



Australian Government
National Indigenous
Australians Agency



Annual Report 2023–24

About this report

This report outlines the operations and performance of the National Indigenous Australians Agency for the financial year ending 30 June 2024. It has been prepared in accordance with the provisions of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) and the Department of Finance Resource / Management Guide Number 135.

The compliance index in Section 6 lists the information required by the PGPA Act and PGPA Rule and the corresponding page number in this report.

The Annual Report 2023–24 can be found on the Agency's website: [www.niaa.gov.au/resource-centre/2023–24-national-indigenous-australians-agency-annual-report](http://www.niaa.gov.au/resource-centre/2023-24-national-indigenous-australians-agency-annual-report)

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Acknowledgement of Country

The National Indigenous Australians Agency acknowledges the Traditional Owners and Custodians of Country throughout Australia and acknowledges their continuing connection to land, waters and community. We pay our respects to the people, the cultures and the Elders past and present.

Cultural advice

Aboriginal and Torres Strait Islander peoples are advised that this document may contain images or names of deceased people.

Letter of transmittal



Australian Government

National Indigenous Australians Agency

MS24-000505

**Charles Perkins House
16 Bowes Place
PHILLIP ACT, 2606**

Senator the Hon Malarndirri McCarthy
Minister for Indigenous Australians
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the Annual Report of the National Indigenous Australians Agency (NIAA) for the year ended 30 June 2024.

The report has been prepared in accordance with all applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), including section 46, which requires that you table the report in Parliament. The report reflects the matters dealt with and the legislation administered by the NIAA as at 30 June 2024.

The Annual Performance Statement in Section 3 of this report is prepared in accordance with section 39 of the PGPA Act, and accurately presents the NIAA's performance for the 2023–24 financial year.

The report includes the NIAA's audited financial statements prepared in accordance with the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015.

My certification of the matters in subsection 17AG(2)(b) of the Public Governance, Performance and Accountability Rule 2014 relating to information on fraud control in 2023–24 is detailed on page 36.

Yours sincerely

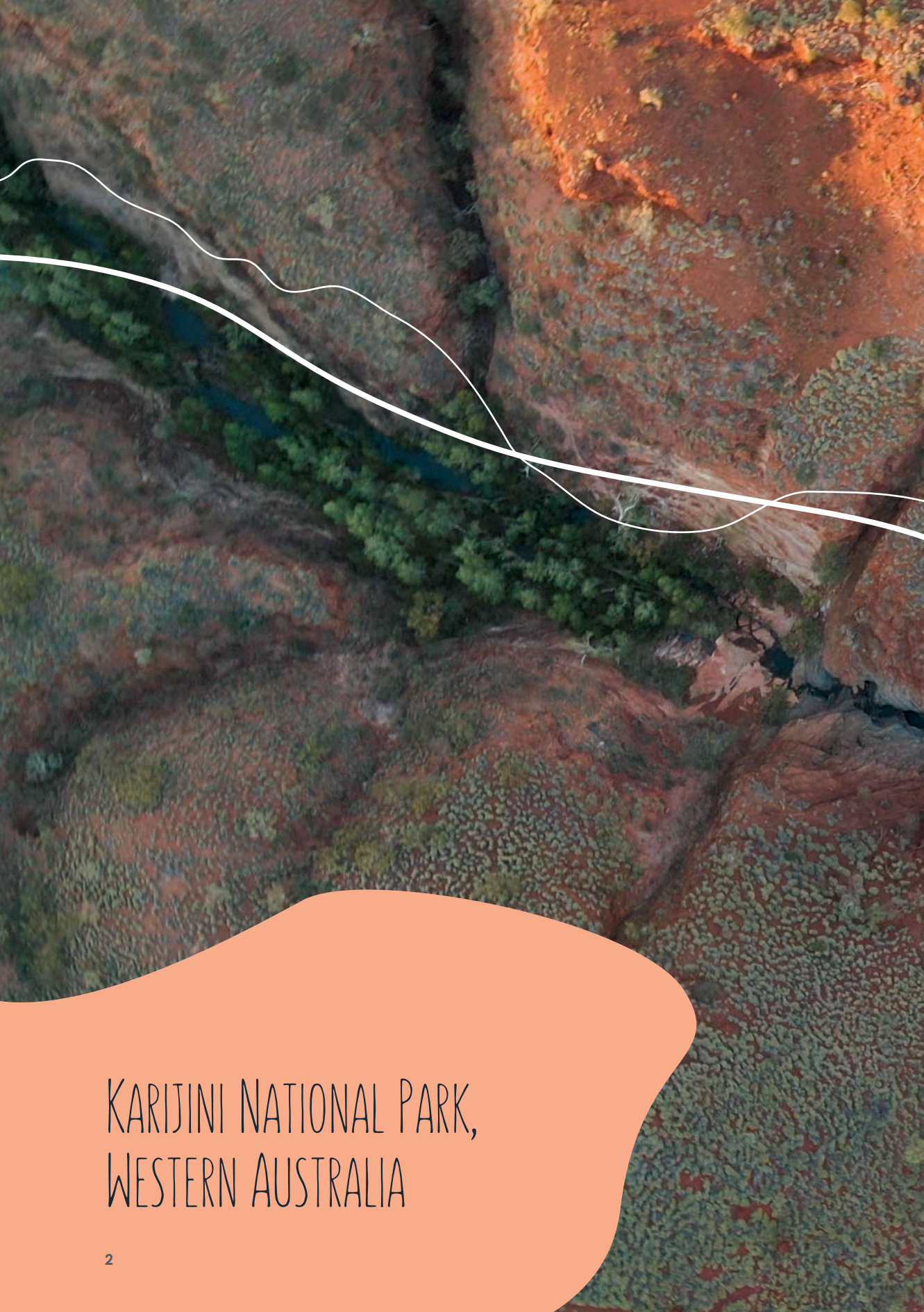
A handwritten signature in black ink, appearing to be 'Jody Broun', written in a cursive style.

JODY BROUN

Chief Executive Officer
National Indigenous Australians Agency
15 October 2024

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KARIJINI NATIONAL PARK, WESTERN AUSTRALIA



SECTION 1

Overview

Chief Executive Officer's Year in Review



Jody Broun
Chief Executive
Officer, NIAA

I am delighted to present the 2023-24 Annual Report for the National Indigenous Australians Agency (NIAA). It has been an immense privilege to lead the NIAA through the past year and work with First Nations communities through the hurdles and triumphs they have experienced.

The NIAA's vision is that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. We strive to make this vision central to our actions and the outcomes we seek to deliver, bringing First Nations perspectives to the forefront of policy and program decisions and implementation across government. Now more than ever, the NIAA is driven by this vision and committed to working in partnership with First Nations peoples to bring about impactful and sustainable outcomes.

I am pleased to reflect on the achievements of the Agency and how we have delivered for First Nations communities over the past 12 months.

To progress the Commonwealth's commitments under the National Agreement on Closing the Gap, we have continued to work with the Coalition of Peaks, Commonwealth agencies as well as state and territory governments.

WANTHIWA
(YINDJIBARNDI FOR HELLO)

During the reporting period, we have continued to embed the Closing the Gap Priority Reforms both within the NIAA and through driving shared accountability across the Australian Public Service (APS). Throughout 2023–24, support for the community-controlled sector has grown and several Commonwealth agencies have implemented new structural arrangements to help drive progress and embed a First Nations approach to policy development and program delivery.

A highlight of 2023–24 for the NIAA is co-sponsoring the SES100 initiative with the APSC to increase First Nations representation in the senior executive service (SES) to better represent the communities we serve. This is an important initiative that contributes towards Priority Reform Three to transform government organisations. We are on track to meet our target of 100 First Nations SES by next year, and we won't stop at 100.

The Australian Government has also committed to boost First Nations employment at all levels in the Public Service to 5% by 2030. At 30 June 2024, Aboriginal and Torres Strait Islander staff made up 25 per cent of the NIAA workforce.

To support community aspirations for economic empowerment, the NIAA has continued to work with First Nations people to design the Remote Jobs and Economic Development (RJED) program.

This work progresses the Government's commitment to replace the Community Development Program (CDP) with a new approach to remote employment that provides real jobs, proper wages and decent conditions, designed in partnership with First Nations peoples. In February 2024, the Government announced it would invest \$707 million to deliver the new RJED program starting in the second half of 2024. The NIAA has been working hard to implement this commitment. Housing has also been a key focus area for the NIAA over the past year, with a range of major housing initiatives underway and at varying stages of implementation.

The NIAA has continued to partner with the Northern Territory (NT) Government, land councils and other key stakeholders to roll out substantial funding commitments to improve housing, reduce overcrowding and plan for future housing needs. This includes the NT Partnership Agreement between the Australian and NT governments, land councils and Aboriginal Housing NT, the joint \$4 Billion, 10-year Remote Housing Agreement and the amended Restoring Funding for NT Homelands Agreement.

We have been working to embed shared decision-making and ensure Aboriginal and Torres Strait Islander voices and organisations play a key role in driving and implementing housing initiatives.

The NIAA's regional presence, with offices in 50 locations across Australia, fosters strong relationships with First Nations communities and helps the Agency to respond quickly to changing needs and priorities.

Chief Executive Officer's Year in Review *continued*

Throughout the year the NIAA has supported communities through natural disasters, addressing challenges, and building on local areas of strength.

The NIAA's regional network staff have also worked with communities to provide practical action towards local partnership agreements, data sharing, and policy outcomes including in relation to jobs and housing. I want to acknowledge the hard work, flexibility and creativity of our teams across Australia and the work they do.

In 2023–24 the NIAA has also supported local decision-making with communities through the implementation of the Commonwealth's plan for *A Better, Safer Future for Central Australia* (the Central Australia Plan), which seeks to improve community safety family and youth services, wellbeing, education and future pathways for prosperity in Alice Springs and Central Australia.

On behalf of the Australian Government, we have been working together with Central Australian communities, the NT Government, the Central Australian Regional Controller, and the Central Australia Plan Aboriginal Leadership Group to drive progress towards the long-term, sustained change that Central Australian communities have asked for.

The publication of the Framework for Governance of Indigenous Data (the Framework) is another significant step forward. The NIAA co-designed the Framework in partnership with Aboriginal and Torres Strait Islander partners and other Australian Government agencies. The Framework places Aboriginal and Torres Strait Islander people at its core and recognises the significant role that data plays in self-determination, which aligns with Priority Reform Four.

“THIS IS MY OPPORTUNITY TO MAKE A DIFFERENCE. THIS IS A VERY SPECIAL OPPORTUNITY AND I WANT TO MAKE A POSITIVE AND PERSONAL CONTRIBUTION” GARY RAKE, CEO AUSTRALIAN BUILDING CODES BOARD, ON PARTICIPATING AS A SENIOR REPRESENTATIVE DELIVERING A WRITTEN PERSONAL ACKNOWLEDGEMENT TO A STOLEN GENERATIONS SURVIVOR

APS-wide implementation of the Framework will lead to improvements in the collection, use and disclosure of data to better serve Aboriginal and Torres Strait Islander peoples.

In 2023 the NIAA worked with Australian Government agencies, First Nations leaders and communities and other stakeholders to prepare for the Voice Referendum. This included supporting engagement with the First Nations Referendum Working and Engagement Groups; coordinating policy; and delivering a factual civics education program to build understanding and awareness of the Australian Constitution and the Voice proposal ahead of the referendum.

The NIAA continues to work with First Nations communities through the Territories Stolen Generations Redress Scheme, which supports the healing process of survivors of the Stolen Generations and their families. The Scheme has received more than 1,600 applications to date and has already made payments totaling \$74.9 million to over 890 applicants. In addition, the Scheme has received over 780 requests for Personal Acknowledgements and we have extended the pool of senior government officials delivering Personal Acknowledgements, to better support applicants.

During the year, I visited many communities across Australia from Port Augusta to the Tiwi Islands and many places in between. I have been inspired by strong community leadership, dedicated service providers and the work of NIAA staff across Australia. The NIAA had an ambitious agenda for 2023–24 and I'm proud of the dedication and resilience the NIAA team has shown in delivering for First Nations communities.

We have another exciting and challenging year ahead and the NIAA will continue to deliver key priorities of the Government in partnership with First Nations communities. We look forward to accelerating our efforts to achieve the aspirations of Aboriginal and Torres Strait Islander peoples of Australia.

Yours sincerely



Jody Broun
Chief Executive Officer
National Indigenous Australians Agency

October 2024

The Agency

The NIAA commenced operation on 1 July 2019. The NIAA is an Executive Agency as defined by section 65 of the *Public Service Act 1999* and is a non-corporate Commonwealth entity as defined by the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

The NIAA implements the Australian Government's policies and programs to enable the self-determination and aspirations of First Nations communities by ensuring that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

The Agency influences policy across the entire Australian Government. As an Executive Agency in the Prime Minister and Cabinet portfolio, the NIAA is well placed to coordinate across the Commonwealth. We work closely with state and territory governments, the Coalition of Peaks, stakeholders and service providers to ensure that policies, programs and services positively impact Aboriginal and Torres Strait Islander peoples.

We work with a diverse range of stakeholders to deliver on our vision and purpose. We partner with First Nations communities and leaders, organisations, peak bodies and all levels of government to develop, implement and evaluate policies and programs. We coordinate and influence across government to ensure policies and programs are fit for purpose, impactful and aligned with community aspirations.

Our vision

Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

Our purpose

The NIAA works in genuine partnership to enable the self-determination and aspirations of First Nations communities. We lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in the decisions that affect them.

The NIAA's responsibilities are to:

Lead and coordinate Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander peoples.

Including administering the Indigenous Procurement Policy (IPP) and the publication of the Closing the Gap Grants Prioritisation Guide."

Provide advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples.

Including through the implementation of the First Nations Impact Assessments Framework.

