

# 2024-25 ANNUAL REPORT



Northern Territory  
Electoral Commission  
*EVERY* vote counts

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# Letter to the Speaker

Madam Speaker,

I am pleased to provide the Annual Report of the Northern Territory Electoral Commission for the 2024-25 reporting year.

The report details the commission's performance, key achievements and outlook for the year ending 30 June 2025. It was prepared in accordance with the *Public Sector Employment and Management Act 1993*, the *Financial Management Act 1995* and the *Information Act 2002*.

Additional copies have been provided for tabling in the Legislative Assembly within 3 sitting days after its receipt.

Yours sincerely,



**Kirsten Kelly**  
Northern Territory Electoral Commissioner

20 October 2025

# Foreword



The 2024–25 reporting period marked a significant year for the Northern Territory Electoral Commission (NTEC, defined by the successful delivery of the 2024 Territory Election and significant preparatory work for the 2025 Local Government Elections. In addition to these major events, the NTEC conducted general elections for Barkly Regional Council (November 2024) and the inaugural election for the newly established Groote Archipelago Regional Council (March 2025).

At 30 June 2025, the Northern Territory's enrolment participation rate stood at a positive 92.8%, a result largely attributed to the Australian Electoral Commission's Federal Direct Enrolment Update program. In the lead-up to the 2024 Territory Election, the NTEC implemented a targeted remote education and engagement initiative, resulting in over 2,000 enrolment checks, updates, and new enrolments across the Territory's 7 remote electoral divisions.

While enrolment participation increased from 86.2% in 2020 to 93.4% ahead of the 2024 Territory Election, voter turnout, in general, continues to decline at elections across all levels of government. The 2024 Territory Election recorded a turnout of 68.5%, a decline from 74.9% in 2020. This trend underscores the need for collaborative efforts among stakeholders to better understand the factors contributing to declining participation and to identify strategies for improving voter engagement.

The NTEC remains committed to delivering accessible, transparent and trusted elections for all Territorians. In the year ahead, the NTEC's key priorities include the delivery of the 2025 Local Government Elections, the publication of the 2024 Territory Election report and individual council reports following the local government elections, in addition to developing the NTEC electoral reform program, and resetting the NTEC Strategic Plan (2026–2030).

The NTEC election management system and solutions are identified as a priority focus on the Digital Government Roadmap. Supported by the Department of Corporate and Digital Development, work will commence for planning the replacement of NTEC's current system and supporting technologies.

Following the 2025 Local Government Elections, a comprehensive review of the NTEC's functions and organisational redesign will commence. These initiatives are essential to ensuring the NTEC remains responsive to future electoral challenges while upholding its statutory responsibilities.

I would like to formally acknowledge the dedication and professionalism of the staff of the Northern Territory Electoral Commission, including over 500 casual staff, whose efforts were instrumental in the successful delivery of the 2024 Territory Election and planning to deliver the 2025 Local Government Elections. I also extend my sincere thanks to the Department of Corporate and Digital Development for its escalated shared service support throughout the 2024–25 reporting year.

A handwritten signature in black ink, appearing to be 'Kirsten Kelly', written over a horizontal line.

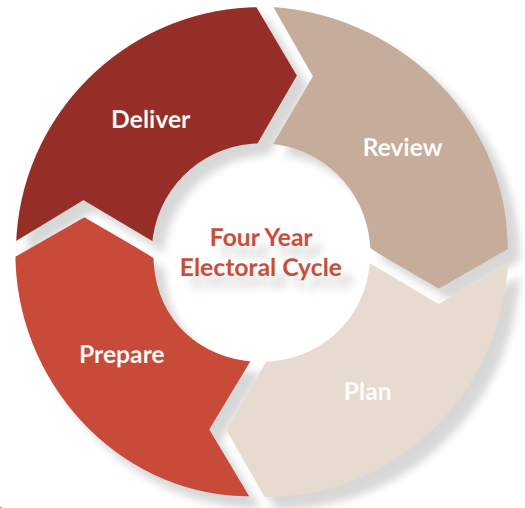
Kirsten Kelly

Northern Territory Electoral Commissioner.

# Agency overview

The NTEC is an independent statutory authority responsible for ensuring the impartial conduct of elections in the Northern Territory. Operating under its enabling legislation, the *Electoral Act 2004* and *Electoral Regulations 2004*, the NTEC also administers Chapter 8 of the *Local Government Act 2019*, *Local Government (Electoral Regulations 2021)*, the *Referendums Act 1998*, and other relevant legislation.

The work of the NTEC is structured around a 4 year electoral cycle that is aligned to the set dates of the general elections for the Northern Territory (NT) Legislative Assembly and local government councils, and the related preparation, evaluation and reporting, as well as the preceding electoral boundary redistribution or representation review.



The primary functions of the NTEC are:

- conducting Legislative Assembly and local government elections
- participating in, and providing secretariat support for Legislative Assembly electoral boundary redistributions and local government representation reviews
- coordinating financial disclosure requirements of candidates, political parties, associated entities and third party campaigners
- education and engagement
- conducting fee-for-service elections, including enterprise agreement ballots
- providing election expertise, undertaking research and election systems management
- corporate management.

█ Scheduled

█ On request

|   | 2022       |             | 2023       |             | 2024       |             | 2025       |             | 2026       |             |   |
|---|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|---|
|   | First half | Second half | First half | Second half | First half | Second half | First half | Second half | First half | Second half |   |
| Local government representative reviews                   |            |             |            |             |            |             |            |             |            |             |   |
| Legislative Assembly electoral boundary redistribution    |            |             |            |             |            |             |            |             |            |             |   |
| Financial disclosure*                                     |            |             |            |             |            |             |            |             |            |             |   |
| Election management system remediation and replacement ** |            |             |            |             |            |             |            |             |            |             |   |
| Fee-for-service elections/ballots                         |            |             |            |             |            |             |            |             |            |             |   |
| Education events  | ●          | ●           | ●          | ●           | ●          | ●           | ●          | ●           | ●          | ●           | ● |
| Corporate activities                                      |            |             |            |             |            |             |            |             |            |             |   |

Note\* additional obligations during election events

Note \*\* replacement subject to funding approval

# Strategic Plan 2022-26

## Key activity outside of the election cycle

### Purpose

Provide independent and high quality electoral services to Territorians.

### Vision

Maintain public confidence in electoral processes in the Northern Territory and to raise awareness to support participation.

### Values

- **Collaborate:** We are inclusive and work with our stakeholders and Territorians for the best outcome.
- **Integrity:** We conduct ourselves in a fair, honest and ethical manner in everything we do.
- **Professional:** We are committed to providing high quality, efficient and client focussed services to stakeholders and Territorians.
- **Trust:** Stakeholders and Territorians are confident that we deliver fair and transparent services to a high standard.

## Strategic goals

### Accessible, transparent and impartial elections in the Northern Territory

What we must achieve:

- Standardised practices in all election events
- Transparency in the electoral process through timely reporting and accessible electoral information
- Participation in and support for the electoral boundary redistribution process for Legislative Assembly and representation reviews for local government
- System stability and security, maintaining high integrity in the delivery of election events

What are our outcomes:

- Implement an election cycle which identifies phases and key activities
- Service Plan in place for each general election supporting the management of the election and stakeholder awareness

- Improved satisfaction from voters and stakeholders in the conduct of elections
- Roles and responsibilities for election management system activities clearly defined, documented with security and testing events scheduled
- Processes in place that support the timely allocation of resources to support boundary redistribution and representation reviews

### Electoral awareness, engagement and participation

What we must achieve:

- Develop a stakeholder engagement plan identifying key stakeholders, their defined interest and influence with actions to support engagement across the election cycle
- Effective strategies that promote awareness and participation in elections
- Deliver programs and activities that provide education and awareness about democracy, civics and elections for young Territorians
- Deliver activities that inform and raise awareness of electoral rights and responsibilities for voters, political parties and candidates
- Deliver strategic communication campaigns identifying opportunities for collaboration with key stakeholders to improve understanding of electoral processes and laws
- Maximise the use of data to support targeted communications and engagement activities

What are our outcomes:

- Relationships with key stakeholders are developed and maintained aimed at raising awareness of election events, processes and service offerings to support participation
- Increased attendance at events including, forums, expos, workshops etc.
- Increased interactions by stakeholders with NTEC communication channels
- Improved distribution and reach in communications across the election cycle
- Increased voter participation and decrease in the number of informal votes
- Territorians are aware of the role and functions of the NTEC

## Continued improvement in electoral services

What we must achieve:

- Implement recommended electoral service improvements and electoral reforms following evaluation of elections
- Develop and maintain election policies, operating procedures and control plans to support elections
- Create opportunities to collaborate with stakeholders on the provision of electoral services provided by the NTEC
- Develop a research plan identifying projects to be progressed within the NTEC and more complex projects requiring broader investment and support
- Increased use of data to support evidence based electoral service improvements
- Maximise opportunities across the NT Government shared service environment to support electoral service delivery e.g. systems security and support, critical infrastructure and workforce service support
- Grow partnerships with other electoral commissions, leveraging opportunities and capabilities

What are our outcomes:

- Implementation of agreed electoral service improvements in a timely manner in accordance with an approved implementation and change management plan
- Demonstrated successful performance of election management and supporting infrastructure without incident
- NTEC membership and participation in the Electoral Council of Australia and New Zealand
- Steering groups established with regular meetings scheduled with shared service agencies in key portfolio areas including, finance, properties, information and communications technology, fleet, workforce services
- Debriefing sessions offered to all clients following election events

## Cultivate a high performing organisation

What we must achieve:

- Implement an organisation structure responsive to NTEC statutory responsibilities, strategic and corporate functions

- Attract, recruit and retain a diverse and inclusive workforce with the necessary skills and capabilities across the electoral cycle
- Invest in our workforce to grow and develop capabilities
- Invest in infrastructure to support the functions of the NTEC
- Compliance within the NT Government operating environment, e.g. financial, procurement, human resources, privacy, information and records management

What are our outcomes:

- Organisation structure is in place and is aligned to the capabilities required to support the functions of the NTEC across the electoral cycle
- Workforce strategy in place that is responsive to the capability and resource requirements across the electoral cycle
- NTEC is compliant in government business practices evidenced through satisfactory audit outcomes
- Training resources to support election events are contemporary and accessible
- NTEC staff have My Plans in place (excluding casual event staff)
- High levels of staff satisfaction

## Awareness and compliance with electoral laws

What we must achieve:

- Develop and communicate the regulatory approach to be adopted by the NTEC (i.e. constructive compliance approach)
- Create opportunities to promote and support an understanding of electoral laws that are relevant to them, e.g. voters, political parties, candidates, third party campaigners, associated entities, donors and media
- Develop a risk-based compliance plan aligned with electoral legislation to promote public confidence

What are our outcomes:

- Electoral education sessions are scheduled and information resources are available to support stakeholders in understanding their rights and responsibilities
- Increase in the number of financial returns submitted within the required timeframes
- Compliance checks carried out in accordance with the NTEC compliance plan

# Agency functions



Enrolment



Elections



Public Awareness



Corporate

# Enrolment

Contribute to the maintenance and security of a joint roll of eligible Northern Territory electors.



As at 30 June 2025 the number of enrolled Territorians was 155,448, an increase of 1,993 electors (or 1.3%) from the previous reporting year.



The AEC's State of the Roll report puts the NT's enrolment participation rate at 92.8% compared to a national rate of 98.1% as at 30 June 2025.



The report estimates there are just over 12,000 eligible Territorians not on the electoral roll.



The AEC's Federal Direct Enrolment Update program and online enrolment continue to be the main source of enrolment in the NT.

## Northern Territory electoral roll

As provided by the *Northern Territory (Self-Government) Act 1978 (Cth)*, the enrolment provisions of the *Commonwealth Electoral Act 1918* apply for electors in the Northern Territory. Therefore, if an eligible person residing in the Territory is enrolled on the Commonwealth electoral roll, they are automatically enrolled for NT Legislative Assembly and NT local government elections.

### Joint electoral roll arrangement

The NT electoral roll is managed by the Australian Electoral Commission (AEC) under a joint roll arrangement between the Governor-General and the Administrator of the Northern Territory (as per section 20 of the *Electoral Act 2004*). This arrangement has been in place since 1994.

The AEC is responsible for:

- processing enrolments and amendments to enrolments (including the Federal Direct Enrolment Update program)
- maintaining the quality of the roll by undertaking enrolment stimulation activities
- reviewing the accuracy of elector and address information
- removing electors from the roll where there is evidence they are no longer residing at their enrolled address
- managing the geographic and electoral boundary information that underpins the electoral roll.

The NTEC assists electors to follow the appropriate process to enrol or update their enrolment with the AEC, including performing its own enrolment stimulation activities in the lead up to general elections and by-elections.

The NTEC can request roll products from the AEC, and has viewing access of the Commonwealth and NT electoral rolls.

### Electoral roll status

During the reporting period, the NT's electoral roll increased by 1,993 electors to a total of 155,448 as at 30 June 2025. While this growth is similar to that reported in 2023-24, it is a smaller increase when compared with that between the 2021-22 and 2022-23 reporting years where the NT's electoral roll grew by over 7,000 voters in 12 months.

The significant enrolment growth in previous reporting years was mostly due to the expansion of the AEC's Federal Direct Enrolment Update (FDEU) program to regional and remote areas, and enrolment activities in the lead up to the 'Voice' constitutional referendum.

The AEC's State of the Roll report puts the NT's enrolment participation rate as at 30 June 2025 at 92.8% (slightly down from 93.0% at the same time last year with the national enrolment rate at 98.1% (up from 97.9% in 2023-24. The report estimates that there are just over 12,000 eligible Territorians not on the roll as at 30 June 2025, which is up from approximately 11,500 in 2023-24.

The report also states the youth enrolment rate (18 – 24 years for the NT is 79.8%, which is the same as the previous year. This is lower than the national youth enrolment participation rate of 91.0%.

## Federal Direct Enrolment Update (FDEU)

Part of the joint roll arrangement involves the AEC running its FDEU program in the Northern Territory. The FDEU program and the AEC's online enrolment service are the main sources of enrolment nationally and in the Northern Territory.

