracy.

Cyclone Tracy had a profound impact on the Territory with 66 people killed, over 70 per cent of Darwin’s homes destroyed and 75 per cent of NT residents evacuated.

To commemorate the 50th anniversary and honour the lives lost, the resilience of survivors and those that helped clean up and rebuild Darwin, a limited edition series of “NT Remembering Cyclone Tracy 1974-2024” number plates were released.



FAST FACTS



231

Work Health and Safety Audits undertaken across the Northern Territory

\$4.6 billion

Capital and minor works





Transit Safety Officers

A number of initiatives have been implemented to improve safety on public transport, including:

- legislative amendments to strengthen the enforcement provisions in the *Public Transport (Passenger Safety) Act 2008* to allow Transit Safety Officers to use oleoresin capsicum (OC) spray
- Transit Safety Officers having certain powers referred to in section 18A(2) of the *Liquor Act 2019* to search, seize and tip out alcohol on the public bus network. This includes on buses, at interchanges, bus stops and in bus zones.
- all buses fitted with CCTV and driver protection cages as well as protective film fitted to bus windows to reduce the impact of rock throwing.

Transit Safety Officers work closely with NT Police and Larrakia Nation in an effort to address anti-social behaviours from a holistic perspective, which includes joint operations targeting hot spots on the network.



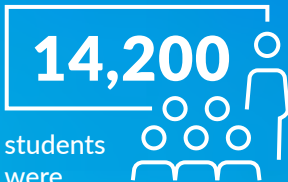
Tennant Creek school bus service

In 2024, the department implemented the first dedicated school bus service in the Greater Tennant Creek area to help more children attend school.

From Term 1 2024, dedicated school buses operated by CDC Northern Territory transferred students across 4 routes, twice a day, to and from Tennant Creek Primary and Tennant Creek High School.



FAST FACTS



students were reached by road safety education sessions.

- 459 road safety and community education sessions delivered
- 195 school visits
 - » 118 were in remote locations



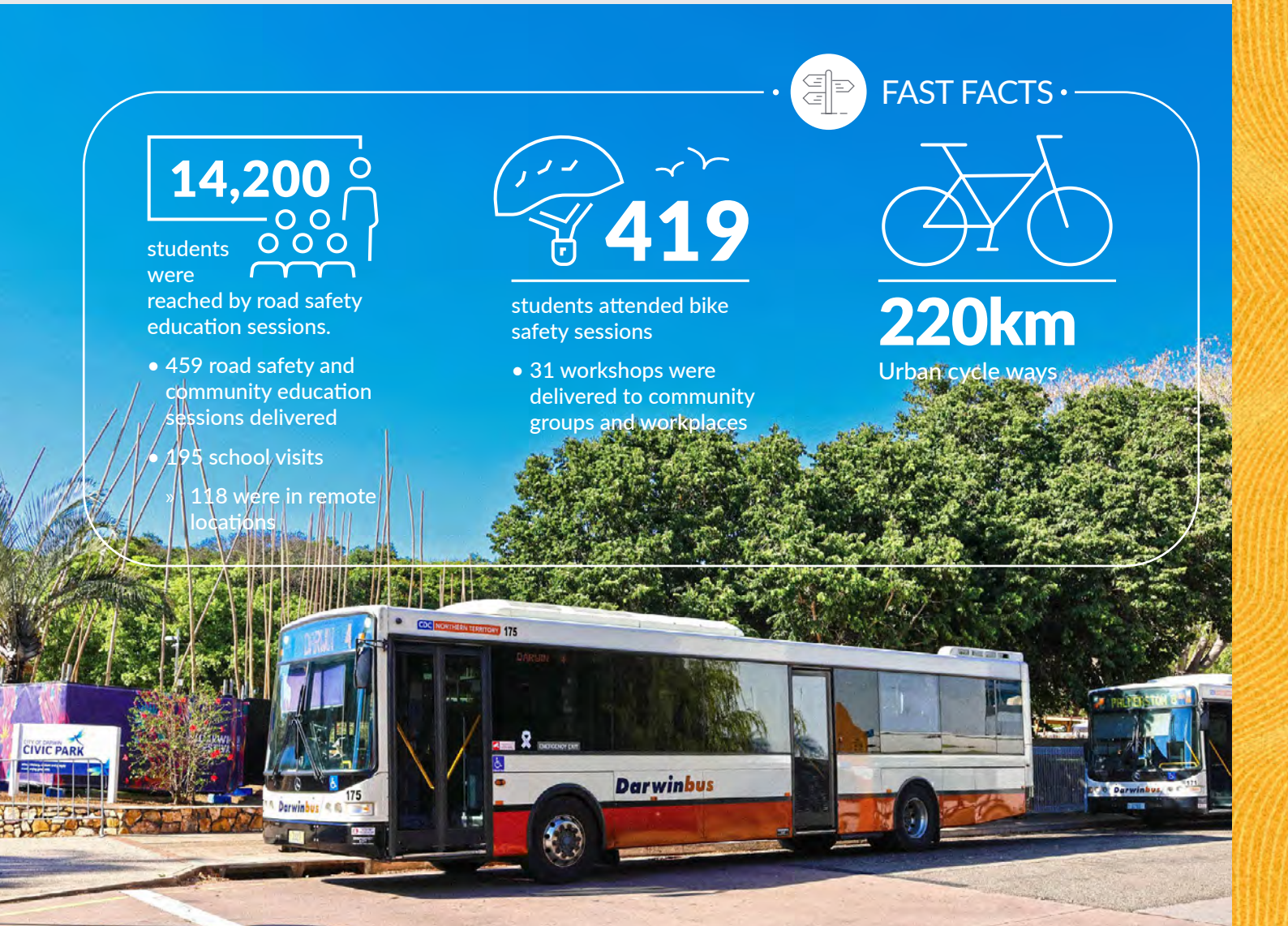
students attended bike safety sessions

- 31 workshops were delivered to community groups and workplaces



220km

Urban cycle ways





Barkly Emergency Management

The Barkly Region has been severely impacted by a number of emergency events in the last year. The coordinated DIPL response included resourcing to protect communities and to help them recover.

In late August 2023, two fires started east of Tennant Creek and quickly combined into one large fire. Headed west towards Tennant Creek and south towards the communities of Epenarra and Canteen Creek, a whole-of-Territory emergency response was established. With the DIPL Barkly office supporting Bushfires NT, local contractor resources were diverted from road construction projects. This resulted in DIPL installing over 250 km of control lines, in addition to those established by local landholders.

When Bushfires NT transferred three fixed wing water bombers and helicopters to Tennant Creek, DIPL worked with the aviation team onsite and local contractors to engineer and establish a water filling point. With minimal training, the crew performed commendably and received high praise from the pilots and Bushfires NT. Significant traffic management was also provided throughout the movement of the fires. The local knowledge and stakeholder relationships of our team were instrumental to the fire response, while maintaining road closures, road signage, messaging boards and coordinating heavy machinery operations.

While still repairing roads damaged during the floods of early 2023 the Barkly region was again hit by wild weather conditions - two weather systems from ex-tropical cyclones Lincoln and Megan. Both the Barkly and Stuart Highways and the Adelaide to Darwin Railway north of Tennant Creek experienced significant flooding. The team swung into action once again to support the emergency response. Working with local authorities and counterparts in the DIPL Katherine office, traffic management was coordinated to ensure controls were in place for our major highways. The result of these latest systems was catastrophic damage to our major freight routes.



The Barkly Highway was again significantly impacted during flood events of early 2024. Emergency works undertaken by local contractors enabled the Barkly Highway to open with directional restrictions in place for several weeks. The continuing rain and height of the flood waters led to significant sections of the highway remaining underwater, preventing permanent repairs. This work remains ongoing.





03

GOVERNANCE FRAMEWORK



CORPORATE GOVERNANCE

The Department of Infrastructure, Planning and Logistics' governance framework has been developed to guide the actions of its people by providing clarity and direction about appropriate behaviour and decision making. Governance is underpinned by our accountability, planning, performance and compliance activities.



As a public sector organisation, the department's Chief Executive is required to meet operating and reporting requirements specified in the *Public Sector Employment and Management Act 1993*, *Financial Management Act 1995* and *Information Act 2002*.

The Chief Executive is supported by the Executive Management Board and Executive Leadership Team to provide leadership and direction to the department. This section describes the governance structures that operated during the year, along with a description of the achievements and forthcoming priorities.

EXECUTIVE BOARDS AND COMMITTEES

Executive Management Board

The Executive Management Board (EMB) supports the Chief Executive to define and deliver strategic priorities, set policy direction and monitor and assess the department's governance and performance.

EMB hold an informal meeting every week, as well as a formal meeting once a month with the Chief Financial Officer; excluding the month(s) when the quarterly Executive Leadership (ELT) meeting is held.

EMB is responsible for:

- overseeing implementation of the department's strategic agenda, key priorities, services and risk management
- discussing current and emerging key issues and risks including resolving any identified interface issues and department responses to these
- overseeing corporate governance arrangements and activities of governance committees where required
- under the Work Health and Safety (WHS) Framework, act as the WHS Steering Committee and monitor activity and issues arising from WHS Worksite Committees

- sharing corporate and departmental messaging down to staff
- considering other matters as appropriate including providing advice or making recommendations to other committees.

This financial year the EMB:

- continued to oversee the department's governance reporting, financial and workforce performance and other key issues and emerging risks at a strategic level, including the emergency flood and bushfire events in regional communities and NT's major infrastructure developments
- ensured ELT and divisions are kept up to date with EMB decisions and monthly meeting discussions via a regular Communique
- approved new agency action plans and frameworks including: the DIPL Organisational Review Implementation Plan, the draft Framework for the DIPL Greenhouse Gas Emissions Reduction Action Plan, the DIPL Critical Incident Support Framework, and the DIPL WHS Action Plan
- approved various new agency policies, guidelines, processes and project proposals including but not limited to the DIPL E-signatures Guidelines, the draft DIPL Privacy Policy, and an internal process for external audits conducted by the NT Auditor-General's Office.



Executive Leadership Team

The Executive Leadership Team (ELT) meets quarterly and provides the oversight and management of compliance, regulatory and operational matters of the department, including overall agency key performance reporting.

The key functions of the ELT are to:

- set the strategic direction and oversee implementation of strategic plans, policies and programs
- monitor quarterly agency performance reports and deliverables, including:
 - » financial and budget performance
 - » work health and safety
 - » risk management
 - » workforce development
 - » assets, facilities and resources
- monitor project compliance against planned timeframes and outcomes, budgets, policies and targets where appropriate
- oversee governance arrangements and monitor the activities of committees
- cascade department messaging to staff.

This financial year the ELT:

- monitored the department’s overall performance and deliverables including budget and financial performance, information technology, WHS and audit and risk management activities
- received presentations and briefings from internal groups on various projects and initiatives including but not limited to the graduating participants of the 2023 DIPL Leadership Program, the Adelaide River Off-Stream Water Storage (AROWS) project team, and a demonstration of the new Asset Management Reporting Tool (AMRT)
- cross-agency and consultant collaboration on priorities, projects and tasks including the Green Energy Network Industry, People Matter Results from Office of the Commissioner for Public Employment, the Northern Territory Public Sector (NTPS) Mentally Healthy Workplace Toolkit from Department of Corporate and Digital Development (DCDD), Training Workshop on Psychosocial Hazards, Capital Insight for the Evaluation Redesign of Project and Contract Management Framework review, and the Office of the Independent Commissioner Against Corruption (ICAC) regarding the DIPL procurement review
- reviewed and endorsed new and revised departmental frameworks, strategies, policies, and plans.



Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides the Chief Executive with independent advice on the effectiveness of the department's audit and risk management, internal control and compliance systems. The ARMC is overseen by independent chair Clare Milikins.

The ARMC:

- oversees and monitors the effectiveness of the department's risk management and internal compliance and control systems
- monitors and evaluates the effectiveness of the internal audit function including internal audit strategic planning, compliance with the internal audit charter, delivery of the internal audit plan and management's responsiveness to internal audit findings and recommendations
- reviews the scope of external audits, identification of risk areas, remedial recommendations, and monitors the effectiveness of the department's relationship with external auditors.

In 2023-24, the ARMC met on 3 occasions and reviewed:

- reviewed the revised Enterprise Risk Management Framework
- reviewed the progress of the DIPL Organisational Review Implementation Plan
- reviewed the department's fraud and corruption control activities
- revised the terms of reference
- endorsed the Internal Audit Plan for 2023-2024
- reviewed internal and external audit activities including audits completed, outstanding actions to address audit recommendations and management responses to audit recommendations.

Business Innovation and Improvement Committee

The Business Innovation and Improvement Committee (BIIC) is responsible for strategic oversight to develop, deliver, manage and implement continuous improvement initiatives, processes and system solutions to support the department in achieving its customer service charter and strategic goals, as well as meeting the emerging needs of government and the community.

The BIIC:

- reviewed the BIIC's terms of reference, including a change of Chairperson
- finalised a review of the DIPL ICT Governance Framework to streamline submission and delegate approval processes
- advised the ELT and EMB regarding matters and proposals for innovation, information technology and investments
- oversaw and supported the performance and delivery of innovation and continuous improvement initiatives across the department.



Work Health and Safety Committee

As part of Work Health and Safety (WHS), committees are established for each DIPL worksite throughout the NT.

Department WHS committees:

- act as a consultative forum that provides advice on safety matters
- keep informed about standards of health and safety
- recommended maintenance and monitoring programs, measures and procedures relating to the health and safety of workers
- undertake WHS inspections when requested, or if an incident occurs
- consider and make recommendations about proposed workplace changes that may affect the health and safety of employees
- review hazard and incident report trends.

Emergency Management Committee

The Emergency Management Committee's principal responsibility is to ensure the department is adequately prepared for emergencies and to lead initial response to emergency situations.

The Emergency Management Committee (EMC):

- leads department activities before, during and after an emergency
- manages communications and emergency messaging for staff and assists with coordination of messaging to stakeholders across government.

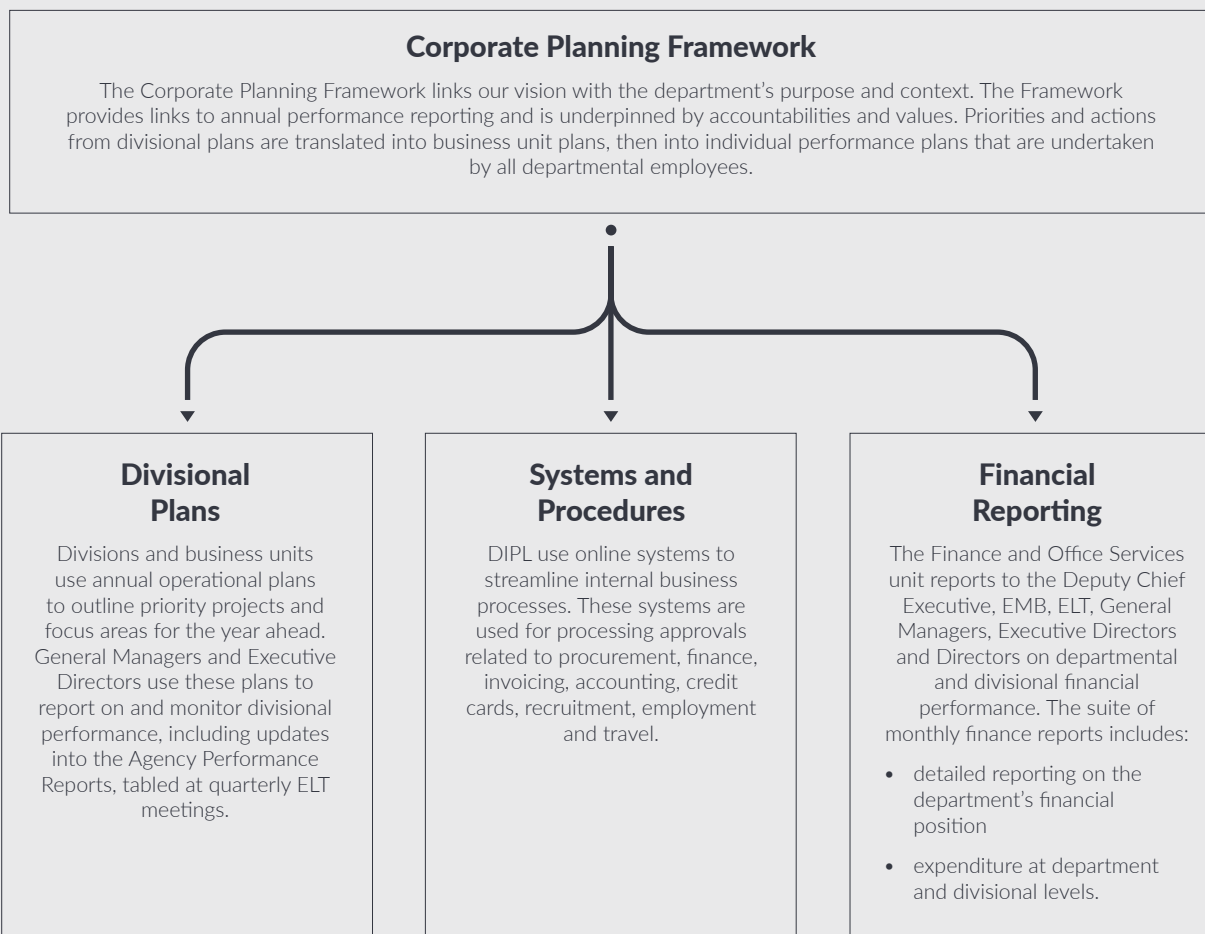
During 2023-24 the EMC:

- reviewed its terms of reference to increase regional representation on the membership

- approved the 2023-24 DIPL Emergency Management Plan, and approved the Business Impact Assessment templates for divisional completion
- approved Communications Plans to address emergency response more broadly (e.g. cyclone, fire, flood events) and to ensure business continuity and communications preparedness throughout the year
- coordinated and provided departmental leadership for emergency management operations to assist with emergency declarations
- worked closely with the Land Development team, and other local councils and agencies to develop improved emergency waste management plans
- worked closely with other divisional areas such as WHS and the Communications, Media and Engagement unit for messaging for industry and department employees
- discussed key topics and emerging events including but not limited to the increased fire risk in 2023 wet season, cyber security awareness, introduction of a new warning system by NT Emergency Services, and the continued Business Continuity Framework rollout
- reviewed the DIPL COVID-19 Response 2020-2022 Action Plan Progress
- supported the declared bushfire emergency for the Barkly region by coordinating response efforts with department staff in Tennant Creek and local contractors by:
 - » restoring essential public assets
 - » removal of debris
 - » managing road access.



CORPORATE FRAMEWORK



CONTROLS AND COMPLIANCE

Monitoring performance and risks through audits and reviews

The quality of our control systems is monitored as part of divisional plans. Internal and external audits, including performance and financial statement audits, and assurance reviews are conducted to assess the adequacy of internal controls and compliance of these controls.

Internal and external audits and reviews provide:

- an independent assessment of selected areas of the department
- an assurance about public sector financial reporting, administration and accountability.

The department completed 2 internal audits/reviews during 2023-24 and the Northern Territory Auditor General's Office conducted 6 audits/reviews.

Internal audits

Internal audit is a key pillar of governance in the department, providing a tool to assess the effectiveness of managing risk.

Internal audit is a service function that provides key stakeholders with a range of risk-based activities to assess whether the department is operating satisfactorily. It also enables the department's ARMC and ELT to determine if appropriate risk and internal control mechanisms are in place for a strong risk and compliance culture.

The internal audit team is independent from operational areas of the department directly reporting to Governance and Executive Services. This arrangement provides an independent and objective assurance and advisory service to the department as well as assurance to the Chief Executive and the ARMC that the department's financial and operational controls are capable of:

- managing organisational risk
- achieving organisational objectives
- operating efficiently, effectively and in an ethical manner
- assisting management to improve business performance.