Lead and coordinate the development and implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians.

Refer to Key Activity 1 in the Annual Performance Statement on pages 78 to 84.

Lead Commonwealth activities to promote reconciliation. Our reconciliation activities are detailed on pages 44 and 45.

Build and maintain effective partnerships with Aboriginal and Torres Strait Islander people, state and territory governments and other relevant stakeholders to inform whole-of-government priorities for Aboriginal and Torres Strait Islander peoples, and enable policies, programs and services to be tailored to the unique needs of communities.

Refer to case studies on pages 16 to 20 to see our partnerships in action.

Design, consult and coordinate the delivery of community development employment projects. The NIAA is working in partnership with First Nations peoples to design and implement the RJED program.

Analyse and monitor the effectiveness of programs and services for Aboriginal and Torres Strait Islander peoples, including programs and services delivered by bodies other than the NIAA. Refer to Key Activity 8 in the Annual Performance Statement on pages 116 to 119.

Coordinate Indigenous portfolio agencies and advance a whole-of government approach to improving the lives of Aboriginal and Torres Strait Islander peoples.

An example of this is our ongoing engagement and support for Indigenous portfolio agencies to comply with PGPA Act requirements.

Undertake other tasks the Prime Minister and the Minister require from time to time.

The programs administered by the NIAA are:

Program 1.1 Jobs, Land and Economy

Program 1.2 Children and Schooling

Program 1.3 Safety and Wellbeing

Program 1.4 Culture and Capability

Program 1.5 Remote Australia Strategies

Program 1.6 Evaluation and Research

Program 1.7 Program support.

Our Ministers and Special Envoy

As at 30 June 2024, the NIAA worked directly for, and supported the Minister for Indigenous Australians and the Assistant Minister for Indigenous Australians and Indigenous Health.

**The Hon Linda Burney MP,
Minister for Indigenous Australians**



During the reporting period, the NIAA worked with and supported the Special Envoy for Reconciliation and the Implementation of the Uluru Statement from the Heart.

**Senator Patrick Dodson,
Special Envoy for Reconciliation
and the Implementation of the
Uluru Statement from the Heart
(retired 26 January 2024)**



**Senator the Hon
Malarndirri McCarthy,
Assistant Minister
for Indigenous
Australians and
Indigenous
Health**



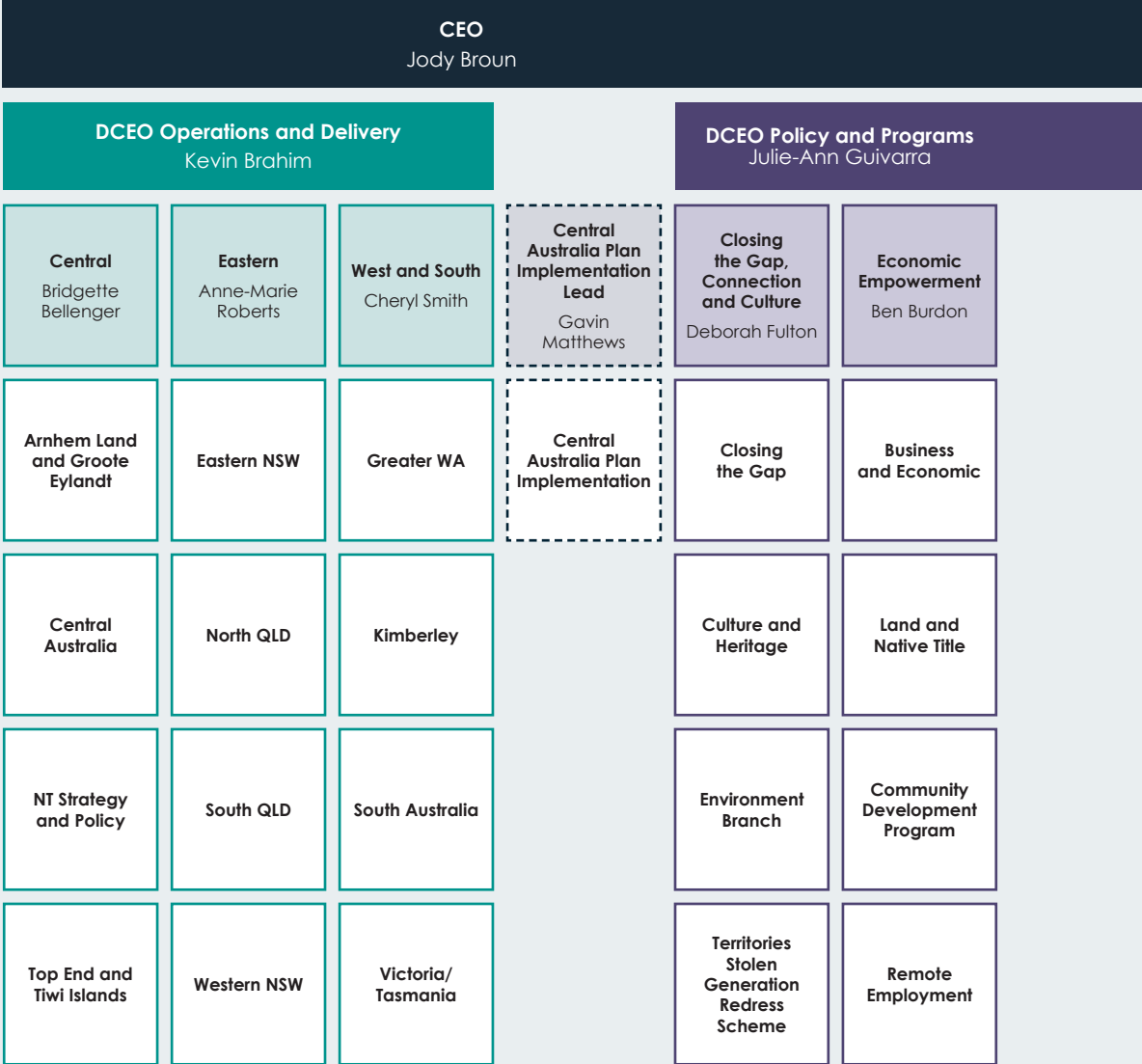


NIAA office – Charles Perkins House,
Canberra (Ngunnawal Country)

Photo: NIAA

Our organisational structure

Agency structure as at 30 June 2024



Indicates Temporary task force

CEO
Jody Broun

Office
of the CEO

DCEO Policy and Programs
Julie-Ann Guivarra

Chief Operating Officer — Enabling Services
Rachael Jackson

Social Policy Ali Jenkins	Strategy Simon Gordon	Corporate Vance Khan	Grants and Finance Nick Creagh	Integrity Sean Worth	
Early Years and Education	Empowerment	People	Finance	Governance, Assurance and Risk	Transformation Management Office
Families and Safety	Strategic Insights	Business Operations Support	Grant Services	Legal Services	
Health and Wellbeing	Strategic Policy	Communications	ICT, Data and Systems	Program Compliance & Fraud	
Housing and Infrastructure		Agency Lead Negotiator	Grants Management Unit		

Our Executive



Chief Executive Officer – Jody Broun

Ms Jody Broun is a Yindjibarndi woman from the Pilbara in Western Australia. Ms Broun is passionate about social justice and working in partnership with community. Ms Broun is committed to making a difference by changing the way government does business with Aboriginal and Torres Strait Islander peoples, communities and organisations. Ms Broun was appointed Chief Executive Officer (CEO) of the NIAA in February 2022. As the CEO, Ms Broun is responsible for leading policy, program and delivery reforms that support the Australian Government's priorities, including the National Agreement on Closing the Gap. Ms Broun leads the NIAA's engagement with a wide range of government and non-government stakeholders to realise the aspirations of Aboriginal and Torres Strait Islander peoples; increasing opportunities for economic development, health and wellbeing; and strengthening cultural identity. Ms Broun is responsible for leading over 1,500 staff across Australia.



Deputy Chief Executive Officer, Policy and Programs – Julie-Ann Guivarra

The Deputy Chief Executive Officer, Policy and Programs oversees several Groups with responsibility for leading, designing, influencing and investing in national social, economic and cultural policies and programs to advance the wellbeing and economic aspirations of First Nations peoples. This includes partnering across Commonwealth, state and territory governments, First Nations organisations, and peak bodies to deliver Government priorities. The Deputy Chief Executive Officer, Policy and Programs position was held by Julie-Ann Guivarra during the reporting period.



**Deputy Chief Executive Officer,
Operations and Delivery
– Kevin Brahim**

The Deputy Chief Executive Officer, Operations and Delivery is responsible for ensuring the successful implementation of place-based service delivery to First Nations communities across the country, and providing oversight of emergency management efforts. The role provides leadership and strategic oversight to the 3 regional groups that make up the Agency's national footprint. The groups foster strong partnerships and support connected, community-led solutions that are tailored to the unique needs and aspirations of community. The Deputy Chief Executive Officer, Operations and Delivery position was held by James Christian, then Kevin Brahim consecutively during the reporting period.



**Chief Operating Officer,
Enabling Services – Rachael Jackson**

The Chief Operating Officer (COO) leads the Agency's enabling services to provide strategic advice and support the NIAA's role and vision. On 1 July 2023, the NIAA stood up a new Enabling Services portfolio to better support the operations of the NIAA, including its Integrity Group, alignment of grants and finance functions, and streamlining of corporate support. While delivering services in the NIAA, the Enabling Services portfolio also manages our relationship with the Department of the Prime Minister and Cabinet for the provision of select enabling functions through a shared-services arrangement. The COO position was held by Rachael Jackson during the reporting period.

Details of Accountable Authority during the reporting period

Table 1.1: Period as the accountable authority or member during the reporting period

Name	Position title/ Position held	Date of commencement	Date of cessation
Jody Broun	Chief Executive Officer	01/07/2023	Current

Case Studies

Central Australia Aboriginal Leadership Group

The Central Australia Plan Aboriginal Leadership Group (ALG) was established in June 2023 by the Minister for Indigenous Australians.

The ALG provides independent advice to the Australian Government, the Northern Territory Government and the Central Australia Regional Controller on the Australian Government's plan for *A Better, Safer Future for Central Australia Plan* (the Central Australia Plan). By establishing a partnership with the ALG, the implementation of the Central Australia Plan by the NIAA and other Commonwealth agencies has significantly benefitted from Aboriginal, and community led responses to local issues.

On 6 February 2023, the Australian Government announced the landmark \$250 million investment for the Central Australia Plan. This was in response to increasing social unrest in the community, alcohol related harm and limited opportunities for young people.

In the May 2023–24 Budget, \$155.9 million of this \$250 million investment was allocated to ensure timely action on a range of priorities. The ALG was established in June 2023 to provide strategic advice on the remaining \$94.1 million and on the implementation of the Central Australia Plan.

All ALG members are appointed by the Minister for Indigenous Australians. In the establishment of the ALG, it was important to ensure there was a mix of people from remote Central Australia as well as from Alice Springs.

The ALG is a critical element of the Government's commitment to strengthen regional partnerships by bringing together leaders from remote communities, Alice Springs, Aboriginal organisations and across governments.

Alice Springs (Mparntwe),
Northern Territory



There are currently 10 members of the ALG. Mr Les Turner, CEO of the Central Land Council chairs the Group. Members include:

- One representative from Central Australian Aboriginal Congress
- One representative from Alice Springs Town Council
- One representative from Lhere Artepe Aboriginal Corporation
- One representative from the Strong Grandmothers Group of the Central Desert
- One youth representative.

There are 4 members representing remote communities:

- One representative from the Central Desert Regional Council
- One representative from the MacDonnell Regional Council
- Two representatives from the Central Land Council.

Three ex-officio members also sit on the ALG:

- One ex-officio member representing the Office of the Central Australian Regional Controller
- One ex-officio member representing the Northern Territory Government, Department of Chief Minister and Cabinet
- One ex-officio member representing the NIAA.

The ALG holds monthly meetings in Alice Springs to meet with both Australian and Northern Territory Government representatives from across multiple agencies. These meetings enable advice on policy challenges, implementation, funding and emerging opportunities in Central Australia to be raised directly with senior officials. This allows the ALG to provide informed and substantial advice to government.

To date, the ALG have discussed policy directions in Central Australia and provided advice to the Minister on the allocation of Central Australia Plan funding. Two significant outcomes within the reporting period have included: \$30 million in funding for the Remote Training Hub Network to support training needs in remote communities; and \$30.1 million for the Strengthening Families and Communities Partnership to support community-led safety initiatives in remote communities. The ALG have also provided implementation advice on Tranche 1 and 2 of the \$50 million Community Infrastructure Package and on sites for the Junior Rangers program.

The ALG is an example of a regional partnership between governments and local Indigenous leaders to provide advice to government on policy-making and allocation of funds. This has been possible because of the commitment of ALG members and officers across the Commonwealth and Northern Territory governments to doing things differently, to achieve better outcomes in Central Australia.

Case Studies continued

East Arnhem Land Youth Model

The East Arnhem Land Youth Model, now known as the Gunḡa'yunga Djamarrkuliny Model (EALYM), is a formal partnership between the NIAA, the Northern Territory Government and the Arnhem Land Progress Aboriginal Corporation (ALPA). The purpose of the arrangement is to facilitate collaboration across parties and support the empowerment of local leadership groups through the EALYM across four Yolḡu communities within the region.

East Arnhem Land is located in very remote Northern Territory, with the region's main service centre, Nhulunbuy, situated approximately 1,000 kilometres east of Darwin. The EALYM model was developed as a response to the ALPA board and Yolḡu leaders throughout the region believing that the younger generations were at a critical point and urgent action was required to strengthen their connections to their Yolḡu culture and identity.