The FDEU program commenced in the NT in February 2013 and uses data from trusted third parties (like Services Australia and the Australian Tax Office) to identify electors whose address has changed or who need to be enrolled. Electors identified through this

process are sent a letter informing them that the AEC will enrol or update their enrolment unless the person replies with further information. If the AEC has any doubt about the validity of information, it is not applied to the electoral roll.

The FDEU program initially required mail delivery to a street address which meant it did not operate in rural and remote areas of the NT. Following a trial conducted in 2022 expanding the program to include people residing in remote communities, FDEU correspondence to community mail bags and email addresses is now an ongoing part of the program.

The following statistics are from FDEU processing within the NT from 1 July 2024 to 30 June 2025:

- 8,570 FDEU letters sent (this includes some email notifications)
- 7,593 people directly enrolled/updated as a result of letters sent
- 644 electors provided a suitable reason as to why their enrolment should not be updated
- 333 electors enrolled or updated their enrolment by other means after the letter was sent.

**Table 1: Estimated eligible voter participation on the electoral roll – 2017 to 2025**

| Participation rates 2017 to 2025 (as at 30 June) |          |                   |                         |
|--|----------|-------------------|-------------------------|
| Year   | Area     | % Total enrolment | % 18-24 years enrolment |
| 2017   | NT       | 82.7              | 64.5                    |
|  | National | 95.0              | 85.7                    |
| 2018   | NT       | 83.9              | 64.7                    |
|  | National | 96.3              | 86.9                    |
| 2019   | NT       | 84.3              | 66.4                    |
|  | National | 97.1              | 88.9                    |
| 2020   | NT       | 85.0              | 62.9                    |
|  | National | 96.5              | 85.8                    |
| 2021   | NT       | 85.7              | 63.0                    |
|  | National | 96.2              | 94.5                    |
| 2022   | NT       | 88.3              | 64.1                    |
|  | National | 97.1              | 88.4                    |
| 2023   | NT       | 92.0              | 79.3                    |
|  | National | 97.5              | 90.3                    |
| 2024   | NT       | 93.0              | 79.8                    |
|  | National | 97.9              | 90.2                    |
| 2025   | NT       | 92.8              | 79.8                    |
|  | National | 98.1              | 91.0                    |

**Note:** Percentages are calculated based on federal divisions and the NT's Lingiari division includes Christmas Island and Cocos (Keeling) Island.

## Remote community engagement program

In the lead up to the 2024 Territory Election, a remote community engagement and education program was conducted throughout the NT's 7 remote electoral divisions which visited 80 remote communities. The program commenced in April 2024 for a 19 week period.

While in community, NTEC teams conducted stakeholder engagements with over 330 remote stakeholders, delivering education sessions about the voting process and providing information about the the 2024 Territory Election. Voting premises were inspected and the register of community members interested in supporting the election as local assistants was updated.

The teams also promoted enrolment and supported remote residents to check and update their information on the electoral roll. Table 2 below provides data on the enrolment activities conducted during the program by each remote division.

## Provisional enrolment for NT elections

Previous amendments to both the *Electoral Act 2004* and the *Local Government Act 2019* created a savings provision that allows eligible electors who are not enrolled in the NT to cast a declaration vote at Legislative Assembly and local government elections, including by-elections.

A declaration vote envelope, which acts as an enrolment form, is to be completed and signed by the unenrolled elector. Their ballot paper is placed inside the envelope and all declaration envelopes are forwarded to the AEC during the count period. Where the entitlement to vote is confirmed, the vote will be admitted to the count. Where voters are unable to be enrolled or are found to be already enrolled in a different electoral area in the NT, the declaration vote is rejected.

Previously, and currently in some other jurisdictions, eligible electors found to be unenrolled at the close of roll date for any election would have their enrolment updated through a declaration vote process, but their votes would not be counted until the next time they voted.

This provisional voting for unenrolled electors was introduced to address the inadequate enrolment of eligible Aboriginal voters in remote parts of the Territory who were not captured in the AEC's FDEU program at the time of the amendments. It also assists electors who have recently moved to the NT but have not updated their enrolment before the close of roll date for an election.

The savings provision does not permit electors who are enrolled for an incorrect NT address to cast a provisional vote at their new address, although they retain the right to vote for the previous address they are enrolled at.

Table 3 below shows the number of accepted declaration votes (and therefore new NT enrolments).

**Table 2: 2024 Territory Election remote community engagement program – enrolment statistics**

| Division     | Communities visited | Enrolment checks | Enrolment updates | New enrolments |
|--------------|---------------------|------------------|-------------------|----------------|
| Arafura      | 8                   | 303              | 29                | 27             |
| Arnhem       | 11                  | 365              | 27                | 8              |
| Barkly       | 14                  | 269              | 39                | 14             |
| Daly         | 9                   | 133              | 3                 | 4              |
| Gwoja        | 23                  | 460              | 60                | 15             |
| Mulka        | 6                   | 174              | 17                | 16             |
| Namatjira    | 9                   | 205              | 25                | 7              |
| <b>TOTAL</b> | <b>80</b>           | <b>1909</b>      | <b>200</b>        | <b>91</b>      |

**Table 3: Number of enrolments resulting from provisional declaration voting at NT elections 2024-25**

| Election  | No. of accepted declaration votes |
|---|-----------------------------------|
| 2024 Territory Election                                   | 1,567                             |
| 2024 Barkly Regional Council general election             | 33                                |
| 2025 Groote Archipelago Regional Council general election | 5                                 |
| <b>TOTAL</b>  | <b>1,605</b>                      |

## Enrolment statistics

Table 4: Enrolment transactions – additions, deletions, transfers and amendments to the NT roll

|                                | 2019-2020      | 2020-2021      | 2021-2022      | 2023-2024      | 2023-2024      | 2024-2025      |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Enrolment at 1 July</b>     | <b>139,108</b> | <b>139,841</b> | <b>142,715</b> | <b>145,073</b> | <b>152,049</b> | <b>153,455</b> |
| <b>ADDITIONS</b>               |                |                |                |                |                |                |
| New enrolments                 | 3,522          | 4,643          | 4,955          | 10,166         | 4,719          | 4,626          |
| Re-enrolments                  | 666            | 992            | 767            | 1,604          | 943            | 792            |
| Re-instatements                | 3              | 8              | 8              | 41             | 24             | 28             |
| Interstate transfers to NT     | 5,941          | 6,856          | 8,648          | 6,367          | 7,741          | 8,425          |
| <b>Total additions</b>         | <b>+10,132</b> | <b>+12,499</b> | <b>+14,378</b> | <b>+18,178</b> | <b>+13,427</b> | <b>+13,871</b> |
| <b>DELETIONS</b>               |                |                |                |                |                |                |
| Removals by objection          | 822            | 557            | 310            | 1,400          | 935            | 414            |
| Deaths                         | 823            | 797            | 901            | 982            | 1,023          | 961            |
| Duplications                   | 328            | 164            | 59             | 119            | 221            | 133            |
| Cancellations                  | 30             | 40             | 11             | 65             | 24             | 11             |
| Interstate transfers out of NT | 7,396          | 8,067          | 10,739         | 8,256          | 10,198         | 10,359         |
| <b>Total deletions</b>         | <b>-9,399</b>  | <b>-9,625</b>  | <b>-12,020</b> | <b>-10,822</b> | <b>-12,401</b> | <b>-11,878</b> |
| <b>Net increase/decrease</b>   | <b>+733</b>    | <b>+2,874</b>  | <b>+2,358</b>  | <b>+7,356</b>  | <b>+1,026</b>  | <b>1,993</b>   |
| <b>AMENDMENTS</b>              |                |                |                |                |                |                |
| Transfers between divisions    | 8,390          | 9,411          | 10,068         | 9,155          | 9,967          | 11,279         |
| Changes within divisions       | 3,569          | 3,849          | 4,098          | 3,521          | 4,025          | 4,239          |
| Amendments to elector details  | 1,602          | 3,618          | 4,533          | 2,021          | 3,673          | 4,929          |
| <b>Enrolment at 30 June</b>    | <b>139,841</b> | <b>142,715</b> | <b>145,073</b> | <b>152,429</b> | <b>153,455</b> | <b>155,448</b> |

Data provided by the AEC.

Notes for table 4:

- New enrolments - all electors who enrolled for the first time.
- Re-enrolments - re-enrolling electors who previously had been enrolled but were deleted.
- Re-instatements - the re-instatement of electors to the roll removed previously based on the receipt of new information that they still reside at their earlier enrolled address.
- Interstate transfers to NT - transfers of enrolment to a NT address from interstate.
- Removals by objection - electors removed from the roll, generally on the ground that they are apparently no longer resident at their enrolled address.
- Duplications - removal of a duplicate entry on the roll due to an official error e.g. a transfer of enrolment not matched to an existing enrolment.
- Cancellations - removals of electors from the electoral roll who have not maintained their eligibility for enrolment under the *Commonwealth Electoral Act 1918*, including those moved to provisional enrolment status.
- Interstate transfers out of NT - electors previously enrolled in the NT transferring their enrolment to another jurisdiction.
- Transfers between divisions/changes within divisions - electors notifying a change of address to another NT Legislative Assembly division or within same division. Transfers within NT do not alter total enrolment.
- Amendments - changes to enrolment details other than name or enrolled address e.g. amendment to mail delivery address, council re-numbering of street addresses.

Table 5: Enrolment by NT Legislative Assembly division – at 30 June 2025

| Division  |       | Division   |       | Division     |                |
|-----------|-------|------------|-------|--------------|----------------|
| Arafura   | 6,282 | Drysdale   | 6,365 | Namatjira    | 6,689          |
| Araluen   | 5,921 | Fannie Bay | 6,128 | Nelson       | 6,578          |
| Arnhem    | 6,865 | Fong Lim   | 5,726 | Nightcliff   | 5,987          |
| Barkly    | 6,245 | Goyder     | 6,507 | Port Darwin  | 5,794          |
| Blain     | 6,476 | Gwoja      | 6,206 | Sanderson    | 5,917          |
| Braitling | 6,229 | Johnston   | 5,753 | Spillett     | 6,183          |
| Brennan   | 6,360 | Karama     | 5,073 | Wanguri      | 5,603          |
| Casuarina | 5,821 | Katherine  | 6,271 |              |                |
| Daly      | 6,430 | Mulka      | 7,013 | <b>Total</b> | <b>155,448</b> |

Table 6: Enrolment by NT local government area – at 30 June 2025

| Local government area |        | Local government area |        | Local government area |                |
|-----------------------|--------|-----------------------|--------|-----------------------|----------------|
| Alice Springs         | 17,141 | Groote Archipelago    | 1,142  | Victoria Daly         | 1,913          |
| Barkly                | 4,660  | Katherine             | 6,898  | Wagait                | 351            |
| Belyuen               | 170    | Litchfield            | 14,207 | West Arnhem           | 4,439          |
| Central Desert        | 2,722  | MacDonnell            | 4,001  | West Daly             | 2,278          |
| Coomalie              | 749    | Palmerston            | 25,997 | Unincorporated        | 3,939          |
| Darwin                | 51,991 | Roper Gulf            | 4,484  |                       |                |
| East Arnhem           | 6,523  | Tiwi Islands          | 1,843  | <b>Total</b>          | <b>155,448</b> |

## Electoral boundaries

### Legislative Assembly divisions

There were no changes to the NT's Legislative Assembly electoral division boundaries during the reporting year.

### Local government boundaries

During 2024-25 there were 2 gazette notices regarding local government electoral boundaries:

- In Gazette No. S3 (13 January 2025) the Minister for Housing, Local Government and Community Development created a 3-ward structure for Groote Archipelago Regional Council.
- In Gazette No. G5 (6 March 2025) the Minister for Housing, Local Government and Community Development abolished the wards created for the City of Palmerston in the 2022 Local Government Representation Review determined by the Local Government Representative Committee. The wards were to be implemented at the 2025 Local Government Elections in August 2025.

## Supply of electoral roll data

The *Electoral Act 2004* and the joint roll arrangement specifies that an electoral roll extract be available for public inspection at the NTEC office, and, in limited circumstances, be provided for certain functions on request.

During 2024-25 NT electoral roll extracts were provided for the following:

- division extracts to independent Members of the Legislative Assembly for the division they represent (monthly)
- extract of all divisions to each registered party in the NT (provided by the AEC monthly)
- Alice Springs and Darwin extracts to the relevant Sheriff offices for jury lists
- certified list of eligible electors for a Nhulunbuy Town Board Incorporated election (February 2025).



NTEC staff at the COTA NT event for senior Territorians in Darwin.

# Elections

Conduct elections that are impartial, efficient, transparent and in accordance with the law.



In the 2024-25 reporting year, the NTEC:

- Conducted the 2024 Territory Election
- Conducted general elections for 2 local government councils
- Conducted 4 fee-for-service elections
- Provided in-person voting services for 6 interstate elections
- Planned and prepared for the 2025 Local Government Elections in August.

## Legislative changes - *Electoral Act 2004 and Electoral Regulations 2004*

There were no legislative amendments to the *Electoral Act 2004* or the *Electoral Regulations 2004* during the reporting period.

## Legislative changes - *Local Government Act 2019 and Local Government (Electoral) Regulations 2021*

Coming into effect on 27 June 2025, amendments were made to the following Local Government (Electoral) Regulations as requested by the NTEC:

- **Regulation 7** (Form of nomination): An amendment to allow, in addition to the enrolled name, for a nominee to state the name they wish to have printed on the ballot paper to include a commonly used name specific to the nominee by which the nominee is usually identified.
- **Regulation 65** (Scrutiny of postal voting papers): An amendment allowing an authorised officer to admit a postal vote if satisfied the voter has signed the postal vote certificate with no reason to doubt that the signature is that of the voter. The regulation allows for signature checks against any recent record of the voters signature and the ability to request evidence of identity.