External audits

External audits play a major role in the department. External audits are conducted by outside entities, usually by the Northern Territory Auditor-General's Office, however occasionally other external parties can be engaged. The Auditor-General for the Northern Territory reports directly to the Northern Territory Parliament and releases reports publicly.

There were 6 external audits/reviews finalised in 2023-24 by the Northern Territory Auditor-General's Office.

Risk management

Risk management is an integral part of the management process and incorporates the principles of corporate governance, accountability, communication and strategic alignment.

The department's Enterprise Risk Management Framework is designed to assist staff in identifying, assessing, treating and monitoring risks at strategic, operational and project levels.

The new Enterprise Risk Management Framework was approved in 2023-24 to align to our strategic plan and provides a coordinated approach to risk management across all divisions while ensuring the approach remains relevant to the specific context of our different business functions and priorities.

Fraud and corruption awareness

The Fraud and Corruption Control Framework details the department's approach to fraud and corruption control. The Framework consists of a range of fraud control strategies designed to protect the agency and employees. Each strategy contributes to the effectiveness and efficiency of the Framework and is consistent with the department's operations and ethical culture. The department strives to enhance fraud and corruption awareness and to strengthen internal controls to prevent, detect and respond to fraud and corruption.

Compliance and reporting

The department has a number of internal control mechanisms designed to mitigate risks in the workplace.

Code of Conduct

Through internal training programs, such as the OneNTG Online Orientation program, regular internal communications, and a department wide orientation program, employees are regularly reminded of their responsibility to act in accordance with the Code of Conduct for the Northern Territory Public Sector. Where an employee acts in contravention of the Code of Conduct, the department may undertake disciplinary proceedings. Specialised training has continued throughout 2023-24 including the mandatory requirement for staff to complete essential training.

Delegations

The Chief Executive delegates certain powers to other employees under the *Financial Management Act 1995*, the *Public Sector Employment and Management Act 1993*, the *Contracts Act 1978* and the *Procurement Act 1995*.

The Chief Executive has established the following delegations:

- financial delegations
- human resources (HR) delegations
- procurement and contracts delegations.

Business unit delegations include the following delegations operating in business units:

- land administration delegations (various Acts)
- planning delegations (*Planning Act 1999*)
- transport legislation delegations (various acts).

A comprehensive HR delegation review was conducted in 2024 to incorporate the updates to the current Enterprise Agreement, new delegations for conditions of service included for the first time (e.g. Christmas closedown leave, cultural leave and the new parental leave entitlements), and lowering the authority to for most recruitment actions to Level 1 (EMB).

The department holds a range of record sets that are captured, managed and disposed of, or archived, in accordance with the *Information Act 2002* (NT).

Department record sets include:

- building files
- planning and development applications
- Crown land files
- place names
- government works procurement and projects
- motor vehicle registration and licensing transactions
- administrative files
- survey plans
- transport and traffic management.

Access to information

The *Northern Territory Information Act 2002* provides public access to information held by a public sector organisation.

A total of 74 applications to access information through the Act in relation to this department were processed in 2023-24. Of the 74 applications, 45 were for government information, 11 for personal information and 7 for mixed personal and government information.

Corporate governance reporting

Conflict of interest: Whether actual, potential or perceived, conflicts of interest erode confidence in the integrity of the organisation. All staff are required to declare conflicts of interests as soon as they become aware of them and management arrangements are identified and implemented. Completed disclosure of interests' statements are recorded on an online register and are reported to the department's Executive Management Board on a quarterly basis. All Executive Contract Officers are required to complete a disclosure of interest statement on an annual basis, including to declare nil conflicts.

During 2023-24, the department reviewed of the conflict of interest policy and procedures.

Gifts and benefits: The department must be open, accountable and actions defensible when dealing with the acceptance of gifts and benefits. All staff are required to declare all offers of gifts and benefits including declined offers. Declared gifts and benefits are recorded on an online register and are reported to the department's Executive Management Board on a quarterly basis.

During 2023-24, the department reviewed its gifts and benefits policy and procedures.

Whistle-blowers: Staff are regularly reminded that they can report wrongdoing through various channels to the department or directly to the Independent Commissioner Against Corruption. The Executive Director Governance and Executive Services is the department's 'Nominated Recipient' under the *Independent Commissioner Against Corruption Act 2017*.

The department has a Whistleblower Policy which provides guidance to staff on reporting wrongdoing.

Compliance with whole-of-government directions

The department complied with all prescribed principles outlined in Part 1A (sections SA-SF) of the *Public Sector Employment and Management Act 1993*. The department complied with its obligations under each Employment Instruction issued by the Commissioner for Public Employment throughout 2023-24. Performance against each Employment Instruction is detailed below.

Employment Instruction	2023-24 Performance
<p>Instruction 1 Filing Vacancies</p> <p>Chief Executive must develop a procedure for the filling of vacancies.</p>	<p>The department publishes procedures on how to fill a vacancy on its intranet for staff information, which link to the NTPS Recruitment and Selection Policy on the Office of the Commissioner for Public Employment (OCPE) website as well as procedures on NTG Central.</p>
<p>Instruction 2 Probation</p> <p>Chief Executive must develop a probation procedure.</p>	<p>The department has a Probation Policy and process compliant with the <i>Public Sector Employment and Management Act 1993</i> and relevant awards. New ongoing employees are advised of the probation as part of their Offer of Employment. This process is explained further during induction and available on the intranet. The employee's manager monitors probationary reports and timeframes and works with the employee to ensure a successful completion.</p>

Instruction 3
Natural Justice

A person who may be adversely affected by an impending decision must be afforded natural justice before a final decision is made.

The principles of natural justice are communicated to all employees and embedded within the department's culture.

Instruction 4
Employee Performance Management and Development Systems

Chief Executive must develop and implement an employee performance management and development procedure.

The department's performance management system integrates the planning framework and objectives with employees' work priorities and aligns with the department's Strategic Plan and objectives.

The department has further developed the modern and simplified online performance management framework and online tools in 2024 that focuses on developing employee and team performance as well succession planning initiatives. The online system provides a reporting dashboard for managers and executive.

Instruction 5
Medical Examinations

Chief Executive may engage a health practitioner to undertake an examination of an employee in the case of inability, unsatisfactory performance or breach of discipline matters.

The department engages qualified health professionals to support our staff members when there are concerns pertaining to their health.

Instruction 6
Employee Performance and Inability

Chief Executive may develop employee performance and inability procedures.

The department's performance management system provides a framework for managers and staff to document where performance improvement is required. The Business Improvement Unit – Customers and Culture unit support the Performance Management Framework process and system. Further assistance is sought from Department of Corporate and Digital Development (DCDD) Workforce Services as required to deal with matters of underperformance and assist employees and managers work together collaboratively to improve performance.

Instruction 7
Discipline

Chief Executive may develop discipline procedures.

The department utilises the NTPS Discipline Handbook and the *Public Sector Employment and Management Act 1993* to apply considered and informed assessment of all discipline matters before determining outcomes and seeks further guidance from DCDD Workforce Services as required.

Instruction 8
Internal Department Complaints and Section 59 Grievance Reviews

Chief Executive must develop an internal employee grievance-handling policy and procedure.

The department is committed to having a fair and just working environment and publishes procedures on how to resolve and manage disputes and complaints on its intranet for staff information to support the prompt and effective resolution of internal disputes for all employees; in compliance with the *Public Sector Employment and Management Act 1993*, relevant Employment Instructions and centralised procedures published on NTG Central.

Instruction 9
Employment Records

Chief Executive is responsible for keeping employees' records of employment.

DCDD stores all personnel files. The department complies with the DCDD policy regarding access to these files. Any requests to access employee records are made through the appropriate delegate. DIPL keep current employee personnel files as an option for employees to save their employment correspondence (i.e. Performance Development Plan, training certificates etc.)

Instruction 10
Equality of Employment Opportunity Programs

Chief Executive must develop an equality of employment opportunity program integrated with corporate, strategic and other department planning processes.

The department is committed to treating all employees equally in the workplace, and has implemented various strategic plans and programs to assist with providing equity across our workforce, such as:

- the Strategic People Plan 2022-25, which represents an overall workforce strategy and framework that sets the direction for change and improvement for the department and our people
- the Aboriginal Employment Action Plan, which outlines key priorities and initiatives to continue to grow and develop a skilled and capable Aboriginal workforce including program initiatives for mentoring, leadership training and engagement with schools
- the Special Measures Recruitment Plan, which gives priority consideration and preference in selection for all vacancies
- the establishment of an Aboriginal Employee Network, to strengthen opportunities for personal and professional development
- the Disability Action Plan, which forms part of the NTPS' broader strategic intention to deliver active and meaningful whole of sector diversity strategies, and actively promote workplace inclusion practices.

Employment Instruction

2023-24 Performance

Instruction 11 **Occupational Health and Safety Standards Programs**

Chief Executive must ensure the application of appropriate occupational health and safety standards and programs, and report annually on these programs.

The department has appropriate plans, strategies and guidelines as well as Work Health and Safety (WHS) Committees to ensure WHS compliance. The details of the WHS activities are outlined in this report.

Instruction 12 **Code of Conduct**

Chief Executive may issue a department-specific code of conduct.

All department employees are required to complete the OneNTG orientation program that incorporates Code of Conduct training.

The Transit Safety Unit has its own Code of Conduct, which complements the Code of Conduct for the Northern Territory Public Sector.

Employment Instruction

2023-24 Performance

Instruction 13 **Appropriate Workplace Behaviour**

Chief Executive must develop and implement a department policy and procedure to foster appropriate workplace behaviour and a culture of respect, and to deal effectively with inappropriate workplace behaviour and bullying.

The department is committed to providing all employees with a safe and healthy workplace, free from inappropriate behaviours such as bullying, harassment and discrimination. Policy and procedures are in place for managing inappropriate workplace behaviour, including bullying. All department employees are required to complete the OneNTG orientation program that incorporates 'Appropriate Workplace Behaviour' training.

Instruction 14 **Redeployment and Redundancy Procedures**

Management of employees who are redeployees or employees who are subject to a redundancy.

The department acts in accordance with redeployment and redundancy procedures as set out under the Enterprise Agreement and Employment Instruction 14.

Instruction 15 **Special Measures**

The department has a Special Measures plan that includes all externally advertised vacancies (for all positions). The department also continues to participate in specific Aboriginal Early Careers Programs to meet identified targets.



04

OUR PEOPLE

DIPL is proud to employ a diverse range of technical, professional and administrative officers across the agency. Our people are experienced and multi-skilled to deliver projects throughout the Territory.

DIPL is committed to building a contemporary and progressive organisation with the values, capacity and capability to deliver effective services that benefit the Northern Territory. It strives to foster a culture of collaboration, innovation, accountability and a drive for continuous improvement in service delivery.

The department values the health and wellbeing of our people and celebrates our diverse and inclusive workforce through the provision of supportive programs.



GEOGRAPHICAL SPREAD

776

Greater Darwin

24

East Arnhem

57

Big Rivers

15

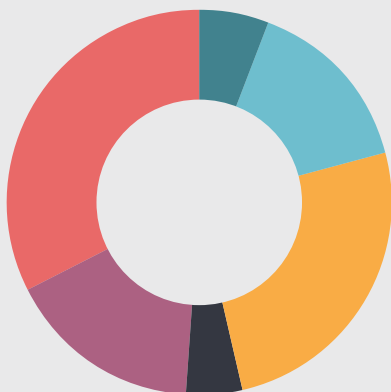
Barkly

85

Central Australia



Divisional distribution



53	Corporate and Governance Shared Services
145	Housing Program Office
244	Infrastructure, Investments and Contracts
48	Infrastructure NT
157	Lands and Planning
311	Transport and Civil Services
958	Total

Commencements and separations

183 commenced with the agency

161 separated from the agency

88 transferred into the agency

74 transferred out of the agency



83%

of DIPL employees had a current Performance Development Plan in place as at 30 June 2024



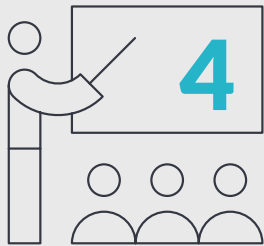
16

of our people were supported through higher education



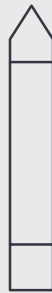
22

of our people undertook scholarships and early careers programs



4

of our middle and senior managers participated in the Public Sector Management Program



scholarships and early career programs include:

- » 10x Graduate Development Program
- » 4x Aboriginal Employment Program
- » 4x Vacation Employment Program
- » 9x Work Integrated Learning Scholarships
- » 13x Technical Traineeships
- » 3x Aboriginal Traineeships Program



958

full time equivalent employees



81

employees are Aboriginal or Torres Strait Islander



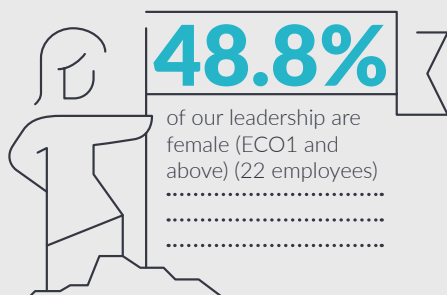
99.8%

of advertised vacancies were advertised under special measures



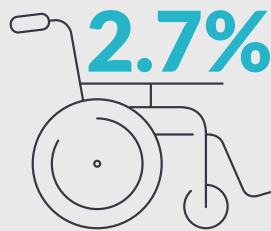
our workforce is **47.4%**

female (437 employees)



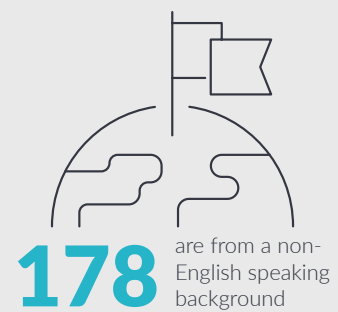
48.8%

of our leadership are female (ECO1 and above) (22 employees)



2.7%

of our workforce identify with a disability (20 employees)



178

are from a non-English speaking background



5 of our people were supported to complete a Certificate IV Civil Construction Supervision



3

of our middle managers participated in the OneNTG Emerging Leaders Program



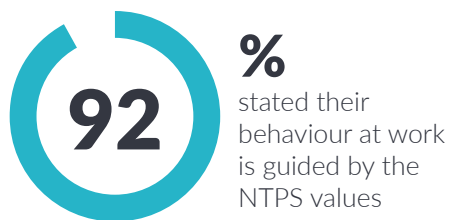
23

of our middle and senior managers completed the 18 month intensive DIPL Leadership Program



PEOPLE MATTER SURVEY RESULTS

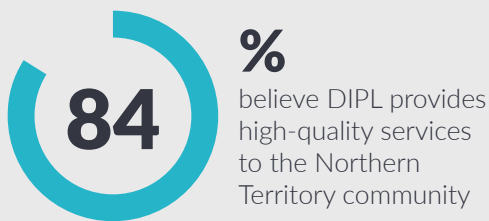
About me



About my organisation



About my team



Our results from 2024 People Matter Survey run by the Office of the Commissioner for Public Employment provide the department insight into how our people feel about the workplace, their role, management and the broader organisation. From the results, Divisional Action Plans are created to assist the department to continue to improve.





05

OUR PERFORMANCE



KEY PERFORMANCE INDICATORS

In the 2023 Budget development, agencies were requested to review and, where appropriate, revise their key performance indicators (KPIs) published in Budget Paper 3 (BP3). In February 2023, the department held a strategic KPI workshop with a facilitator provided by the Department of Treasury and Finance, to discuss and propose updates to the strategic KPIs. It was determined that the KPIs did not all meet the criteria under the new Treasurer's Direction of performance and accountability and some deemed to be more appropriate reported on in the Annual Report. As part of this exercise, the department reviewed each output group's objectives, and ensured the KPIs published in BP3, aligned with the objective of each output group.

Housing Program Office

Key Deliverables	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2023-24 Actual	2024-25 Budget
Completed remote bedrooms and living spaces	1 076	1 400	1 450	1 244	1 400
Remote housing lots developed	199	200	200	225	200
Proportion of Aboriginal people employed to deliver housing works and services ¹	39.8%	≥46%	40%	37.4%	≥40%
New constructed homes					
Remote	268	260	270	316	260
Urban ²	78	19	10	6	17

- 2023-24 actuals and 2024-25 budget are in line with industry workforce capacity.
- The decrease in the 2023-24 estimate reflects revised timing of projects. The increase in 2024-25 reflects capital works commitments under the Social Housing Accelerator Payment (SHAP).

Infrastructure, Investment and Contracts

Key Performance Indicator	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2023-24 Actual	2024-25 Budget
Average days to award tender	54	*	*	*	*
Construction contracts awarded to local enterprises	97%	≥97%	97%	99%	≤97%
Northern Territory Government owned building assets inspected	33%	≥33%	33%	33%	≤33%

Infrastructure Northern Territory

Key Performance Indicator	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2023-24 Actual	2024-25 Budget
Government's strategic infrastructure planning document, NT Infrastructure Plan and Pipeline, developed and released in quarter 3 annually. ¹	100%	100%	100%	100%	100%

1. Revised measure commencing 1 July 2023

Lands and Planning

Key Performance Indicator	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2023-24 Actual	2024-25 Budget
Average processing time for development applications (number of days)	54	≤55	54	61 ¹	≤55
Building practitioners audited (refers to practitioners registered under the <i>Building Act 1993</i>) ¹	49	65	65	66	65
Availability of access to the NT Land Information Systems (NTLIS) environment meets defined standard	100%	100%	100%	100%	100%
Average approval times for survey plans (days)	3	≤6	6	3	≤6

Notes:

1. The increase in the timeframe is due to workforce capacity, timing of Development Consent Authority hearings and timing of statutory exhibition periods.

Transport and Civil Services

Key Performance Indicator	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2023-24 Actual	2024-25 Budget
School and community based road and marine safety education programs delivered ¹	N/A	530	675	596	675
Heavy vehicles checked as part of on-road auditing activity ^{2,3}	760	13 000	2 500	3 986	7 000
MVR customers served within 15 minutes ⁵	N/A	≥80%	80%	26%	≥80%
Reported defects on roads repaired	72%	≥80%	80%	72%	≥80%
Average processing time for corridor access applications (days) ⁴	*	≤10	16	12	≤10

Notes:

1. New measure from 1 July 2023. The variation in 2023-24 is due to road safety and marine staff resourcing being at full capacity.
2. The variation in 2023-24 is due to staff resourcing availability in the vehicle compliance area.
3. The 2024-25 target reflects targeted recruitment for specific technical positions in the vehicle compliance area.
4. The variation in 2023-24 is due to the quality of applications, increase in number of applications and market constraints for skilled resources to assess applications.
5. Challenges with staff attraction and retention has impacted customer wait times for the reporting period.



06

FINANCIAL STATEMENTS

Overview of Financial Result

The Department of Infrastructure, Planning and Logistics classifies services under 23 outputs summarised into 6 output groups. The Corporate and Governance Output Group, including finance, executive and governance services provides corporate support services to all of the output groups and some centralised funded expenditure such as the department's employment program for graduates and trainees.

The department had a final adjusted budget of \$857.3 million for the 2023–24 year, an increase of \$173.7 million from the original 2023–24 budget. The increase mainly resulted from:

- additional operating budget provided to support disaster related expenses as a result of flood and cyclone damage across a number of Territory regions
- additional repairs and maintenance funding for remote housing; and
- additional one-off non-cash capital expenditure in 2023–24 related to built infrastructure assets provided as non-cash capital grants to Power and Water Corporation as well as local government councils, transferring ownership of assets for no consideration.

The department reported expenses for the financial year of \$846.9 million. The final result for the year was \$10.4 million under the operational budget which includes salaries, operational costs, repairs and maintenance and grant expenses.

When excluding the non-cash expenditure for 2023–24, the department’s final result was under budget by \$9.8 million. This result was primarily due to the timing of some Commonwealth funded repairs and maintenance expenditure for housing and expenditure relating to the Defence Accommodation Precinct Darwin (not at full capacity for the entire financial year). Funding for the Commonwealth funded remote housing repairs and maintenance program was subsequently transferred into the 2024–25 Budget. Excluding non-cash revenue, the department’s final result was \$5.1 million under the budgeted forecast.