The EALYM operates in 4 of the 11 main Yolḡu communities in the region (Gapuwiyak, Galiwin'ku, Ramingining and Milingimbi), each represented by local Yolḡu Youth Leadership Groups. These groups meet regularly to hear project proposals from organisations, stakeholders, family groups and individuals. Projects and activities that align with the EALYM outcomes may be approved and implemented.

A key feature of the partnership is to enhance local governance by building capacity for Yolḡu to make investment decisions in their communities. Through a "brokerage fund", comprising investment from the NIAA, the Northern Territory Government and ALPA, Yolḡu make decisions around funding for projects and activities aimed at encouraging pro-social behaviours amongst young people in the communities. Examples of activities that have been undertaken in this reporting period include a targeted Christmas Day activity, a young miyalk cooking activity, a disco and a volleyball activity. Within the reporting period, the brokerage fund has been accessed by service providers in all communities.

Initially a pilot model, the announcement in April 2024 of a \$7.75 million co-funding package comprising the NIAA, Northern Territory Government and ALPA contributions, will ensure the model's continuity through to 2027.

The NIAA has been actively engaged in supporting community priorities and shared decision-making through its involvement in the EALYM Partnership meetings which is represented by members from ALPA, Northern Territory Government's Department of the Chief Minister and Cabinet, and the Department of Territory Families, Housing and Communities.

The shared decision-making element is monitored closely through ALPA's NIAA reporting mechanisms, as well as regular engagement with NIAA Regional Engagement Officers, which includes informal site visits to speak with local program coordinators. This results in supporting engagement outcomes and allows issues to be addressed as soon as practicable on the ground.

The EALYM has generated extensive positive engagement in the communities and homelands that it operates in. It serves as a pioneering example of local decision-making that both genuinely empowers communities and builds Yolŋu strength and knowledge in young people.

Through the Monitoring and Evaluation Framework which is being developed by Yolŋu, communities will learn from and evaluate their decisions and grow capacity for future leadership.



“THE GUNGA’YUNGA DJAMARRKULINY PROGRAM IS SUCH AN IMPORTANT YOUTH PROGRAM BECAUSE IT IS DRIVEN BY YOLNGU IN THEIR COMMUNITY.”

ALISTAIR KING, CEO ARNHAM LAND PROGRESS
ABORIGINAL CORPORATION

Case Studies continued

Doomadgee Place-Based Partnership

The Doomadgee Place-Based Partnership (the Partnership) is one of six place-based partnerships to be established in accordance with the National Agreement on Closing the Gap (National Agreement). Endorsed as a location by Joint Council on 26 August 2022, once signed, the NIAA will be a party to the agreement.

Located approximately 430 kilometres northwest of Mount Isa and inland from the Gulf of Carpentaria, Doomadgee and its surrounds are the traditional lands of the Gangalidda and the Waanyi people. The 2021 Census recorded First Nations people as comprising 89.3 per cent of the population within the region.

The intent of the Partnership is to enable Doomadgee community to work with local, state and Commonwealth governments to respond to community priorities. The Partnership will support Doomadgee community to establish a governance model and operational systems to support local decision-making. A key priority for the Partnership will be to empower and strengthen community leadership and decision-making, recognising that it requires time to implement a community-led decision-making model.

The Partnership Agreement has not been signed and all parties continue to work collaboratively to develop an agreement that meets the needs of all stakeholders.

The Partnership, once signed, will see commitment from partners to pursue outcomes for the community that align with Target Outcomes in the National Agreement. It is expected that additional priority areas will be identified into the future. Outcomes in the areas of health, housing, disability, early childhood, child protection, justice, economic participation, and development and data will initially be prioritised.

In line with Priority Reform One of the National Agreement — sharing access to data and information at a regional level — the NIAA has been working through arrangements across the Commonwealth to support the data needs of the Partnership. An example of this, within the reporting period, has been leveraging a key Commonwealth and state government forum in Queensland to support Doomadgee as a community data project site. The intent is that data underpins the work of the Partnership and that local people are well placed to collect and interpret community data. This approach will position the community to be active partners in any reform work in Doomadgee.

NIAA's Regional Office footprint has been central to supporting the development of the Partnership, being well positioned to respond quickly to community needs. For example, NIAA has executed a funding agreement to build the capability of Doomadgee leaders to come together at the Doomadgee Leaders Forum to empower community voices and strengthen their ability to engage with government around shared decision-making.

A bus for impact

Mookai Rosie Bi-Bayan provide both primary care services and supported accommodation for Aboriginal and Torres Strait Islander families who have travelled to Cairns from Cape York for health and wellbeing reasons. This includes transport for clients — mostly expectant mothers — to get to and from appointments, the airport, or the town centre. Transport and accommodation are also available for families in Far North Queensland who have been displaced due to the flooding events in 2023 and 2024.

In 2023-24, the NIAA provided Mookai Rosie Bi-Bayan with \$80,000, through a Local Investment Fund opportunity, to support the purchase of a replacement transport vehicle. This purchase of a family friendly bus enables First Nations women and families to continue to access much needed culturally appropriate healthcare, including antenatal care and birth services. First Nations women living in remote areas are less likely to seek early antenatal care, which may result in poorer maternal and child health outcomes (Australian Institute of Health and Welfare, 2023). In providing an affordable and accessible transport option, Mookai Rosie Bi-Bayan are supporting First Nations women and families from the greater Cairns and Cape York regions to access critical health care services, including antenatal and perinatal care. Mookai Rosie Bi-Bayan service offer includes 'using yarning circles and drawing on the cultural knowledge of communities, families and elders.'

Mookai Rosie Bi-Bayan support First Nations clients with complex needs, the bus service breaks down barriers to attending much needed primary health care appointments to support local First Nation people get the care they need.

The NIAA also currently funds Mookai Rosie-Bi-Bayan to provide a Maternal and Child Wellbeing program, and a Playgroup for Aboriginal and Torres Strait Islander children and families.



Mookai Rosie Bi-Bayan Bus

Case Studies continued

East Kimberley Empowered Communities

The Empowered Communities (EC) model is an Indigenous designed and led shared decision-making initiative that places Aboriginal and Torres Strait Islander people in partnership with the Australian Government. Binarri-binyja yarrowoo Aboriginal Corporation (BBY) was established by East Kimberley Aboriginal Leaders in 2016 and is the backbone organisation for East Kimberley Empowered Communities (EKEC), supported and funded by NIAA since its inception.

Over its 8 years in operation, BBY has built processes for community engagement across its 4 sub-regions and established a membership base of 30 Aboriginal Community Controlled Organisations (ACCOs). Through this extensive community engagement and broad organisational membership, BBY forms a clear understanding of the region's aspirations and most critically, collects insights on the impact of service delivery on the ground from the people who directly experience them.

Binarri-bibyja
yarrowoo
community
concert,
5 July 2024



A key feature of the EC model to date, is the Joint Decision Making (JDM) process used to review ending agreements of the Indigenous Advancement Strategy (IAS). To June 2024, \$240 million of IAS funding across 345 activities has been considered through JDM nationally, of which EKEC has been a significant contributor.

JDM engages East Kimberley Local Management Committee (LMC) and Aboriginal community members as panel members to provide input into the impact and outcomes of activities. Regular adaptations of the process have ensured panel members of different cultural areas, languages, practices and experiences have an opportunity to engage with JDM.

The strong investment from BBY into the design and delivery of the JDM process reflects the importance of the 'how,' and not just the 'what' when it comes to shared decision-making between governments and First Nations communities.

The scope of BBY's role within the East Kimberley region beyond JDM is extensive, some of their other achievements have included:

- The development and regular iteration of an East Kimberley Regional Development Agenda and Sub-Regional Plans. The NIAA integrates this important First Nations-led work into the development of the East Kimberley regional strategy and uses these insights to assist in determining strategic investments.
- Progressing the East Kimberley Place-Based Partnership (EKPBP) under the National Agreement on Closing the Gap. The EKPBP focuses on Early Years, covering child health and development from pre-conception through to school transition.
- Supporting the LMCs through which ACCO members meet along with NIAA representatives to progress initiatives targeting the areas of Language, Culture and Early Years (Kununurra), Youth, Housing and Early Years (Wyndham), Food Security (Halls Creek) and Stronger Families, Stronger Communities (Kalumburu).

EKEC and BBY are a tried and tested example of the NIAA vision in practice: ensuring Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. As a model, EC demonstrates how place-based partnerships can lead to more efficient and effective delivery of services on the ground, enabling more targeted government investment and most importantly, improving the lives of those who live in community.

Case Studies continued

Working in partnership for Remote Northern Territory Housing and Homelands

The Australian and Northern Territory (NT) Governments are working in partnership with Aboriginal organisations and communities to improve housing outcomes for First Nations people living in remote NT communities, town camps and homelands.

The Australian Government entered a Partnership Agreement in June 2024 that embeds shared decision-making and the voices of Aboriginal organisations and communities into long-term NT housing funding arrangements.

The Partnership Agreement is between the members of the Joint Steering Committee for remote housing NT (Joint Steering Committee). The Joint Steering Committee includes representatives from:

- Aboriginal Housing NT
- Northern Land Council
- Tiwi Land Council
- Central Land Council
- Anindilyakwa Land Council
- NT Government
- Australian Government (the NIAA)

The NT has the highest level of overcrowding in Australia, which is associated with significant impacts on First Nations people's health, economic and social outcomes. Town camps and homelands are an important part of communities and continue to be visited by friends and families from connected remote Aboriginal communities.

The \$4 billion, 10-year NT Remote Housing Agreement

On Thursday 20 June 2024, the largest remote housing investment agreement in the NT was signed in the remote community of Milikapiti on the Tiwi Islands. The Australian and NT Governments committed \$4 billion over 10 years to improve housing in remote NT communities and homelands.

This housing investment package will significantly reduce overcrowding in remote NT communities (by approximately half) and will deliver up to 2,700 houses over 10 years. The package will also continue the delivery of repairs and maintenance to housing, and support the development and implementation of a cyclical repairs and maintenance program.

The amended Restoring Funding for NT Homelands Agreement

The Australian Government has amended the Restoring Funding for NT Homelands Federation Funding Agreement, to provide a further \$120 million over 3 years to continue repairing and upgrading housing and essential infrastructure on NT homelands.

This increases the Australian Government's investment under the Agreement to \$220 million over 5 years and provides time for a longer-term approach to housing on homelands to be developed with key stakeholders.

Working with communities

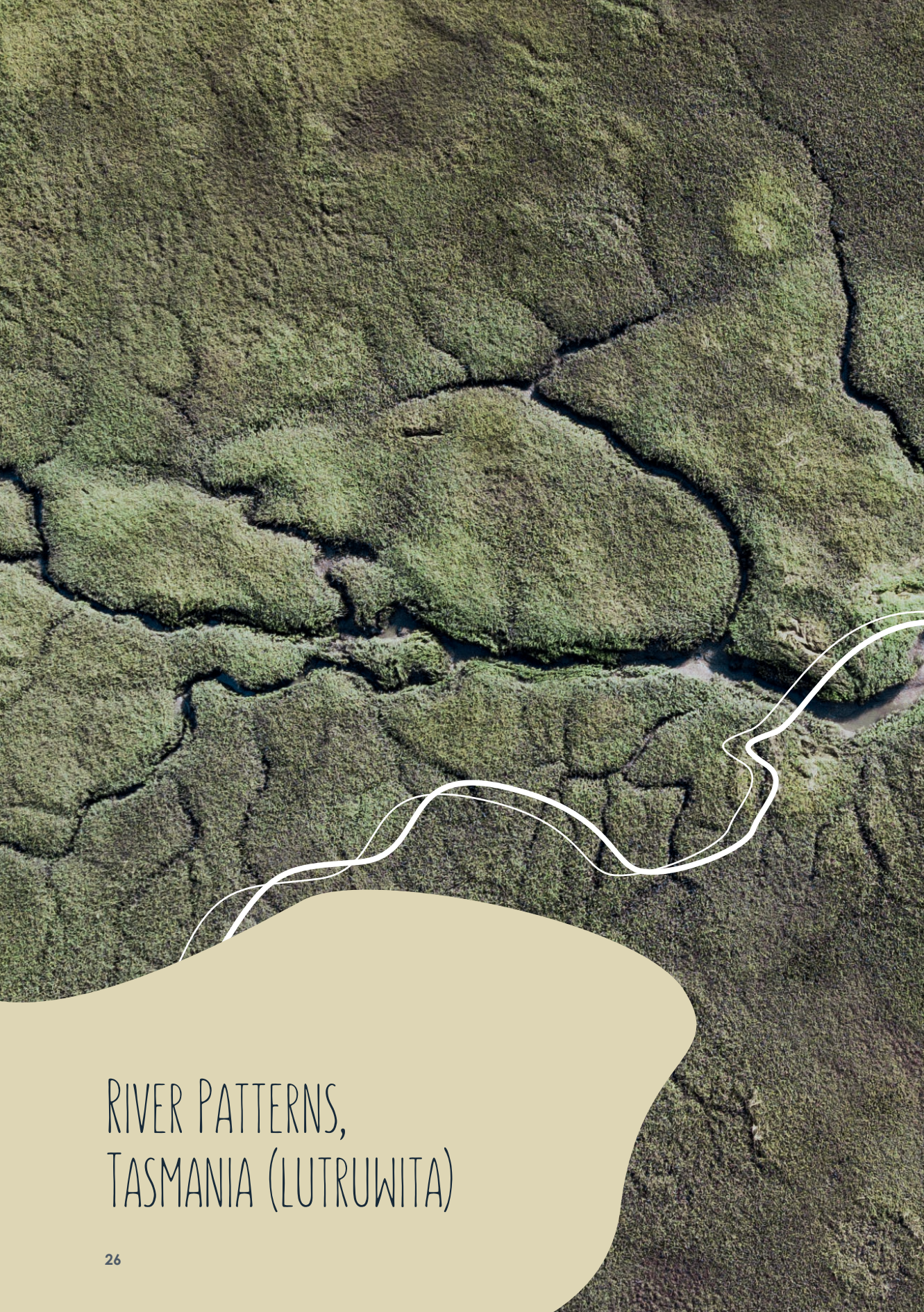
Through the Partnership Agreement, the Joint Steering Committee have committed to working towards restoring the principle of self-determination in Aboriginal communities and across the remote housing system by working collaboratively and transforming the way governments provide housing services to Aboriginal communities, town camps and homelands.