## Legislative Assembly general election

The 2024 Territory Election took place on Saturday 24 August 2024. A summary of the event is provided in Table 7 below:

|                                |  |                 |                   |                   |                                |                 |         |
|--------------------------------|--|-----------------|-------------------|-------------------|--------------------------------|-----------------|---------|
| <b>Issue writ</b>              | Thursday 1 August 2024   |                 |                   |                   |                                |                 |         |
| <b>Close of electoral roll</b> | 5:00 pm, Friday 2 August 2024                                  |                 |                   |                   | Total enrolment: 153,250       |                 |         |
| <b>Close of nominations</b>    | 12 noon, Thursday 8 August 2024                                |                 |                   |                   | Total number of candidates: 80 |                 |         |
| <b>Election day</b>            | Saturday 24 August 2024  |                 |                   |                   |                                |                 |         |
| <b>Casual staff positions</b>  | 545  |                 |                   |                   |                                |                 |         |
| <b>Election costs</b>          | \$5.03 million (which equates to \$32.84 per enrolled elector) |                 |                   |                   |                                |                 |         |
| <b>Voter turnout</b>           | 68.5%  |                 |                   |                   |                                |                 |         |
| <b>Votes cast</b>              | Early  | Postal          | Mobile            | Election day      | Absent                         | Declaration     | Total   |
|                                | 56,568<br>(53.9%)  | 5,609<br>(5.3%) | 10,913<br>(10.4%) | 17,416<br>(16.6%) | 12,838<br>(12.2%)              | 1,557<br>(1.5%) | 104,901 |

Full details and data related to the election will be provided in the 2024 Territory Election report to be published in early 2026. The report will include recommendations for reforms to electoral legislation aimed at modernising electoral practices in the Northern Territory while also enhancing the efficiency and cost-effectiveness of elections.

## Legislative Assembly by-elections

There were no Legislative Assembly by-elections in the reporting year.

## Local government general elections

### 2024 Barkly Regional Council general election

Barkly Regional Council was placed under official administration on 17 October 2023. Following an investigation, the Minister for Housing, Local Government and Community Development dismissed all elected members and called for a general election for the council to be held on 2 November 2024.

The 2024 Barkly Regional Council general election required an election for Mayor, and elections for each of the council's 4 wards. At the close of nominations, 4 of the 5 elections were contested. A summary of all elections is provided in Table 8 below.

Table 8: 2024 Barkly Regional Council general election summary

| Election          | Enrolment | No. of vacancies | No. of nominations | Turnout     |
|-------------------|-----------|------------------|--------------------|-------------|
| Mayor             | 4,503     | 1                | 6                  | 31.5%       |
| Alpurrurulam Ward | 240       | 1                | 2                  | 22.1%       |
| Alyawarr Ward     | 1,749     | 4                | 4                  | Uncontested |
| Kuwarrangu Ward   | 478       | 2                | 3                  | 33.7%       |
| Patta Ward        | 2,036     | 5                | 6                  | 41.7%       |

The cost of the general election to Barkly Regional Council was \$105,094.

## 2025 Groote Archipelago Regional Council general election

Groote Archipelago Regional Council was formally constituted to be effective from 1 September 2024, which replaced the Anindilyakwa Ward of East Arnhem Regional Council. The inaugural general election was set for 26 October 2024, but this was changed by the Minister for Housing, Local Government and Community Development to 15 March 2025 to allow for consultation to be held regarding a possible introduction of a ward structure. A 3-ward structure for the council was gazetted on 13 January 2025.

The 2025 Groote Archipelago Regional Council general election therefore required an election for each of the council's 3 wards. At the close of nominations, only one of the 3 elections was contested.

A summary of all elections is provided in Table 9 below.

**Table 9: 2025 Groote Archipelago Regional Council general election summary**

| Election     | Enrolment | No. of vacancies | No. of nominations | Turnout     |
|--------------|-----------|------------------|--------------------|-------------|
| Central Ward | 724       | 3                | 5                  | 19.5%       |
| East Ward    | 314       | 2                | 2                  | Uncontested |
| West Ward    | 99        | 2                | 2                  | Uncontested |

The cost of the suspended October 2024 general election to Groote Archipelago Regional Council was \$10,372.

The cost of the March 2025 general election to Groote Archipelago Regional Council was \$40,247.

## 2025 Local Government Elections

The 2025 Local Government Elections to be held in August 2025 will involve periodic general elections for 15 of the Northern Territory's 18 local government councils. As Barkly Regional Council and Groote Archipelago Regional Council have had recent general elections, they will not be included in the 2025 Local Government Elections.

Additionally, Coomalie Community Government Council is participating in a general election following the dismissal of all elected members by the Minister for Housing, Local Government and Community Development on 22 May 2025. The Minister called for a general election to be held on 23 August 2025, meaning the general election for Coomalie Community Government Council will be held concurrently with the 2025 Local Government Elections.

Preparations for the general elections began in the 2024-2025 reporting year including:

- negotiations held with each council executive to develop and finalise electoral service agreements which incorporate estimated election costs
- commencement of additional long term and short term contract staffing positions
- launch of a communications campaign including dedicated web pages on the NTEC website, and election awareness advertising via multiple media channels
- development and publishing of resources including a candidate handbook, fact sheets, a Service Plan and stakeholder communications packs
- finalisation of lease agreements of premises for voting centres and scrutiny centres
- procurement of vehicles, charters and accommodation
- recruitment of casual election positions and election specialists
- review and development of training resources for casual staff
- remediation, safeguarding and testing (through assurance activities) of the election management system and related IT systems.

## Local government by-elections

Section 54(2)(c) of the *Local Government Act 2019* requires a by-election to be held where a casual vacancy occurs 18 months or more before the next general election. With election day for the 2025 Local Government Elections scheduled for 23 August 2025, from 23 March 2024 Territory councils are permitted to appoint a person (by vote of existing members) to fill a vacancy.

No local government by-elections were conducted by the NTEC during the reporting year.

## Fee-for-service elections

Fee-for-service elections may be conducted for government agencies as well as non-government and community organisations where decisions are required to be made by election or ballot. This includes enterprise agreements, the election of office holders or board members and plebiscites.

These elections are charged at commercial rates, i.e. direct costs plus a 35% management fee.

Total revenue received by the NTEC from fee-for-service elections for 2024-25 was \$23,792.

The NTEC did not conduct any enterprise agreement ballots during the reporting year.

**Table 10: Fee-for-service elections 2024-25**

| Organisation   | Ballot   | Date            |
|--|--|-----------------|
| Central Land Council                                   | Election of Chair  | 16-18 July 2024 |
| Central Land Council                                   | Election of Chair, Deputy Chair, 2 x board members of Aboriginal Investment NT | 9 April 2025    |
| Local Government Association of the Northern Territory | Election of President and board members  | 7 November 2024 |
| Tiwi Land Council                                      | Election of land council members   | 4-6 March 2025  |

## Assistance for inter-jurisdiction elections

The NTEC provides voting services, on request, for interstate and New Zealand electors visiting the NT for elections they cannot attend in their home jurisdictions.

**Table 11: Assistance provided by the NTEC for inter-jurisdiction elections during 2024-25**

| Jurisdiction                 | Election date                   | Election type   |
|------------------------------|---------------------------------|---|
| Australian Capital Territory | 8 - 18 October 2024             | 2024 ACT Legislative Assembly Election  |
| New South Wales              | 14 - 18 October 2024            | State by-elections for Epping, Hornsby and Pittwater                              |
| South Australia              | 11 - 15 November 2024           | 2024 Black by-election  |
| Western Australia            | 24 February 2025 - 7 March 2025 | 2025 WA State General Election  |
| New South Wales              | 10 March 2025                   | 2025 Port Macquarie state by-election   |
| Tasmania                     | 5 - 23 May 2025                 | 2025 Legislative Council Elections (divisions of Montgomery, Nelson and Pembroke) |

## Financial disclosure and compliance reviews

### Financial disclosure for Legislative Assembly elections

The financial disclosure reporting period for the 2024 Territory Election began on 1 July 2023, as obligations for a general election commence on 1 July in the year preceding a general election.

Independent candidates, political parties, associated entities and third-party campaigners are required to submit election gift returns detailing the number of donors and the total gift amount they received. The name and address of donors must also be provided if the donation is above a threshold amount. If no gifts are received during the disclosure period, a nil return is still required.

The election gift returns due in the 2024-25 reporting period from registered parties, associated entities, third party campaigners and independent candidates are listed in Tabel 12 below.

**Table 12: Financial disclosure – gift returns required 1 July 2024 – 30 June 2025**

| Return                                      | Disclosure period                  | Due date       |
|---|------------------------------------|----------------|
| Election gift return: quarterly return 2    | 1 April 2024 – 30 June 2024        | 10 July 2024   |
| Election gift return: prior to early voting | 1 July 2024 – 1 August 2024        | 9 August 2024  |
| Election gift return: prior to election day | 2 August 2024 – 19 August 2024     | 21 August 2024 |
| Post-election gift return                   | 20 August 2024 – 23 September 2024 | 3 October 2024 |

Details of the election gift returns received for the above disclosure periods can be found on the NTEC website.

Candidates, parties, associated entities and third party campaigners were also required to lodge electoral expenditure returns for the 2024 Territory Election that disclose the election expenditure they incurred during the period of 1 January 2024 – 23 September 2024. These returns were due on 23 October 2024 and were published on the NTEC website.

Electoral expenditure for the 2024 Territory Election was capped at \$45,600 per candidate for candidates, parties and associated entities. There is no expenditure cap for third party campaigners.

### Compliance reviews for Legislative Assembly elections

BDO Audit (NT) was engaged to conduct an independent compliance review of financial disclosures for the 2024 Territory Election on behalf of the NTEC. BDO released their report in March 2025 which evaluated compliance with financial disclosure requirements outlined in the *Electoral Act 2004*. The findings indicated a high level of compliance with financial disclosure obligations for the 2024 Territory Election.

### Annual returns for Legislative Assembly elections

Independent candidates, political parties and associated entities are required to submit an annual return (gifts) detailing the number of donors and the total gift amount received throughout the financial year. The name and address of donors must also be provided if the donation is above a threshold amount. The return is due within 30 days after the end of the financial year. All reports are published on the NTEC website.

The annual returns (gifts) for the period 1 July 2023 – 30 June 2024 were due on 30 July 2024 and those received by the NTEC were published on the NTEC website.

Political parties and associated entities must also submit a second annual return detailing the financial amounts received and paid over the duration of the financial year and any outstanding debts incurred. This return is due within 60 days after the end of the financial year.

The annual returns for 2023-24 were due 29 August 2024 and those received by the NTEC were published on the NTEC website.

Donors must submit an annual donor return if they donated \$1,500 or more to a political party or a candidate throughout the financial year. Returns are due within 60 days after the end of the financial year.

Donor returns for 2023-2024 were due 29 August 2024 and those received by the NTEC were published on the NTEC website.

The annual returns (gifts) for the period 1 July 2024 – 30 June 2025 are due on 30 July 2025 and returns received will be published on the NTEC website in late 2025.

Annual returns for the period 1 July 2024- 30 June 2025 are due on 29 August 2025 and returns received will be published on the NTEC website in late 2025.

## Donations disclosure for local government elections

The disclosure scheme for local government elections only requires returns from candidates if they receive a donation of \$200 or more, or a loan of \$1,500 or more, for campaign purposes. Local government donations disclosure differs from the Legislative Assembly financial disclosure requirements in that:

- nil returns are not required
- election expenditure returns are not required
- no annual returns are required
- only candidates are required to submit a return.

No donation disclosure returns were received for the local government general elections conducted in 2024-25.

## Party registration

As at 30 June 2025, there were 5 political parties registered in the NT, which are shown in Table 13.

**Table 13: Registered political parties as at 30 June 2025**

| Political party                  | Date of registration |
|----------------------------------|----------------------|
| Animal Justice Party             | 11 March 2020        |
| Australian Labor Party NT Branch | 18 April 2005        |
| Country Liberal Party of the NT  | 30 March 2005        |
| Federation Party NT              | 27 February 2019     |
| NT Greens                        | 23 March 2005        |



# Public awareness

To empower the community by ensuring they are well informed about their electoral rights, responsibilities, electoral processes, and the services the NTEC provides.



968,935 views of the NTEC website



57.7% of website views were made via a mobile



Reached 236,733 across Facebook and Instagram



42 media releases



115 school education sessions and 10 school elections



4 Democracy Dash events

## Public awareness campaigns

During the reporting year, the NTEC delivered several electoral communications campaigns. These included:

- implementing phase 2 (Educate and Empower) and phase 3 (Vote) of the comprehensive campaign for the 2024 Territory Election
- delivering targeted public awareness activities for remote voters in Groote Archipelago Regional Council and Barkly Regional Council areas
- developing the communications campaign for the 2025 Local Government Elections and delivering the initiating phase 1 (Enrolment).

## Website

The NTEC website is the primary channel where most Territorians connect with the NTEC, providing key election information, enrolment services and details on various programs. In 2024-25 there were 968,935 website views with 57.7% from a mobile device.

Dedicated webpages are developed and launched for each electoral event to provide a central, accessible source of up-to-date information for electors, candidates and stakeholders. These webpages typically include key dates, enrolment information, candidate information, voting options, results, and other resources tailored to the specific event.

## Social media

The NTEC's social media channels are essential for community outreach, education and promoting electoral events.

Over the course of the reporting year, the NTEC published 186 social media posts across Facebook, Instagram and LinkedIn.

## Elector direct communications

The NTEC's successfully used SMS and email to send election notifications and reminders to enrolled electors for all electoral events. For the 2024 Territory Election, over 75,000 electors received an SMS notification during the voting period and emails were sent to over 58,000 Territory voters.

This method will continue in future elections to promote awareness and participation.

## Event displays

The NTEC routinely attends events each year with information stalls to encourage electors to enrol and up-date their details, and to promote current elections. In 2024-25, the NTEC expanded its participation at events to maximise awareness and participation in the 2024 Territory Election, and in lead up to the 2025 Local Government Elections.

During the reporting year, the NTEC attended the following events:

- 2024 NT show circuit
- 2024 NAIDOC march
- 2024 Garma Festival
- COTA Expos in and Alice Springs (2024) and Darwin (2025)
- 2025 Defence Expos in Darwin and Katherine
- 2025 Youth Conference Darwin
- 2025 Freds Pass Rural Show

The NTEC also facilitated pop up information stalls in Smith St Mall in Darwin, and at Casuarina Square, Gateway Shopping Centre, and Yeperenye Shopping Centre, in the lead up to the 2024 Territory Election.