This result was primarily due to the timing of Commonwealth milestone payments for the remote housing repairs and maintenance program.

Overall, the department demonstrated an underlying improvement to the bottom line budgeted deficit across revenue and expenses, successfully supporting the carry over to utilise unspent funds from 2023–24 into the 2024–25 Budget.

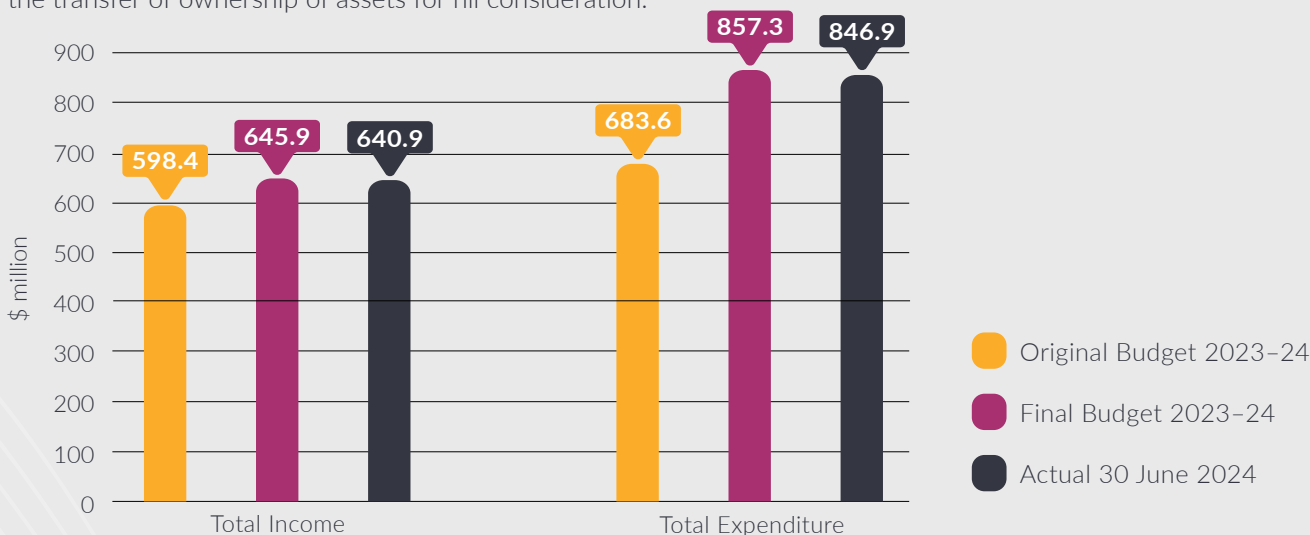
Operating Statement (Financial Performance)

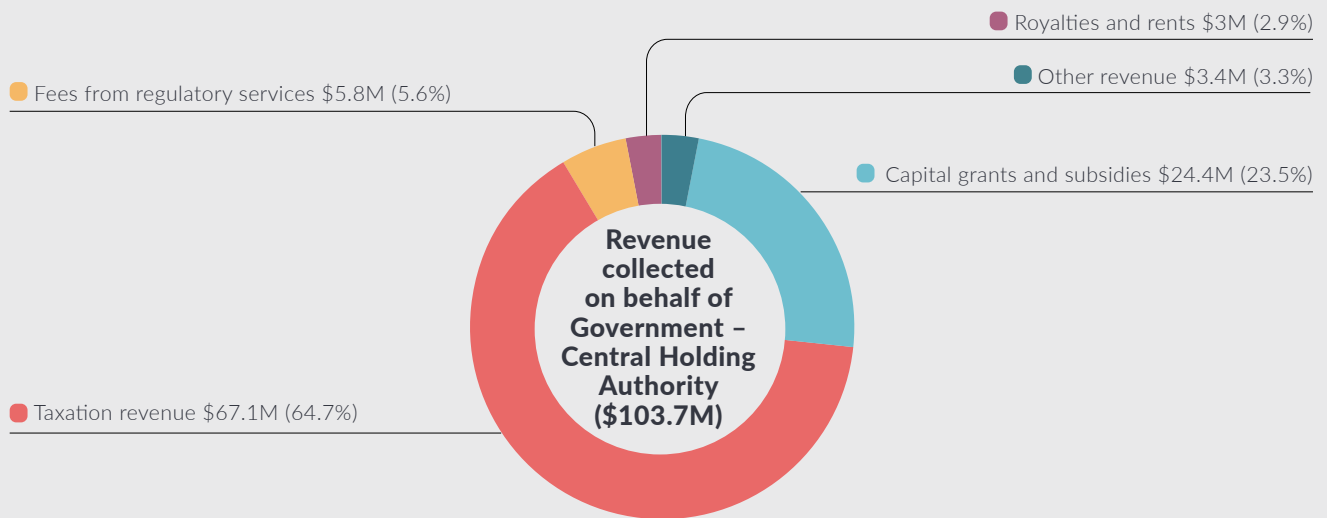
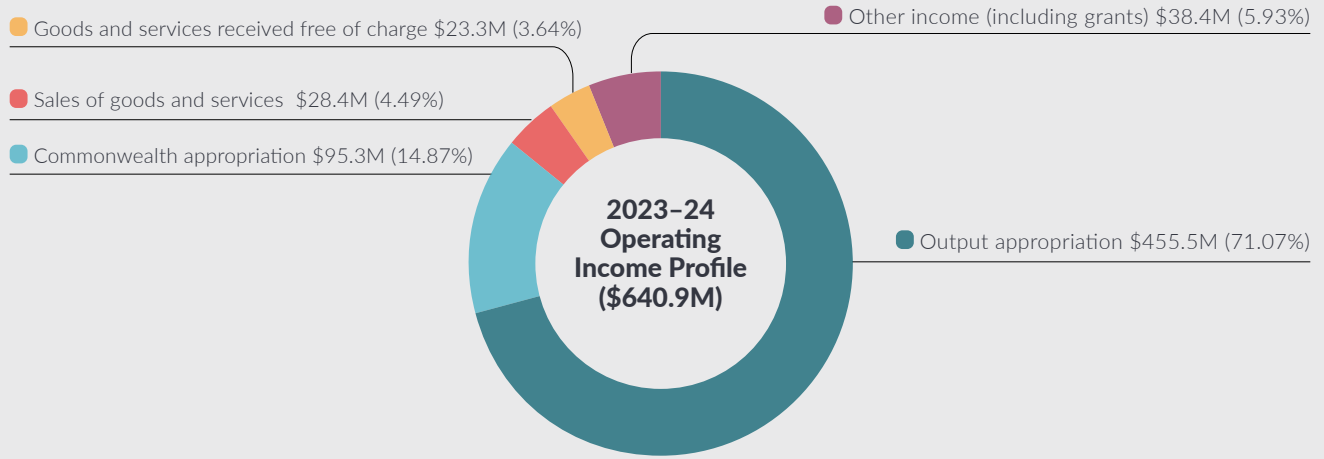
The department reports an operating deficit of \$206 million against a budgeted deficit of \$211.5 million. Deficit results are planned as non-cash expenses and are not appropriated such as depreciation expenses (\$89.3 million actual result), non-cash asset revaluation of buildings and infrastructure, non-cash land servicing capital-related expenditure that cannot be recorded as assets (\$32.8 million actual result) and non-cash capital grants (\$87.8 million actual result). The deficit also includes a number of costs for grants and subsidies the department was able to absorb within existing budget capacity. Revenue was slightly lower for the year by \$4.9 million. This was primarily due to the timing of Commonwealth milestone payments for the remote housing repairs and maintenance program, which was off-set by additional revenue from a recent tax ruling, whereby the GST expenses incurred in the provision of disability accommodation housing are eligible to be refunded to the department from prior years, and additional goods and services revenue. When excluding non-cash expenditure for accounting purposes, the department’s final result demonstrated an improvement in the final budget outcome against the budgeted total.

Summary of Financial Performance

The graph below summarises changes in total income and total expenditure over the 2023–24 financial year, from the original budget to the final budget which was revised in June 2024. This is compared against the actual result as at June 2024.

Variations in total actual expenditure against budget were mainly due to non-cash expenditure for the revaluation decrement of buildings and infrastructure, land servicing capital-related expenditure that cannot be recorded as assets and one-off non-cash capital grants to Power and Water Corporation and local government councils for the transfer of ownership of assets for nil consideration.

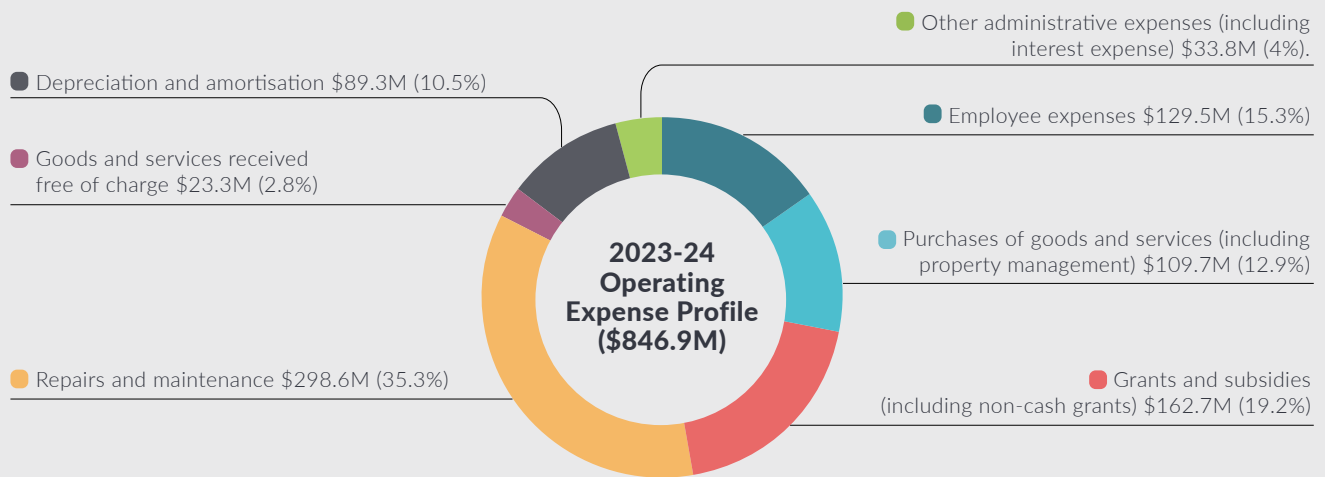




Expenditure Trend

The table below shows actual spend against the final budget in 2023–24.

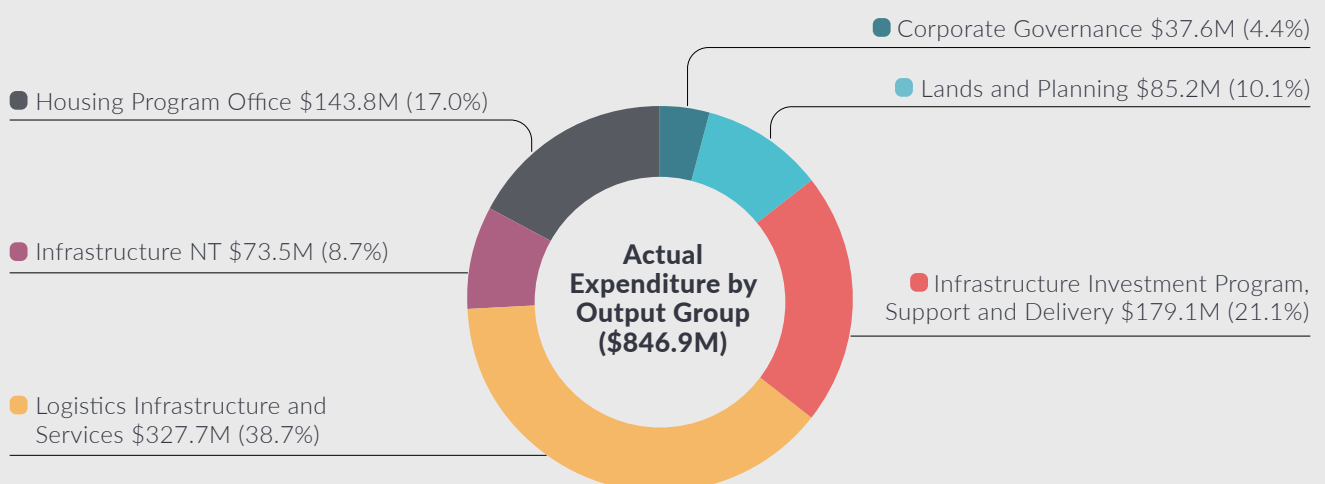
Operating expenses	2022-23	2023-24			
	Actual \$M	Actual \$M	Final Budget \$M	Variance \$M	Variance %
Employee expenses	119.2	129.5	131.0	(1.5)	-1.1%
Purchases of goods and services (including property management)	108.4	109.7	114.3	(4.6)	-4.0%
Repairs and maintenance	286.3	298.6	307.1	(8.5)	-2.8%
Other administrative expenses (including interest)	23.8	33.8	62.5	(28.7)	-45.9%
Grants and subsidies (including non-cash capital grants)	54.2	162.7	134.4	28.3	21.1%
Depreciation and amortisation	83.5	89.3	84.9	4.4	5.2%
Goods and services received free of charge	21.9	23.3	23.1	0.2	0.9%
Total	697.3	846.9	857.3	(10.4)	-1.2%



Overall, the department spent \$10.4 million less than budgeted. When excluding the non-cash expenditure for 2023–24, the department’s final result was under budget by \$9.8 million. The 2023–24 final budget outcome demonstrates an improved net position from operating activities against the budgeted total.

Key expense variations to the final budget are highlighted below:

- Employee expenses were \$1.5 million lower than budget primarily due to recruitment challenges across a number of specific technical and professional positions across the department.
- Purchases of goods and services were \$4.6 million lower than budget primarily due to expenditure associated with the Defence Accommodation Precinct Darwin, due to the part year full operating capacity.
- Repairs and maintenance expenses were \$8.5 million lower than budget primarily due to timing of the Commonwealth funded remote housing repairs and maintenance program. The unspent Commonwealth funds were subsequently carried over into the 2024–25 budget.
- Other administrative expenses were \$28.7 million lower than budget primarily due to a lower than anticipated end of year non-cash projected expenditure for one-off housing land servicing capital related expenditure, which cannot be recorded as assets.
- Grants and subsidies expenses were \$28.3 million higher than budget primarily due to a higher than anticipated end of year projected expenditure, for one-off non-cash capital grants provided to Power and Water Corporation as well as local government councils, transferring ownership of assets for nil consideration. When excluding non-cash capital grant expenditure, grants and subsidies were over budget by \$4.8 million, which was absorbed within the current approved budget across a number of categories.



The budget movement and annual expenses for all outputs in the department are summarised in the following table. When excluding the non-cash expenditure for 2023–24, the department’s final result was under by \$9.8 million against the approved final budget for 2023–24. Further information can be found in the financial overview section of this report.

Expenditure by Output

OUTPUT	2023–24 Budget \$M	2023–24 Final Budget \$M	% change	2023–24 Actuals \$M	% change to Final
Infrastructure NT	112.1	75.1	-32.98%¹	73.5	-2.17%⁷
Infrastructure NT Policy and Development	10.4	8.4		11.3	
Strategic Project Office	101.7	66.7		62.2	
Infrastructure Investment Program, Support and Delivery	153.1	186.8	22.00%²	179	-4.16%⁸
Infrastructure Investment Delivery	37.4	38.6		36.5	
Infrastructure Planning and Governance	8.7	8.5		8.6	
Building Asset Management	107	139.7		133.9	
Lands and Planning	49.1	79.8	62.30%³	85.2	6.80%⁹
Land Development	7.2	33		41.9	
Crown Land Estate	22.8	24.8		23.2	
Development Assessment Services	3.3	3.5		3.3	
Lands Planning	2.9	3		2.4	
Building Advisory Services	3.2	5.8		5.8	
Land Information and Spatial Analytics	9.2	9.4		8.3	
Northern Territory Planning Commission	0.4	0.4		0.4	
Logistics Infrastructure and Services	282.1	328.1	16.31%⁴	327.7	-0.12%
Passenger Transport	71.5	71.5		66.2	
Registration and Licensing	10.1	10.1		11.1	
Road and Water Safety and Compliance	9.5	9.5		7.9	
Transport Planning and Delivery	174.4	216.6		221.7	
Transport Assets	14	17.8		18.3	
Strategy, Policy and Legislation	2.6	2.6		2.4	
Housing Program Office	56.6	152	168.47%⁵	143.8	-5.39%¹⁰
Capital Program Delivery	5.0	51.2		45.5	
Program Planning and Engagement	10.1	9.0		10.3	
Housing Maintenance Services	41.6	91.8		88	
Corporate and Governance	30.5	35.5	16.47%⁶	37.6	5.98%¹¹
Corporate and Governance	11.8	12.3		14.3	
Shared Services Received	18.7	23.2		23.3	
TOTAL OUTPUT BUDGET	683.6	857.3	25.42%	846.9	-1.22%

1. Infrastructure NT decreased from the original budget to the final budget primarily due to the transfer of budget between financial years to align with project timing for the Darwin Region Water Supply Infrastructure program.
2. Infrastructure Investment Program, Support and Delivery increased from the original budget to the final budget primarily due to one-off non-cash capital related expenditure that cannot be recorded as assets, and one-off non-cash capital grants provided to local government councils, transferring ownership of assets for nil consideration.
3. Lands and Planning increased from the original budget to the final budget primarily due to one-off land servicing capital-related expenditure that cannot be recorded as assets.
4. Logistics Infrastructure and Services increased from the original budget to the final budget primarily due to additional funding relating to disaster expenditure across the Territory and one-off capital-related expenditure that cannot be recorded as assets.
5. Housing Program Office increased from the original budget to the final budget primarily due to Commonwealth and Territory funded urban and remote repairs and maintenance program, one-off capital related expenditure that cannot be recorded as assets, and one-off non-cash capital grants provided to Power and Water Corporation as well as local government councils, transferring ownership of assets for nil consideration.
6. Corporate and Governance increased from the original budget to the final budget primarily due to goods and services received free of charge. This is a non-cash notional charge by the Department of Corporate and Digital Development reflecting costs associated with the use of their services.
7. The variance in actual expenditure for Infrastructure NT against final budget was primarily due to a lower than expected spend for external consultancies.
8. The variance in actual expenditure for Infrastructure Investment Program, Support and Delivery against final budget was primarily due to a lower than anticipated end of year projected expenditure, for one-off non-cash capital grants provided to local government councils, transferring ownership of assets for nil consideration.
9. The variance in actual expenditure for Lands and Planning against final budget was primarily due to a higher than anticipated end of year projected expenditure, for one-off capital non-cash capital grants provided to local government councils, transferring ownership of assets for nil consideration.
10. The variance in actual expenditure for Housing Program Office against final budget was primarily due to lower than anticipated end of year projected spend, for one-off non-cash housing capital expenditure, which cannot be recorded as assets.
11. The variance in actual expenditure for Corporate and Governance against final budget is primarily due to an increased investment in the Early Careers Program for Graduates and Trainees, centrally held within Corporate and Governance, as part of the department's commitment to building organisational capability and succession planning.