The Agreement is historic and represents new ways of working by committing all parties to working together to halve overcrowding in remote communities, to improve existing housing, and to build houses that are culturally appropriate and align with needs and priorities of communities.

Aboriginal people will be empowered to lead and participate in key decisions affecting the design, delivery, monitoring and review of the remote housing system, through bodies like the Joint Steering Committee. The Australian Government is also providing \$1 million to Aboriginal Housing NT to support the development of a Community Controlled Housing Model for the NT over the next 2 years and to assist with participation in the Partnership Agreement.



Homes under construction in Yirrkala, Northern Territory. Photo courtesy of the Northern Territory Government.



RIVER PATTERNS,
TASMANIA (LUTRUWITA)

An aerial photograph of a coastline with a large yellow circle overlay. The circle contains the text 'SECTION 2' and 'Management and Accountability'. The background shows a mix of green vegetation and blue water.

SECTION 2

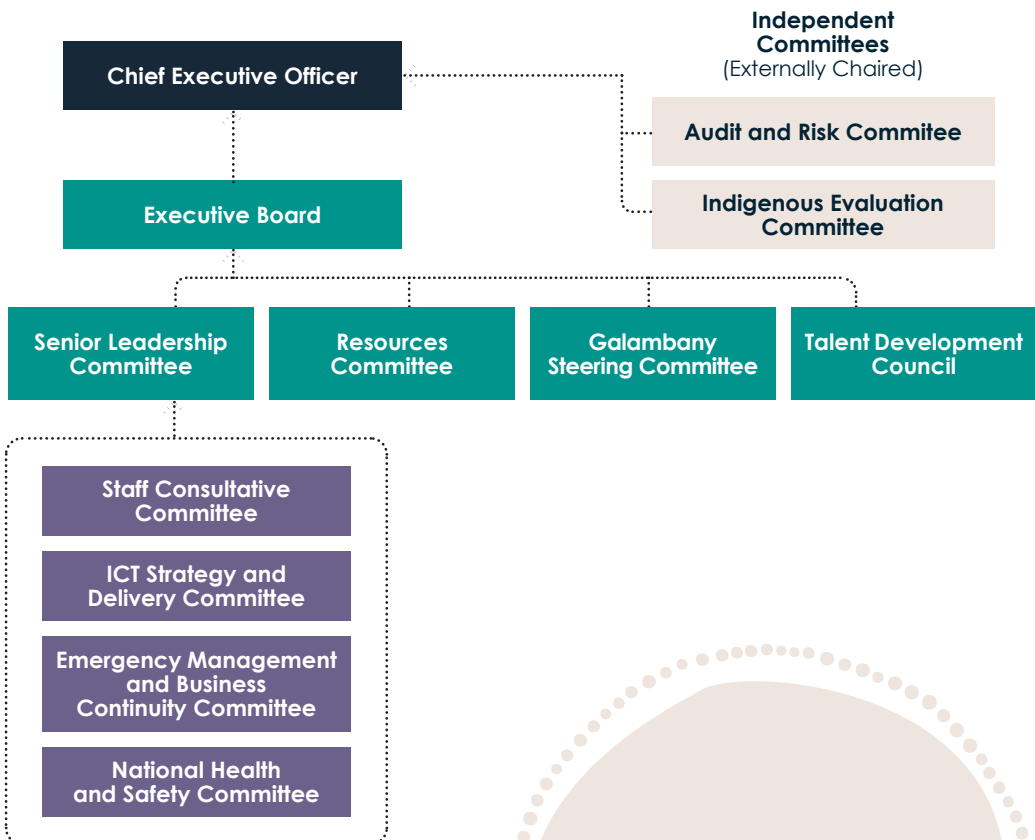
Management and Accountability

Corporate governance

Governance structure

The NIAA's governance framework plays an important role in ensuring government and organisational priorities are achieved. The governance committees oversee the strategic and operational activities of the NIAA and promote accountability, transparency and integrity to foster effective decision-making.

The Executive Board is the core decision-making body and is supported by 8 subcommittees and 2 committees with external members and independent chairs: the Audit and Risk Committee, which provides advice and assurance to the CEO; and the Indigenous Evaluation Committee, which provides independent strategic and technical advice to strengthen the quality, credibility and influence of evaluations of policies and programs led by the NIAA.



Internal governance committees

Executive Board

The Executive Board supports the CEO to deliver the Government's strategic priorities and meet the NIAA's legal obligations. The Board drives the NIAA's leadership, culture, capability and performance. It provides stewardship through:

- setting and overseeing the implementation of the NIAA's strategic priorities and direction
- supporting the delivery of the outcomes detailed in the Corporate Plan and Portfolio Budget Statements (PBS)
- providing monitoring and oversight of enterprise risks, including mitigation strategies and accountabilities
- ensuring the NIAA's ability to provide reliable, evidence-based advice
- ensuring the NIAA operates in accordance with legislative and regulatory requirements.

The Executive Board is supported by the Senior Leadership Committee and a range of subcommittees. The Executive Board delegates oversight of different operational aspects to those subcommittees to assist in the discharge of its duties. In turn, the Senior Leadership Committee and selected subcommittees are responsible for informing the Executive Board on key priorities, and for escalating matters to the Executive Board for advice, consideration or approval based on risk and sensitivity.

Senior Leadership Committee

The Senior Leadership Committee provides strategic advice to the Executive Board. The Committee helps drive and operationalise the strategic agenda of the NIAA through oversight of policy development and implementation and delivery of activities.

The Senior Leadership Committee is supported by 4 subcommittees: the Staff Consultative Committee; the Information and Communications Technology Strategy and Delivery Committee; the Emergency Management and Business Continuity Committee; and the National Health and Safety Committee. The Senior Leadership Committee draws this information together to provide assurance to the Executive Board that business areas are meeting performance measures as outlined in the NIAA's Portfolio Budget Statement and the Corporate Plan.

Staff Consultative Committee

The Staff Consultative Committee provides a mechanism for consultation between management and employee representatives on workplace matters that affect staff. Members of the Committee seek to establish a mutual understanding of employee-related issues that are important to the achievement of the NIAA's business objectives, ways of working and organisational wellbeing.

Corporate governance *continued*

Information and Communications Technology (ICT) Strategy and Delivery Committee

The ICT Strategy and Delivery Committee provides oversight and advice to the Senior Leadership Committee on ICT strategy governance, management and delivery to support the NIAA's business and operational requirements.

Emergency Management and Business Continuity Committee

The Emergency Management and Business Continuity Committee provides a decision pathway and crisis communications function during an emergency or significant disruption to critical functions. The Committee supports the CEO to ensure the NIAA is prepared to respond to an emergency or disruptive event.

National Health and Safety Committee

The National Health and Safety Committee — established under section 75 of the *Work Health and Safety Act 2011* (WHS Act) — provides a formal mechanism for consultation and co-operation on workplace health and safety matters that affect workers. The Committee's primary role is to monitor and improve the health and safety of all NIAA workers and provide assurance to the CEO and other officers of the NIAA of compliance with legislative and policy requirements.

Three further subcommittees report directly to the Executive Board: the Resources Committee; the Galambany Steering Committee; and the Talent and Development Council.

Resources Committee

The Resources Committee is responsible for ensuring the effective and appropriate allocation of the NIAA's departmental financial resources and capital investment (including multi-year investment programs).

Galambany Steering Committee

The Galambany Steering Committee is the program board for the Agency-wide transformation program, Galambany.

Talent Development Council

The Talent Development Council considers SES performance, development and remuneration. Please refer to page 220 for more information about Executive remuneration.

Audit and Risk Committee

The role of the Audit and Risk Committee is to provide independent advice to the CEO and the NIAA Executive on the appropriateness of the NIAA's financial and performance reporting responsibilities, risk oversight and management, and system of internal controls. Its charter sets out the Committee's role, authority, responsibilities, composition, tenure, reporting, and administrative arrangements. The charter can be found at: <https://www.niaa.gov.au/resource-centre/audit-and-risk-committee-charter>

Table 2.1: Audit and Risk Committee membership 2023–24

Qualifications, knowledge, skills or experience	Meetings attended/total meetings held	Member remuneration (GST inc.)
Maria Storti		
<p>Maria Storti is the Chair of the NIAA's Audit and Risk Committee.</p> <p>Ms Storti's experience and qualifications include:</p> <ul style="list-style-type: none"> • specialising in financial management, performance reporting and risk management • serving on a range of Boards and Commonwealth Government Audit and Risk Committees, and in senior executive roles and consultancy for over 3 decades • Master of Business Administration; Fellow of the Institute of Chartered Accountants; Fellow of the Australian Institute of Company Directors; member of the Institute of Internal Auditors • former Ernst & Young (EY) Performance Improvement Partner, Deputy CEO at Defence Housing Australia and Vice-President Governance and Development at the University of Canberra. 	5/5	\$41,011

Corporate governance continued

Qualifications, knowledge, skills or experience	Meetings attended/total meetings held	Member remuneration (GST inc.)
Greg Dival		
<p>Greg Dival is an Independent Assurance Board member with the Department of Defence, and an independent member of several Commonwealth Audit and Risk Committees.</p> <p>Mr Dival's experience and qualifications include:</p> <ul style="list-style-type: none"> • over 20 years' experience in Commonwealth Senior Executive Service leadership roles, governing and leading transformational change in large complex organisations, including Services Australia, Department of Defence, Department of Climate Change, Energy, the Environment and Water (DCEEW), Department of Industry, Science and Resources (DISER) and the Treasury • Bachelor of Applied Science (Mathematics, with majors in Computing and Statistics) and Master of Business Administration • membership of the Australian Institute of Company Directors and a Vincent Fairfax Fellow • completion of the Australian and New Zealand School of Government (ANZSOG) Executive Fellows Program, the Harvard Kennedy School's National and International Security program for senior executives, and the Advanced Management and Leadership Programme at Oxford Saïd Business School. 	5/5	\$24,750

Qualifications, knowledge, skills or experience	Meetings attended/total meetings held	Member remuneration (GST inc.)
Lindon Coombes		
<p>Lindon Coombes is an Industry Professor at the Jumbunna Institute for Indigenous Education & Research at the University of Technology Sydney.</p> <p>Professor Coombes' experience and qualifications include:</p> <ul style="list-style-type: none"> • CEO of the National Congress of Australia's First Peoples, and CEO of Tranby Aboriginal College in Glebe • a range of roles in the NSW Government at the Senior Executive level and as a Ministerial Advisor • Bachelor's Degree in Arts and a Diploma of Aboriginal Studies. 	5/5	\$20,625

Integrity

A strong integrity culture is vital for the NIAA to be able to build trust with our partners and stakeholders, including the First Nations peoples and communities we serve, the organisations we partner with, our Minister, the Australian Parliament and other government jurisdictions, and the broader Australian community.

The NIAA's integrity approach is designed to capture both best practice and reforms from across the APS, as well as targeted actions to meet the specific needs of the NIAA.

During 2023–24, the Executive Board endorsed the NIAA's *Integrity Strategy and Action Plan 2023–25* (the Plan). The Plan outlines the foundational work being undertaken to build the NIAA's integrity maturity and embed a pro-integrity culture, and was developed based on a range of inputs, including APS reform priorities. Clear recognition of the role of ethical leadership in progressing the NIAA's integrity agenda is reflected through various initiatives aimed at underscoring the value of integrity within our leadership team, both individually and collectively.

Corporate governance *continued*

The majority of actions under the Plan are scheduled for delivery across the 2024–25 year and will be reported in next year's annual report. Activities undertaken to date include:

- baseline Integrity Maturity Assessment
- drafting and consultation of an Integrity Framework and Policy
- preparations for the first NIAA Integrity Week
- establishment of an Integrity Advisory function, and
- Agency-wide consultation on a proposed Integrity Dashboard.

The NIAA's integrity maturity level will be re-assessed in 2024–25, to monitor the impact of activities. At the same time, the Plan will be reviewed and updated as required to align with wider APS integrity initiatives, along with specific actions aimed at increasing maturity.

Fraud and corruption risk management

Fraud and corruption has the capacity to seriously undermine the NIAA's ability to effectively deliver on our purpose.

The NIAA is committed to deterring and preventing such behaviour in the performance of our operations and, where relevant, investigating or otherwise dealing with suspected fraud or corruption.

The NIAA's approach to fraud and corruption risk management is directed by our Accountable Authority Instructions, *Risk Management Policy and Framework*, and *Fraud and Corruption Control System 2022–24 (FCCS)* which came into effect on 1 July 2022.

These directive elements are further supported by the NIAA's Integrated Program Compliance and Fraud Management Framework, which provides a principles-based and practical approach to managing compliance and fraud risk of funded activities. Collectively, these frameworks guide the NIAA to take all reasonable measures to prevent, detect, and deal with fraud as required by section 10 of the Public Governance, Performance and Accountability Rule 2014 (the Fraud Rule).

Fraud and corruption prevention is the responsibility of all NIAA officials, secondees, consultants and contractors. Some of the key preventative measures described in the FCCS include mandatory fraud and corruption training, the performance of regular fraud and corruption risk assessments (FCRAs), conflict of interest management, recruitment screening, and undertaking due diligence on funding applications and those organisations applying for funding.