## Media services

The NTEC maintains a strong relationship with media outlets, issuing media releases for all electoral events during the reporting year. All media enquiries receive responses within a business day.

## School education program

The NTEC offers a range of school education programs aligned with the Australian Curriculum for Civics and Citizenship for Years 3 – 4, Years 5 – 6, Year 7, Years 8 – 9 and Stage 1 Legal Studies.

A 'future voters' program is also available for students in Years 10 – 12 alongside programs for Aboriginal students in remote schools where English is not their first language. Programs are delivered face-to-face, or via resources on the NTEC website for teachers.

The NTEC also conducts school elections (e.g. student leaders, house captains) or provides voting materials for schools to run their own. Programs are available for adults and community groups, including a customised version for adults whose first language is not English.

## Democracy Dash

Democracy Dash is a free event for students in Years 9–12, to enhance their learning of Civics and Citizenship or Legal Studies, with a focus on democracy.

It is structured like a scavenger hunt, where teams visit several organisations whose work contributes to democracy, completing activities at each stop. In 2024-24, 4 Democracy Dash events were held (1 in Alice Springs and 3 in Darwin) with 13 schools participating.

Table 14: Electoral education sessions 2024-25

| Group                                    | Sessions   | Participants |
|--|------------|--------------|
| Darwin/Palmerston/<br>rural area schools | 107        | 2,827        |
| Regional schools                         | 3          | 50           |
| Remote schools                           | 5          | 75           |
| Adult groups                             | 7          | 67           |
| School elections                         | 10         | 1,978        |
| Democracy Dash                           | 4          | 387          |
| <b>Total</b>                             | <b>136</b> | <b>5,384</b> |

# Corporate

An operating environment that features continuous improvement, is open and supportive of staff, and promotes professional growth, mutual respect and recognition of achievements.



At 30 June 2025, the NTEC had a headcount of 18 staff (11 ongoing, 7 fixed term contracted staff)



At 30 June 2025, the NTEC also had several short term casual election staff as well as seconded electoral staff.



Total employee expenses were \$3.841 million, or 54.2% of the total expenditure for 2024-25



The Electoral Commissioner attended 2 ECANZ meetings, one virtually and one in person.

## Staffing

At 30 June 2025, the NTEC had 11 permanent staff and 7 staff on fixed term contracts which equates to 17.5 FTE staff (or a head count of 18 with one staff being part time).

During the reporting year, more than 500 casual staff were engaged to support the conduct of the 2024 Territory Election. In preparation for the 2025 Local Government Elections in August 2025, additional short-term election staff were also employed or seconded from other electoral commissions to assist with planning and delivery.

Table 16 and Figure 1 (on page 26) show the core staff profiles and organisation structure for the agency. Contract and casual staff recruited specifically for the 2024 Territory Election, or 2025 Local Government Elections are not included in the table.

During the reporting period, the Department of Corporate and Digital Development (DCDD) continued to provide support to the NTEC across a broad range of corporate functions, including digital services, financial management, human resources, payroll, procurement, and property services.

## Staff expenses

In the 2024-25 reporting year, the NTEC's total staff employee expenses were \$3.841 million, or 54.6% of the total expenditure for the year. This included casual staff employed for the delivery of the 2024 Territory Election, 2 local government general elections and during preparations for the 2025 Local Government Elections.

Ongoing employee expenses are met from the annual appropriation with separate arrangements made for staff employed for elections and project work. During general elections, additional staff expenses are met from election budgets.

## Staff development

During the 2024-25 reporting year, NTEC staff undertook the following professional development training:

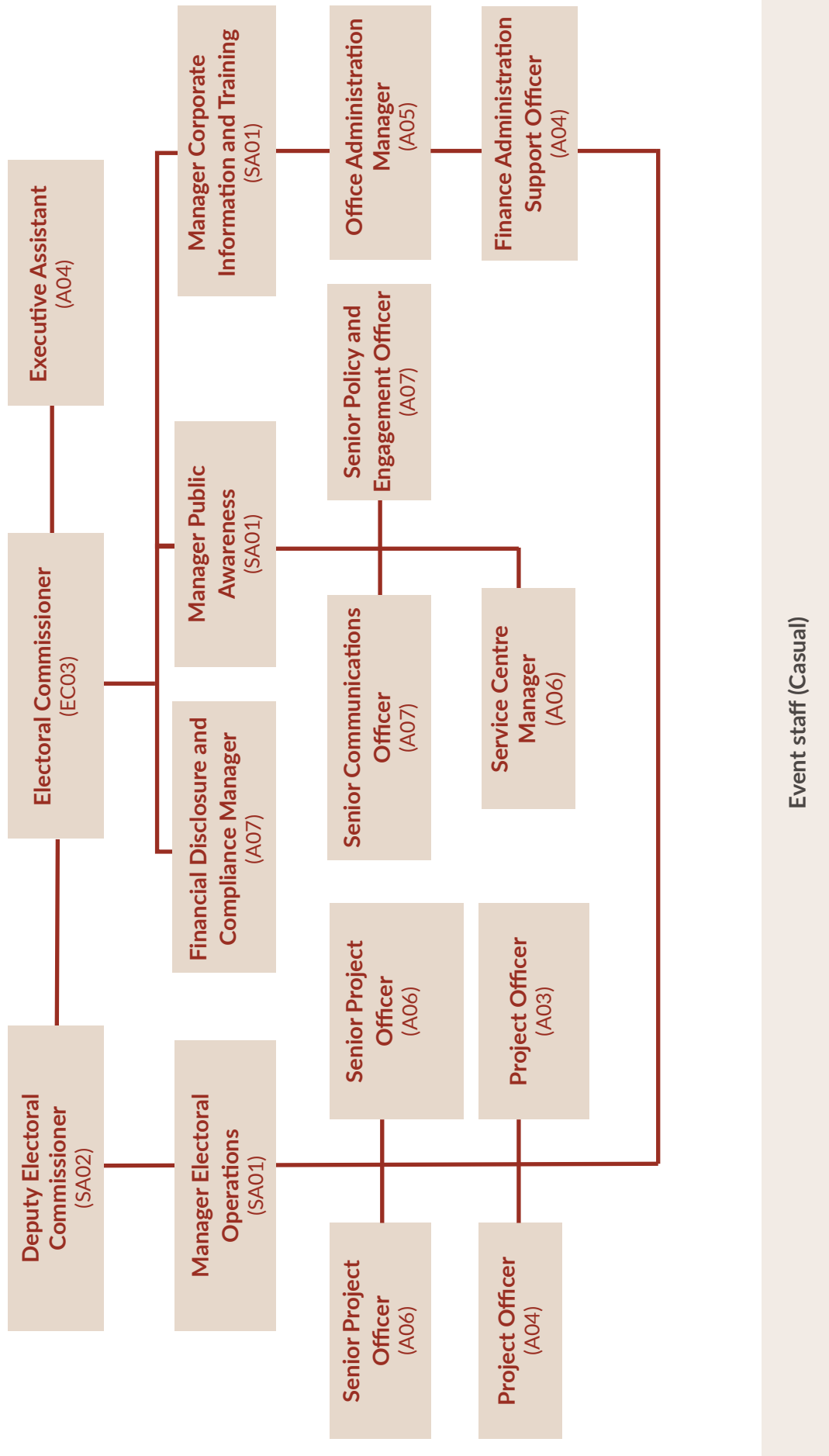
- NTG mandatory training modules
- NTG Cost Recovery Training
- NTG Emerging Leaders Program
- NTG Critical Thinking and Problem Solving
- First Aid training
- 4WD training.

Table 15: Core staff profiles 2020 – 2025 (as at 30 June)

| Designation                     | Number of staff |               |                 |                 |                 |                 |
|---------------------------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|
|                                 | 2020            | 2021          | 2022            | 2023            | 2024            | 2024            |
| Executive Contract Officer 3    | 1               | 1             | 1               | 1               | 1               | 1               |
| Senior Administrative Officer 2 | 1               | 1             | 1               | 1               | 1               | 1               |
| Senior Administrative Officer 1 | 2               | 1             | 2               | 2               | 3               | 4               |
| Administrative Officer 7        | 1               | 1             | 0               | 0               | 2               | 3               |
| Administrative Officer 6        | 4               | 3             | 3               | 2               | 4               | 3               |
| Administrative Officer 5        | 1               | 0             | 1               | 1               | 1.5             | 2.5             |
| Administrative Officer 4        | 4               | 3             | 2.5             | 2               | 1.8             | 3               |
| Administrative Officer 3        | 0               | 0             | 0               | 2.5             | 2               | 0               |
| Administrative Officer 2        | 1               | 1             | 1               | 0               | 0               | 0               |
| <b>Total</b>                    | <b>15 FTE</b>   | <b>11 FTE</b> | <b>11.5 FTE</b> | <b>11.5 FTE</b> | <b>16.3 FTE</b> | <b>17.5 FTE</b> |



Figure 1: Organisation structure as at 30 June 2025



## Digital services

### Election management system (TIGER)

The delivery of electoral services is highly reliant on the NTEC's election management system called TIGER, which controls the workflow for most electoral event processes. It also maintains data for the functioning of other interdependent systems, including an electronic mark-off system and the agency's website.

The TIGER system is built in Microsoft Access which presents increasing performance and compliance issues within existing NTG infrastructure. As such, the NTEC's election management system has reached the end of its useable working life.

Since March 2022, a support and maintenance vendor has been engaged to maintain the stability of the existing election management system and commence remediation works to allow existing systems to continue to support the delivery of elections in the short term.

The project to replace the election management system was identified as a priority focus on the Digital Government Roadmap 2022-2027 and still currently has priority focus status on the Digital Government Roadmap 2025-2030. No budget has been allocated to the replacement project to date.

The NTEC's election management system and supporting software solutions remain a significant risk to the agency and the NT Government due to the critical issues present in the system, and its non-compliance with the NTG's architecture and security standards. The system continues to require remediation in order to support effective operations of electoral processes in the Territory.

### eLAPPS - electronic mark-off system

eLAPPS (electronic Legislative Assembly polling place system) is an electronic voter mark-off system accessed through individual devices at voting centres which are synchronised to a central database and maintained on a secure server by the software provider. As well as the core function of voter mark-off, eLAPPS also captures statistics and communications between voting centres and the NTEC office.

IT costs associated with the use of eLAPPS represents one of the larger costs of election delivery.

For the 2024 Territory Election in August, a total of 500 devices were configured with eLAPPS and deployed across the NT. All 500 devices were loaned to the NTEC from the Electoral Commission of South Australia at no cost (except for freight charges).

Laptop devices to support the 2025 Local Government Elections will be loaned to the NTEC from the Electoral Commission of Queensland. The NTEC acknowledges the generous support of the Electoral Commission of South Australia and the Electoral Commission of Queensland.

### Easy Count

Easy Count software, sourced originally from the AEC, is used to conduct proportional counts for local government elections that have multiple vacancies. Preferences from each ballot paper are entered into the electronic count system and then re-entered by a second person for verification purposes.

During the reporting year Easy Count was used to count 2 multi vacancy elections at the 2024 Barkly Regional Council general election and for the 2025 Groote Archipelago Regional Council general election. The Easy Count software will be used in the 2025 Local Government Elections for multi vacancy elections.

### netVote

netVote is an online election software application that supports candidate and referendum elections using full and optional preferential, first-past-the-post and Hare-Clark voting methods.

The NTEC offers netVote for the conduct of enterprise agreement ballots where electors vote yes or no to accept a proposed agreement.

The cost for using this application is charged through a fee-for-service arrangement (as a netVote fee plus additional hosting costs) however, this does not equate to full cost recovery. Passing on the full costs would likely deter agencies from using the software, even with the convenience benefits it offers to voters.

The NTEC did not conduct any enterprise agreement ballot during 2024-25.

## Premises

The NTEC's main office is located in the Darwin CBD. In addition to administrative functions, the office is regularly used as an early voting centre for local government by-elections and interstate elections, as well as a scrutiny centre for by-elections.

For the 2024 Territory Election and the 2025 Local Government Elections, the NTEC worked with the DCDD's NT Property Management team to secure:

- leases for early voting centres in shopping centres
- a temporary election office and scrutiny centre in Alice Springs
- a scrutiny centre for the 2025 Local Government Elections.

The NTEC also enters into commercial lease agreements, uses local government assets and maintains a memorandum of understanding with the Department of Education and Training to use school premises as election day voting centres.

Ongoing leases are maintained for storage facilities in Alice Springs and Darwin to house election equipment and materials.

## Audits

The NTEC participated in 2 audits in 2024-25; the End of Year Review for 2023-24 and the Value for Territory Audit.

The End of Year Review resulted in one minor matter, and the Value for Territory audit found a satisfactory level compliance with no matters identified.

In January 2025 the Auditor-General's office advised the NTEC that would not be included in their scheduled assurance program for the 2024-25 financial year.

## National representation – ECANZ

The Electoral Council of Australian and Zealand (ECANZ) is a consultative council of electoral commissions from the Commonwealth, states and territories, and New Zealand. During the 2024-25 reporting year there were 2 ECANZ meetings: in December 2024 in Wellington New Zealand, where the Electoral Commissioner attended virtually and in March 2025 in Canberra, where the Electoral Commissioner attended in person.

The ECANZ forum allow electoral commissions to share practical experiences across the policy, legislative and operational dimensions of their roles and responsibilities including:

- collaborating on a range of electoral issues
- promoting best practice electoral administration
- promoting and undertaking research into contemporary electoral issues affecting the integrity and performance of electoral systems
- establishing working groups and community of practices to share knowledge and uplift across jurisdictions
- sharing of information and technologies.

An equivalent forum also operates for deputy electoral commissioners. A number of community of practice groups have been established across electoral commissions with staff meeting to discuss topics including election finance, financial disclosure and election operations.

## Freedom of Information requests

A Freedom of Information (FOI) request received via email on 31 May 2024 was resolved during the reporting year.