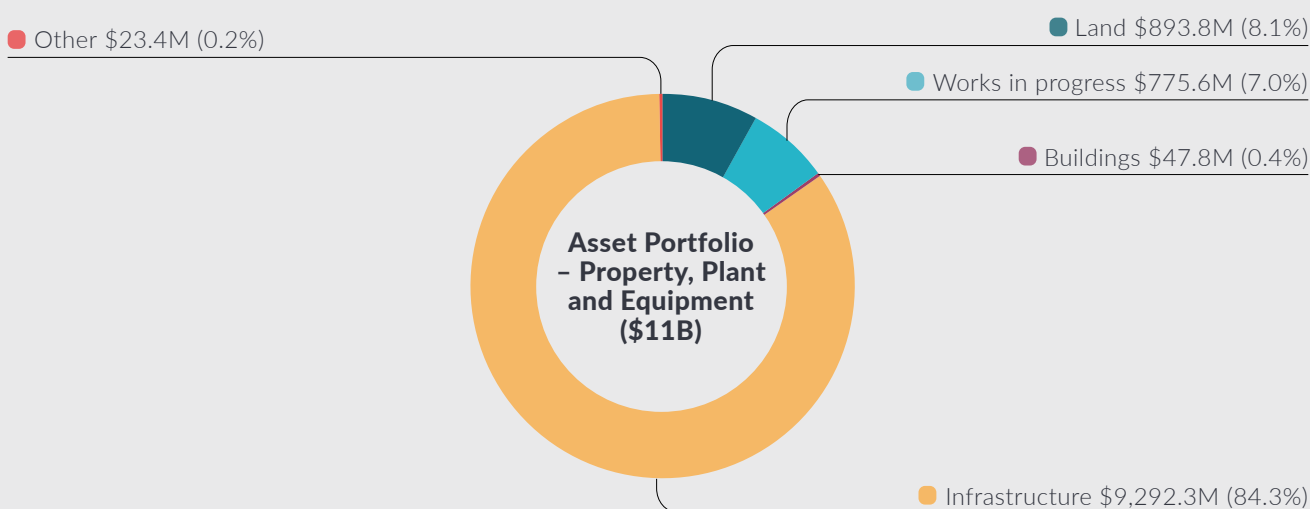
Balance Sheet

The Balance Sheet shows the department's net worth and financial position. The department held assets totalling \$11.31 billion at 30 June 2024.

The largest component of the department's asset profile relates to infrastructure assets of \$9.29 billion which are predominantly Territory road network assets, including roads and bridges. Also included in infrastructure assets are transport assets, such as barge landings, aerodromes and marine infrastructure. The department capitalised a number of completed capital works projects and revalued roadside rest areas and truck parking bays which resulted in an increase in the value of infrastructure assets of \$0.31 billion.

Another significant component of the asset profile is land, primarily Crown land at \$893.8 million. The land portfolio includes vacant Crown land which is managed by the department to meet current and future land requirements of the Territory Government.

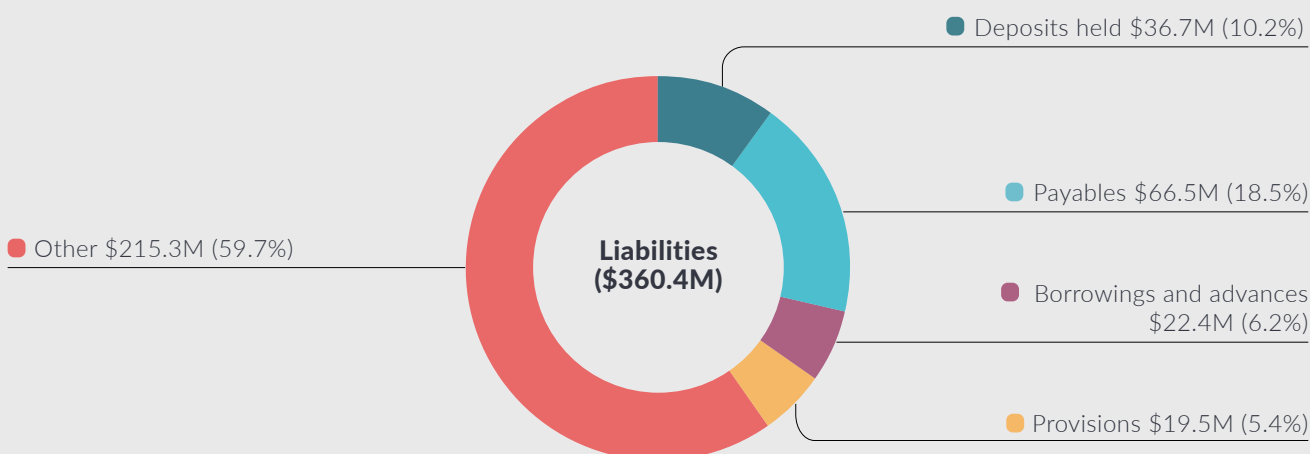
The department plays a lead role in planning, constructing and maintaining Government infrastructure across the Northern Territory and holds construction (work in progress) at \$775.6 million. This value represents the current collective value of works which are yet to be completed and transferred to each appropriate host department.



Liabilities

The department held liabilities of \$360.4 million as at 30 June 2024 comprising of deposits held in trust, payables and provisions.

In 2023-24, the department continued to maintain a strong financial position, with liabilities representing approximately 3.3% of total assets. This increase in liabilities of approximately 24% compared to the previous year is primarily due to a \$66.3 million increase in recorded Commonwealth unearned capital grants revenue as per accounting standards for various capital works projects.



Statement of Cash Flow

The Statement of Cash Flows represents cash received and applied during the year from operating, investing and financing activities. The table below summarises the movement of cash over the year.

The department held cash and deposits of \$131.1 million at year end, a \$13.3 million increase against the final approved budget of \$99.8 million. The increase in cash is mainly due to the timing of milestone payments for Commonwealth funded capital works projects.

Cash Flow Movement Summary

Cash Flow	2022-23	2023-24			
	Actual \$M	Actual \$M	Final Budget \$M	Variance \$M	Variance %
Cash at beginning of year	243.0	101.7	101.7	-	-
Cash received	1 464.3	2 047.1	1 917.6	129.5	6.8%
Less cash spent	1 605.6	2 035.7	1 919.5	116.2	6.1%
Cash at end of reporting period	101.7	113.1	99.8	13.3	13.3%

Infrastructure Payments

The department spent \$1.45 billion in total infrastructure payments on behalf of the Territory (as budgeted). The majority of the expenditure relates to capital and minor new works expenditure of \$1.09 billion. Within this capital expenditure, \$345 million was spent on the road network, \$386.8 million was spent on housing and \$359 million was spent on other built infrastructure across a number of portfolios. In addition, the department spent \$286.5 million in repairs and maintenance delivered on behalf of the department and other government agencies, \$12.1 million on infrastructure related consultancies to support the design and delivery of the Territory's infrastructure program and \$66.1 million in capital grants.

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the attached financial statements for the Department of Infrastructure, Planning and Logistics 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 2024 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.



Andrew Kirkman
Chief Executive Officer
30 August 2024



Fotis Papadakis
Chief Financial Officer
30 August 2024

COMPREHENSIVE OPERATING STATEMENT

For the year ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
INCOME			
Grants and subsidies revenue	4		
Current		1 144	1 286
Capital		-	31
Appropriation	5		
Output		455 499	427 027
Commonwealth		95 307	55 120
Sales of goods and services	6	28 429	22 291
Interest revenue		41	30
Goods and services received free of charge ¹	7	23 319	21 853
Gain on disposal of assets	8	813	647
Other income	9	36 360	20 752
TOTAL INCOME	3	640 912	549 037
EXPENSES			
Employee benefits expense	10	129 462	119 183
Administrative expenses			
Property management		21 952	25 855
Purchases of goods and services	11	87 782	82 523
Repairs and maintenance	11	298 558	286 349
Depreciation and amortisation	20, 21, 22, 23	89 324	83 477
Other administrative expenses		32 831	22 776
Goods and services received free of charge ¹	7	23 319	21 853
Grants and subsidies expenses			
Current	12a	8 866	8 507
Capital	12b	153 883	45 231
Community service obligations	12c	-	492
Interest expenses	13	938	1 075
TOTAL EXPENSES	3	846 915	697 321
NET SURPLUS / (DEFICIT)		(206 003)	(148 284)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to net surplus/(deficit)			
Changes in asset revaluation surplus		100 746	951 405
TOTAL OTHER COMPREHENSIVE INCOME		100 746	951 405
COMPREHENSIVE RESULT		(105 257)	803 121

¹ Includes DCDD 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 2024

	NOTE	2024 \$'000	2023 \$'000
ASSETS			
Current assets			
Cash and deposits	15	113 121	101 718
Receivables	17	47 571	191 973
Advances and investments	18	859	133
Asset held for sale	24	20 108	22 784
Total current assets		181 658	316 608
Non-current assets			
Receivables	17	9 787	10 116
Advances and investments	18	-	802
Property, plant and equipment	20	11 032 948	10 581 929
Intangibles	22	772	772
Heritage and cultural assets	23	63	67
Other financial assets	19	83 740	26 098
Total non-current assets		11 127 310	10 619 784
TOTAL ASSETS		11 308 968	10 936 392
LIABILITIES			
Current liabilities			
Deposits held	25	36 662	39 417
Payables	26	66 527	49 493
Borrowings and advances	27	4 684	5 180
Provisions	28	19 502	18 154
Other liabilities	29	200 650	106 246
Total current liabilities		328 025	218 490
Non-current liabilities			
Borrowings and advances	27	17 702	22 284
Other liabilities	29	14 701	49 035
Total non-current liabilities		32 403	71 319
TOTAL LIABILITIES		360 428	289 809
NET ASSETS		10 948 540	10 646 583
EQUITY			
Capital		5 860 476	5 453 262
Reserves	31	6 946 229	6 846 246
Accumulated funds		(1 858 165)	(1 652 925)
TOTAL EQUITY		10 948 540	10 646 583

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 2024

	NOTE	Equity at 1 July \$'000	Comprehensive result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
2024					
Accumulated funds		(1 652 925)	(206 002)	-	(1 858 927)
Transfers from reserves		-	762	-	762
		(1 652 925)	(205 240)	-	(1 858 165)
Reserves	31	6 846 246	-	-	6 846 246
Asset revaluation surplus		-	99 983	-	99 983
		6 846 246	99 983	-	6 946 229
Capital - transactions with owners					
Equity injections					
Capital appropriation		5 104 942	-	702 559	5 807 501
Equity transfers in		3 968 353	-	1 960	3 970 313
Other equity injections		838 039	-	952	838 991
Specific purpose payments		122 841	-	11 890	134 731
National partnership payments		1 802 232	-	342 731	2 144 963
Commonwealth - capital appropriation		174 865	-	25 492	200 357
Equity withdrawals					
Capital withdrawal		(610 973)	-	(200 208)	(811 181)
Equity transfer out		(5 947 037)	-	(478 162)	(6 425 199)
		5 453 262	-	407 214	5 860 476
TOTAL EQUITY AT END OF FINANCIAL YEAR		10 646 583	(105 257)	407 214	10 948 540
2023					
Accumulated funds		(1 510 105)	(148 284)	-	(1 658 389)
Transfers from reserves		-	5 464	-	5 464
		(1 510 105)	(142 820)	-	(1 652 925)
Reserves	31	5 900 305	-	-	5 900 305
Asset revaluation surplus		-	945 941	-	945 941
		5 900 305	945 941	-	6 846 246
Capital - transactions with owners					
Equity injections					
Capital appropriation		4 687 361	-	417 581	5 104 942
Equity transfers in		3 960 269	-	8 084	3 968 353
Other equity injections		835 612	-	2 427	838 039
Specific purpose payments		109 141	-	13 700	122 841
National partnership payments		1 343 183	-	459 049	1 802 232
Commonwealth - capital appropriation		157 996	-	16 869	174 865
Equity withdrawals					
Capital withdrawal		(609 460)	-	(1 513)	(610 973)
Equity transfer out		(5 497 364)	-	(449 673)	(5 947 037)
		4 986 738	-	466 524	5 453 262
TOTAL EQUITY AT END OF FINANCIAL YEAR		9 376 938	803 121	466 524	10 646 583

This 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 2024

	NOTE	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts			
Grants and subsidies received			
Current		1 144	1 286
Capital		-	-
Appropriation received			
Output		455 499	427 027
Commonwealth (excluding capital appropriation)		87 504	64 156
Receipts from sales of goods and services		196 639	149 892
Interest received		38	30
Total operating receipts		740 824	642 391
Operating payments			
Payments to employees		(127 944)	(119 085)
Payments for goods and services		(551 711)	(497 941)
Grants and subsidies paid			
Current		(8 866)	(7 346)
Capital		(66 126)	(15 937)
Community service obligations		-	(492)
Interest paid		(938)	(1 075)
Total operating payments		(755 585)	(641 876)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	16	(14 761)	515
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing receipts			
Proceeds from sales of non-financial assets	8	3 688	3 591
Repayment of advances		10 240	1 760
Total investing receipts		13 928	5 351
Investing payments			
Purchase of non-financial assets		(1 069 937)	(956 959)
Advances and investing payments		(4 664)	(1 757)
Total investing payments		(1 074 601)	(958 716)
NET CASH FROM/(USED IN) INVESTING ACTIVITIES		(1 060 673)	(953 365)
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing receipts			
Deposits received		(2 755)	8 703
Equity injections			
Capital appropriation		702 559	417 581
Commonwealth appropriation		591 548	389 589
Other equity injections		952	2 427
Total financing receipts		1 292 304	818 300
Financing payments			
Lease liabilities payments		(5 259)	(5 209)
Equity withdrawals		(200 208)	(1 513)
Total financing payments		(205 467)	(6 722)
NET CASH FROM/(USED IN) FINANCING ACTIVITIES	16	1 086 837	811 578
Net increase/(decrease) in cash held		11 403	(141 272)
Cash at beginning of financial year		101 718	242 990
CASH AT END OF FINANCIAL YEAR	15	113 121	101 718

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

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

1. OBJECTIVES AND FUNDING

The Department of Infrastructure, Planning and Logistics works with the community, business and industry to plan, regulate, construct, maintain and invest in integrated sustainable infrastructure, developments and services across the Territory. The department also supports a number of statutory committees and boards related to the department's functions and responsibilities.

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

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

Output groups/outputs:

- Infrastructure NT,
- Infrastructure Investment Program, Support and Delivery,
- Lands and Planning,
- Logistics Infrastructure and Services,
- Housing Program Office,
- Corporate and Shared Services.

a) Machinery of government

Transfers In

Details of transfer: The Darwin Region Water Supply Infrastructure Program was transferred to the Department of Infrastructure, Planning and Logistics from the Department of Industry, Tourism and Trade.

Basis of transfer: Cabinet Decision No. OOS22/1 on 25 October 2022

Date of transfer: Effective from 1 July 2023

The assets and liabilities transferred as a result of this change were as follows:

Assets	\$'000
Cash	-
Receivables	-
Property, plant and equipment	-
Total assets	-
Liabilities	
Payables	114
Provisions	94
Other liabilities	-
Total liabilities	208
Net assets	(208)

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a) Statement of Compliance

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act 1995* and related Treasurer's Directions. The *Financial Management Act 1995* requires the Department of Infrastructure, Planning and Logistics to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer.

The form of department financial statements should include:

- (i) a certification of the financial statements
- (ii) a comprehensive operating statement
- (iii) a balance sheet
- (iv) a statement of changes in equity
- (v) a cash flow statement and
- (vi) applicable explanatory notes to the financial statements.

b) Basis of accounting

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur, rather than when cash is paid out or received. As part of the preparation of the financial statements, all intra agency transactions and balances have been eliminated.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The form of the agency financial statements is also consistent with the requirements of Australian accounting standards. The effects of all relevant new and revised standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are effective for the current annual reporting period have been evaluated.

Standards and interpretations effective from 2023-24 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.

Standards and interpretations issued but not yet effective

No Australian accounting standards have been early adopted for the 2023-24 financial year.

Several amendments interpretations have been issued that apply to future reporting periods but are considered to have no or minimal impact on public sector reporting.

c) Reporting entity

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

The Department of Infrastructure, Planning and Logistics ("the department") is a Northern Territory department established under the *Interpretation Act 1978* and *Administrative Arrangements Order*.

The principal place of business of the department is: 18-20 Cavanagh Street, Darwin.

d) Agency and Territory items

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

Central Holding Authority

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

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

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

e) Comparatives

Where necessary, comparative information for the 2022-23 financial year has been reclassified to provide consistency with current year disclosures.

f) 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.

g) Changes in accounting policies

There have been no changes to accounting policies adopted in 2023-24 as a result of management decisions.

h) Accounting judgments and estimates

Judgments and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements.

There were no material changes adopted during 2023-24.

i) Contributions by and distributions to government

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

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

3. COMPREHENSIVE OPERATING STATEMENT BY OUTPUT GROUP

	NOTE	Infrastructure NT		Infrastructure Investment Program, Support and Delivery		Lands and Planning		Logistics Infrastructure and Services		Housing Program Office		Corporate and Shared Services		Total	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
INCOME															
Grants and subsidies revenue	4														
Current		-	-	-	501	250	250	878	433	16	102	-	-	1 144	1 286
Capital		-	-	-	-	-	-	-	-	-	31	-	-	-	31
Appropriation	5														
Output		14 116	6 941	168 192	137 436	39 618	39 743	171 663	150 303	50 100	81 030	11 810	11 574	455 499	427 027
Commonwealth		56 210	-	-	5 000	-	-	26 268	24 462	12 829	25 658	-	-	95 307	55 120
Sales of goods and services	6	-	-	97	1	2 886	3 073	14 945	13 543	10 181	5 354	320	320	28 429	22 291
Interest revenue		-	-	-	-	38	30	3	-	-	-	-	-	41	30
Goods and services received free of charge ¹	7	-	-	-	-	-	-	-	-	-	-	23 319	21 853	23 319	21 853
Gain on disposal of assets	8	-	-	-	-	813	647	-	-	-	-	-	-	813	647
Other income	9	1	-	2 793	489	4 556	6 541	596	176	216	339	28 198	13 207	36 360	20 752
TOTAL INCOME	3	70 327	6 941	171 082	143 427	48 161	50 284	214 353	188 917	73 342	112 514	63 647	46 954	640 912	549 037
EXPENSES															
Employee expenses	10	8 258	4 006	33 548	32 689	19 835	19 511	39 571	39 025	19 589	15 524	8 661	8 428	129 462	119 183
Administrative expenses															
Property management		86	74	1 833	8 350	4 904	4 552	9 627	7 765	4 864	4 545	639	569	21 953	25 855
Purchases of goods and services	11	6 750	1 755	5 788	5 332	7 914	14 013	57 248	53 992	5 224	3 700	4 857	3 731	87 781	82 523
Repairs and maintenance	11	726	-	108 607	104 515	10 156	10 634	104 483	75 639	74 586	95 561	-	-	298 558	286 349
Depreciation and amortisation	20, 21, 22, 23	139	131	2 228	5 096	5 772	5 729	80 781	72 372	288	41	116	108	89 324	83 477
Other administrative expenses		-	-	3 932	1 017	16 368	5 740	5 723	799	6 811	15 289	(3)	(69)	32 831	22 776
Goods and services received free of charge ¹	7	-	-	-	-	-	-	-	-	-	-	23 319	21 853	23 319	21 853
Grants and subsidies expenses															
Current	12a	523	30	-	-	1 654	2 817	6 637	5 558	52	102	-	-	8 866	8 507
Capital	12b	57 000	-	23 110	5 296	18 594	5 767	22 754	1 472	32 425	32 696	-	-	153 883	45 231
Community service obligations	12c	-	-	-	-	-	492	-	-	-	-	-	-	-	492
Interest expenses	13	2	3	-	-	1	1	911	1 049	-	-	24	22	938	1 075
TOTAL EXPENSES	3	73 484	5 999	179 046	162 295	85 198	69 256	327 735	257 671	143 839	167 458	37 613	34 642	846 915	697 321
NET SURPLUS / (DEFICIT)		(3 157)	942	(7 964)	(18 868)	(37 037)	(18 972)	(113 382)	(68 754)	(70 497)	(54 944)	26 034	12 312	(206 003)	(148 284)
OTHER COMPREHENSIVE INCOME															
Items that will not be reclassified to net surplus/ (deficit)															
Changes in asset revaluation surplus		-	-	38 517	(44 363)	19 950	15 425	41 963	980 343	-	-	316	-	100 746	951 405
TOTAL OTHER COMPREHENSIVE INCOME		-	-	38 517	(44 363)	19 950	15 425	41 963	980 343	-	-	316	-	100 746	951 405
COMPREHENSIVE RESULT		(3 157)	942	30 553	(63 231)	(17 087)	(3 547)	(71 419)	911 589	(70 497)	(54 944)	26 350	12 312	(105 257)	803 121

¹ Includes DCDD service charges.