The NIAA performs FCRAs on a rolling-program basis at least once every 2 years. Fraud and corruption risks are also considered when new policies or programs are being developed, or when significant organisational change occurs. Individual FCRAs are recorded in the NIAA's Fraud and Corruption Risk Register.

During 2023–24, we continued to mature our detection measures, including taking steps to introduce data analysis techniques to enable earlier detection of suspected fraud or corruption. Some of the key detection measures described in the FCCS include promotion and use of our confidential fraud reporting channels; ongoing monitoring of funded activities; and assurance activities.

Where incidents of suspected fraud or corruption are detected, the NIAA's Fraud Investigation Section and/or Integrity Unit assess allegations, conduct investigations and otherwise address the incident as appropriate. All investigation activities adhere to the requirements of the Australian Government Investigation Standards 2022. In accordance with these standards, the NIAA has an investigation case management system which enables the recording and reporting of fraud or suspected fraud.

Fraud can be reported to the NIAA Fraud Helpdesk by:

- telephone: (02) 6152 3020
- email: fraud@niaa.gov.au
- mail: PO Box 2191 Canberra ACT 2600

Corruption concerns can be reported to the NIAA Integrity Unit by:

- email: integrity@niaa.gov.au

On 30 May 2023, the Australian National Audit Office (ANAO) released its performance audit report on the NIAA's Management of Provider Fraud and Non-compliance (Auditor-General Report No. 27 2022–23).

The audit found that the NIAA was not fully compliant with subsections 10(a) and 10(b) of the Fraud Rule.

The NIAA agreed to all recommendations made by the ANAO and has undertaken considerable work since the audit. In conjunction with establishing the Integrity Group in 2023–24, we have made significant progress in our FCRA coverage, and substantial work has been undertaken to refine internal guidance and practice in relation to the conduct of FCRA's. Further, a comprehensive analysis of NIAA readiness has been undertaken due to the changes in legislation under the updated Fraud (and Corruption) Rule from 1 July 2024.

This work has been completed to ensure that by 30 June 2024 the NIAA was compliant with the Fraud Rule with active preparations for the Fraud and Corruption Rule taking effect on 1 July 2024. The NIAA recognises its responsibility to further mature its approach to fraud and corruption throughout 2024–25.

Certification by Accountable Authority

Noting the work throughout 2023–24 outlined above, I certify that by the end of the reporting period the NIAA has completed a program of Fraud and Corruption Risk Assessments, including control plans. The NIAA has also implemented appropriate fraud control mechanisms that meet our specific needs. I also certify that all reasonable measures were taken to deal appropriately with fraud relating to the NIAA in 2023–24. (Certified in accordance with paragraph 17AG(2)(b) of the Public Governance, Performance and Accountability Rule 2014 – the Fraud Rule.)

THE NIAA'S INTEGRITY APPROACH IS
DESIGNED TO CAPTURE BOTH BEST
PRACTICE AND REFORMS FROM ACROSS
THE AUSTRALIAN PUBLIC SERVICE (APS),
AS WELL AS TARGETED ACTIONS TO MEET
THE SPECIFIC NEEDS OF THE NIAA.

External scrutiny

Reports by the Auditor-General

The ANAO tabled one performance audit report in 2023–24 that considered the activities of the NIAA:

- Auditor-General Report No. 29 of 2023–24 – Remote Employment Programs
 - The NIAA agreed to the 8 recommendations made by the audit.
 - To view the audit report, please visit: <https://www.anao.gov.au/work/performance-audit/remote-employment-programs>

Corporate governance continued

Parliamentary committees

The NIAA provided evidence and/or submissions to the following parliamentary committee inquiries in 2023–24:

Table 2.2: Parliamentary committee inquiries

Committee	Inquiry
Joint Select Committee on Northern Australia	Inquiry into Northern Australia workforce development
Senate Community Affairs References Committee	The extent and nature of poverty in Australia
Senate Rural and Regional Affairs and Transport References Committee	Inquiry into bank closures in regional Australia
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Economic self-determination and opportunities for First Nations Australians
Joint Standing Committee on Trade and Investment Growth	Understanding and utilisation of benefits available to Australian industry and communities under Free Trade Agreements
Parliamentary Joint Committee on Human Rights	Compulsory income management
Joint Standing Committee on the National Disability Insurance Scheme	National Disability Insurance Scheme (NDIS) participant experience in rural, regional and remote Australia
Joint Standing Committee on Foreign Affairs, Defence and Trade	Australia's tourism and international education sectors
Senate Legal and Constitutional Affairs References Committee	Missing and murdered First Nations women and children
Select Committee on Workforce Australia Employment Services	Workforce Australia Employment Services
House of Representatives Standing Committee on Health, Aged Care and Sport	Diabetes in Australia
Senate Standing Economics Legislation Committee	Help to Buy Bill 2023 [Provisions] and the Help to Buy (Consequential Provisions) Bill 2023 [Provisions]
Senate Community Affairs References Committee	Worsening rental crisis in Australia

Judicial and administrative decisions

The NIAA has not been the subject of any significant judicial or administrative decisions in 2023–24.

Reports by the Commonwealth Ombudsman

The Commonwealth Ombudsman did not release any report during 2023–24 that involved the NIAA, or that had, or might have, a significant impact on the NIAA's operations.

Capability reviews

The NIAA has not had any capability reviews during the reporting period.

Smoking ceremony
for National Reconciliation
Week 2023

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the *FOI Act*. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

To view the NIAA's IPS plan, please visit: <https://www.niaa.gov.au/information-publication-scheme>

The NIAA is also required to publish documents released in response to a request for access under the FOI Act on its Disclosure Log, subject to certain exceptions. To view the NIAA's Disclosure Log, please visit: <https://www.niaa.gov.au/foi/agency-foi-disclosure-logs>.



Our people

Overview

In line with broader APS Reform we prioritise people, purpose and partnerships. We are committed to a common goal; we care about each other and our stakeholders; and we work with our partners to support the self-determination and aspirations of First Nations peoples. We aim to be a model employer and a great place to work.

The NIAA is committed to a workforce that reflects the communities we serve and brings lived experience to shape government policies to improve outcomes for First Nations peoples. As at 30 June 2024, 25 per cent of our people, and 30 per cent of our SES staff identify as Aboriginal and/or Torres Strait Islander.



Staff at the NIAA WHS Forum

The NIAA is striving to boost First Nations employment by increasing:

- current representation of First Nations employees within the NIAA to 26 per cent by the end of 2024
- the First Nations workforce in the NIAA at the EL1 and EL2 levels by 3 per cent on current representation by 2025.

Values and behaviours

The NIAA Values and Behaviours help build a positive, inclusive and cohesive culture that positions the NIAA to succeed as a united team.

The NIAA's shared values are:

- We respect multiple perspectives.
- We are authentic.
- We are professional and act with integrity.
- We invest in each other's success.
- We deliver with purpose.

Our Values and Behaviours are a shared endeavour and underpin all aspects of how we work with each other, our partners and stakeholders. They are embedded in all that we do and we aim to demonstrate them within the workplace every day.

Our leaders model these Values and Behaviours, and communicate priorities and expectations to ensure effort and behaviours align with our vision.

Staff are also expected to adhere to the APS Code of Conduct and Values and are encouraged to lead by example, support others to do the same, and report behaviours that do not reflect the Code and Values.

Managing our human resources

At 30 June 2024, the NIAA had 1,536 employees, including 110 non-ongoing employees. The NIAA has a diverse workforce: 71 per cent of our workforce are women and 25 per cent identify as Aboriginal and/or Torres Strait Islander employees. The NIAA has staff working across Australia, with 48 per cent of staff located outside Canberra in capital cities and regional and remote areas.

Refer to Appendix C for workforce statistics.

Capability development

The NIAA has a blended approach to continuous strengths-based learning, offering staff access to broad learning opportunities that occur in the flow of work and through formal learning e.g. university-based programs.

In 2023–24, the NIAA launched a new university-based program for a Graduate Certificate in Place-Based Policy, Programs and Evaluation. This program is offered to NIAA staff and partner agencies to enhance the specialist skills of APS employees and prepare the APS for present and future governance and policy challenges. The Certificate includes modules on data, public policy and administration.

Throughout the reporting period, the NIAA continued to offer a range of programs to help boost Aboriginal and Torres Strait Islander employment in the APS. The NIAA has stewarded 11 cohorts and 107 APS staff to participate in the Indigenous Development and Employment Program (IDEP) since its inception in 2021. The intent of this 3-year program is to enable Aboriginal and Torres Strait Islander employees to reach their full potential. Providing the opportunity to explore career development pathways with a view to becoming future managers and leaders. During 2023–24, the first cohort (2021) of 7 people graduated their 3-year program. IDEP was also awarded the Kerry Kennedy Award at the 2023 Institute of Public Administration Australia, Spirit of the Service Awards. This award celebrates smaller agencies who achieve excellence by thinking outside of the box and collaborating.

The Australian National University (ANU) Management Program also continued this year. A further 17 Aboriginal and Torres Strait Islander employees from across the APS commenced their Graduate Certificate in Management.

The Agency launched the *NIAA People Strategy 2024–27* during the reporting period. This includes actions to strengthen leadership, workforce capability and talent. Central to this strategy is the development and launch of a bespoke capability framework to support workforce development and ways of working at the NIAA.

Diversity and inclusion

We embrace diversity and inclusion as a cornerstone of our values, and we celebrate uniqueness within our communities. An inclusive workplace enables us to draw on our people's diverse skills, experience and knowledge to assist us to meet the expectations of Government and the communities we serve.

The Agency launched its inaugural Diversity and Inclusion Framework during this reporting period and remains committed to strengthening our diversity and inclusion agenda through:

- respecting and embracing individual differences in all their forms by embedding our Diversity and Inclusion Framework action plan
 - continuing to adopt a zero-tolerance approach to unacceptable behaviours including supporting the '*Racism. It Stops With Me*' campaign
 - aligning internal practices to the Australian Public Service Commission's (APSC) diversity strategies, including the adoption of relevant targets and benchmarking
 - maintaining professional memberships with industry leading diversity and inclusion bodies including: Pride in Diversity, Diversity Council Australia and the Australian Network on Disability
 - providing a range of internal and external diversity and inclusion related training opportunities for staff and managers
- embedding and promoting truth-telling and leveraging the diverse backgrounds, experiences, perspectives and potential of our people to embed equality and diversity
 - supporting our people to participate in National Aborigines and Islanders Day Observance Committee (NAIDOC) Week, and using cultural and ceremonial leave where appropriate, recognising the importance of this time for personal and community engagement
 - adopting the RecruitAbility scheme for all NIAA recruitment processes to ensure that people who may require reasonable adjustment are well supported.



Pride in diversity lanyards

Diversity and inclusion in action

The NIAA's People Branch works closely with the 6 staff-led Diversity Networks to enable the Agency to be a model employer, and to foster a culture of respect, understanding, and inclusion. In 2023–24 the NIAA worked in partnership with its Diversity Networks to:

- Plan and deliver 22 days of significance celebrations or acknowledgements. This included celebrations for NAIDOC Week and National Reconciliation Week, with all days of significance serving as platforms for education, reflection, and celebration. Speakers featured at these events were from all walks of life and represented a broad range of industries.
- Establish a Diversity and Inclusion Hub on our internal Learning Management System to support all staff to build their inclusive capability.
- Offer fit-for-purpose training and learning modules designed to build diversity and inclusion literacy and leadership skills, ensuring our teams are equipped to meet the diverse needs of the communities we serve.
- Host multiple truth-telling events across the year and throughout our regional locations.
- Celebrate and prioritise diverse voices in all our policies and operational approaches through approaching Networks for feedback on proposed policies to ensure accessibility and that they are fit-for-purpose.
- Make it easier for staff to lift their cultural capability through a refresh of Footprints with a digital library created to help staff identify Footprints opportunities and a forum to share experiences and ideas with colleagues. The Footprints Program was launched on APS Learn in December 2023 and is now available to all APS staff through the Academy.
- Encourage the use of our Reasonable Adjustment Passport as a tool for staff and managers to ensure that the NIAA provides an accessible and inclusive workplace for all, including staff who are living with a disability or identify as being neurodiverse.

Reconciliation

Reconciliation is at the heart of everything we do at the NIAA. Our vision for reconciliation is for Australians to walk together to support the aspirations of Aboriginal and Torres Strait Islander peoples. This vision seeks to ensure the cultures, stories and histories of Aboriginal and Torres Strait Islander peoples are embedded and acknowledged by all Australians as part of our national story.

Our staff includes diverse cultures, languages from across Australia and around the world. This depth of knowledge and experience is applied to our work with Aboriginal and Torres Strait Islander staff, peoples and communities.

Our *Stretch Reconciliation Action Plan 2022–2025 (RAP)* sets out key actions that the NIAA and individual staff members are taking to progress reconciliation in Australia. Throughout 2023–24, we have continued to progress actions under our RAP. Achievements include:

- Increased First Nations representation across the NIAA at all levels, with First Nations staff now making up a quarter of our workforce.
- Partnered with the APSC to boost First Nations employment across the APS, including through the SES100 initiative. This aims to increase the number of First Nations SES leaders across the APS building a more culturally competent APS.
- Supported over 70 NIAA staff and over 120 APS staff to take part in professional development programs including the ANU Graduate Certificate in Management, the IDEP and the Sir Ronald Wilson Scholarship.
- Launched the NIAA Virtual Book Club for staff to engage in meaningful conversations, share reflections and ultimately build cultural competency through delving into the lived experiences of First Nations peoples.
- Supported APS staff to strengthen and continue to build their cultural competency through the introduction of Footprints, our cross-cultural learning program, to the APS Academy.
- Supported APS-wide networks such as the Indigenous Champions Network and the Garma Alumni network to share learnings and insights on reconciliation across the APS.
- Assisted in the design and delivery of a Collaboration Circle to trial structured collaboration between select Chief Operating Officers (6) and First Nations staff (14) from across the APS. The initial focus was on Cultural Awareness Training and how to increase the effectiveness of current programs.