The response date was delayed due to consultation with a third party being required. The matter concluded with the full provision of the requested information.

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# Financial report

## NTEC funding arrangements

The NTEC is funded through an annual appropriation from Treasury. The annual appropriation is intended to fund staff salaries as well as enrolment, election, public awareness and corporate governance functions. Additional revenue (minor) is received through the delivery of fee-for-service elections.

For the conduct of Legislative Assembly general elections, the NTEC seeks budget output appropriation for the event supplemented by a Treasurer’s Advance where necessary. Legislative Assembly by-elections are unscheduled and funded through supplementary appropriation (Treasurer’s Advance). For local government general elections, councils are invoiced the cost of the election after the event.

Funding for election activities is as follows:

- Legislative Assembly general elections: funded through budget output appropriation and supplemented by a Treasurer’s Advance (2024 Territory Election conducted in 2024-25)
- Legislative Assembly by-elections: funded through Treasurer’s Advances (none conducted in 2024-25)
- Local Government general elections: Councils are invoiced for costs to conduct elections (2 general elections conducted in 2024-25, and planning and procurement in preparation for the 2025 Local Government Elections)

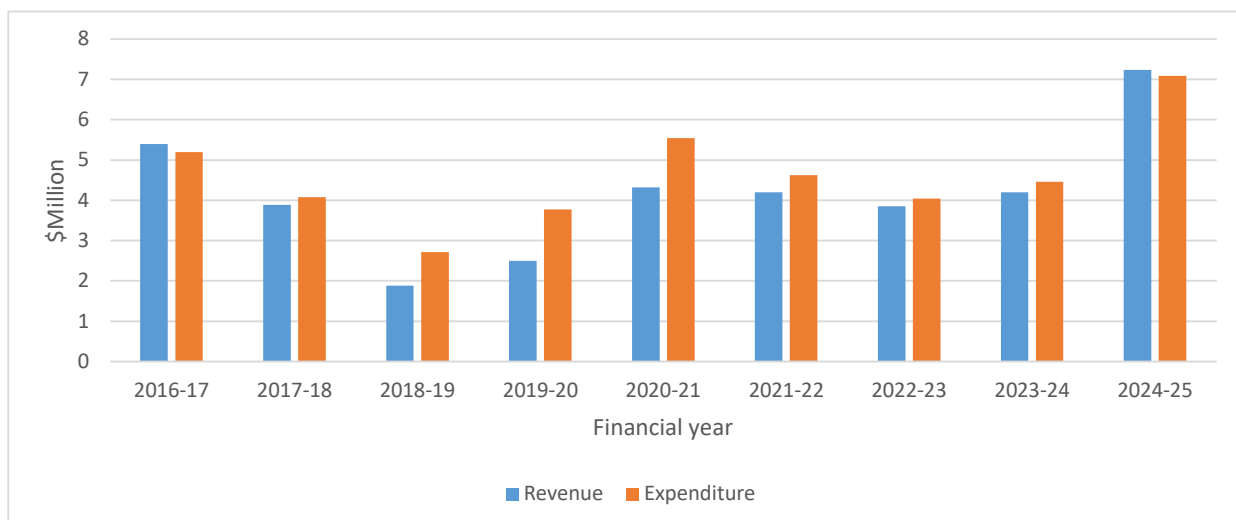
- Local Government by-elections: Councils are invoiced for costs to conduct elections where the Electoral Commissioner is the returning officer (none conducted in 2024-25)
- Fee-for-service elections: Organisations receiving the services are invoiced for costs to conduct the event (4 fee-for-service elections were conducted in 2024-25)
- Ballot services (Enterprise Agreements): Organisations receiving the services are invoiced for costs to conduct the ballot service (none conducted in 2024-25).

## Historical revenue and expenditure variations

Graph 1 below shows revenue and expenditure fluctuations over the last few financial years. The major costs for each year can be explained as follows:

- 2017-18: conduct of the 2017 NT Council Elections and the 2018 City of Palmerston election
- 2018-19: conduct of the 2019 NT Electoral Boundary Redistribution
- 2019-20: finalisation of the 2019 redistribution and pre-2020 Territory Election expenditure
- 2020-21: conduct of the 2020 Territory Election
- 2021-22: conduct of the 2021 Local Government Elections and the Daly by-election

Graph 1: NTEC revenue versus expenditure – financial years 2017-18 to 2024-25



- 2022-23: conduct of the Fannie Bay and Arafura by-elections, and the 2023 NT Electoral Boundary Redistribution
- 2023-24: finalisation of the 2023 redistribution and pre-2024 Territory Election expenditure.
- 2024-25: conduct of the 2024 Territory Election and preparations for the 2025 Local Government Elections.

## 2023-24 financial outcomes

The NTEC's revenue for 2024-25 was \$7.238 million, and primarily included:

- \$3.0 million for conduct of the 2024 Territory Election (included in 2024-25 appropriation)
- \$1.2 million for unfunded critical 2024 Territory Election expenditure (Treasurer's Advance received in June 2025)
- \$0.156 million paid by councils for non-periodic general elections
- \$0.024 million from the conduct of fee-for-service elections.

Total actual expenditure for 2024-25 reporting year amounted to \$7.091 million. This primarily included:

- \$3.841 million in staff costs
- \$2.161 million for purchases of goods and services

The agency recorded a \$0.147 million surplus.

## Revenue from local government and fee-for-service elections

Section 136(7) of the *Local Government Act 2019* allows council to conduct their own by-elections if a vacancy becomes available. To date, all by-elections for local government councils in the NT have been conducted by the NTEC.

During the reporting year, the NTEC conducted 2 local government general elections (no by-elections) which generated \$0.156 million in revenue (see Table 16 below).

Fee-for-service elections are conducted for government, non-government and community organisations. This includes enterprise agreements ballots and the election of office holders.

During the reporting year, the NTEC conducted 4 fee-for-service elections which generated just under \$24,000.

Table 16: Revenue from local government by-elections conducted 2024-25

| Election day | Local government by-election                                     | Invoice amount (incl. GST) |
|--------------|--|----------------------------|
| 26.10.24     | Groote Archipelago Regional Council general election (cancelled) | \$10,372                   |
| 02.11.24     | Barkly Regional Council general election                         | \$105,094                  |
| 15.03.25     | Groote Archipelago Regional Council general election             | \$40,247                   |
|              | <b>TOTAL</b>   | <b>\$155,713</b>           |

# Financial statement overview

For the year ended 30 June 2025

The Northern Territory Electoral Commission (NTEC) is an independent government agency responsible for the impartial conduct of Northern Territory Legislative Assembly and local government elections in accordance with legislative requirements. The NTEC also conducts fee-for-service elections including enterprise agreement ballots.

Key responsibilities include:

- conducting Legislative Assembly and local government elections
- participating in and provide secretariat support to the Redistribution Committee and the Local Government Representation Review Committee
- managing financial disclosure requirements under electoral legislation
- delivering education and engagement programs
- conducting fee-for-service elections
- managing corporate responsibilities.

## Financial performance

NTEC's financial performance in 2024-25 has been compared with the final budget for 2024-25, as set out in the table below:

### *2024-25 Actual financial performance and 2024-25 final approved budget*

|                              | <b>Actual performance<br/>2025<br/>\$000</b> | <b>Final budget<br/>2025<br/>\$000</b> | <b>Variance<br/>\$000</b> |
|------------------------------|--|--|---------------------------|
| <b>Income</b>                | 7 238  | 6 947                                  | 291                       |
| <b>Expenses</b>              | 7 091  | 6 975                                  | (116)                     |
| <b>Net surplus/(deficit)</b> | <b>147</b>                                   | <b>(28)</b>                            | <b>175</b>                |

In the 2024-25 financial year, NTEC conducted the following activities which impacted their financial performance for the year:

- 2024 Territory Election (August 2024)
- 2025 Local Government Elections preparations
- local government general elections
- other fee-for-service elections.

A budget of \$3.0 million was granted for the 2024-25 financial year for the conduct and completion of the 2024 Territory Election. Costs beyond the funding provided was managed through a Treasurer's Advance of \$1.2 million, which was granted in June 2025.

A budget adjustment of \$0.3 million was processed in the final budget round to align actual expenditure on preparation costs for the 2025 Local Government Elections in the 2024-25 financial year. These costs, together with all other costs incurred in 2025-26 will be recovered from the respective local government councils in the next financial year.

During the financial year, adjustments were made to the NTEC's original budget to support these major election activities and arrive at the final total income and expense budget of \$7.0 million. NTEC's actual performance is aligned with the final budget at the end of financial year, reporting a net surplus of \$0.1 million.

### **Certification of the financial statements**

We certify that the attached financial statements for the NT Electoral Commission 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 2025 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.



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Kirsten Kelly  
Electoral Commissioner  
29 August 2024



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Michael Smid  
A/Chief Finance Officer  
29 August 2024

# Comprehensive operating statement

For the year ended 30 June 2025

|   | Note | 2025         | 2024         |
|---|------|--------------|--------------|
|   |      | \$000        | \$000        |
| <b>INCOME</b>   |      |              |              |
| Grants and subsidies revenue                                      |      |              |              |
| Current   |      |              |              |
| Appropriation   |      |              |              |
| Output  | 4    | 5 785        | 2 997        |
| Sales of goods and services                                       | 5    | 555          | 299          |
| Goods and services received free of charge                        | 6    | 892          | 904          |
| Other income  | 7    | 6            | 1            |
| <b>TOTAL INCOME</b>   |      | <b>7 238</b> | <b>4 201</b> |
| <b>EXPENSES</b>   |      |              |              |
| Employee expenses   | 8    | 3 841        | 2 289        |
| Administrative expenses   |      |              |              |
| Property management   |      | 128          | 18           |
| Purchases of goods and services                                   | 9    | 2 161        | 1 190        |
| Repairs and maintenance   |      |              |              |
| Depreciation and amortisation                                     | 15   | 63           | 57           |
| Other administrative expenses <sup>1</sup>                        |      | 894          | 904          |
| Interest expenses   | 10   | 4            | 2            |
| <b>TOTAL EXPENSES</b>   | 3    | <b>7 091</b> | <b>4 460</b> |
| <b>NET SURPLUS/(DEFICIT)</b>                                      |      | <b>147</b>   | <b>(259)</b> |
| <b>OTHER COMPREHENSIVE INCOME</b>                                 |      |              |              |
| <b>Items that will not be reclassified to net surplus/deficit</b> |      |              |              |
| Changes in asset revaluation surplus                              |      |              |              |
| <b>TOTAL OTHER COMPREHENSIVE INCOME</b>                           |      | <b>147</b>   | <b>(259)</b> |

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

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

## Balance sheet

As at 30 June 2025

|                                      | Note | 2025         | 2024       |
|--------------------------------------|------|--------------|------------|
|                                      |      | \$000        | \$000      |
| <b>ASSETS</b>                        |      |              |            |
| <b>Current assets</b>                |      |              |            |
| Cash and deposits                    | 12   | 1 658        | 480        |
| Receivables                          | 14   | 373          | 101        |
| <b>Total current assets</b>          |      | <b>2 030</b> | <b>581</b> |
| <b>Non-current assets</b>            |      |              |            |
| Property, plant and equipment        | 15   | 79           | 44         |
| Intangibles                          | 16   | 11           | 37         |
| <b>Total non-current assets</b>      |      | <b>90</b>    | <b>81</b>  |
| <b>TOTAL ASSETS</b>                  |      | <b>2 120</b> | <b>662</b> |
| <b>LIABILITIES</b>                   |      |              |            |
| <b>Current liabilities</b>           |      |              |            |
| Payables                             | 18   | 312          | 218        |
| Borrowings and advances              | 19   | 36           | 38         |
| Provisions                           | 20   | 233          | 252        |
| <b>Total current liabilities</b>     |      | <b>581</b>   | <b>508</b> |
| <b>Non-current liabilities</b>       |      |              |            |
| Borrowings and advances              | 19   | 44           | 6          |
| <b>Total non-current liabilities</b> |      | <b>44</b>    | <b>6</b>   |
| <b>TOTAL LIABILITIES</b>             |      | <b>625</b>   | <b>514</b> |
| <b>NET ASSETS</b>                    |      | <b>1 495</b> | <b>148</b> |
| <b>EQUITY</b>                        |      |              |            |
| Capital                              |      | 4 301        | 3 101      |
| Accumulated funds                    |      | (2 806)      | (2 953)    |
| <b>TOTAL EQUITY</b>                  |      | <b>1 495</b> | <b>148</b> |

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

## Statement of changes in equity

For the year ended 30 June 2025

|  | Note | Equity at<br>1-Jul<br>\$000 | Comprehensive<br>result<br>\$000 | Transactions<br>with owners in<br>their capacity as<br>owners<br>\$000 | Equity at<br>30-Jun<br>\$000 |
|--|------|-----------------------------|----------------------------------|--|------------------------------|
| <b>2024-25</b>                               |      |                             |                                  |  |                              |
| <b>Accumulated funds</b>                     |      | (3 006)                     | 147                              | -  | (2 859)                      |
| Transfers from reserves                      |      | 53                          | -                                | -  | 53                           |
|  |      | <b>(2 954)</b>              | <b>147</b>                       | <b>-</b>   | <b>(2 807)</b>               |
| <b>Capital – transactions with owners</b>    |      |                             |                                  |  |                              |
| Equity injections                            |      |                             |                                  |  |                              |
| Capital appropriation                        |      | 17                          | -                                | -  | 17                           |
| Equity transfers in                          |      | 1 257                       | -                                | -  | 1 257                        |
| Other equity injections                      |      | 2 125                       | -                                | 1 200  | 3 325                        |
| Equity withdrawals                           |      |                             |                                  |  |                              |
| Capital withdrawal                           |      | (298)                       | -                                | -  | (298)                        |
| Equity transfers out                         |      | -                           | -                                | -  | -                            |
|  |      | <b>3 101</b>                | <b>-</b>                         | <b>1 200</b>   | <b>4 301</b>                 |
| <b>Total equity at end of financial year</b> |      | <b>147</b>                  | <b>147</b>                       | <b>1 200</b>   | <b>1 495</b>                 |
| <b>2023-24</b>                               |      |                             |                                  |  |                              |
| <b>Accumulated funds</b>                     |      | (2 747)                     | (259)                            | -  | (3 006)                      |
| Transfers from reserves                      |      | 53                          | -                                | -  | 53                           |
|  |      | <b>(2 694)</b>              | <b>(259)</b>                     | <b>-</b>   | <b>(2 954)</b>               |
| <b>Capital – transactions with owners</b>    |      |                             |                                  |  |                              |
| Equity injections                            |      |                             |                                  |  |                              |
| Capital appropriation                        |      | 17                          | -                                | -  | 17                           |
| Equity transfers in                          |      | 1 257                       | -                                | -  | 1 257                        |
| Other equity injections                      |      | 2 125                       | -                                | -  | 2 125                        |
| Equity withdrawals                           |      |                             |                                  |  |                              |
| Capital withdrawal                           |      | (298)                       | -                                | -  | (298)                        |
| Equity transfers out                         |      | -                           | -                                | -  | -                            |
|  |      | <b>3 101</b>                | <b>-</b>                         | <b>-</b>   | <b>3 101</b>                 |
| <b>Total equity at end of financial year</b> |      | <b>407</b>                  | <b>(259)</b>                     | <b>-</b>   | <b>147</b>                   |