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

The Department of Infrastructure, Planning and Logistics 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 department.

4. GRANTS AND SUBSIDIES REVENUE

	2024			2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Current grants	250	894	1 144	954	332	1 286
Capital grants	-	-	-	31	-	31
TOTAL GRANTS AND SUBSIDIES REVENUE	250	894	1 144	985	332	1 317

Grants revenue is recognised at fair value exclusive of GST.

Where a grant agreement is enforceable and has sufficiently specific performance obligations for the department to transfer goods or services to the grantor or a third party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. In this case, revenue is initially deferred as unearned contract revenue liability, included in Note 29 Other liabilities, when received in advance and recognised as, or when, the performance obligations are satisfied.

Current grants revenue encompasses Commonwealth funds received for:

- Regional Aviation Access Program,
- National Collaboration Framework on Survey and Mapping.

No additional capital grants revenue was received in 2023-24.

A financing component for consideration is only recognised if it is significant to the contract and the period between the transfer of goods and services and receipt of consideration is more than one year. For the 2023-24 and 2022-23 reporting periods, there were no adjustments for the effects of a significant financing component.

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

Capital grants with enforceable contracts and sufficiently specific obligations are recognised as an unearned capital grants liability, included in Note 29 Other Liabilities, when received and subsequently recognised progressively as revenue as or when the department satisfies its obligations under the agreement. Where a non-financial asset is purchased, revenue is recognised at the point in time the asset is acquired and control transfers to the department.

For constructed assets, revenue is recognised over time, using the percentage of completion method, measured as the costs incurred as a proportion of estimated total project costs.

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

	2024	2023
	\$'000	\$'000
Type of good and service:		
Construction services	-	31
Other	250	954
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	250	985
Type of customer:		
Commonwealth Government	250	985
State and Territory Governments	-	-
Non-government entities	-	-
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	250	985
Timing of transfer of goods and services:		
Over time	-	735
Point in time	250	250
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	250	985

5. APPROPRIATION

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

	2024			2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Output	-	455 499	455 499	-	427 027	427 027
Commonwealth	-	95 307	95 307	-	55 120	55 120
TOTAL APPROPRIATION IN THE OPERATING STATEMENT	-	550 806	550 806	-	482 147	482 147

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

	2024			2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Output	-	455 499	455 499	-	427 027	427 027
Commonwealth	-	87 504	87 504	-	64 156	64 156
TOTAL APPROPRIATION IN THE CASHFLOW STATEMENT	-	543 003	543 003	-	491 183	491 183

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

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

Where appropriation received has an enforceable contract with sufficiently specific performance obligations, the transaction is accounted for under AASB 15 as revenue from contracts with customers. In this case, revenue is recognised as and when, goods and or services are transferred to the customer or third party beneficiary. Otherwise revenue is recognised when the department gains control of the funds.

5. APPROPRIATION (continued)

a) Summary of changes to budget appropriations

The following table presents changes to budgeted appropriations authorised during the current financial year together with explanations for significant changes. It compares the amounts originally identified in the *Appropriation (2023-2024) Act 2023* with revised appropriations as reported in *2024-25 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 38 Budgetary information for detailed information on variations to the department's actual outcome compared to budget for revenue and expenses.

	Original 2023-2024 budget appropriation	Revised 2023-24 budget appropriation	Change to budget appropriation	Note	Final 2023-24 budget appropriation	Change to budget appropriation	Note
	\$'000	\$'000	\$'000		\$'000	\$'000	
Output	426 348	415 261	(11 087)	1	455 499	40 238	2
Capital	796 966	719 449	(77 517)	3	702 559	(16 890)	4
Commonwealth	694 696	693 847	(849)		705 737	11 890	5
TOTAL APPROPRIATION	1 918 010	1 828 557	(89 453)		1 863 795	35 238	

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

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

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

1. The variance in output appropriation from original budget to revised budget is primarily due to an adjustment in the whole of government Repairs and Maintenance Program.
2. The variance in output appropriation from revised budget to final budget is primarily due to additional funding provided through a Treasurer's Advance for costs related to disaster maintenance.
3. The variance in capital appropriation from original budget to revised budget is primarily due to revised capital works cash requirements to align with anticipated project milestones.
4. The variance in capital appropriation from revised budget to final budget is primarily due to the transfer of \$5 million to output appropriation to fund accelerated repairs and maintenance for the NT Roads program and \$11.89 million to the Department of Education (DoE) for infrastructure works in schools.
5. The variance in Commonwealth appropriation is primarily due to the transfer of Commonwealth funding from DoE of \$11.89 million for infrastructure works in schools.

6. SALES OF GOODS AND SERVICES

	2024			2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Sales of goods and services	3 862	24 567	28 429	3 993	18 298	22 291
TOTAL SALES OF GOODS AND SERVICES	3 862	24 567	28 429	3 993	18 298	22 291

Fees from regulatory services

Revenue from regulatory fees include fees for the issue of licences, and is generally recognised when the department satisfies its performance obligations or upfront on receipt of cash for licences with a term less than 12 months or a low value of \$10 000 or less. These also include fees for the issue of licences, taxes and certain rents collected on behalf of the Central Holding Authority. Refer to Note 37 Schedule of Administered Territory items.

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

Other goods and services revenue

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

Sales of goods

Revenue from sales of goods is recognised when the department satisfies a performance obligation by transferring the promised goods. The department typically satisfies its performance obligations when control of goods is transferred to the customers. The payments are typically due at that point in time.

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

Rendering of services

Revenue from rendering of services is recognised when the department satisfies the performance obligation by transferring the promised services. The department typically satisfies its performance obligations for the majority of services it renders at a point in time deemed to occur when the department delivers the promised services. Services rendered over time relate to the fulfilment of annual service level agreements. Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

The department records goods and services revenue from a range of fees and charges which are not limited to:

- Frances Bay mooring basin operations,
- Motor Vehicle Registry operations,
- land building advisory services,
- land development assessment services,
- service level agreements,
- bus ticket sales,
- property rents.

6. SALES OF GOODS AND SERVICES (continued)

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

	2024 \$'000	2023 \$'000
Type of good and service:		
Service delivery	942	1 069
Other	2 920	2 924
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	3 862	3 993
Type of customer:		
State and Territory government	429	313
Non-government entities	3 433	3 680
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	3 862	3 993
Timing of transfer of goods and services:		
Over time	683	687
Point in time	3 179	3 306
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	3 862	3 993

7. GOODS AND SERVICES RECEIVED FREE OF CHARGE

	2024 \$'000	2023 \$'000
Corporate and information services	23 319	21 853
TOTAL GOODS AND SERVICES RECEIVED FREE OF CHARGE	23 319	21 853

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 are recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

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

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

8. GAIN ON DISPOSAL OF ASSETS

	2024 \$'000	2023 \$'000
Net proceeds from the disposal of non-current assets	3 188	3 591
Less: carrying value of non-current assets disposed	(2 375)	(2 944)
TOTAL GAIN ON DISPOSAL OF ASSETS	813	647

9. OTHER INCOME

	2024			2023		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Rental income	-	365	365	-	15	15
Miscellaneous revenue	793	33 260	34 053	1 281	15 559	16 840
Donated assets	-	1 942	1 942	-	3 897	3 897
TOTAL OTHER INCOME	793	35 567	36 360	1 281	19 471	20 752

Rental income

Rental income arising from operating leases incidental to the core functions of the department is accounted for on a straight-line basis over the lease term.

Miscellaneous revenue

Miscellaneous revenue primarily relates to historical GST reimbursements from the Australian Taxation Office (ATO) for the supply of disability housing in the 2023-24 financial year, finance lease receipts, contracts with customers and other reimbursements. Where funding is received from agreements that are enforceable and contain sufficiently specific performance obligations for the department to transfer goods or services to the grantor or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where this criteria is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

Donated assets

Donated assets include assets received at below fair value or for nil consideration that can be measured reliably. These are recognised as revenue at their fair value when control over the assets is obtained, normally either on receipt of the assets or on notification the assets have been secured, unless received from another government entity as a consequence of a restructuring of administrative arrangements.

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

	2024	2023
	\$'000	\$'000
Type of good and service:		
Regulatory services	11	39
Service delivery	420	938
Other	362	304
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	793	1 281
Type of customer:		
Commonwealth government	-	-
State and Territory governments	588	92
Non-government entities	205	1 189
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	793	1 281
Timing of transfer of goods and services:		
Over time	-	-
Point in time	793	1 281
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	793	1 281

10. EMPLOYEE BENEFITS EXPENSE

	2024 \$'000	2023 \$'000
Salaries and wages	110 114	101 671
Superannuation expenses	12 325	10 817
Fringe benefits tax	363	543
Payroll tax	6 660	6 152
TOTAL EMPLOYEE BENEFITS EXPENSE	129 462	119 183

The number of full-time equivalent (FTE) employees for 2023-24 was 958 (2022-23: 914 FTE).

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 26 Payables and Note 28 Provisions.

11. PURCHASES OF GOODS AND SERVICES

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

	2024 \$'000	2023 \$'000
Goods and services expenses:		
Agency service arrangements ¹	44 950	42 434
Information technology charges and communications	13 975	13 731
Consultants ²	7 935	3 130
Motor vehicle expenses	2 757	2 689
Legal expenses ³	1 982	7 143
Survey, drafting and drilling	1 386	825
Disaster response related	2 239	1 559
Training and study	1 296	941
Official duty fares	1 236	1 083
Insurance	1 140	646
Bank charges	1 053	1 057
Memberships	1 005	950
Marketing and promotion ⁴	968	975
Freight	597	625
Accommodation	521	495
Equipment expenses	488	775
Recruitment ⁵	435	300
Travelling allowance	412	394
Regulatory, advisory boards, committees	362	451
Document production	199	79
Advertising ⁶	30	21
Other	2 816	2 220
TOTAL PURCHASES OF GOODS AND SERVICES	87 782	82 523

(1) Includes bus and ferry contracts. (2) Includes marketing, promotion and IT consultants. (3) Includes legal fees, claims and settlement costs.

(4) Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants category. (5) Includes recruitment related advertising costs. (6) Does not include recruitment advertising or marketing and promotion advertising.

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

Costs associated with repairs and maintenance works on Territory assets are expensed as incurred.

12. GRANT AND SUBSIDIES EXPENSES

a) Current grant and subsidies expenses

	2024 \$'000	2023 \$'000
Current grants		
Local government	552	87
Northern Territory Government Schools	77	-
Private and not-for-profit sector	4 099	2 878
Other sectors of government	1 531	1 531
Total current grants	6 259	4 496
Subsidies		
Private and not-for-profit sector	2 607	4 011
Total subsidies	2 607	4 011
TOTAL CURRENT GRANT AND SUBSIDIES EXPENSES	8 866	8 507

Current grants expenses are intended to finance the current activities of the recipient for which no economic benefits of equal value are receivable in return. Current grant expenses largely comprise providing public transportation facilities and regional transport capacity.

Subsidies are payments aimed at reducing all or part of the costs of an activity. This includes payments made for regional transport and driving instruction support.

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

b) Capital grant expenses

	2024 \$'000	2023 \$'000
Local government	67 924	13 394
Private and not-for-profit sector	9 287	4 644
Other sectors of government	76 672	27 193
TOTAL CAPITAL GRANT EXPENSES	153 883	45 231

Capital grant expenses are transfers made to a recipient for the purposes of acquiring or constructing a new physical asset or upgrading an existing physical asset, for which no economic benefits of equal value are receivable in return. It also includes the transfer of existing department assets to another entity for which no economic benefits of equal value are receivable in return.

Capital grant expenses largely comprise of non cash capital works expenditure relating to expenditure for land servicing works; asset ownership transferred to Power Water Corporation, Indigenous Essential Services and local government councils for nil consideration; and payments to other sectors of government for the delivery of works under national funding agreements.

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

12. GRANT AND SUBSIDIES EXPENSES (continued)

c) Community service obligations

	2024 \$'000	2023 \$'000
Other sectors of government	-	492
TOTAL COMMUNITY SERVICE OBLIGATIONS	-	492

Community service obligations (CSO) are payments the department makes to a government business division or a government owned corporation to compensate them for undertaking activities they would not elect to undertake on a commercial basis or would only undertake commercially at a higher price. CSO payments are recognised as an expense in the reporting period in which they are paid or payable, exclusive of the amount of GST.

13. INTEREST EXPENSE

	2024 \$'000	2023 \$'000
Interest from lease liabilities	938	1 075
TOTAL INTEREST EXPENSE	938	1 075

Interest expenses consist of interest and other costs incurred in connection with the borrowing of funds. It includes interest on lease liabilities.

14. WRITE-OFFS, POSTPONEMENTS, WAIVERS, GIFTS AND EX GRATIA PAYMENTS

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

	Agency				Territory items			
	2024 \$'000	No. of Trans.	2023 \$'000	No. of Trans.	2024 \$'000	No. of Trans.	2023 \$'000	No. of Trans.
Authorised under the <i>Financial Management Act 1995</i>								
Write-offs, postponements and waivers approved by the Treasurer								
Irrecoverable money written off	-	-	39	41	-	-	-	-
Value of public property written off	344	1	-	-	-	-	-	-
Waiver of right to receive or recover money or property	-	1	1 158	2	-	-	4	2
Total write-offs, postponements and waivers approved by the Treasurer	344	2	1 197	43	-	-	4	2
Write-offs, postponements and waivers approved by delegates								
Irrecoverable money written off	-	-	-	1	-	-	-	-
Losses or deficiencies of money written off	-	3	1	6	-	-	-	-
Value of public property written off	1 108	4	776	15	-	-	-	-
Total write-offs, postponements and waivers approved by delegates	1 108	7	777	22	-	-	-	-
Total write-offs, postponements and waivers	1 452	9	1 974	65	-	-	4	2
Gifts approved by the Treasurer	-	1	-	-	-	-	-	-
Gifts approved by delegate	2	8	2	8	-	-	-	-
Total gifts	2	9	2	8	-	-	-	-
Ex gratia payments	-	-	120	1	-	-	-	-
Total authorised under the <i>Financial Management Act 1995</i>	1 454	18	2 096	74	-	-	4	2
Authorised under other legislation								
Write-offs, postponements and waivers ⁽¹⁾	-	-	-	-	-	1	-	-
Gifts ⁽²⁾	-	-	3 225	4	-	-	-	-
Total authorised under other legislation	-	-	3 225	4	-	1	-	-

(1) Waiver under provisions of the *Crown Lands Act 1992*

(2) Gifted under provisions of the *Aboriginal Land Rights (Northern Territory) Act 1976* and *Crown Lands Act 1992*

14. WRITE-OFFS, POSTPONEMENTS, WAIVERS, GIFTS AND EX GRATIA PAYMENTS (continued)

Write-offs

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 circumstances where the Territory or an agency has made all attempts to pursue the debt, however, is deemed irrecoverable due to reasons beyond the Territory or an agency's control. Write-offs result in no cash outlay and are accounted for under 'Other administrative expenses' in the comprehensive operating statement.

Waiver

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

Postponement

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

Gifts

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

Ex gratia

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

15. CASH AND DEPOSITS

	2024 \$'000	2023 \$'000
Cash on hand	20	20
Cash at bank	113 101	101 698
TOTAL CASH AND DEPOSITS	113 121	101 718

For the purposes of the balance sheet and the cash flow statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash. Cash at bank includes monies held in the Accountable Officer's Trust Account (AOTA) that are ultimately payable to the beneficial owner – refer also to Note 25.

16. CASH FLOW RECONCILIATION

a) Reconciliation of cash

The total of department 'Cash and deposits' of \$113 120 594 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

	2024 \$'000	2023 \$'000
Net surplus / (deficit)	(206 003)	(148 284)
Non-cash items:		
Depreciation and amortisation	89 324	83 477
Asset write-offs/write-downs	32 804	20 678
Asset donations/gifts	-	3 255
Gain on disposal of assets	(813)	(647)
Assets acquired for nil consideration	(1 942)	(3 897)
Capital grants non-cash	87 757	35 359
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(2 151)	3 399
Decrease/(increase) in prepayments	198	(140)
Decrease/(increase) in other assets	(4 607)	(1 708)
(Decrease)/increase in payables	(4 402)	6 515
(Decrease)/increase in provision for employee benefits	1 085	(494)
(Decrease)/increase in other provisions	262	132
(Decrease)/increase in other liabilities	(6 273)	2 870
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	(14 761)	515

16. CASH FLOW RECONCILIATION (continued)

b) Reconciliation of liabilities arising from financing activities

2024	1 July	Cash flows				Total Cash Flows	Non-cash			30 June
		Deposits Received	Finance Leases	Appropriation	Equity Injection/ (Withdrawals)		Lease Acquisitions and other movements (remeasurements/transfers)	Other Liability Related Changes	Other Equity Related Changes	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	39 417	(2 754)	-	-	(2 754)	-	-	-	-	36 662
	27 464	-	(5 260)	-	(5 260)	182	-	-	182	22 386
	18 154	-	-	-	-	-	1 348	-	1 348	19 502
	-	-	-	1 294 107	(199 256)	-	-	(687 637)	(687 637)	407 214
TOTAL	85 035	(2 754)	(5 260)	1 294 107	(199 256)	182	1 348	(687 637)	(687 637)	485 765

2023	1 July	Cash flows				Total Cash Flows	Non-cash			30 June
		Deposits Received	Finance Leases	Appropriation	Equity Injection/ (Withdrawals)		Lease Acquisitions and other movements (remeasurements/transfers)	Other Liability Related Changes	Other Equity Related Changes	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	30 715	8 703	-	-	8 703	-	-	-	-	39 417
	6 196	-	(5 209)	-	(5 209)	26 477	-	-	26 477	27 464
	18 516	-	-	-	-	-	(362)	-	(362)	18 154
	-	-	-	807 170	914	-	-	(341 561)	(341 561)	466 524
TOTAL	55 427	8 703	(5 209)	807 170	914	26 477	(362)	(341 561)	(315 446)	551 559

c) Non-cash financing and investing activities

Lease transactions

During the financial year, the department recorded right-of-use assets for the lease of transport, property and remote land with an aggregate value of \$21.528 million (2023: \$26.894 million).

17. RECEIVABLES

	2024 \$'000	2023 \$'000
Current		
Accounts receivable	7 671	4 846
Less: loss allowance	(1 408)	(1 196)
Accrued contract revenue	-	130
Less: loss allowance	-	-
	6 263	3 780
GST receivables	13 529	13 559
Other receivables	26 826	172 222
Prepaid expenses ^(a)	953	2 412
Total current	47 571	191 973
Non-current		
Accounts receivable	840	990
Less: loss allowance	-	-
	840	990
Prepaid expenses ^(a)	8 947	9 126
Total non-current	9 787	10 116
TOTAL RECEIVABLES	57 358	202 089
^(a) Prepaid expense comprises:		
Current		
Prepaid capital works	-	1 591
Other	905	806
Salary advances	48	15
Total current	953	2 412
Non-current		
Prepaid land and capital works	8 920	8 920
Other	27	206
Total non-current	8 947	9 126
TOTAL PREPAID EXPENSES	9 900	11 538

17. RECEIVABLES (continued)

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

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

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

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

Accrued contract revenue

Accrued contract revenue arises from contracts with customers where the department's right to consideration in exchange for goods transferred to customers or works completed have arisen but have not been billed at the reporting date. Once the department's rights to payment becomes unconditional, usually on issue of an invoice, accrued contract revenue balances are reclassified as contract receivables. Accrued revenue that does not arise from contracts with customers are reported as part of other receivables.