- Development of an Allyship toolkit and resources to support the APS in engaging in active allyship with First Nations staff to build and strengthen cultural safety across the Commonwealth.
- Implemented the First Nations Impacts Framework to support Commonwealth departments and agencies to give genuine and purposeful consideration of the impacts of policy on First Nations peoples, communities and organisations.
- Provided training and support to 70 senior executive officers from 23 Commonwealth departments and agencies to participate as senior representatives in the Territories Stolen Generations Redress Scheme (the Scheme)¹. In 2023–24, the Scheme delivered Personal Acknowledgements to 47 survivors, contributing to their healing journey.
- Promoted and celebrated key events that support reconciliation such as National Reconciliation Week and NAIDOC Week.

The NIAA plays a key role in promoting reconciliation across the Commonwealth. This year we had a unique opportunity to reflect on the state of reconciliation in Australia and how our work contributes to achieving the vision of a more reconciled nation.

Recruitment

The NIAA has continued to prioritise and actively tailor recruitment processes to attract a highly engaged and capable workforce. All roles at the NIAA are Identified Positions, which requires candidates to demonstrate an understanding of matters impacting First Nations peoples and communities, and to have culturally appropriate engagement and communication skills.

Our recruitment approaches remain closely aligned with Commonwealth strategies and plans, including the *Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–2024*, *Closing the Gap Implementation Plan 2024*, and the NIAA's RAP. We have also demonstrated commitment to boosting First Nations employment through our participation in initiatives such as the Indigenous Apprenticeship Program, Indigenous Graduate Program and Affirmative Measures Indigenous recruitment.

A specific example was demonstrated through the Agency's partnership with the APSC on the SES100 initiative which aims to boost First Nations employment at senior executive service (SES) levels to 100 by June 2025. The initiative focuses on recruitment but also development, retention and positioning the APS as an employer of choice for First Nations people. During the reporting period, the NIAA successfully placed 3 SES100 candidates within the NIAA taking the total First Nation's senior leadership representation to 30 per cent.

1. Senior Public Service representatives deliver Personal Acknowledgements (one of the elements of redress available through the Scheme). A Personal Acknowledgement is an opportunity for a survivor to have their story of removal and the impact it has had to be acknowledged by a senior representative and receive a personalised and genuine acknowledgement, in person and/or writing, of the resulting harm and trauma.

Our people *continued*

Flexible work

The NIAA is committed to facilitating flexible working arrangements that foster a positive and productive workplace culture as well as enhancing staff attraction and retention.

Flexible working aims to achieve a reasonable balance of incorporating individual needs, team collaboration and operational requirements. Flexible working arrangements are supported when they align with this approach. The NIAA's flexible working policy creates a framework that ensures consistency and accountability for the application of flexible working arrangements.

In the 2024 APS Employee Census, 78 per cent of NIAA staff indicated that they accessed one or more flexible working arrangements, including working away from the office or from home, flexible hours of work, part time work arrangements, compressed work or job sharing.

Executive remuneration

Remuneration policies and practices

The NIAA's SES staff are remunerated via determinations made under subsection 24(1) of the *Public Service Act 1999*. The CEO is the delegate for any changes made to the remuneration provided by the determinations. The remuneration of the CEO and statutory office holders is determined by the Remuneration Tribunal. 'Other short-term benefits' include provision of car parking where required by the SES. The SES contribute to the Fringe Benefits Tax liability associated with being provided a car park.

Remuneration governance arrangements

The NIAA's Talent Development Council, chaired by the Chief Operating Officer, is responsible for reviewing SES remuneration each year. SES remuneration is considered as part of the performance reviews under the SES Performance and Development Guidelines and Engage Framework which sets out the NIAA's approach to performance management.

Key management personnel

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the NIAA. The NIAA has determined KMP to be the Minister for Indigenous Australians, the Assistant Minister for Indigenous Australians and Indigenous Health and members of the NIAA Executive Board. This includes the CEO, Deputy CEOs, COO and Group Managers on a rotational basis. The Minister and Assistant Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the NIAA.

During the reporting period, the NIAA had 8 individuals who met the definition of KMP. Their names and the summary total length of their terms as KMP are in Table 5.24 at Appendix D; expenses are in Table 5.25; and individual remuneration details are in Table 5.26. KMP on acting arrangements are included where the length of the arrangement is longer than 2 months; therefore, more than one individual may have filled a single position. These tables should be read in conjunction with note 6.2 of the financial statements on page 168.

Work health and safety

At the NIAA, the health, safety and wellbeing of our people and those we work with is our priority. We understand and prioritise the importance of fostering a safe work environment that protects both physical and psychological wellbeing. We are dedicated to upholding our obligations and responsibilities under the *Work Health and Safety Act 2011* (WHS Act), the Work Health and Safety Regulations 2011, and associated Codes of Practice.

Initiatives and outcomes

Safety management system

The NIAA's safety management system aims to ensure that our work health and safety frameworks meet the standards of a mature management system supporting due diligence obligations, legislative compliance, and best practice when evaluated against the International Standard AS/NZS ISO 45001 and AS/NZS ISO 45003. We continue to build on and refine our system through continuous improvement with physical and psychosocial risk management focus areas of improvement.

Health and wellbeing support

The NIAA continued to prioritise its employee's health and wellbeing through the implementation of a range of initiatives, with a particular focus on supporting mental health. The Agency used its EAP provider TELUS Health for individual psychological support, and partnered with them to provide regular webinars on a variety of health-related topics, co-designed bespoke workplace support programs, delivered proactive

mental health screening programs and hosted a series of Yarning Circles for First Nations employees. Led by the Wellbeing Network, the NIAA also acknowledged several days of significance relating to health and wellbeing, organised all staff events to promote wellbeing and provided access to a variety of ongoing health, wellbeing and psychosocial education resources. The NIAA also invested heavily in proactive rehabilitation case management activities with a focus on early intervention.

Psychosocial risk project

The NIAA continues our focus on managing psychosocial risk in the workplace. The ongoing assessment and identification of psychosocial hazards continues to improve quality, capacity and productivity of work. Implementing the supporting action plan and introducing the APS ADDRESS framework for managing psychosocial risk are key initiatives that will build upon our existing controls for managing psychosocial risk.

National Safe Work Month

The NIAA dedicated National Safe Work Month in October 2023 to improving psychological safety and well-being. The events and activities included consultation on psychosocial risk through dedicated workshops, promotions of wellbeing resources and webinars dedicated to building mental health fitness and self-care. First Nations staff participated in Yarning Circles hosted by an Indigenous counsellor. The month concluded with an all-staff presentation by a First Nations mental health advocate.

Our people *continued*

COVID-19 response

The NIAA implemented the new COVID-19 Management Plan to address the post-pandemic phase of living with a communicable disease that is endemic in the Australian community. This plan is in effect with COVID-19 managed in alignment with other endemic respiratory and communicable diseases.

National Influenza Vaccination Program

Each year, the NIAA offers staff at all locations with access to an influenza vaccination program. The program is accessed through on-site clinics, pharmacy vouchers or reimbursements of the vaccination cost. In 2023–24, the staff take up rates increased for the program.

Notifiable incidents and investigations

Under Schedule 2, Part 3 of the WHS Act, the NIAA must report details of notifiable incidents, investigations, improvement notices, prosecutions and other matters as prescribed.

Table 2.3: Incidents notified under the WHS Act, 2023–24

Incident type	Number
Deaths that required notice under section 38w	0
Serious injury or illness that required notice under section 38	0
Dangerous incidents that required notification under section 38	0

Table 2.4: Investigations, improvement notices and prosecutions made under the WHS Act, 2023–24

Incident type	Number
Notices given to the department under section 191 (improvement notices)	0
Notices given to the department under section 195 (prohibition notices)	0
Notices given to the department under section 198 (non-disturbance)	0
Investigations conducted under part 10	0

Carer Recognition Act 2010 Report

The NIAA continues to take measures to comply with its obligations under the *Carer Recognition Act 2010* and adheres to the principles of the Statement for Australia's Carers. Our human resource policies take account of the Statement for Australia's Carers in areas that may significantly affect an employee's caring role.

Disability reporting mechanism

Australia's Disability Strategy 2021–2031 (the Disability Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Disability Strategy sets out where practical changes will be made to improve the lives of people with disability. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Disability Strategy. A range of reports on progress of the Disability Strategy's actions and outcome areas will be published and available at www.disabilitygateway.gov.au/ads.

Disability reporting is included in the APSC's State of Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

Financial performance

The NIAA's financial statements are presented in Section 4 of this report with the ANAO issuing an unmodified audit opinion on 18 September 2024.

A summary of the NIAA's financial performance for Departmental and Administered activities are provided below.

Departmental activities

The NIAA has reported an operating surplus of \$12.8 million in 2023–24 compared to a loss of \$20.7 million in 2022–23. After adjusting for unfunded depreciation/amortisation, principal payments of lease liabilities and changes in the asset revaluation reserve the Agency recorded an operating surplus of \$26.1 million. The operating surplus is largely due to unspent budget totalling \$36.8 million anticipated for 2023–24. It is now expected to be re-profiled to occur in the forward years and has resulted in an underspend against supplier expenses.

Own-source revenue

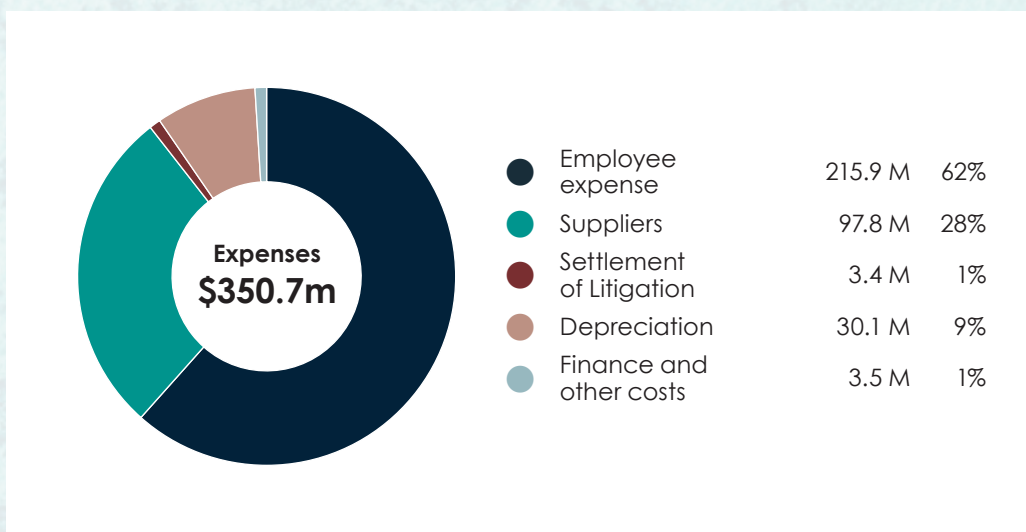
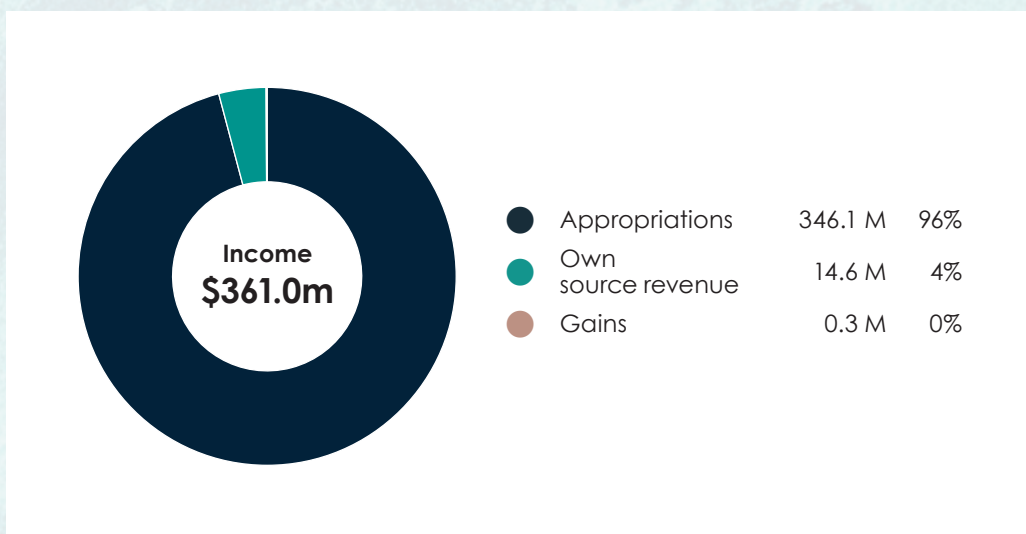
A total of \$14.6 million of own-source revenue was recorded for 2023–24. Own-source revenue mainly comprises cost recoveries from other government agencies and rental income from subleased premises. Gains are largely due to amounts reversed on reassessment of provisions.

Expenses

Departmental expenses mainly comprise employee expenses, with supplier expenses lower than anticipated due to delayed supplier expenses which is expected to be re-profiled to occur in the forward years.