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

## Cash flow statement

For the year ended 30 June 2025

|   | Note | 2025           | 2024           |
|---|------|----------------|----------------|
|   |      | \$000          | \$000          |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>         |      |                |                |
| <b>Operating receipts</b>                           |      |                |                |
| Appropriation received                              |      |                |                |
| Output  |      | 5 785          | 2 997          |
| Receipts from sales of goods and services           |      | 407            | 441            |
| <b>Total operating receipts</b>                     |      | <b>6 192</b>   | <b>3 438</b>   |
| <b>Operating payments</b>                           |      |                |                |
| Payments to employees                               |      | (3 854)        | (2 256)        |
| Payments for goods and services                     |      | (2 320)        | (1 323)        |
| Interest paid                                       |      | (4)            | (2)            |
| <b>Total operating payments</b>                     |      | <b>(6 178)</b> | <b>(3 581)</b> |
| <b>Net cash from/(used in) operating activities</b> | 13   | <b>14</b>      | <b>(143)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>         |      |                |                |
| <b>Financing receipts</b>                           |      |                |                |
| Equity injections                                   |      |                |                |
| Other equity injections                             |      | 1 200          | -              |
| <b>Total financing receipts</b>                     |      | <b>1 200</b>   | <b>-</b>       |
| <b>Financing payments</b>                           |      |                |                |
| Finance Lease payments                              |      | (35)           | (30)           |
| <b>Total financing payments</b>                     |      | <b>(35)</b>    | <b>(30)</b>    |
| <b>Net cash from/(used in) financing activities</b> | 13   | <b>1 165</b>   | <b>(30)</b>    |
| Net increase/(decrease) in cash held                |      | 1 178          | (173)          |
| Cash at beginning of financial year                 |      | 480            | 653            |
| <b>CASH AT END OF FINANCIAL YEAR</b>                | 12   | <b>1 658</b>   | <b>480</b>     |

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

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# Notes of financial statements

## 1. Objectives and funding

The Northern Territory Electoral Commission (the NTEC) is an independent government agency responsible for the impartial conduct of Legislative Assembly and local government elections in accordance with legislative requirements. The NTEC also conducts fee-for-service elections including enterprise agreement ballot services.

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

For the conduct of a Legislative Assembly general election, the NTEC seeks budget output appropriation for the event supplemented by a Treasurer's Advance if necessary. Legislative Assembly by-elections are unscheduled and funded through supplementary appropriation (Treasurer's Advance). For local government general elections, councils are invoiced after the event for the cost of the election. The financial statements encompass all funds through which the NTEC controls resources to carry on its functions and deliver outputs.

## 2. Statement of material accounting policy information

### a) Statement of compliance

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

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

### Standards and interpretations effective from 2024-25 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 adopted early for 2024-25 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.

## **b) NTEC and Territory items**

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

### **Central Holding Authority**

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

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

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

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

## **c) Presentation and rounding of amounts**

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

## **d) Contributions by and distributions to government**

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

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

### 3. Comprehensive operating statement by output group

|  | Note   | Electoral Services |              | Corporate and Governance |              | Total        |              |
|--|--------|--------------------|--------------|--------------------------|--------------|--------------|--------------|
|  |        | 2025               | 2024         | 2025                     | 2024         | 2025         | 2024         |
|  |        | \$000              | \$000        | \$000                    | \$000        | \$000        | \$000        |
| <b>INCOME</b>                              |        |                    |              |                          |              |              |              |
| Appropriation                              |        |                    |              |                          |              |              |              |
| Output                                     | 4      | 4 339              | 2 997        | 1 446                    | -            | 5 785        | 2 997        |
| Sales of goods and services                | 5      | 555                | 299          | -                        | -            | 555          | 299          |
| Interest revenue                           |        | -                  | -            | -                        | -            | -            | -            |
| Goods and services received free of charge | 6      | 374                | -            | 518                      | 904          | 892          | 904          |
| Other income                               | 7      | 6                  | 1            | -                        | -            | 6            | 1            |
| <b>TOTAL INCOME</b>                        |        | <b>5 274</b>       | <b>3 297</b> | <b>1 964</b>             | <b>904</b>   | <b>7 238</b> | <b>4 201</b> |
| <b>EXPENSES</b>                            |        |                    |              |                          |              |              |              |
| Employee expenses                          | 8      | 3 466              | 2 138        | 375                      | 151          | 3 841        | 2 289        |
| Administrative expenses                    |        |                    |              |                          |              |              |              |
| Property management                        |        | 124                | 18           | 4                        | -            | 128          | 18           |
| Purchases of goods and services            | 9      | 2 097              | 1 173        | 64                       | 17           | 2 161        | 1 190        |
| Repairs and maintenance                    |        | -                  | -            | -                        | -            | -            | -            |
| Depreciation and amortisation              | 15, 16 | 47                 | 57           | 16                       | -            | 63           | 57           |
| Other administrative expenses <sup>1</sup> |        | 2                  | -            | 892                      | 904          | 894          | 904          |
| Interest expenses                          | 10     | 3                  | 2            | 1                        | -            | 4            | 2            |
| <b>TOTAL EXPENSES</b>                      |        | <b>5 739</b>       | <b>3 388</b> | <b>1 352</b>             | <b>1 072</b> | <b>7 091</b> | <b>4 460</b> |
| <b>NET SURPLUS/(DEFICIT)</b>               |        | <b>(465)</b>       | <b>(91)</b>  | <b>612</b>               | <b>(168)</b> | <b>147</b>   | <b>(259)</b> |
| <b>OTHER COMPREHENSIVE INCOME</b>          |        |                    |              |                          |              |              |              |
|  |        | -                  | -            | -                        | -            | -            | -            |
| <b>COMPREHENSIVE RESULT</b>                |        | <b>(465)</b>       | <b>(91)</b>  | <b>612</b>               | <b>(168)</b> | <b>147</b>   | <b>(259)</b> |

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

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

## 4. Appropriation

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

|   | 2025   |                |                | 2024   |                |                |
|---|--|----------------|----------------|--|----------------|----------------|
|   | \$000<br>Revenue from<br>contracts with<br>customers | \$000<br>Other | \$000<br>Total | \$000<br>Revenue from<br>contracts with<br>customers | \$000<br>Other | \$000<br>Total |
| Output  | -  | 5 785          | 5 785          | -  | 2 997          | 2 997          |
| <b>Total appropriation in the<br/>operating statement</b> | <b>-</b>   | <b>5 785</b>   | <b>5 785</b>   | <b>-</b>   | <b>2 997</b>   | <b>2 997</b>   |

The NTEC did not receive capital appropriation and Commonwealth capital appropriation for 2024-25 and 2023-24 financial years.

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

The NTEC, through output appropriation, provide election management services to the people of the Northern Territory.

### 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 (2024–2025) Act 2024* with revised appropriations as reported in 2025-26 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 26 Budgetary information for detailed information on variations to the agency's actual outcome compared to budget for revenue and expenses.

|                                | Original<br>2024-25<br>budget<br>appropriation<br>(a) | Revised<br>2024-25<br>budget<br>appropriation<br>(b) | Change to<br>budget<br>appropriation<br>(b-a) | Note  | Final<br>2024-25<br>budget<br>appropriation<br>(d) | Change to<br>budget<br>appropriation<br>(d-b) | Note |
|--------------------------------|---|--|---|-------|--|---|------|
|                                | \$000   | \$000  | \$000   | \$000 | \$000  | \$000   |      |
| Output                         | 4 618   | 4 585  | (33)  |       | 5 785  | 1 200   | 1    |
| <b>Total<br/>appropriation</b> | <b>4 618</b>  | <b>4 585</b>   | <b>(33)</b>                                   |       | <b>5 785</b>                                       | <b>1 200</b>                                  |      |

1 Variation is due to a Treasurer's Advance granted in June 2025 in relation to the 2024 Territory Election.

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

## 5. Sales of goods and services

|  | 2025   |                |                | 2024   |                |                |
|--|--|----------------|----------------|--|----------------|----------------|
|  | \$000<br>Revenue from<br>contracts with<br>customers | \$000<br>Other | \$000<br>Total | \$000<br>Revenue from<br>contracts with<br>customers | \$000<br>Other | \$000<br>Total |
| Conduct of 2025 Local Government Elections | 505  | -              | 505            | 243  | -              | 243            |
| Non-voter fines                            | 49   | -              | 49             | 17   | -              | 17             |
| Election services - other                  | 1  | -              | 1              | 39   | -              | 39             |
| <b>Total sales of goods and services</b>   | <b>555</b>   | <b>-</b>       | <b>555</b>     | <b>299</b>   | <b>-</b>       | <b>299</b>     |

### Sale of goods and service delivery revenue

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

### Rendering of services (amend below as required)

Revenue from rendering of services is recognised when the agency satisfies the performance obligation by transferring the promised services. NTEC typically satisfies its performance obligations when election services are performed, with payments typically due a month after the conclusion of the service.

NTEC's sales of goods and services income primarily relate to the provision of election services to various clients. Revenue from rendering of services is recognised as NTEC satisfies its performance obligation when election services are performed, with payments typically due a month after the conclusion of the services.

In 2024-25, sales of goods and services for the NTEC primarily relate to income for conducting the 2025 Local Government Elections. Preparations have commenced in 2024-25 and costs will be recovered from local government councils in 2025-26. Other sources of income were non-voter fines and other fee-for-service elections and ballot services.

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.

|  | 2025<br>\$000 | 2024<br>\$000 |
|--|---------------|---------------|
| <b>Type of goods and service:</b>                  |               |               |
| Service delivery                                   | 555           | 299           |
| <b>Total revenue from contracts with customers</b> | <b>555</b>    | <b>299</b>    |
| <b>Type of customer:</b>                           |               |               |
| Australian Government entities                     | 1             | 1             |
| State and Territory Government                     | 164           | 255           |
| Non-government entities                            | 390           | 43            |
| <b>Total revenue from contracts with customers</b> | <b>555</b>    | <b>299</b>    |
| <b>Timing of transfer of goods and services:</b>   |               |               |
| Point in time                                      | 555           | 299           |
| <b>Total revenue from contracts with customers</b> | <b>555</b>    | <b>299</b>    |

## 6. Goods and services received free of charge

|   | 2025       | 2024       |
|---|------------|------------|
|   | \$000      | \$000      |
| Corporate and information services                      | 890        | 903        |
| Repairs and maintenance - DLI Notional Charges          | 2          | 1          |
| <b>Total goods and services received free of charge</b> | <b>892</b> | <b>904</b> |

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

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

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

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

## 7. Other income

|                           | 2025                                  |          |          | 2024                                  |          |          |
|---------------------------|---------------------------------------|----------|----------|---------------------------------------|----------|----------|
|                           | \$000                                 | \$000    | \$000    | \$000                                 | \$000    | \$000    |
|                           | Revenue from contracts with customers | Other    | Total    | Revenue from contracts with customers | Other    | Total    |
| Miscellaneous revenue     | -                                     | 6        | 6        | -                                     | 1        | 1        |
| <b>Total other income</b> | <b>-</b>                              | <b>6</b> | <b>6</b> | <b>-</b>                              | <b>1</b> | <b>1</b> |

### Miscellaneous revenue

Miscellaneous revenue includes reimbursements from other NTG agencies and miscellaneous recoveries from external parties. Where funding is received for agreements that are enforceable and contain sufficiently specific performance obligations for the agency to transfer goods or services to the grantor or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where this criterion is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

## 8. Employee benefits expense

|  | 2025         | 2024         |
|--|--------------|--------------|
|  | \$000        | \$000        |
| Salaries and wages                     | 3 276        | 1 952        |
| Long service leave                     | -            | -            |
| Superannuation expenses                | 362          | 217          |
| Workers compensation                   | -            | -            |
| Fringe benefits tax                    | -            | -            |
| Payroll tax                            | 203          | 120          |
| <b>Total employee benefits expense</b> | <b>3 841</b> | <b>2 289</b> |

The number of full-time equivalent employees for 2024-25 was 18 (2023-24: 16).

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 18: Payables and Note 20: Provisions.

## 9. Purchases of goods and services

|  | 2025         | 2024         |
|--|--------------|--------------|
|  | \$000        | \$000        |
| <b>Purchases of goods and services</b>   |              |              |
| The net surplus/(deficit) has been arrived at after charging the following expenses: |              |              |
| Goods and services expenses:   |              |              |
| Consultants <sup>1</sup>   | 70           | 142          |
| Advertising <sup>2</sup>   | 105          | 17           |
| Marketing and promotion <sup>3</sup>   | 347          | 190          |
| Document production  | 1            | 24           |
| Legal Expenses   | 7            | 6            |
| Agent service arrangements   | 166          | 122          |
| Training and study   | 8            | 6            |
| Official duty fares  | 118          | 62           |
| Accommodation  | 165          | 63           |
| Travelling allowance   | 62           | 20           |
| Motor Vehicle Expenses   | 13           | 10           |
| Information technology charges and communications                                    | 122          | 73           |
| Information technology hardware and software   | 221          | 172          |
| Air, bus and boat charter  | 251          | 61           |
| Other  | 505          | 222          |
|  | <b>2 161</b> | <b>1 190</b> |

<sup>1</sup> Includes marketing, promotion and IT consultants.