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.

Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure exposure to bad debts is not significant. The department 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 and contracts receivables. To measure expected credit losses, receivables have been grouped based on shared risk characteristics and days past due.

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

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

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

Internal receivables reflect amounts owing from entities controlled by the Northern Territory Government such as other agencies, government business divisions and government owned corporations. External receivables reflect amounts owing from third parties which are external to the Northern Territory Government.

17. RECEIVABLES (continued)

The loss allowance for receivables and reconciliation as at the reporting date is disclosed below:

Ageing analysis

Internal receivables	2024				2023			
	Gross receivables	Loss rate	Expected credit losses	Net receivables	Gross receivables	Loss rate	Expected credit losses	Net receivables
	\$'000	%	\$'000	\$'000	\$'000	%	\$'000	\$'000
Not overdue	18	0%	-	18	14	4.4%	(1)	13
Overdue for less than 30 days	-	0%	-	-	-	0%	-	-
Overdue for 30 to 60 days	-	0%	-	-	-	0%	-	-
Overdue for more than 60 days	-	0%	-	-	-	0%	-	-
TOTAL INTERNAL RECEIVABLES	18		-	18	14		(1)	13

External receivables	2024				2023			
	Gross receivables	Loss rate	Expected credit losses	Net receivables	Gross receivables	Loss rate	Expected credit losses	Net receivables
	\$'000	%	\$'000	\$'000	\$'000	%	\$'000	\$'000
Not overdue	142	100.0%	(142)	-	-	-	-	-
Not overdue	728	3.7%	(27)	701	3 773	4.4%	(165)	3 608
Not overdue	1 883	0.0%	-	1 883	-	-	-	-
Overdue for less than 30 days	12	44.7%	(5)	7	24	46.2%	(11)	13
Overdue for less than 30 days	42	0.0%	-	42	-	-	-	-
Overdue for 30 to 60 days	26	77.8%	(20)	6	45	76.6%	(34)	11
Overdue for 30 to 60 days	406	0.0%	-	406	-	-	-	-
Overdue for more than 60 days	1 230	98.7%	(1 214)	16	990	99.5%	(985)	5
Overdue for more than 60 days	3 184	0.0%	-	3 184	-	-	-	-
TOTAL EXTERNAL RECEIVABLES	7 653		(1 408)	6 245	4 832		(1 195)	3 637

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

Reconciliation of loss allowance for receivables

	2024 \$'000	2023 \$'000
Internal receivables		
Opening balance	(1)	(2)
Written off during the year	-	-
Recovered during the year	1	7
Increase/decrease in allowance recognised in profit or loss	-	(6)
TOTAL INTERNAL RECEIVABLES	-	(1)
External receivables		
Opening balance	(1 195)	(2 577)
Written off during the year	-	40
Recovered during the year	978	2 297
Increase/decrease in allowance recognised in profit or loss	(1 191)	(955)
TOTAL EXTERNAL RECEIVABLES	(1 408)	(1 195)

18. ADVANCES AND INVESTMENTS

	2024 \$'000	2023 \$'000
Current		
Advances paid	859	133
Less: loss allowance	-	-
	859	133
Non-current		
Advances paid	-	802
Less: loss allowance	-	-
	-	802
TOTAL ADVANCES AND INVESTMENTS	859	935

Advances paid

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

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

Subsequently, advances paid are measured at amortised cost using the effective interest method. The average discount rate used to calculate the amortised cost is 4.29%.

Loss allowances on advances paid reflect either 12-month or lifetime expected credit losses depending on changes in credit risk and represents the amount of advances paid the department estimates are likely to be uncollectible and are considered doubtful.

No loss allowance has been recognised for the department as all advances are expected to be collected in full.

Credit risk exposure of advances paid

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

19. OTHER FINANCIAL ASSETS

	2024 \$'000	2023 \$'000
Non-current		
Lease receivable	83 740	26 098
TOTAL OTHER FINANCIAL ASSETS	83 740	26 098

a) Agency as a lessor

Finance leases

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

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

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

Port of Darwin Lease

Territory (through the former Department of Lands, Planning and Environment) entered into a 99-year lease agreement with Landbridge Group to lease land assets and interest in the Port of Darwin.

A lease premium amounting to \$391 million was received in advance. The lease also provides for the receipt of incremental contingent rentals where a revenue-based threshold is exceeded. No contingent rental was received during the year.

Under the terms of the lease, the leased assets will revert to the Territory at the end of 99 years. The Port lessee has the majority of the risks and rewards associated with ownership of the leased assets. Therefore the assets have been derecognised and a finance lease receivable recognised representing a residual interest in the leased assets.

Any leasehold improvements over and above those already anticipated in the leased assets' residual value will be accounted for at the end of the 99 years when the assets return to the Territory. The lease terms provide the Territory the option to buy back identified port assets for a nominal amount, and to buy or lease, for nominal consideration, additional port land purchased or leased by Landbridge during the 99 year term and used for port purposes.

As the lease premium has been prepaid, the balance of the finance lease receivable represents the unguaranteed residual for the Port of Darwin land related assets accruing to the benefit of the Territory. As of 30 June 2024, no impairment losses have been recorded on the finance lease receivables.

On 30 June 2017, the Territory Government agreed to retain the 20 per cent equity interest in the Port of Darwin. Under the revised terms of the shareholding, the Territory does not have any right to participate in the distributions of capital or income of the Port of Darwin group trusts.

Although the 20 per cent equity interest does not satisfy criteria for consolidation or recognition as a joint venture or associate, it is considered a financial asset.

19. OTHER FINANCIAL ASSETS (continued)

Defence Accommodation Precinct Darwin

The Territory entered into a five year finance lease arrangement (including two five year options to renew) with the Commonwealth Department of Defence to lease the Manigurr-Ma accommodation village.

The Commonwealth lessee has the majority of the risks and rewards associated with ownership of the leased assets. This includes the right to use the leased assets for the permitted use of an accommodation village. Therefore the assets have been derecognised and a finance lease receivable recognised.

Future minimum lease receipts under the finance lease as at 30 June are as follows:

	2024 \$'000	2023 \$'000
Not later than one year	4 600	1 828
Later than one year and not later than five years	18 380	8 684
Later than five years	13 193 503	13 186 613
TOTAL	13 216 483	13 197 125

Reconciliation of net investment in the lease at 30 June is as follows:

	2024 \$'000	2023 \$'000
Future undiscounted rental receivable	13 300 223	13 223 223
Unguaranteed residual amounts - undiscounted	-	-
Less: unearned finance income	(13 216 483)	(13 197 125)
NET INVESTMENT IN FINANCE LEASE	83 740	26 098

Operating leases

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

The department owns land and buildings that are leased to tenants under operating lease arrangements with rentals payable monthly. Lease payments for some contracts include Consumer Price Index (CPI) increases, however there are no other variable lease payments that depend on an index or rate.

The leases at the Frances Bay Mooring Basin are generally for a 12 month licence with an option to extend annually up to 5 years. Rental receivables greater than one year are not certain.

Some leased buildings are inter-agency arrangements. Other leased building assets are external arrangements.

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

	2024 \$'000	2023 \$'000
Not later than one year	800	898
Later than one year and not later than five years	935	935
Later than five years	-	-
TOTAL	1 735	1 833

b) Contract cost asset

Costs to obtain a contract are expensed where goods and services will be transferred within one year or less and only capitalised if deemed material. Territory Government employee costs that satisfy the criteria for recognition as a cost to fulfil a contract are not capitalised and expensed immediately. Other costs to fulfil a contract are accounted for as a contract cost asset if deemed material. For the 2023-24 and 2022-23 reporting periods, no costs were capitalised as a contract cost asset.

20. PROPERTY, PLANT AND EQUIPMENT

a) Total property, plant and equipment

	2024 \$'000	2023 \$'000
Land		
At fair value	893 796	872 674
Buildings		
At fair value	132 794	173 409
Less: accumulated depreciation	(85 035)	(104 478)
	47 759	68 931
Infrastructure		
At fair value	14 103 858	13 696 838
Less: accumulated depreciation	(4 811 523)	(4 709 322)
	9 292 335	8 987 516
Construction (Work in Progress)		
At capitalised cost	775 643	623 518
Plant and equipment		
At fair value	10 446	10 457
Less: accumulated depreciation	(8 768)	(8 324)
	1 678	2 133
Computer hardware		
At fair value	1 050	1 027
Less: accumulated depreciation	(841)	(763)
	209	264
Land leases		
At capitalised cost	838	830
Less: accumulated amortisation	(190)	(154)
	648	676
Building leases		
At capitalised cost	543	531
Less: accumulated amortisation	(355)	(215)
	188	316
Transport equipment leases		
At capitalised cost	34 789	34 906
Less: accumulated amortisation	(14 097)	(9 004)
	20 692	25 902
TOTAL PROPERTY, PLANT AND EQUIPMENT	11 032 948	10 581 930

20. PROPERTY, PLANT AND EQUIPMENT (continued)

Reconciliation of carrying amount of property, plant and equipment

Property, plant and equipment includes right-of-use assets under AASB 16 Leases. Further information on right-of-use assets are disclosed in Note 21. A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of year is set out below:

2024	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	872 674	68 931	8 987 516	623 518	2 133	264	676	316	25 902	10 581 930
Additions	636	360	-	1 091 478	99	35	-	-	-	1 092 608
Disposals	(1 175)	-	-	-	-	-	-	-	-	(1 175)
Depreciation/amortisation expense	-	(3 974)	(78 866)	-	(485)	(90)	(36)	(139)	(5 374)	(88 964)
Additions/disposals from asset transfers	2 975	(26 364)	312 172	(939 353)	(69)	-	-	-	-	(650 639)
Revaluation increments/decrements	19 662	8 806	74 786	-	-	-	8	11	164	103 437
Impairment losses	-	-	(3 273)	-	-	-	-	-	-	(3 273)
Transfer to/from assets held for sale	(976)	-	-	-	-	-	-	-	-	(976)
CARRYING AMOUNT AS AT 30 JUNE	893 796	47 759	9 292 335	775 643	1 678	209	648	188	20 692	11 032 948
2023	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	871 496	83 185	7 763 915	516 913	2 560	351	459	423	5 185	9 244 487
Additions	1 151	14 961	-	937 239	201	-	182	-	26 197	979 931
Disposals	(2 943)	-	-	-	-	-	-	-	-	(2 943)
Depreciation/amortisation expense	-	(5 119)	(71 461)	-	(744)	(87)	(34)	(131)	(5 485)	(83 061)
Additions/disposals from asset transfers	(994)	749	335 680	(830 634)	118	-	-	-	-	(495 081)
Revaluation increments/decrements	14 089	(23 571)	959 382	-	-	-	69	24	5	949 998
Impairment losses	-	(774)	-	-	(2)	-	-	-	-	(776)
Transfer to/from assets held for sale	(10 125)	(500)	-	-	-	-	-	-	-	(10 625)
CARRYING AMOUNT AS AT 30 JUNE	872 674	68 931	8 987 516	623 518	2 133	264	676	316	25 902	10 581 930

20. PROPERTY, PLANT AND EQUIPMENT (continued)

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

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

2024	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	828 487	62 366	8 987 516	623 518	2 133	264	676	316	25 902	10 531 178
Additions	(1 821)	360	-	1 091 478	99	35	-	-	-	1 090 151
Disposals	(1 175)	-	-	-	-	-	-	-	-	(1 175)
Depreciation/amortisation expense	-	(3 363)	(78 866)	-	(485)	(90)	(36)	(139)	(5 374)	(88 353)
Additions/disposals from asset transfers	2 975	(26 364)	312 172	(939 353)	(69)	-	-	-	-	(650 639)
Revaluation increments/decrements	19 628	8 806	74 786	-	-	-	8	11	164	103 403
Impairment losses	-	-	(3 273)	-	-	-	-	-	-	(3 273)
Transfer to/from assets held for sale	(976)	-	-	-	-	-	-	-	-	(976)
CARRYING AMOUNT AS AT 30 JUNE	847 118	41 805	9 292 335	775 643	1 678	209	648	188	20 692	10 980 316
2023	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	835 179	75 967	7 763 915	516 913	2 560	351	459	423	5 185	9 200 952
Additions	1 151	14 961	-	937 239	201	-	182	-	26 197	979 931
Disposals	(2 943)	-	-	-	-	-	-	-	-	(2 943)
Depreciation/amortisation expense	-	(4 466)	(71 461)	-	(744)	(87)	(34)	(131)	(5 485)	(82 408)
Additions/disposals from asset transfers	3 833	749	335 680	(830 634)	118	-	-	-	-	(490 254)
Revaluation increments/decrements	1 392	(23 571)	959 382	-	-	-	69	24	5	937 301
Impairment losses	-	(774)	-	-	(2)	-	-	-	-	(776)
Transfer to/from assets held for sale	(10 125)	(500)	-	-	-	-	-	-	-	(10 625)
CARRYING AMOUNT AS AT 30 JUNE	828 487	62 366	8 987 516	623 518	2 133	264	676	316	25 902	10 531 178

20. PROPERTY, PLANT AND EQUIPMENT (continued)

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

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

2024	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	44 187	6 565	-	-	-	-	-	-	-	50 752
Depreciation expense	-	(611)	-	-	-	-	-	-	-	(611)
Additions/disposals from asset transfers	2 457	-	-	-	-	-	-	-	-	2 457
Revaluation increments/decrements	34	-	-	-	-	-	-	-	-	34
CARRYING AMOUNT AS AT 30 JUNE	46 678	5 954	-	-	-	-	-	-	-	52 632
2023	Land \$'000	Buildings \$'000	Infrastructure \$'000	Construction (work in progress) \$'000	Plant and equipment \$'000	Computer hardware \$'000	Land leases \$'000	Building leases \$'000	Transport equipment leases \$'000	Total \$'000
Carrying amount as at 1 July	36 317	7 218	-	-	-	-	-	-	-	43 535
Depreciation expense	-	(653)	-	-	-	-	-	-	-	(653)
Additions/disposals from asset transfers	(4 827)	-	-	-	-	-	-	-	-	(4 827)
Revaluation increments/decrements	12 697	-	-	-	-	-	-	-	-	12 697
CARRYING AMOUNT AS AT 30 JUNE	44 187	6 565	-	-	-	-	-	-	-	50 752

20. PROPERTY, PLANT AND EQUIPMENT (continued)

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.

Complex assets

A physical non-financial asset capable of disaggregation into separate and identifiable significant components which have different useful lives. The components may be replaced during the useful life of the complex asset.

Land under roads

Land under roads is land roadways and road reserves including land under footpaths, nature strips and median strips. The department has elected to recognise all land under roads in accordance with AASB 116 where all the asset recognition criteria have been met.

Construction (work in progress)

As part of the financial management framework, the department 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 and the cost of construction work in progress is recognised as an asset. Once completed, capital works assets are transferred to the relevant Northern Territory Government agency.

Revaluations and Impairment

Revaluation of assets

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

- land,
- buildings,
- infrastructure assets, and
- heritage and cultural 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.

Land is generally revalued to unimproved capital value (UCV). Revaluations of UCV are considered annually, based on a three year rolling revaluation plan. UCV is considered consistent with a Fair Value assessment utilising Level 2 inputs as defined in AASB 13.

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

Minor road infrastructure assets were revalued at 30 June 2024 based on current replacement cost. The resulting increase to the department's road infrastructure asset value is \$62.776 million.

The revaluation of infrastructure assets requires engineering and technical expertise due to the complex nature of the assets. The department engages an external quantity surveyor and cost consultant, RBB NT Pty Ltd, trading as QS Services, as well as using in-house engineering expertise to revalue transport, road and bridge infrastructure assets. Recent infrastructure valuations have a high level of accuracy due to improvements in the process and records held, such as a greater accuracy of asset componentisation following a comprehensive survey of infrastructure assets and improvements in unit costs following external advice using regional unit cost rates.

QS Services provided unit rates representative of NT current industry standard market rates for infrastructure revaluations in 2023-24.

20. PROPERTY, PLANT AND EQUIPMENT (continued)

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 or whenever there is indication of impairment. If any indicator of impairment exists, the department determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

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

In certain situations, an impairment loss may subsequently be reversed. Impairment loss may only be reversed 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 no impairment loss been recognised for the asset in the prior years. Where an asset is carried at a revalued amount, an 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 the 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 2024. As a result of this review \$3.2 million of impairment losses were recognised against infrastructure assets. Impairment losses were charged to the asset revaluation surplus

Depreciation and amortisation expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

The estimated useful lives for each class of asset are in accordance with the Treasurer's Directions and are determined as follows:

	2024	2023
Buildings	20 - 50 years	20 - 50 years
Infrastructure assets		
Bridges	70 years	70 years
Sealed pavement	40 years	40 years
Unsealed pavement	8 years	8 years
Road formation	Infinite - not depreciated	Infinite - not depreciated
Street lights and traffic control systems	15 - 20 years	15 - 20 years
Transport assets	5 - 50 years	5 - 50 years
Plant and equipment	2 - 15 years	2 - 15 years
Computer hardware	3 - 6 years	3 - 6 years
Leased land	n/a	n/a
Right-of-use assets	1 - 40 years	1 - 40 years
Heritage and cultural assets	100 years	100 years
Intangibles	2 - 10 years	2 - 10 years

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

The estimated useful lives disclosed above includes the useful lives of right-of-use assets under AASB 16. For further detail, refer to Note 21.

21. AGENCY AS A LESSEE

The department leases assets in the course of achieving its outcomes.

Land leases relate to department buildings and other assets located on aboriginal land. These leases are fixed and capitalised over a period of 40 years, which includes the extension option of 28 years due to the fixed nature of the asset on the land. There are provisions contained in the leases which allow for annual CPI changes.

The building lease relates to the leasing of office accommodation for the Darwin Harbour Infrastructure Projects group. This lease has a term of 4 years with an option to extend and is subject to a CPI change after the initial 12 months.

Transport equipment leases relate to the provision of public, school and special needs bus and ferry services throughout the Northern Territory. These contracts have been assessed as being a lease and are capitalised by separating the lease component from the non-lease component provided by the suppliers. The department uses a lease component identified in a contract or sourced from other documentation provided by the supplier. If not available, the department shall determine a lease rate on the basis of similar suppliers' lease components. These leases expire between 1 and 5 years based on the current contracts. It is likely that this method of service delivery will continue, however no provisions have been provided for past the current contract expiry dates.

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

Right-of-use asset

The following table presents a reconciliation of right-of-use assets included in the carrying amounts of property, plant and equipment at Note 20.

2024	Land	Buildings	Transport equipment	Total
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July	676	316	25 902	26 894
Amortisation expense	(36)	(139)	(5 374)	(5 549)
Revaluation increments/decrements including remeasurement	8	11	164	183
CARRYING AMOUNT AS AT 30 JUNE	648	188	20 692	21 528
2023	Land	Buildings	Transport equipment	Total
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July	459	423	5 185	6 067
Additions	182	-	26 197	26 379
Amortisation expense	(34)	(131)	(5 485)	(5 650)
Revaluation increments/decrements including remeasurement	69	24	5	98
CARRYING AMOUNT AS AT 30 JUNE	676	316	25 902	26 894

21. AGENCY AS A LESSEE (continued)

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

	2024	2023
	\$'000	\$'000
Amortisation expense of right-of-use assets	(5 549)	(5 651)
Interest expense on lease liabilities	(938)	(1 075)
Expense relating to short-term leases	(987)	(523)
Inter-governmental leases	(2 315)	(2 129)
Income from subleasing right-of-use assets	15	16
TOTAL AMOUNT RECOGNISED IN THE COMPREHENSIVE OPERATING STATEMENT	(9 774)	(9 362)

Recognition and measurement

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

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

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

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	2024	2023
Land	30 to 40 years	30 to 40 years
Buildings	1 to 4 years	1 to 4 years
Transport equipment	1 to 5 years	1 to 5 years

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

Right-of-use assets are subsequently measured at fair value which approximates costs less accumulated amortisation and accumulated impairment losses. This excludes those arising from leases that have complex structure, such as public private partnership arrangements.