THE NIAA REPORTED
AN OPERATING SURPLUS
OF \$12.8 MILLION

Figure 2.1: NIAA Departmental income and expenses 2023–24

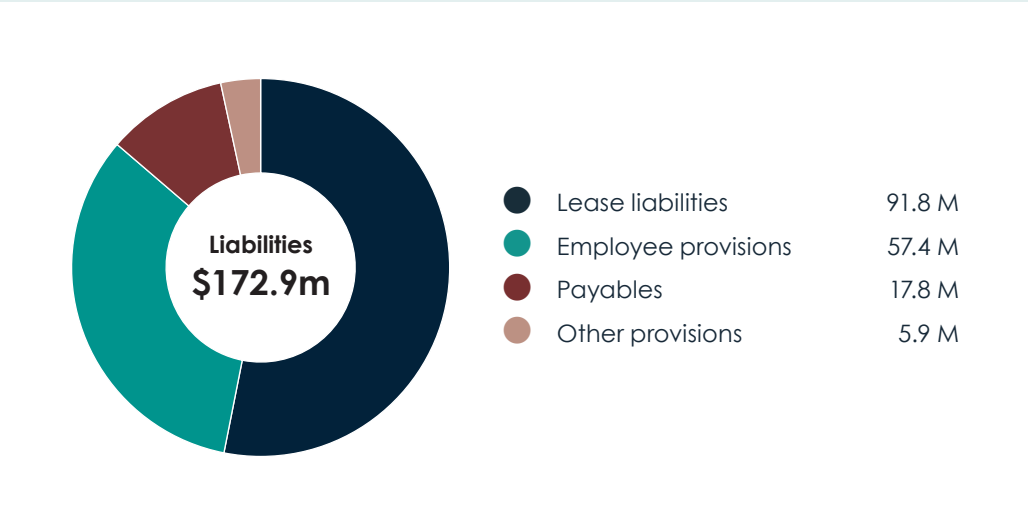
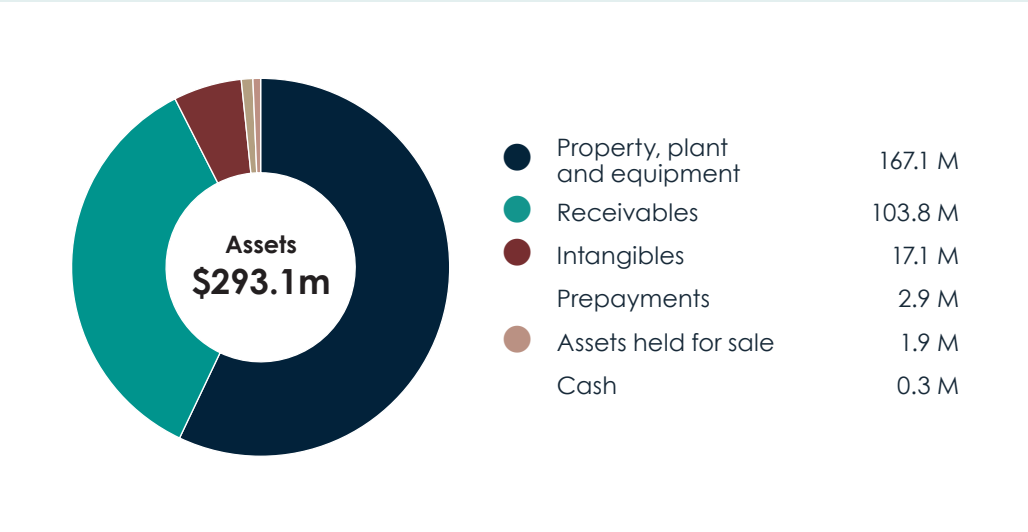


Financial performance continued

Departmental Assets and liabilities

The NIAA reported a net asset position of \$120.2 million. The increase in the Agency's net asset position is largely due to both an increase in receivables and decrease in lease liabilities as at 30 June 2024.

Figure 2.2: NIAA Departmental assets and liabilities 2023–24



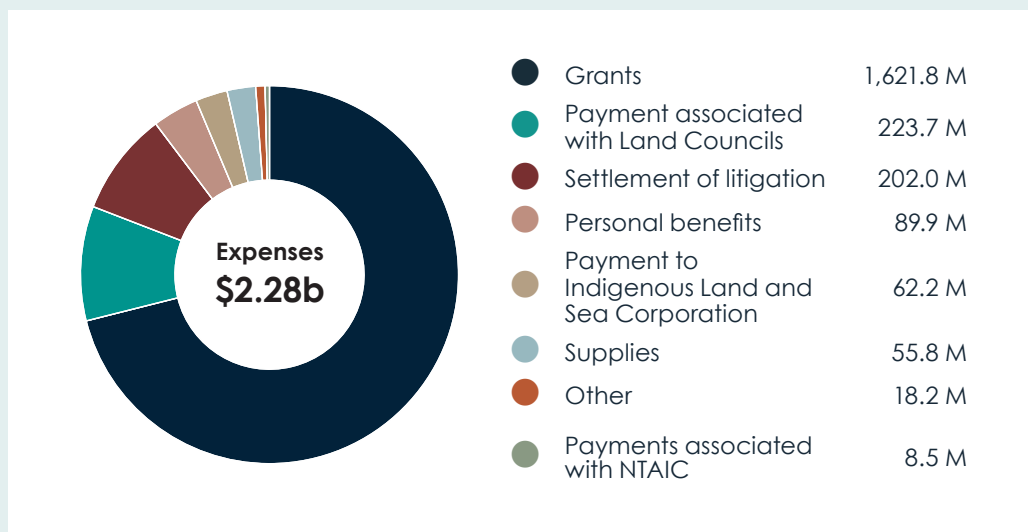
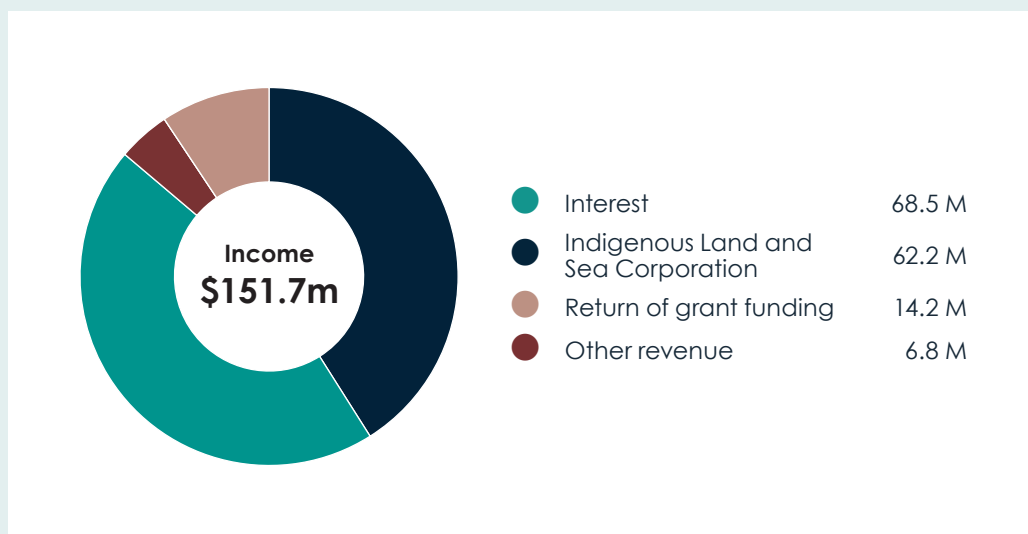
Administered activities

In 2023–24, the NIAA administered the Australian Government's Indigenous Advancement Strategy (IAS) with budgeted expenditure of \$2.2 billion including special appropriations and special accounts expenditure. Administered expenditure is recorded across 6 programs. Actual administered expenses totalled \$2.1 billion for 2023–24.

Administered assets and liabilities

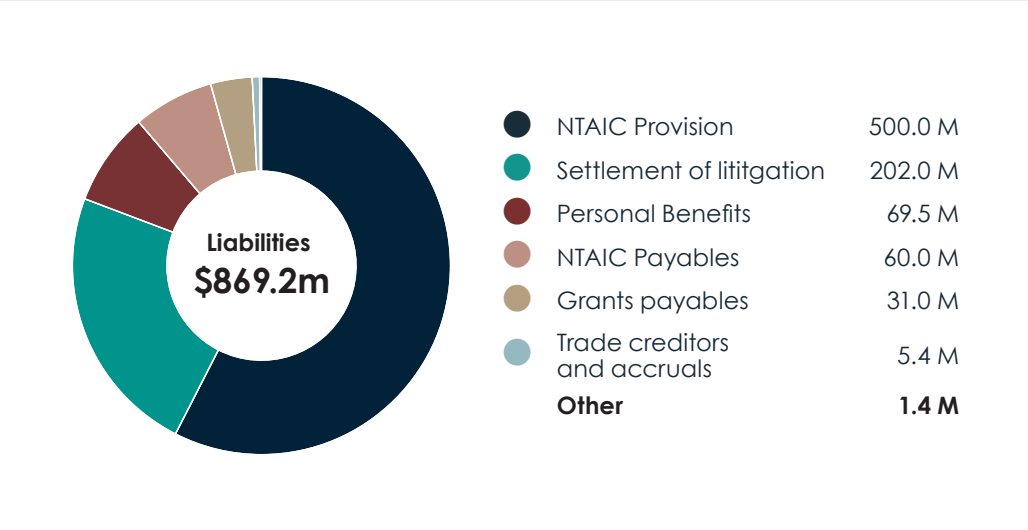
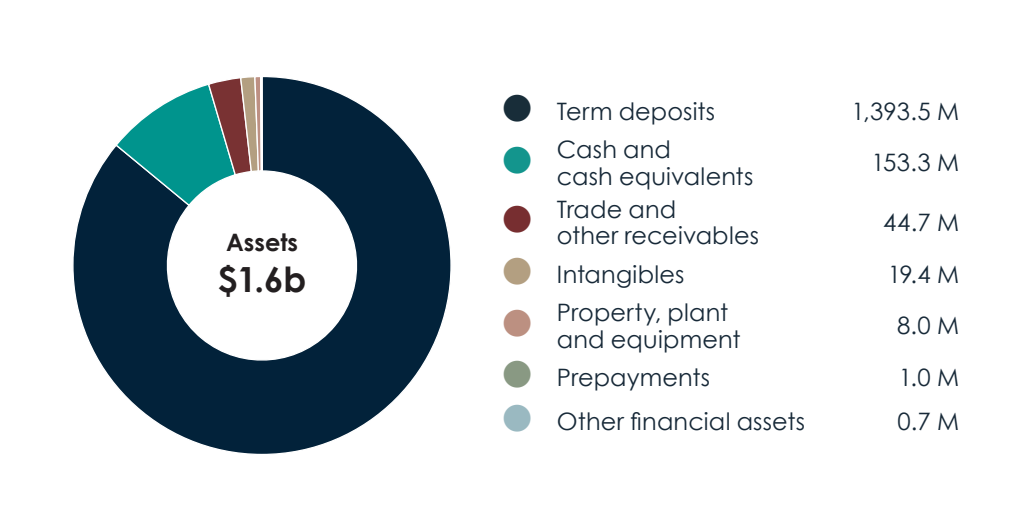
The NIAA holds net administered assets of \$751.3 million. The main contributor to this balance is the Aboriginals Benefit Account (ABA) term deposit investment holdings, which is approximately \$1.4 billion, less payments to be made from the ABA to the NTAIC of \$0.5 billion.

Figure 2.3: NIAA Administered income and expenses 2023–24



Financial performance continued

Figure 2.4: NIAA Administered assets and liabilities 2023–24



Agency resource statements

Table 2.5: Agency resource statements

		Actual available appropriation for 2023–24	Payments made 2023–24	Remaining balance 2023–24
		\$'000	\$'000	\$'000
		(a)	(b)	(a)-(b)
Ordinary annual services				
Departmental appropriation ^{1,4}		445,113	349,535	95,578
Total		445,113	349,535	95,578
Administered Expenses				
Administered appropriation ¹		1,835,701	1,558,067	277,634
Total		1,835,701	1,558,067	277,634
Total ordinary annual services	A	2,280,814	1,907,602	373,212
Other services				
Administered expenses				
Specific payments to States, Act, NT and local Government				
Administered appropriations ²		3,635	3,635	-
Total		3,635	3,635	-
Departmental non-operating				
Equity injections ²		4,381	1,646	2,735
Total		4,381	1,646	2,735
Total other services	B	8,016	5,281	2,735
Total available annual appropriations and payments	A+B	2,288,830	1,912,883	-

		Actual available appropriation for 2023–24	Payments made 2023-24	Remaining balance 2023–24
Special appropriations				
Special appropriations limited by criteria/entitlement				
Aboriginal Land Rights (Northern Territory) Act 1976		1,118	1,216	(98)
Higher Education Support Act 2003		78,472	78,472	-
Special appropriations limited by amount				
Public Governance, Performance and Accountability Act 2013				
Total special appropriations	C	79,590	79,688	(98)
Special accounts³				
Opening balance		99,648	-	99,648
Appropriation receipts		25,000	-	25,000
Statutory credit of royalty equivalent receipts		-	-	-
Non-appropriation receipts to Special Accounts		2,850,508	-	2,850,508
Payments made		-	(2,821,899)	(2,821,899)
Total special accounts	D	2,975,156	2,821,899	153,256
Total Resourcing and payments				
A+B+C+D		5,343,576	4,814,470	-
Less appropriations drawn from annual or special appropriations above and credited to special accounts				
		(25,000)	(25,000)	-
Total net resourcing and payments for the NIAA		5,318,576	4,789,470	-

1. Appropriation Act (No. 1) 2023–24, Appropriation Act (No. 3) 2023–24, Supply Act (No.1), Supply Act (No.3). This may also include prior-year departmental appropriation and section 74 external revenue. For further details refer to Note 5.1 to the financial statements.
2. Supply Act (No. 2) 2023–24, Supply Act (No.4). For further details refer to Note 5.1 to the financial statements.
3. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.
4. Departmental capital budgets are not separately identified in Appropriation Bill (No.1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

Table 2.6: Expenses for Outcome 1

Expenses for Outcome 1	Budget* 2023–24 \$'000 (a)	Actual Expenses 2023–24 \$'000 (b)	Variance 2023–24 \$'000 (a) – (b)
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Outcome 1: Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.