<sup>2</sup> Does not include recruitment, advertising or marketing and promotion advertising.

<sup>3</sup> Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants' category.

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.

## 10. Interest expenses

|                                 | 2025     | 2024     |
|---------------------------------|----------|----------|
|                                 | \$000    | \$000    |
| Interest from lease liabilities | 4        | 2        |
| Total interest expenses         | <b>4</b> | <b>2</b> |

Interest expenses for NTEC relates to lease liabilities in accordance with AASB16–Leases.

## 11. Write-offs, postponements, waiver, gifts and ex gratia payments

NTEC had no write-offs, postponements, waivers, and gifts or ex gratia payments for the year ended 30 June 2025 and year ended 30 June 2024.

### Write-off

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

### Waiver

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

### Postponement

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

### Gifts

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

### Ex gratia

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

## 12. Cash and deposits

|                                | 2025         | 2024       |
|--------------------------------|--------------|------------|
|                                | \$000        | \$000      |
| Cash on hand                   | -            | -          |
| Cash at bank                   | 1 658        | 480        |
| <b>Total cash and deposits</b> | <b>1 658</b> | <b>480</b> |

For the purposes of the balance sheet and the cash flow statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash. 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 17.

## 13. Cash flow reconciliation

### a) Reconciliation of cash

The total of agency 'Cash and deposits' of \$1.66 million 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

|  | 2025      | 2024         |
|--|-----------|--------------|
|  | \$000     | \$000        |
| <b>Net surplus/(deficit)</b>                         | 147       | (259)        |
| <i>Non-cash items:</i>                               |           |              |
| Depreciation and amortisation                        | 63        | 57           |
| <i>Changes in assets and liabilities:</i>            |           |              |
| Decrease/increase in receivables                     | (272)     | (4)          |
| Decrease/increase in payables                        | 95        | 51           |
| Decrease/increase in provision for employee benefits | (18)      | 5            |
| Decrease/increase in other provisions                | (1)       | 9            |
| <b>Net cash from/(used in) operating activities</b>  | <b>14</b> | <b>(143)</b> |

## b) Reconciliation of liabilities arising from financing activities

|                                   | Cash flows   |                                 |               |                              |                  | Other     |              |
|-----------------------------------|--------------|---------------------------------|---------------|------------------------------|------------------|-----------|--------------|
|                                   | 1-Jul        | Equity injection/<br>withdrawal | Appropriation | Lease liabilities repayments | Total cash flows | Other     | 30-Jun       |
|                                   |              | \$000                           | \$000         | \$000                        | \$000            | \$000     | \$000        |
| Equity injections/<br>withdrawals | 3 101        | 1 200                           | -             | -                            | 1 200            | -         | 4 301        |
| Borrowings and<br>advances        | 44           | -                               | -             | (35)                         | (35)             | 71        | 80           |
| <b>Total</b>                      | <b>3 145</b> | <b>1 200</b>                    | <b>-</b>      | <b>(35)</b>                  | <b>1 165</b>     | <b>71</b> | <b>4 381</b> |
| <b>2024</b>                       |              |                                 |               |                              |                  |           |              |
|                                   | 1-Jul        | Equity injection/<br>withdrawal | Appropriation | Lease liabilities repayments | Total cash flows | Other     | 30-Jun       |
|                                   |              | \$000                           | \$000         | \$000                        | \$000            | \$000     | \$000        |
| Equity injections/<br>withdrawals | 3 101        | -                               | -             | -                            | -                | -         | 3 101        |
| Borrowings and<br>advances        | -            | -                               | -             | (30)                         | (30)             | 75        | 44           |
| <b>Total<sup>1</sup></b>          | <b>3 101</b> | <b>-</b>                        | <b>-</b>      | <b>(30)</b>                  | <b>(30)</b>      | <b>75</b> | <b>3 145</b> |

<sup>1</sup> Prior year figures were amended from the published version to reflect correct reconciliation.

## c) Non-cash financing and investing activities

### Lease transactions

During the financial year, the NTEC recorded right-of-use asset for the lease of a storage facility with an aggregate value of \$79,000 (2024: \$75,000).

## 14. Receivables

|                          | 2025       | 2024       |
|--------------------------|------------|------------|
|                          | \$000      | \$000      |
| <b>Current</b>           |            |            |
| Accounts receivable      | 8          | 7          |
| Less: loss allowance     | (8)        | (5)        |
|                          | -          | 2          |
| Interest receivables     |            |            |
| GST receivables          | 9          | 28         |
| Prepayments              | -          | 45         |
| Other receivables        | 364        | 26         |
|                          | 373        | 99         |
| <b>Total receivables</b> | <b>373</b> | <b>101</b> |

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

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

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

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

### Accrued contract revenue

Accrued contract revenue relates to the agency's right to consideration in exchange for works completed but not invoiced at the reporting date. Once the agency'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.

NTEC has no accrued contract revenues.

### Credit risk exposure of receivables

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

The expected loss rates are based on historical observed loss rates, adjusted to reflect current and forward-looking information, including macroeconomic factors.

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 agency's control.

The loss allowance for receivables at reporting date represents the amount of receivables the agency 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.

### Ageing analysis

| External receivables              | 2025              |           |                        |                 | 2024              |           |                        |                 |
|-----------------------------------|-------------------|-----------|------------------------|-----------------|-------------------|-----------|------------------------|-----------------|
|                                   | 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                       | -                 | -         | -                      | -               | -                 | -         | -                      | -               |
| Overdue for less than 30 days     | -                 | -         | -                      | -               | -                 | -         | -                      | -               |
| Overdue for 30 to 60 days         | -                 | -         | -                      | -               | -                 | -         | -                      | -               |
| Overdue for more than 60 days     | 8                 | 100       | (8)                    | -               | 7                 | 67.7      | (5)                    | 2               |
| <b>Total external receivables</b> | <b>8</b>          |           | <b>(8)</b>             | <b>-</b>        | <b>7</b>          |           | <b>(5)</b>             | <b>2</b>        |

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

### Reconciliation of loss allowance for receivables

|   | 2025     | 2024     |
|---|----------|----------|
|   | \$000    | \$000    |
| <b>Internal receivables</b>                                 |          |          |
| Opening balance   | -        | 2        |
| Written off during the year                                 | -        | -        |
| Recovered during the year                                   | -        | (2)      |
| Increase/decrease in allowance recognised in profit or loss | -        | -        |
| <b>Total internal receivables</b>                           | <b>-</b> | <b>-</b> |
| <b>External receivables</b>                                 |          |          |
| Opening balance   | 7        | 83       |
| Written off during the year                                 | -        | -        |
| Recovered during the year                                   | (1)      | (75)     |
| Increase/decrease in allowance recognised in profit or loss | 2        | (1)      |
| <b>Total external receivables</b>                           | <b>8</b> | <b>7</b> |

## 15. Property, plant and equipment

### Total property, plant and equipment

|   | 2025      | 2024      |
|---|-----------|-----------|
|   | \$000     | \$000     |
| <b>Plant and equipment</b>                  |           |           |
| At fair value                               | 1 229     | 1 229     |
| Less: accumulated depreciation              | (1 229)   | (1 229)   |
|   | -         | -         |
| <b>Leased property, plant and equipment</b> |           |           |
| At capitalised cost                         | 146       | 75        |
| Less: accumulated depreciation              | (67)      | (31)      |
|   | 79        | 44        |
| <b>Total Property, Plant and Equipment</b>  | <b>79</b> | <b>44</b> |

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

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

#### 2025

|   | Plant and<br>equipment | Leased<br>Property,<br>plant and<br>Equipment | Total     |
|---|------------------------|---|-----------|
|   | \$000                  | \$000   | \$000     |
| Carrying amount as at 1 July                | -                      | 44  | 44        |
| Additions                                   | -                      | -   | -         |
| Disposals                                   | -                      | -   | -         |
| Depreciation expense / amortisation expense | -                      | (37)  | (37)      |
| Revaluation increments/decrements           | -                      | 72  | 72        |
| <b>Carrying amount as at 30 June</b>        | <b>-</b>               | <b>79</b>                                     | <b>79</b> |

#### 2024

|   | Plant and<br>equipment | Leased<br>Property,<br>plant and<br>Equipment | Total     |
|---|------------------------|---|-----------|
|   | \$000                  | \$000   | \$000     |
| Carrying amount as at 1 July                | -                      | 75  | 75        |
| Additions                                   | -                      | -   | -         |
| Disposals                                   | -                      | -   | -         |
| Depreciation expense / amortisation expense | -                      | (31)  | (31)      |
| <b>Carrying amount as at 30 June</b>        | <b>-</b>               | <b>44</b>                                     | <b>44</b> |

## Acquisitions

Property, plant and equipment are initially recognised at cost.

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

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

## Construction (work in progress)

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

## Depreciation and amortisation expense

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

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

|                     | 2025          | 2024          |
|---------------------|---------------|---------------|
| Plant and equipment | 3 to 6 years  | 3 to 6 years  |
| Right of use        | 2 to 15 years | 2 to 15 years |

## Right-of-use asset

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

NTEC 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.

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

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

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

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

#### *Inter-governmental leases*

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

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

|   | 2025       | 2024      |
|---|------------|-----------|
|   | \$000      | \$000     |
| Depreciation expense of right-of-use assets                             | 37         | 31        |
| Interest expense on lease liabilities                                   | 4          | 2         |
| Expense relating to short-term leases                                   | 71         | 5         |
| <b>Total amount recognised in the comprehensive operating statement</b> | <b>112</b> | <b>38</b> |

## 16. Intangibles

### a) Total intangibles

|  | 2025      | 2024      |
|--|-----------|-----------|
|  | \$000     | \$000     |
| <b>Intangibles with a finite useful life</b> |           |           |
| <b>Computer software</b>                     |           |           |
| Gross carrying amount                        | 262       | 262       |
| Less: accumulated amortisation               | (251)     | (225)     |
| Carrying amount at 30 June                   | 11        | 37        |
| <b>Total intangibles</b>                     | <b>11</b> | <b>37</b> |

Intangible assets for NTEC are comprised of computer software.

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

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:

|   | 2025                       | 2024          |
|---|----------------------------|---------------|
| Computer software – general (off the shelf) | 2 to 5 years               | 2 to 5 years  |
| Computer software – Corporate Systems       | 2 to 20 years <sup>1</sup> | 5 to 10 years |

<sup>1</sup> Useful life of finite intangible assets was revised in accordance with *DCDD Non-financial Assets Policy – Intangibles (2025)*.

Due to the method of valuation of NTEC intangible assets, no assessment for impairment was undertaken for the year ended 30 June 2025 and year ended 30 June 2024.

## b) Reconciliation of carrying amount of intangibles

### 2025

|  | Computer<br>software | Total     |
|--|----------------------|-----------|
|  | \$000                | \$000     |
| <b>Intangibles with a finite useful life</b> |                      |           |
| Carrying amount at 1 July                    | 37                   | 37        |
| Additions                                    | -                    | -         |
| Disposals                                    | -                    | -         |
| Amortisation                                 | (26)                 | (26)      |
| <b>Carrying amount as at 30 June</b>         | <b>11</b>            | <b>11</b> |

### 2024

|  | Computer<br>software | Total     |
|--|----------------------|-----------|
|  | \$000                | \$000     |
| <b>Intangibles with a finite useful life</b> |                      |           |
| Carrying amount at 1 July                    | 63                   | 63        |
| Additions                                    | -                    | -         |
| Disposals                                    | -                    | -         |
| Amortisation                                 | (26)                 | (26)      |
| <b>Carrying amount as at 30 June</b>         | <b>37</b>            | <b>37</b> |

## 17. Deposits held

Deposits held mainly comprise Accountable Officer's Trust Account and clearing money.

Accountable Officer's Trust Accounts hold trust monies established under legislations held by the by the agency on behalf of others for a specific purpose and not for use in operations of government. There is no balance in the AOTA as at 30 June 2025.

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

## 18. Payables

|                            | 2025       | 2024       |
|----------------------------|------------|------------|
|                            | \$000      | \$000      |
| Accounts payable           | 138        | 134        |
| Accrued salaries and wages | 60         | 55         |
| Accrued expenses           | 114        | 29         |
| <b>Total payables</b>      | <b>312</b> | <b>218</b> |

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

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

## 19. Borrowings and advances – lease liabilities

|                                | 2025      | 2024      |
|--------------------------------|-----------|-----------|
|                                | \$000     | \$000     |
| <b>Current</b>                 |           |           |
| Lease liabilities              | 36        | 38        |
|                                | <b>36</b> | <b>38</b> |
| <b>Non current</b>             |           |           |
| Lease liabilities              | 44        | 6         |
|                                | <b>44</b> | <b>6</b>  |
| <b>Total lease liabilities</b> | <b>80</b> | <b>44</b> |

At the commencement date of the lease where NTEC is the lessee, NTEC 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 agency'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.

|                           | 2025      | 2024 <sup>1</sup> |
|---------------------------|-----------|-------------------|
|                           | \$000     | \$000             |
| Balance at 1 July         | 44        | -                 |
| Additions/remeasurements  | 72        | 75                |
| Interest expenses         | 4         | 2                 |
| Payments                  | (40)      | (33)              |
| <b>Balance at 30 June</b> | <b>80</b> | <b>44</b>         |

<sup>1</sup> 2023-24 figures were amended to reflect correct reconciliation.

NTEC had total cash outflows for leases of \$0.04 million in 2025 (\$0.03 million in 2024).