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

Inter-governmental leases

The department applies the inter-governmental leases recognition exemption as per the Treasurer's Direction – Leases and recognise these as an expense on a straight-line basis over the lease term. These largely relate to the lease of :

- motor vehicles from NT Fleet,
- government employee housing from the Department of Territory Families, Housing and Communities (DTFHC),
- parking areas associated with office accommodation located with DTFHC,
- pastoral lease with the Department of Environment, Parks and Water Security.

Leases of commercial properties for office accommodation are centralised with the Department of Corporate and Digital Development (DCDD). Consequently all lease liabilities and right-of-use assets relating to these arrangements are recognised by DCDD and not disclosed within these financial statements.

22. INTANGIBLES

a) Total intangibles

	2024	2023
	\$'000	\$'000
Intangibles with a finite useful life		
Computer software		
Gross carrying amount	5 122	4 767
Less: accumulated amortisation	(4 350)	(3 995)
Carrying amount at 30 June	772	772
TOTAL INTANGIBLES	772	772

The department's intangibles comprise of computer software assets.

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

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

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

The estimated useful lives for finite intangible assets are determined in accordance with the Treasurer's Directions and are determined as follows:

	2024	2023
Computer software	2 to 10 years	2 to 10 years

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

Department intangible assets were assessed for impairment as at 30 June 2024. No impairment adjustments were required as a result of this review.

b) Reconciliation of carrying amount of intangibles

2024	Computer software	Total
	\$'000	\$'000
Intangibles with a finite useful life		
Carrying amount at 1 July	772	772
Additions	355	355
Amortisation	(355)	(355)
CARRYING AMOUNT AS AT 30 JUNE	772	772
2023	Computer software	Total
	\$'000	\$'000
Intangibles with a finite useful life		
Carrying amount at 1 July	989	989
Additions	165	165
Amortisation	(411)	(411)
Additions from asset transfers	29	29
CARRYING AMOUNT AS AT 30 JUNE	772	772

23. HERITAGE AND CULTURAL ASSETS

	2024	2023
	\$'000	\$'000
Carrying amount		
Gross carrying amount	85	85
Less: accumulated depreciation	(23)	(18)
CARRYING AMOUNT AS AT 30 JUNE	62	67
Reconciliation of carrying amount		
Carrying amount at 1 July	67	72
Depreciation	(5)	(5)
CARRYING AMOUNT AS AT 30 JUNE	62	67

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

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

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

The estimated useful lives for heritage and cultural assets are determined in accordance with the Treasurer's Directions and are determined as follows:

	2024	2023
Heritage and cultural	100 years	100 years

The department's accounting policies on impairment for property, plant and equipment disclosed in Notes 20 also apply to heritage and cultural assets.

Department heritage and cultural assets were assessed for impairment as at 30 June 2024. No impairment adjustments were required as a result of this review.

24. ASSETS HELD FOR SALE

	2024	2023
	\$'000	\$'000
Land	20 108	22 284
Buildings	-	500
TOTAL ASSETS HELD FOR SALE	20 108	22 784

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

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

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

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

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

25. DEPOSITS HELD

	2024	2023
	\$'000	\$'000
Recoverable works	34 033	36 144
Accountable officer's trust account ^(a)	78	81
Land sales deposits	123	202
Other deposits held	2 428	2 990
TOTAL DEPOSITS HELD	36 662	39 417

Deposits held mainly comprise recoverable works, the Accountable officer's trust account, land sale deposits and the motor vehicle registry account monies.

The department contract manages a number of capital works projects on behalf of other non-government entities; these projects are deemed recoverable works where the department recovers costs in full.

Accountable officer's trust account holds trust monies established under legislations held by the department on behalf of others for a specific purpose and not for use in the operations of government. These include motor vehicle registry return to sender cheques and bicycle fob deposits taken from customers for temporary bicycle storage arrangements at bus interchanges.

Clearing money is public money in transit that is payable to another entity. These funds typically do not contribute to the operations of the agency.

(a) Accountable officer's trust account

Accountable officer's trust account balances comprise:

	2024	2023
	\$'000	\$'000
Retention / security deposits	78	81
TOTAL ACCOUNTABLE OFFICER'S TRUST ACCOUNT	78	81

26. PAYABLES

	2024	2023
	\$'000	\$'000
Accounts payable	3 346	11 995
Accrued salaries and wages	2 757	2 554
Other accrued expenses	18 165	14 121
Accrued expenses - works in progress	42 259	20 823
TOTAL PAYABLES	66 527	49 493

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

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

27. BORROWINGS AND ADVANCES

	2024	2023
	\$'000	\$'000
Current		
Lease liabilities	4 684	5 180
Non-current		
Lease liabilities	17 702	22 284
TOTAL BORROWINGS AND ADVANCES	22 386	27 464

Lease liabilities

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

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

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

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

The following table presents liabilities under leases:

	2024	2023
	\$'000	\$'000
Balance at 1 July	27 464	6 196
Additions/remeasurements	181	26 477
Interest expenses	938	1 075
Payments	(6 197)	(6 284)
Balance at 30 June	22 386	27 464

The department had total cash outflows for leases of \$6.197 million in 2023-24 (\$6.284 million in 2022-23).

Future minimum lease payments under non-cancellable leases not recorded as a liability are as follows:

	2024	2024	2023	2023
	Internal	External	Internal	External
	\$'000	\$'000	\$'000	\$'000
Not later than one year	1 701	-	1 109	2
Later than one year and not later than five years	3 864	-	2 010	-
Later than five years	1	-	2	-
TOTAL	5 566	-	3 121	2

28. PROVISIONS

	2024	2023
	\$'000	\$'000
Current		
<i>Employee benefits</i>		
Recreation leave	14 497	13 606
Leave loading	1 810	1 663
Other employee benefits	85	37
<i>Other current provisions</i>		
Fringe benefits tax	99	132
Payroll tax	1 059	982
Superannuation	1 952	1 734
TOTAL PROVISIONS	19 502	18 154

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 and,
- 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 Infrastructure, Planning and Logistics, and as such no long service leave liability is recognised in the department's financial statements.

Superannuation

Employees' superannuation entitlements are provided through the:

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

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

29. OTHER LIABILITIES

	2024	2023
	\$'000	\$'000
Current		
Unearned capital grants liability	198 879	106 006
Other liabilities	1 771	240
	200 650	106 246
Non-current		
Unearned capital grants liability	14 701	49 035
	14 701	49 035
TOTAL OTHER LIABILITIES	215 351	155 281

Unearned capital grants liability

Unearned capital grants liability relate to contributions to enable the agency to acquire or construct a non-financial asset to be controlled by the agency, received in advance of the agency satisfying the performance obligation. This balance is predominantly made up of contributions from the Commonwealth, other Northern Territory Government agencies, schools and local councils towards specific capital and minor work assets.

The table below is a reconciliation of unearned capital grants liability.

	2024	2023
	\$'000	\$'000
Carrying amount at 1 July	155 041	171 790
Add: receipt of cash during the financial year	413 003	265 935
Less: income recognised during the financial year	354 464	282 684
CARRYING AMOUNT AT 30 JUNE	213 580	155 041

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

	2024	2023
	\$'000	\$'000
Not later than one year	198 879	106 006
Later than one year and not later than five years	14 701	49 035
Later than five years	-	-
TOTAL	213 580	155 041

30. COMMITMENTS

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

Commitments may extend over multiple reporting periods and may result in payment of compensation or return of funds if obligations are breached.

Internal commitments reflect commitments with entities controlled by the Northern Territory Government such as other agencies, government business divisions and government owned corporations. External commitments reflect those to third parties which are external to the Northern Territory Government.

Disclosures in relation to capital and other commitments are detailed below.

(a) Capital expenditure commitments¹

Capital expenditure commitments are primarily related to the construction of buildings, infrastructure and road networks. These contracts are expected to be payable as follows:

	2024	2023
	External	External
	\$'000	\$'000
Not later than one year	507 644	420 341
Later than one year and not later than five years	156 968	64 119
Later than five years	-	-
Total capital expenditure commitments (exclusive of GST)	664 612	484 460
Plus: GST recoverable	58 005	36 316
Total capital expenditure commitments (inclusive of GST)	722 617	520 776

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

(b) Other non-cancellable contract commitments¹

Other non-cancellable contract commitments predominantly comprise of repairs and maintenance contracts. These contracts are expected to be payable as follows:

	2024	2023
	External	External
	\$'000	\$'000
Not later than one year	46 080	48 066
Later than one year and not later than five years	27 016	11 275
Later than five years	-	-
Total other non-cancellable contract commitments (exclusive of GST)	73 096	59 341
Plus: GST recoverable	7 310	4 865
Total other non-cancellable contract commitments (inclusive of GST)	80 406	64 206

¹ Excludes capital and lease commitments, but includes maintenance contracts. Also excludes amounts recognised as unearned revenue in the department's financial records.

31. 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		Cultural		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
(ii) Movements in the asset revaluation surplus												
Balance as at 1 July	747 112	736 984	5 093	28 664	6 077 764	5 118 382	26	26	16 249	16 249	6 846 244	5 900 305
Increment/(decrement)	17 453	15 593	8 806	(23 571)	74 786	959 382	-	-	-	-	101 045	951 405
Impairment (losses)/reversals	-	-	-	-	(1 822)	-	-	-	-	-	(1 822)	-
Realisation of asset disposals	762	(5 464)	-	-	-	-	-	-	-	-	762	(5 464)
Balance as at 30 June	765 327	747 112	13 899	5 093	6 150 728	6 077 764	26	26	16 249	16 249	6 946 229	6 846 246

32. FAIR VALUE MEASUREMENT

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

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

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

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

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

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

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

Level 3 – inputs are unobservable.

a) Fair value hierarchy

The department does not recognise any financial assets or liabilities at fair value as these are recognised at amortised cost. The carrying amounts of these financial assets and liabilities approximate 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	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non-financial assets								
Land (Note 20,21)	-	-	894 445	873 350	-	-	894 445	873 350
Buildings (Note 20,21)	-	-	-	-	47 947	69 247	47 947	69 247
Infrastructure (Note 20)	-	-	-	-	9 292 335	8 987 516	9 292 335	8 987 516
Plant and equipment ¹ (Note 20, 21)	-	-	-	-	22 579	28 299	22 579	28 299
Intangibles (Note 22)	-	-	-	-	772	772	772	772
Heritage and cultural asset (Note 23)	-	-	-	-	62	67	62	67
Assets held for sale (Note 24)	-	-	20 108	22 784	-	-	20 108	22 784
TOTAL ASSETS	-	-	914 553	896 134	9 363 695	9 085 901	10 278 248	9 982 035

¹ Includes computer hardware and transport equipment.

There were no transfers between level 1 and Levels 2 or 3 during 2023–24

32. FAIR VALUE MEASUREMENT (continued)

b) Valuation techniques and inputs

Valuation techniques used to measure fair value in 2023-24 are:

	Level 2 techniques	Level 3 techniques
Asset classes		
Land	Market	
Buildings		Cost
Infrastructure		Cost
Plant and equipment		Cost
Intangibles		Cost
Heritage and cultural assets		Cost
Assets held for sale	Market	

There were no changes in valuation techniques from 2022-23 to 2023-24.

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

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

Minor road infrastructure assets were revalued at 30 June 2024 based on current replacement cost.

RBB Pty Ltd trading as QS Services, quantity surveyors and cost consultants provided rates representative of NT current industry standard market rates for their valuation carried out for the department in 2023-24.

Plant and equipment, computer hardware and transport equipment assets are based on depreciated cost and assessed for impairment on an annual basis.

Intangible assets consists of computer software stated at amortised cost.

32. FAIR VALUE MEASUREMENT (continued)

c) Additional information for level 3 fair value measurements

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

2024	Buildings \$'000	Infrastructure \$'000	Plant and equipment \$'000	Intangible assets \$'000	Heritage and cultural \$'000	Total \$'000
Fair value as at 1 July	69 247	8 987 516	28 299	772	67	9 085 901
Additions	3 244	341 391	134	-	-	344 769
Transfers in/out	(29 248)	(29 219)	(69)	355	-	(58 181)
Depreciation/amortisation	(4 113)	(78 866)	(5 949)	(355)	(5)	(89 288)
Remeasurement of leases	11	-	164	-	-	175
Gains/losses recognised in other comprehensive income	8 806	71 513	-	-	-	80 319
FAIR VALUE AS AT 30 JUNE	47 947	9 292 335	22 579	772	62	9 363 695

2023	Buildings \$'000	Infrastructure \$'000	Plant and equipment \$'000	Intangible assets \$'000	Heritage and cultural \$'000	Total \$'000
Fair value as at 1 July	83 608	7 763 915	8 096	989	72	7 856 680
Additions	22 646	335 680	26 399	79	-	384 804
Transfers in/out	(7 436)	-	118	115	-	(7 203)
Depreciation/amortisation	(5 250)	(71 461)	(6 316)	(411)	(5)	(83 443)
Remeasurement of leases	24	-	5	-	-	29
Gains/losses recognised in net surplus/deficit	(774)	-	(3)	-	-	(777)
Gains/losses recognised in other comprehensive income	(23 571)	959 382	-	-	-	935 811
FAIR VALUE AS AT 30 JUNE	69 247	8 987 516	28 299	772	67	9 085 901

(ii) Sensitivity Analysis

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

33. FINANCIAL INSTRUMENTS

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

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

The Department of Infrastructure, Planning and Logistics 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 Northern Territory Treasury Corporation adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

a) Categories of financial instruments

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

	Fair value through profit or loss		Amortised cost	Fair value through other comprehensive income	Total
	Mandatorily at fair value	Designated at fair value			
2024	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits	-	-	113 121	-	113 121
Receivables ¹	-	-	6 263	-	6 263
Advances paid	-	-	859	-	859
Other - finance lease assets	-	-	83 740	-	83 740
TOTAL FINANCIAL ASSETS	-	-	203 983	-	203 983
Deposit held ¹	-	-	34 199	-	34 199
Payables ¹	-	-	3 346	-	3 346
Lease liabilities	-	-	22 386	-	22 386
TOTAL FINANCIAL LIABILITIES	-	-	59 931	-	59 931

¹Total amounts disclosed here exclude statutory amounts, prepaid expenses and accrued contract revenue.

	Fair value through profit or loss		Amortised cost	Fair value through other comprehensive income	Total
	Mandatorily at fair value	Designated at fair value			
2023	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits	-	-	101 718	-	101 718
Receivables ¹	-	-	3 650	-	3 650
Advances paid	-	-	935	-	935
Other - finance lease assets	-	-	26 098	-	26 098
TOTAL FINANCIAL ASSETS	-	-	132 401	-	132 401
Deposit held ¹	-	-	39 417	-	39 417
Payables ¹	-	-	11 995	-	11 995
Lease liabilities	-	-	27 464	-	27 464
TOTAL FINANCIAL LIABILITIES	-	-	78 876	-	78 876

¹Total amounts disclosed here exclude statutory amounts, prepaid expenses and accrued contract revenue.

33. FINANCIAL INSTRUMENTS (continued)

a) Categories of financial instruments (continued)

Financial assets at amortised cost

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

The department's financial assets categorised at amortised cost include cash, receivables, advances paid and leases receivables.

Financial assets at fair value through other comprehensive income

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

Financial assets at fair value through profit or loss

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

Financial liabilities at amortised cost

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

Financial liabilities at fair value through profit or loss

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

Netting of swap transactions

The department, from time to time, may facilitate certain structured finance arrangements, where a legally recognised right to set-off financial assets and liabilities exists, and the Territory intends to settle on a net basis. Where these arrangements occur, the revenues and expenses are offset and the net amount is recognised in the comprehensive operating statement.

b) Credit risk

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

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

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

Credit risk relating to receivables is disclosed in Note 17 and advances paid in Note 18.

33. FINANCIAL INSTRUMENTS (continued)

c) Liquidity risk

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

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

Maturity analysis for financial liabilities

2024	Carrying amount \$'000	Less than a year \$'000	1 to 5 years \$'000	More than 5 years \$'000	Total \$'000
Liabilities					
Deposit held ¹	34 199	34 199	-	-	34 199
Payables ¹	3 346	3 346	-	-	3 346
Leased liabilities	22 386	5 469	14 058	6 010	25 537
TOTAL FINANCIAL LIABILITIES	59 931	43 014	14 058	6 010	63 082

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

2023	Carrying amount \$'000	Less than a year \$'000	1 to 5 years \$'000	More than 5 years \$'000	Total \$'000
Liabilities					
Deposit held ¹	39 417	39 417	-	-	39 417
Payables ¹	11 995	11 995	-	-	11 995
Leased liabilities	27 464	6 107	16 783	8 594	31 484
TOTAL FINANCIAL LIABILITIES	78 876	57 519	16 783	8 594	82 896

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

33. FINANCIAL INSTRUMENTS (continued)

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. The primary market risk that the department is likely to be exposed to is interest rate risk.

(i) Interest rate risk

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

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

Interest rate risk for financial assets and liabilities

2024	Interest bearing		Non-interest bearing \$'000	Total \$'000	Weighted average %
	Variable	Fixed			
	\$'000	\$'000			
Assets					
Cash and deposits	-	-	113 121	113 121	
Receivables ¹	-	-	6 263	6 263	
Advances	859	-	-	859	3.16%
Other assets - finance leases	-	83 740	-	83 740	5.57%
TOTAL FINANCIAL ASSETS	859	83 740	119 384	203 983	
Liabilities					
Deposits held ¹	-	-	34 199	34 199	
Payables ¹	-	-	3 346	3 346	
Lease liabilities - land	-	716	-	716	4.49%
Lease liabilities - transport equipment	-	21 480	-	21 480	3.77%
Lease liabilities - buildings	-	190	-	190	0.77%
TOTAL FINANCIAL LIABILITIES	-	22 386	37 545	59 931	

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

2023	Interest bearing		Non-interest bearing \$'000	Total \$'000	Weighted average %
	Variable	Fixed			
	\$'000	\$'000			
Assets					
Cash and deposits	-	-	101 718	101 718	
Receivables ¹	-	-	3 650	3 650	
Advances	935	-	-	935	3.16%
Other assets - finance leases	-	26 098	-	26 098	7.00%
TOTAL FINANCIAL ASSETS	935	26 098	105 368	132 401	
Liabilities					
Deposit held ¹	-	-	39 417	39 417	
Payables ¹	-	-	11 995	11 995	
Lease liabilities - land	-	733	-	733	4.47%
Lease liabilities - transport equipment	-	26 413	-	26 413	3.64%
Lease liabilities - buildings	-	318	-	318	0.77%
TOTAL FINANCIAL LIABILITIES	-	27 464	51 412	78 876	

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

33. FINANCIAL INSTRUMENTS (continued)

d) Market risk (continued)

Sensitivity analysis

Changes in the variable rates of 100 basis points (1 per cent) at reporting date would have the following effect on the department's profit or loss and equity.

	100 basis points increase
	\$'000
30 June 2024	
Financial assets – receivable loans	-
NET SENSITIVITY	-
30 June 2023	
Financial assets – receivable loans	8
NET SENSITIVITY	8

(ii) Price risk

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

(iii) Currency risk

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

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

34. RELATED PARTIES

i) Related parties

The department is a government administrative entity and is wholly owned and controlled by the Northern 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 dependants,
- 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.

ii) Key management personnel (KMP)

Key management personnel of the Department of Infrastructure, Planning and Logistics are those persons having authority and responsibility for planning, directing and controlling the activities of the Department of Infrastructure, Planning and Logistics. These include the Minister for Infrastructure, Planning and Logistics, Minister for Territory Development, the Chief Executive Officer and the members of the executive team.

iii) Remuneration of key management personnel

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

The aggregate compensation of key management personnel of the Department of Infrastructure, Planning and Logistics is set out below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	1 808	1 908
Post-employment benefits	194	195
TOTAL REMUNERATION OF KEY MANAGEMENT PERSONNEL	2 002	2 103

34. RELATED PARTIES (continued)

iv) Related party transactions:

Transactions with Northern Territory Government controlled entities

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

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

2024

Related Party	Revenue from related parties \$'000	Payments to related parties \$'000	Amounts owed by related parties \$'000	Amounts owed to related parties \$'000
All NTG Government departments	35 424	126 610	528	2 597
Associates	-	-	-	-
Subsidiaries	-	-	-	-

2023

Related Party	Revenue from related parties \$'000	Payments to related parties \$'000	Amounts owed by related parties \$'000	Amounts owed to related parties \$'000
All NTG Government departments	29 187	79 185	1 812	4 604
Associates	-	-	-	-
Subsidiaries	-	-	-	-

Most of the department's transactions with other government entities are not individually significant. Transactions which were significant with other government entities are listed as follows:

- \$23.319 million in notional revenue and expenditure related services received free of charge from the Department of Corporate and Digital Development;
- \$10.182 million in revenue for the delivery of repairs and maintenance works on Government Employee Housing assets from the Department of Territory Families, Housing and Communities;
- \$53 million capital grant payment to Power and Water Corporation for the Manton Dam Return to Service project funded by the Australian Government through the National Water Grid Fund;
- \$1.379 million grant payment to support the operations of the Darwin Wharf Precinct through the Darwin Waterfront Corporation;
- \$22.671 million non cash capital grant for land servicing infrastructure owned by Power and Water Corporation for its not-for-profit subsidiary Indigenous Essential Services.

Other related party transactions are as follows:

Given the breadth and depth of Northern Territory Government activities, related parties will transact with the Territory Public Sector in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed. There are no other related party transactions to disclose.

35. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

a) Contingent liabilities

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

The department had no reportable contingent liabilities as at 30 June 2024 or 30 June 2023.

b) Contingent assets

The department had no contingent assets as at 30 June 2024 or 30 June 2023.

36. EVENTS SUBSEQUENT TO BALANCE DATE

On 9 August 2024, a land exchange occurred in connection with the Darwin Ship Lift Facility project to establish a maritime service industry hub. As part of the exchange, the Territory will undertake works on both land parcels from within the project's approved capital works program. The financial impact of the land works will be known following finalisation of detailed design and tender award of relevant work packages.

37. SCHEDULE OF ADMINISTERED TERRITORY ITEMS

In addition to operating revenues controlled and utilised by an agency to fund its activities that are included in the financial statements, the department also acts on behalf of the Territory Government in the management of administered items. These include the collection of motor vehicle registration fees, other licence fees, rent and capital grants for a number of specific purposes with the majority related to road infrastructure projects. An agency is unable to use administered items to further its own objectives without authorisation.

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

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

	2024	2023
	\$'000	\$'000
TERRITORY INCOME AND EXPENSES		
Income		
Taxation revenue	67 143	64 602
Grants and subsidies revenue		
Capital	24 373	16 814
Fees from regulatory services	5 795	5 529
Royalties and rents	2 997	2 784
Other income	3 368	3 758
TOTAL INCOME	103 676	93 487
Expenses		
Central Holding Authority income transferred	103 736	93 367
Write-off, losses and waivers	-	4
Doubtful debts	(60)	116
TOTAL EXPENSES	103 676	93 487
TERRITORY INCOME LESS EXPENSES	-	-
TERRITORY ASSETS AND LIABILITIES		
Assets		
Accounts receivables	394	10
Other receivables	25 470	17 588
TOTAL ASSETS	25 864	17 598
Liabilities		
Central Holding Authority income payable	940	1 360
Unearned Central Holding Authority income	24 924	16 238
TOTAL LIABILITIES	25 864	17 598
NET ASSETS	-	-

38. BUDGETARY INFORMATION

The following tables present the variation between the 2023-24 original budgeted financial statements, as reported in 2023-24 Budget Paper No. 3 Agency Budget Statements, and the 2023-24 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 2023-24 original budget to 2023-24 final budget. Refer to Note 5a for summary changes to budget appropriations.

Comprehensive Operating Statement	2024	2024	Variance	Note
	Actual	Original Budget		
	\$'000	\$'000		
INCOME				
Grants and subsidies revenue				
Current	1 144	1 200	(56)	
Capital	-	581	(581)	1
Appropriation				
Output	455 499	426 348	29 151	2
Commonwealth	95 307	125 802	(30 495)	3
Sales of goods and services	28 429	23 478	4 951	4
Interest revenue	41	-	41	5
Goods and services received free of charge	23 319	18 666	4 653	6
Gain on disposal of assets	813	-	813	7
Other income	36 360	2 341	34 019	8
TOTAL INCOME	640 912	598 416	42 496	
EXPENSES				
Employee expenses	129 462	128 714	748	
Administrative expenses				
Purchases of goods and services	109 734	103 741	5 993	9
Repairs and maintenance	298 558	239 790	58 768	10
Depreciation and amortisation	89 324	87 168	2 156	11
Other administrative expenses	32 831	-	32 831	12
Goods and services received free of charge	23 319	18 666	4 653	13
Grants and subsidies expenses				
Current	8 866	8 263	603	
Capital	153 883	96 291	57 592	14
Interest expenses	938	936	2	
TOTAL EXPENSES	846 915	683 569	163 346	
NET SURPLUS / (DEFICIT)	(206 003)	(85 153)	(120 850)	
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to net surplus/(deficit)				
Changes in asset revaluation surplus	100 746	-	100 746	15
TOTAL OTHER COMPREHENSIVE INCOME	100 746	-	100 746	
COMPREHENSIVE RESULT	(105 257)	(85 153)	(20 104)	

38. BUDGETARY INFORMATION (continued)

Notes:

The following note descriptions relate to variances greater than 10 per cent or \$1 000 000 or where multiple significant variances have occurred. The original budget used for comparison is in line with accounting standards and is as per the budget published in May 2023. The original budget does not include any government decisions and additional appropriation changes made since. Comparison against the revised budget can be found in the Financial Statement Overview of the Annual Report. The department came in on budget against its revised budget in 2023-24.

1. Capital grants revenue variation relates to Commonwealth funded capital works housing expenditure recognised in accordance with AASB 1058 for the housing program. Due to timing adjustments, the program has fully revoted into 2024-25 and the revenue has not been recognised as originally projected.
2. Output appropriation variance primarily relates to additional funding provided through a Treasurer's Advance for disaster expenditure, including repairs and maintenance and operational expenditure.
3. Commonwealth appropriation variance primarily relates to the transfer of funding between financial years, in line with expected milestone payments for the National Water Grid Fund, including less revenue recognised in accordance with AASB 1058 than originally projected.
4. Goods and services variation primarily relates to additional revenue received for repairs to Government Employee Housing through the Centralised Model. Accelerated spend on the program has resulted in higher than expected revenue received for the year, recovered from the Department of Territory Families, Housing and Communities.
5. Interest revenue variation primarily relates to Master Builders Association interest on their advance which is not budgeted for.
6. Goods and services received free of charge are resources received from the Department of Corporate and Digital Development (DCDD) without charge. This does not impact the operating result as notional revenue is fully offset by notional expenditure. The charge reflects additional use of DCDD services based on use and an increased number of FTE.
7. Gain on disposal of assets primarily relates to gains on the sale of land which are not budgeted for.
8. Other Income variation primarily relates to the refund of GST related to disability housing as determined in a recent GST ruling.
9. Purchases of goods and services variation primarily relates to unforeseen expenditure relating to disaster maintenance and the Defence Accommodation Precinct Darwin expenditure.
10. Repairs and maintenance variation primarily relates to disaster maintenance and additional expenditure for Remote Housing.
11. Depreciation variance primarily relates to higher than anticipated capital projects that were completed and capitalised in 2023-24.
12. Other administrative variation primarily relates to additional one-off capital related expenditure in 2023-24 which cannot be recorded as assets - this is primarily budgeted for in the revised estimate budget published in May 2024.
13. Refer to 4 above.
14. Capital grants variance primarily relates to higher than anticipated non-cash capital grants provided to Power and Water Corporation as well as local government councils, transferring ownership of assets for no consideration- this is primarily budgeted for in the revised estimate budget published in May 2024.
15. Changes in asset revaluation surplus primarily due to minor roads infrastructure revaluations.

38. BUDGETARY INFORMATION (continued)

Balance sheet	2024	2024	Variance \$'000	Note
	Actual	Original budget		
	\$'000	\$'000		
ASSETS				
Current assets				
Cash and deposits	113 121	115 481	(2 360)	1
Receivables	47 571	23 496	24 075	2
Advances and investments	859	84	775	3
Assets held for sale	20 108	12 160	7 948	4
Total current assets	181 658	151 221	30 438	
Non-current assets				
Receivables	9 787	10 075	(288)	
Advances and investments	-	853	(853)	5
Property, plant and equipment	11 033 783	10 804 458	229 325	6
Other assets	83 740	28 934	54 806	7
Total non-current assets	11 127 310	10 844 320	282 990	
TOTAL ASSETS	11 308 968	10 995 541	313 427	
LIABILITIES				
Current liabilities				
Deposits held	36 662	30 715	5 947	8
Payables	66 527	46 565	19 962	9
Borrowings and advances	4 684	136	4 548	10
Provisions	19 502	18 516	986	
Other liabilities	200 650	73 472	127 178	11
Total current liabilities	328 025	169 404	158 621	
Non-current liabilities				
Borrowings and advances	17 702	22 069	(4 367)	12
Other liabilities	14 701	1 020	13 681	13
Total non-current liabilities	32 403	23 089	9 314	
TOTAL LIABILITIES	360 428	192 493	167 935	
NET ASSETS	10 948 540	10 803 048	145 492	
EQUITY				
Capital	5 860 476	6 776 028	(915 552)	14
Reserves	6 946 229	5 736 044	1 210 185	15
Accumulated funds	(1 858 165)	(1 709 024)	(149 141)	16
TOTAL EQUITY	10 948 540	10 803 048	145 492	

38. BUDGETARY INFORMATION (continued)

Notes:

The following note descriptions relate to variances greater than 10 per cent or \$1 000 000 or where multiple significant variances have occurred. The original budget used for comparison is in line with accounting standards and is as per the budget published in May 2023. The original budget does not include any government decisions and additional appropriation changes made since. Comparison against the revised budget can be found in the Financial Statement Overview of the Annual Report. The department came in on budget against its revised budget in 2023-24.

1. Cash at bank variance primarily relates to milestone income payments for Commonwealth funded expenditure.
2. Current receivables variance primarily relates to higher than anticipated accrued revenue for Commonwealth funded capital works programs.
3. Current advances variance primarily relates to the Master Builders Fidelity Fund.
4. Assets held for sale variance primarily relates to the timing of settlement of land identified as being available for sale.
5. Non-current advances and investments variance primarily relates to the recognition of the Master Builders Fidelity Fund from non-current to current.
6. Property, plant and equipment variance primarily relates to the impact of asset revaluations, including roads, bridges, culverts and streetlights.
7. Other assets variance primarily relates to the recognition of a lease receivable for the Defence Accommodation Precinct Darwin.
8. Deposits held variance primarily relates to funds held in a recoverable works trust account, for non-government capital works projects yet to be completed.
9. Payables variance primarily relates to creditors and accruals resulting from capital, and repairs and maintenance accruals in line with the significant increase to the Capital Works Program.
10. Borrowings and advances variance primarily relates to the recognition of transport equipment lease for bus contracts.
11. Other current liabilities variance primarily relates to advanced milestone payments from the Commonwealth in relation to the Alice Springs Hospital - New Ambulatory Care Centre, Royal Darwin Hospital - Mental Health Inpatient Unit Expansion, National Aboriginal Art Gallery in Mparntwe Alice Springs and Social Housing Accelerator programs, for which expenditure is yet to occur.
12. Non-current borrowings and advances variance primarily relates to the recognition of the transport equipment lease for bus contracts.
13. Non-current other liabilities variance primarily relates to advance milestone payments from the Commonwealth related to the Alice Springs Hospital - New Ambulatory Care Centre, for which expenditure is yet to occur.
14. Variation reflects the withdrawal of excess cash balances transferred to the Central Holding Authority.
15. Revaluations including land, roads, bridges, culverts, streetlights and the Defence Accommodation Precinct Darwin.
16. As per notes provided on the operating statement.

38. BUDGETARY INFORMATION (continued)

Cash flow statement	2024		Variance \$'000	Note
	Actual	Original budget		
	\$'000	\$'000		
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating receipts				
Grants and subsidies received				
Current	1 144	1 200	(56)	
Appropriation				
Output	455 499	426 348	29 151	1
Commonwealth	87 504	125 802	(38 298)	2
Receipts from sales of goods and services	196 639	23 991	172 648	3
Interest received	38	-	38	4
Total operating receipts	740 824	577 341	163 483	
Operating payments				
Payments to employees	(127 944)	(128 714)	770	
Payments for goods and services	(551 711)	(343 531)	(208 180)	5
Grants and subsidies paid				
Current	(8 866)	(8 263)	(603)	
Capital	(66 126)	(96 291)	30 165	6
Interest paid	(938)	(936)	(2)	
Total operating payments	(755 585)	(577 735)	(177 850)	
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	(14 761)	(394)	(14 367)	
CASH FLOWS FROM INVESTING ACTIVITIES				
Investing receipts				
Proceeds from sales of non-financial assets	3 688	2 780	908	7
Repayment of advances	10 240	-	10 240	8
Total investing receipts	13 928	2 780	11 148	
Investing payments				
Purchase of non-financial assets	(1 069 937)	(1 263 961)	194 024	9
Advances and investing payments	(4 664)	-	(4 664)	10
Total investing payments	(1 074 601)	(1 263 961)	189 360	
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	(1 060 673)	(1 261 181)	200 508	
CASH FLOWS FROM FINANCING ACTIVITIES				
Financing receipts				
Deposits received	(2 755)	-	(2 755)	11
Equity injections				
Capital appropriation	702 559	796 966	(94 407)	12
Commonwealth appropriation	591 548	568 894	22 654	13
Other equity injections	952	700	252	14
Total financing receipts	1 292 304	1 366 560	(74 256)	
Financing payments				
Lease liabilities payments	(5 259)	(5 006)	(253)	
Equity withdrawals	(200 208)	(100 452)	(99 756)	15
Total financing payments	(205 467)	(105 458)	(100 009)	
NET CASH FROM/(USED IN) FINANCING ACTIVITIES	1 086 837	1 261 102	(174 265)	
Net increase/(decrease) in cash held	11 403	(473)	11 876	
Cash at beginning of financial year	101 718	115 954	(14 236)	16
CASH AT END OF FINANCIAL YEAR	113 121	115 481	(2 360)	

38. BUDGETARY INFORMATION (continued)

Notes:

The following note descriptions relate to variances greater than 10 per cent or \$1 000 000 or where multiple significant variances have occurred. The original budget used for comparison is in line with accounting standards and is as per the budget published in May 2023. The original budget does not include any government decisions and additional appropriation changes made since. Comparison against the revised budget can be found in the Financial Statement Overview of the Annual Report. The department came in on budget against its revised budget in 2023-24.

1. Output appropriation variance primarily relates to additional funding provided through a Treasurer's Advance, for disaster expenditure, including repairs and maintenance and operational expenditure.
2. Commonwealth appropriation variance primarily relates to the transfer of funding between financial years, in line with expected milestone payments for the National Water Grid Fund.
3. Receipts from sales of goods and services variance is primarily due to GST receipts which are not budgeted. Excluding GST receipts, variance is primarily due to a higher than anticipated refund of disability housing GST determined in a recent GST ruling.
4. Interest revenue variation primarily relates to interest received from an advance provided to the Master Builders Association.
5. Payments for goods and services variance is primarily due to GST payments which are not budgeted for. In addition, compared to original budget and excluding GST, the department had additional unforeseen expenditure relating to disaster expenditure related to cyclone and flood damage across various areas in the Territory, as well as additional repairs and maintenance across whole of government, with additional appropriation provided.
6. Capital grants variance primarily relates to the transfer of funding between financial years, in line with expected milestone payments from the Commonwealth for the National Water Grid Fund.
7. Proceeds from assets variance primarily relates to the timing of settlement for land anticipated to be sold during the financial year.
8. Repayments of advances variance primarily relates to recognition of the Defence Accommodation Precinct and Darwin Port finance leases.
9. Purchases of non-financial assets variance primarily relates to a transfer between financial years, to align budget with projected expenditure for major capital works projects.
10. Advances and investment payments primarily relates to the Darwin Port and Defence Accommodation Precinct Darwin leases.
11. Deposits received variance primarily relates to recoverable works projects managed by the department and the Accountable Officer's Trust Account (AOTA), and reflects the use of those funds towards projects and offset by deposits held for land sales.
12. Capital appropriation was adjusted through the budget process and further at the end of the financial year. Adjustments were made to align budget with projected expenditure for major capital works projects. In addition, capital appropriation was transferred to the Department of Education for infrastructure works in schools, combined with minor transfers to other agencies.
13. Commonwealth appropriation variance primarily relates to revised milestones for Commonwealth funded projects, in particular the Northern Territory Remote Housing and National Land Transport Infrastructure National Partnership Agreements.
14. Other equity injections variance primarily relates to the transfer of cash from other government agencies, for a number of projects to be delivered by the department.
15. Variation reflects the withdrawal of excess cash balances transferred to the Central Holding Authority.
16. Cash at bank budget reflects the opening balance of the 2022-23 financial year with budget movements factored in for the original opening balance for 2023-24. This is a calculated field at each year end in the budget papers. The increase is primarily due to advance receipt of funding from the Commonwealth for capital works projects.

39. BUDGETARY INFORMATION: ADMINISTERED TERRITORY ITEMS

The following table presents the variation between the 2023-24 original budget for administered items as reported in 2023-24 Budget Paper No. 3 Agency Budget Statements and the 2023-24 actual amounts disclosed in Note 37 of these financial statements together with explanations for significant variations.

Administered Territory Items	2024	2024	Variance	Note
	Actual	Original budget		
	\$'000	\$'000	\$'000	
TERRITORY INCOME AND EXPENSES				
Income				
Taxation revenue	67 143	67 660	(517)	1
Grants and subsidies revenue				
Capital	24 373	23 081	1 292	2
Fees from regulatory services	5 795	7 461	(1 666)	3
Royalties and rents	2 997	3 933	(936)	4
Other income	3 368	3 334	34	
TOTAL INCOME	103 676	105 469	(1 793)	
Expenses				
Other administrative expenses	103 676	105 469	(1 793)	5
TOTAL EXPENSES	103 676	105 469	(1 793)	
TERRITORY INCOME LESS EXPENSES	-	-	-	
TERRITORY ASSETS AND LIABILITIES				
Assets				
Royalties and rent receivables	49	21	28	
Other receivables	25 815	602	25 213	6
TOTAL ASSETS	25 864	623	25 241	
Liabilities				
Central Holding Authority income payable	940	146	794	
Unearned Central Holding Authority income	24 924	477	24 447	7
TOTAL LIABILITIES	25 864	623	25 241	
NET ASSETS	-	-	-	

Notes:

The following note descriptions relate to variances greater than 10 per cent or \$1 000 000 or where multiple significant variances have occurred.

1. Taxation revenue variance primarily relates to higher than anticipated revenue for vehicle registrations.
2. Capital variance primarily relates to the timing of milestone payments from the Commonwealth for the Katherine Flood Mitigation programs; and from School Councils for education infrastructure.
3. Fees from regulatory services variance primarily relates to lower than expected revenue received for motor vehicle registry fees.
4. Royalties and rents variance primarily relates to lower than expected revenue received for land rent on Crown leases.
5. Other administrative expenses represents the transfer of collected funds to the Central Holding Authority; variance is due to all the revenue explanations above.
6. Other receivables variance is due to the recognition of receivables from the Central Holding Authority to match the liability of unearned revenue.
7. Unearned income variance is due to the recognition of unearned revenue in line with expenditure milestones which are collected through the Central Holding Authority.



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