NTEC had no future minimum lease payments under non-cancellable leases not recorded as liability in 2024-25.

|   | 2025     |          | 2024     |          |
|---|----------|----------|----------|----------|
|   | Internal | External | Internal | External |
| Not later than one year                           | -        | -        | -        | 5        |
| Later than one year and not later than five years | -        | -        | -        | -        |
| Later than five years                             | -        | -        | -        | -        |
|   | -        | -        | -        | <b>5</b> |

## 20. Provisions

|                                 | 2025       | 2024       |
|---------------------------------|------------|------------|
|                                 | \$000      | \$000      |
| <b>Current</b>                  |            |            |
| <i>Employee benefits</i>        |            |            |
| Recreation leave                | 167        | 191        |
| Leave loading                   | 27         | 20         |
| <i>Other current provisions</i> |            |            |
| Other provisions                | 39         | 41         |
|                                 | <b>233</b> | <b>252</b> |
| <b>Total Provisions</b>         | <b>233</b> | <b>252</b> |

### Employee benefits

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

All recreation leave is classified as a current liability.

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

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

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

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including NTEC, and therefore no long service leave liability is recognised within these 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.

NTEC 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 agency financial statements.

## 21. 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.

NTEC's property, plant and equipment, computer software and computer hardware are recognised at cost less depreciation or amortisation. The carrying amounts of these financial assets and liabilities approximates their fair value.

## 22. 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.

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

NTEC 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.

### a) Categories of financial instruments

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

|                                    | Category       | 2025         | 2024       |
|------------------------------------|----------------|--------------|------------|
|                                    |                | \$000        | \$000      |
| Cash and deposits                  | Amortised cost | 1 658        | 480        |
| Receivables <sup>1</sup>           | Amortised cost | -            | 2          |
| <b>Total financial assets</b>      |                | <b>1 658</b> | <b>482</b> |
| Payables <sup>1</sup>              | Amortised cost | 138          | 134        |
| Lease liabilities                  | Amortised cost | 80           | 44         |
| <b>Total financial liabilities</b> |                | <b>218</b>   | <b>178</b> |

<sup>1</sup>Total amounts disclosed here exclude statutory amounts, prepaid expenses and accrued contract revenue

### 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.

NTEC's financial assets categorised at amortised cost include cash and deposits and receivables.

### Financial liabilities at amortised cost

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

## 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

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

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the NTEC'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 14.

## c) Liquidity risk

Liquidity risk is the risk the agency will not be able to meet its financial obligations as they fall due. NTEC's approach to managing liquidity is to ensure it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring minimum levels of cash are held in the agency bank account to meet various current employee and supplier liabilities. NTEC'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 NTEC's ability to meet its financial obligations.

The following tables detail NTEC'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

#### 2025

|                                    | Carrying amount | Less than a year | 1 to 5 years | More than 5 years | Total      |
|------------------------------------|-----------------|------------------|--------------|-------------------|------------|
|                                    | \$000           | \$000            | \$000        | \$000             | \$000      |
| <b>Liabilities</b>                 |                 |                  |              |                   |            |
| Payables <sup>1</sup>              | 138             | 138              | -            | -                 | 138        |
| Lease liabilities                  | 80              | 39               | 46           | -                 | 85         |
| <b>Total financial liabilities</b> | <b>218</b>      | <b>177</b>       | <b>46</b>    | <b>-</b>          | <b>223</b> |

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

#### 2024

|                                    | Carrying amount | Less than a year | 1 to 5 years | More than 5 years | Total      |
|------------------------------------|-----------------|------------------|--------------|-------------------|------------|
|                                    | \$000           | \$000            | \$000        | \$000             | \$000      |
| <b>Liabilities</b>                 |                 |                  |              |                   |            |
| Payables <sup>1</sup>              | 134             | 134              | -            | -                 | 134        |
| Lease liabilities                  | 44              | 39               | 7            | -                 | 46         |
| <b>Total financial liabilities</b> | <b>178</b>      | <b>173</b>       | <b>7</b>     | <b>-</b>          | <b>180</b> |

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

## **d) Market risk**

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

### **i. Interest rate risk**

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

NTEC is not exposed to interest rate risk as agency financial assets and financial liabilities, with the exception of leases are non-interest bearing. Lease arrangements are established on a fixed interest rate and therefore do not expose NTEC to interest rate risk.

### **ii. Price risk**

NTEC is not exposed to price risk as it does not hold units in unit trusts.

### **iii. Currency risk**

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

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

## **23. Related parties**

### **a) Related parties**

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

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

### **b) Key management personnel (KMP)**

Key management personnel of NTEC are those persons having authority and responsibility for planning, directing and controlling the activities of Commission. As an independent statutory authority, this is the Electoral Commissioner, Kirsten Kelly.

### c) Remuneration of key management personnel

The details below exclude the salaries and other benefits of minister 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 NTEC is set out below:

|   | 2025       | 2024       |
|---|------------|------------|
|   | \$000      | \$000      |
| Short-term benefits                                   | 215        | 253        |
| Post-employment benefits                              | 30         | 29         |
| Long-term benefits                                    | -          | -          |
| Termination benefits                                  | -          | -          |
| <b>Total remuneration of key management personnel</b> | <b>245</b> | <b>282</b> |

### d) Related party transactions: Transactions with Northern Territory Government-controlled entities

The NTEC's primary ongoing source of funding is received from the Central Holding Authority in the form of output appropriation.

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

| <b>2025</b>                |                              |                             |                                 |                                 |
|----------------------------|------------------------------|-----------------------------|---------------------------------|---------------------------------|
| Related party              | Revenue from related parties | Payments to related parties | Amounts owed by related parties | Amounts owed to related parties |
|                            | \$000                        | \$000                       | \$000                           | \$000                           |
| <i>All NTG departments</i> | 5                            | 423                         | 26                              | 41                              |
| <b>2024</b>                |                              |                             |                                 |                                 |
| Related party              | Revenue from related parties | Payments to related parties | Amounts owed by related parties | Amounts owed to related parties |
|                            | \$000                        | \$000                       | \$000                           | \$000                           |
| <i>All NTG departments</i> | 5                            | 292                         | 26                              | 43                              |

The NTEC's transactions with other government entities are not individually significant.

Other related party transactions are as follows:

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

NTEC had no other related party transactions in excess of \$10 000.

## **24. Contingent liabilities and contingent assets**

NTEC had no contingent liabilities or contingent assets in 2024-25 and 2023-24.

## **25. Events subsequent to balance date**

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

## 26. Budgetary information

The following tables present the variation between the 2024-25 original budgeted financial statements, as reported in 2024-25 Budget Paper No. 3 Agency Budget Statements and the 2024-25 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 2024-25 original budget to 2024-25 final budget. Refer to Note 4a for summary changes to budget appropriations.

| <b>Comprehensive operating statement</b>   | 2025<br>Actual<br>\$000 | 2025<br>Original<br>budget<br>\$000 | Variance<br>\$000 | Note |
|--|-------------------------|-------------------------------------|-------------------|------|
| <b>INCOME</b>                              |                         |                                     |                   |      |
| Appropriation                              |                         |                                     |                   |      |
| Output                                     | 5 785                   | 4 618                               | 1 167             | 1    |
| Sales of goods and services                | 555                     | 50                                  | 505               | 2    |
| Goods and services received free of charge | 892                     | 616                                 | 276               |      |
| Other income                               | 6                       | -                                   | 6                 |      |
| <b>TOTAL INCOME</b>                        | <b>7 238</b>            | <b>5 284</b>                        | <b>1 954</b>      |      |
| <b>EXPENSES</b>                            |                         |                                     |                   |      |
| Employee expenses                          | 3 841                   | 2 525                               | (1 316)           | 3    |
| Administrative expenses                    |                         |                                     |                   |      |
| Purchases of goods and services            | 2 289                   | 2 104                               | (185)             | 3    |
| Repairs and maintenance                    | -                       | -                                   | -                 |      |
| Depreciation and amortisation              | 63                      | 63                                  | -                 |      |
| Other administrative expenses              | 894                     | 616                                 | (278)             |      |
| Interest expenses                          | 4                       | 1                                   | (3)               |      |
| <b>TOTAL EXPENSES</b>                      | <b>7 091</b>            | <b>5 309</b>                        | <b>(1 782)</b>    |      |
| <b>NET SURPLUS/(DEFICIT)</b>               | <b>147</b>              | <b>(25)</b>                         | <b>172</b>        |      |
| <b>OTHER COMPREHENSIVE INCOME</b>          | -                       | -                                   | -                 |      |
| <b>COMPREHENSIVE RESULT</b>                | <b>147</b>              | <b>(25)</b>                         | <b>172</b>        |      |

Notes:

1. Increase in output appropriation primarily relates to a Treasurer's Advance granted to fund the total costs of the 2024 Territory Election.
2. Primarily relates to a \$0.4 million funding in relation to preparations for the 2025 Local Government Elections.
3. Employee and operational costs increased due to the 2024 Territory Election and preparations for the 2025 Local Government Elections.

| <b>Balance Sheet</b>                 | 2025<br>Actual | 2025<br>Original<br>budget | Variance     | Note |
|--------------------------------------|----------------|----------------------------|--------------|------|
|                                      | \$000          | \$000                      | \$000        |      |
| <b>ASSETS</b>                        |                |                            |              |      |
| <b>Current assets</b>                |                |                            |              |      |
| Cash and deposits                    | 1 658          | 652                        | 1 006        | 1    |
| Receivables                          | 373            | 97                         | 276          | 2    |
| <b>Total current assets</b>          | <b>2 030</b>   | <b>749</b>                 | <b>1 281</b> |      |
| <b>Non-current assets</b>            |                |                            |              |      |
| Property, plant and equipment        | 79             | 7                          | 72           | 3    |
| Intangibles                          | 11             | 11                         | -            |      |
| <b>Total non-current assets</b>      | <b>90</b>      | <b>18</b>                  | <b>72</b>    |      |
| <b>TOTAL ASSETS</b>                  | <b>2 120</b>   | <b>767</b>                 | <b>1 353</b> |      |
| <b>LIABILITIES</b>                   |                |                            |              |      |
| <b>Current liabilities</b>           |                |                            |              |      |
| Deposits held                        |                |                            |              |      |
| Payables                             | 312            | 166                        | (146)        |      |
| Borrowings and advances              | 36             | 6                          | (30)         | 3    |
| Provisions                           | 233            | 239                        | 6            |      |
| <b>Total current liabilities</b>     | <b>581</b>     | <b>411</b>                 | <b>(170)</b> |      |
| <b>Non-current liabilities</b>       |                |                            |              |      |
| Borrowings and advances              | 44             | -                          | (44)         |      |
| <b>Total non-current liabilities</b> | <b>44</b>      | <b>-</b>                   | <b>(44)</b>  |      |
| <b>TOTAL LIABILITIES</b>             | <b>625</b>     | <b>411</b>                 | <b>(214)</b> |      |
| <b>NET ASSETS</b>                    | <b>1 495</b>   | <b>356</b>                 | <b>1 139</b> |      |
| <b>EQUITY</b>                        |                |                            |              |      |
| Capital                              | 4 301          | 3 101                      | 1 200        | 1    |
| Reserves                             | -              | -                          | -            |      |
| Accumulated funds                    | (2 806)        | (2 745)                    | (61)         |      |
| <b>TOTAL EQUITY</b>                  | <b>1 495</b>   | <b>356</b>                 | <b>1 139</b> |      |

Notes:

1. Increase is due to additional cash to fund the 2024 Territory Election and for the preparations of the 2025 Local Government Elections.
2. Timing of payment of invoices in relation to local government elections.
3. Variance primarily due to extension of a finance lease arrangement in 2024-25.

| <b>Cash flow statement</b>                          | 2025<br>Actual | 2025<br>Original<br>budget | Variance       | Note |
|---|----------------|----------------------------|----------------|------|
|   | \$000          | \$000                      | \$000          |      |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>         |                |                            |                |      |
| <b>Operating receipts</b>                           |                |                            |                |      |
| Appropriation                                       |                |                            |                |      |
| Output  | 5 785          | 4 618                      | 1 167          | 1    |
| Receipts from sales of goods and services           | 407            | 50                         | 357            | 2    |
| <b>Total operating receipts</b>                     | <b>6 192</b>   | <b>4 668</b>               | <b>1 524</b>   |      |
| <b>Operating payments</b>                           |                |                            |                |      |
| Payments to employees                               | (3 854)        | (2 525)                    | (1 329)        | 3    |
| Payments for goods and services                     | (2 320)        | (2 104)                    | (216)          | 3    |
| Interest paid                                       | (4)            | (1)                        | (3)            | 4    |
| <b>Total operating payments</b>                     | <b>(6 178)</b> | <b>(4 630)</b>             | <b>(1 548)</b> |      |
| <b>Net cash from/(used in) operating activities</b> | <b>14</b>      | <b>38</b>                  | <b>(24)</b>    |      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>         |                |                            |                |      |
| <b>Financing receipts</b>                           |                |                            |                |      |
| Equity injections                                   |                |                            |                |      |
| Other equity injections                             | 1 200          | -                          | 1 200          | 1    |
| <b>Total financing receipts</b>                     | <b>1 200</b>   | <b>-</b>                   | <b>1 200</b>   |      |
| <b>Financing payments</b>                           |                |                            |                |      |
| Lease liabilities payments                          | (35)           | (38)                       | 3              |      |
| <b>Total financing payments</b>                     | <b>(35)</b>    | <b>(38)</b>                | <b>3</b>       |      |
| <b>Net cash from/(used in) financing activities</b> | <b>1 165</b>   | <b>(38)</b>                | <b>1 203</b>   |      |
| Net increase/(decrease) in cash held                | 1 178          | -                          | 1 178          |      |
| Cash at beginning of financial year                 | 480            | 652                        | (172)          |      |
| <b>CASH AT END OF FINANCIAL YEAR</b>                | <b>1 658</b>   | <b>652</b>                 | <b>1 006</b>   |      |

Notes:

1. Increase in output appropriation primarily relates to a Treasurer's Advance granted to fund the total costs of the 2024 Territory Election.
2. Primarily relates to a \$0.4 million funding in relation to preparations for the 2025 Local Government Elections.
3. Employee and operational costs increased due to the 2024 Territory Election and preparations for the 2025 Local Government Elections.
4. Variance primarily due to extension of a finance lease arrangement in 2024-25.