Program 1.1: Jobs, Land and the Economy

Administered expenses

Ordinary Annual Services (Appropriation Act No. 1)	872,884	714,798	158,086
Special appropriations	1,163	1,216	(53)
Special Accounts	418,623	401,020	17,603
Expenses not requiring appropriation in the Budget year	366	672	(306)
Less expenses made from appropriations credited to special accounts	-	-	-
Total for Program 1.1	1,293,036	1,117,706	175,330

Program 1.2: Children and Schooling

Administered expenses

Ordinary Annual Services (Appropriation Act No. 1)	272,676	274,669	(1,993)
Other Services (Appropriation Act No.2)	3,635	3,635	-
Special appropriations	78,472	78,472	-
Special Accounts	-	-	-
Expenses not requiring appropriation in the Budget year	32	2,249	(2,217)
Total for Program 1.2	354,815	359,025	(4,210)

Expenses for Outcome 1	Budget* 2023–24 \$'000 (a)	Actual Expenses 2023–24 \$'000 (b)	Variance 2023–24 \$'000 (a) – (b)
Program 1.3: Safety and Wellbeing			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	471,443	431,364	40,079
Special Accounts	-	-	-
Expenses not requiring appropriation in the Budget year	-	1,608	(1,608)
Total for Program 1.3	471,443	432,972	38,471
Program 1.4: Culture and Capability			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	96,287	89,480	6,807
Special Accounts	1,225	983	242
Expenses not requiring appropriation in the Budget year	1,361	261	1,100
Total for Program 1.4	98,873	90,724	8,149
Program 1.5: Remote Australia Strategies			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	6,758	90,261	(23,503)
Special Accounts	15,030	6,447	8,583
Expenses not requiring appropriation in the Budget year	545	7	538
Less expenses made from appropriations credited to special accounts	-	(25,000)	25,000
Total for Program 1.5	82,333	71,715	10,618

Expenses for Outcome 1	Budget* 2023–24 \$'000 (a)	Actual Expenses 2023–24 \$'000 (b)	Variance 2023–24 \$'000 (a) – (b)
Program 1.6: Evaluation and Research			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	11,415	7,931	3,484
Total for Program 1.6	11,415	7,931	3,484

Program 1.7: Program Support			
Departmental expenses			
Departmental appropriation ¹	341,194	318,710	22,484
\$74 External Revenue	17,405	13,853	3,552
Expenses not requiring appropriation in the Budget year ²	19,546	18,130	1,416
Total for Program 1.7	378,145	350,693	27,452

Outcome 1 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	1,791,463	1,608,507	182,956
Other Services (Appropriation Act No.2)	3,635	3,635	-
Special appropriations	79,635	79,688	(53)
Special Accounts	434,878	408,450	26,428
Expenses not requiring appropriation in the Budget year	2,304	4,797	(2,493)
Less expenses made from appropriations credited to special accounts	-	(25,000)	25,000
Administered total	2,311,915	2,080,077	231,838

Expenses for Outcome 1	Budget* 2023–24 \$'000 (a)	Actual Expenses 2023–24 \$'000 (b)	Variance 2023–24 \$'000 (a) – (b)
Departmental expenses			
Departmental appropriation	341,194	318,710	22,484
S74 External Revenue ¹	17,405	13,853	3,552
Expenses not requiring appropriation in the Budget year ²	19,546	18,130	1,416
Departmental total	378,145	350,693	27,452
Total expenses for Outcome 1	2,690,060	2,430,770	259,290
Total net expenses for Outcome 1	2,690,060	2,430,770	259,290
Average staffing level (number)	1,414	1,428	(14)

* Full year budget, including any subsequent adjustments made to the 2023–24 Budget at Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, write-down and impairment of assets and audit fees.

Significant non-compliance issues with finance law

No significant instances of non-compliance requiring a report to the responsible minister in accordance with the PGPA Act were recorded in the NIAA in 2023–24.

Asset management, purchasing and grants

Assets management

The NIAA manages its assets in accordance with the Department of Finance Resource Management Guides, relevant accounting standards and the PGPA Act.

The NIAA invests in new assets to improve systems and processes. Capital Investment is managed through an annual capital plan that reflects both Australian Government priorities and ongoing business needs. The NIAA monitors asset acquisitions and disposals and carries out a risk-based rolling annual stocktake targeting key asset classes and locations to update and verify the accuracy of asset records and review their condition.

The NIAA administers a significant strategic asset in the form of an investment on behalf of the Australian Government for the Aboriginals Benefit Account (ABA), which is a special account. The ABA investment strategy is focused on operating cash-flow requirements and management of risks. Monies surplus to immediate operating requirements are invested under section 58 of the PGPA Act. Further details regarding the ABA are contained in the appendices of the ABA Annual Report.

Grants

The NIAA manages grant programs to achieve outcomes set out in the Portfolio Budget Statements (PBS). On an annual basis, the NIAA manages more than 4,500 individual grants across 6 programs to a value of \$1.6 billion.

In doing so, we maintain effective grant design, selection, implementation, monitoring and evaluation processes to support outcomes for First Nations peoples.

Information on grants awarded by the NIAA during the period 1 July 2023 to 30 June 2024 is available at: <https://www.grants.gov.au>, Australia's whole-of-government grants information system.

Procurement

The Commonwealth Procurement Rules (CPRs) are applied to the NIAA's procurement activities through the Accountable Authority Instructions and supporting operational guidelines and procurement framework.

The NIAA's procurements are supported by an in-house centralised advisory section who provide guidance on the entirety of the procurement lifecycle. This ensures that the NIAA undertakes competitive, non-discriminatory procurement processes; uses resources efficiently, effectively, economically and ethically; and makes decisions in an accountable manner that is commensurate with the scale and scope of the business requirement.

We undertake regular assurance of procurement. Any instances of non-compliance are reported through the financial management compliance system and addressed, as required, through training and process improvement initiatives.

Asset management, purchasing and grants *continued*

In 2023–24, the NIAA awarded 68 new contracts over \$10,000 to Indigenous businesses. This represented 18 per cent of all the NIAA contracts awarded over \$10,000. The total estimated value of contracts that the NIAA awarded to Indigenous businesses in 2023–24 was \$15.4 million, or 25 per cent of the total contract value.

The NIAA paid 99.9 per cent of invoices within the required time frame.

Reportable consultancy contracts

Table 2.7: Reportable consultancy contract expenditure 2023–24

Reportable consultancy contracts	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	13	2,914
Ongoing contracts entered into during a previous reporting period	12	916
Total	25	3,830

Table 2.8: Organisations receiving a share of reportable consultancy contract expenditure 2023–24

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Australian National University	52234063906	1,625
Nous Group Pty Ltd	66086210344	481
Barrett Family Trust No 2 & Others	14942509138	305
The Trustee for Projects Assured Trust	95820883147	249
Grant Thornton Australia Limited	41127556389	220
Total of the largest shares		2,880

During 2023–24, 13 new reportable consultancy contracts were entered into, involving total actual expenditure of \$2.9 million. In addition, 12 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.916 million.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

The NIAA engages consultants when specialist expertise or independent research, review or assessment is required. Decisions to engage consultants are made in accordance with the PGPA Act and related rules, including the CPRs and relevant internal policies.



2023 NIAA Graduates

Asset management, purchasing and grants *continued*

Reportable non-consultancy contracts

Table 2.9: Reportable non-consultancy contract expenditure 2023–24

Reportable non-consultancy contracts	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	399	20,147
Ongoing contracts entered into during a previous reporting period	270	93,572
Total	669	113,719

Table 2.10: Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Jones Lang LaSalle (ACT) Pty Limited	69008585260	13,165
VIVA Energy Australia Pty Ltd	46004610459	8,339
Evri Group Pty Ltd	95106732245	7,567
Australian Private Networks	27103009552	6,517
Australian Government Solicitor	69405937639	5,302
Total of the largest shares		40,890

During 2023–24, 399 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$20.1 million. In addition, 270 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$93.5 million.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

The decision to engage a supplier is made in accordance with the PGPA Act and related rules, including the CPRs and relevant internal policies.

Australian National Audit Office access clauses

The NIAA did not enter into any contracts with a value of more than \$100,000 (inclusive of GST) where the contract did not provide the Auditor-General with access to the contractor's premises.

Exempt contracts

No contracts in excess of \$10,000 (inclusive of GST) or standing offers were exempted by the CEO from publishing on AusTender on the basis that the publication would disclose exempt matters under the FOI Act.

Procurement initiatives to support small business

The NIAA supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SMEs) and Small Enterprise participation statistics are available on the Department of Finance's website: <https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->

Procurement practices support SMEs by the use of the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000. Practices also support the use of electronic systems such as e-invoicing and payment cards.

The NIAA recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website: <https://www.treasury.gov.au>.

Asset management, purchasing and grants *continued*

Advertising and market research

During 2023–24, the NIAA conducted the following advertising campaign:

- National advertising campaign to provide Australians with facts about the Voice.

Further information on advertising campaigns is available at <https://www.niaa.gov.au> and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.

In accordance with Section 311A of the *Commonwealth Electoral Act 1918*, payments of \$16,300 (inclusive of GST) or more for relevant organisations are set out in Table 2.11 and 2.12

Table 2.11: Non-Campaign advertising and market research of \$16,300 or more

Organisation	Purpose	Expenditure \$ (GST inc.)
Mediabrand Australia Pty Ltd	Public notice advertising	303,602
Mediabrand Australia Pty Ltd	Recruitment advertising	60,304
Ipsos Public Affairs	Market Research – The Voice	138,115
Total		502,021

Table 2.12: Campaign advertising and market research of \$16,300 or more

Organisation	Purpose	Expenditure \$ (GST inc.)
Hall and Partners Pty Ltd	Voice Referendum Information Program – campaign evaluation	33,196
Total		33,196

Property

Property

The NIAA occupied office space in 37 locations as of 30 June 2024. Of these, the NIAA owned one commercial building, leased 25 office spaces, and was hosted in 11 locations.

The Agency receives revenue in the one owned commercial building and in 14 of the 25 leased locations. The NIAA pays rent to 6 other Commonwealth entities for the 11 hosted office spaces.

The NIAA owns 90 residential properties to provide accommodation for staff in locations where it would otherwise be difficult to secure suitable housing.

In addition, the NIAA has government engagement centres and visiting officer quarters in 45 remote locations in the Northern Territory, Queensland, Western Australia and South Australia. Staff work and live in Indigenous communities to support our purpose.

The NIAA's property portfolio is managed externally by Jones Lang LaSalle in accordance with the Australian Government Property Management Framework under the Whole of Australian Government Property Services Provider Arrangements.

Property Services Coordinated Procurements are managed by the Department of Finance as a whole-of-government initiative.

The NIAA regularly reviews its property portfolio to ensure that it meets business objectives and is as cost-efficient as possible.

APS Net Zero

APS Net Zero 2030 is the Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the Australian Public Service Emissions Reporting Framework, consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports. Reporting on refrigerants is optional for 2023–24 and will be phased in over time as emissions reporting matures.

Environmental performance

The NIAA has a responsibility to the Australian Government and wider community to minimise the impact of our operations on the environment.

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) requires that Australian Government entities include a section detailing their environmental performance and contribution to ecologically sustainable development in their annual reports.

In 2023–24, we continued to mitigate the effects of our impact on the environment by:

- including environmental impacts in our purchasing policies where appropriate and complying with all relevant Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- using technology such as videoconferencing to facilitate meetings with interstate colleagues
- co-locating with other agencies in regional locations as leases expire or when opportunities arise
- maintaining a National Australian Built Environment Rating System (NABERS) 5.5-star base building rating and 5.0 star tenancy rating for Charles Perkins House, 16 Bowes Place, Phillip ACT

- maintaining NABERS energy tenancy rating of 4.5 stars at Jacana House, 39 Wood St, Darwin NT (certification renewal underway)
- reducing environmental impact through use of a solar energy system installed in the Ceduna office
- recycling organic waste that contributed to reducing carbon dioxide emissions, creating livestock feed for Australian farmers and feeding insects
- monitoring energy use and gaseous fuels at our properties across Australia to identify potential savings
- maintaining a 'paper-light office' by using electronic document management systems and flexible mobile technology solutions for staff
- using energy saver mode for most office equipment when not in use
- using electric, plug-in and hybrid vehicles, where appropriate, to reduce our emissions.

Note: The information is provided in accordance with section 516A of the EPBC Act. The NIAA does not administer any legislation that has a direct impact on ecologically sustainable development.

Table 2.13: 2023–24 Greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 † CO ₂ -e	Scope 2 † CO ₂ -e	Scope 3 † CO ₂ -e	Total † CO ₂ -e
Electricity (Location-Based Approach)	N/A	1,917.208	226.801	2,144.009
Natural Gas	0.743	N/A	0.058	0.801
Solid Waste*	N/A	N/A	35.051	35.051
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	184.195	N/A	45.533	229.728
Domestic Commercial Flights	N/A	N/A	1,589.266	1,589.266
Domestic Hire Car*	N/A	N/A	12.711	12.711
Domestic Travel Accommodation*	N/A	N/A	701.093	701.093
Other Energy	0.000	N/A	0.000	0.000
Total († CO₂-e)	184.938	1,917.208	2,610.513	4,712.659

Table 2.14: Electricity greenhouse gas emissions

	Scope 1 † CO ₂ -e	Scope 2 † CO ₂ -e	Scope 3 † CO ₂ -e	Percentage of electricity use
Location-based electricity emissions	1,917.208	226.801	2,144.009	100.00%
Market-based electricity emissions	1,563.550	193.031	1,756.580	63.71%
Total renewable electricity	—	—	—	36.29%
Mandatory renewables ¹	—	—	—	18.72%
Voluntary renewables ²	—	—	—	17.57%

Note: the tables above present emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

* indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

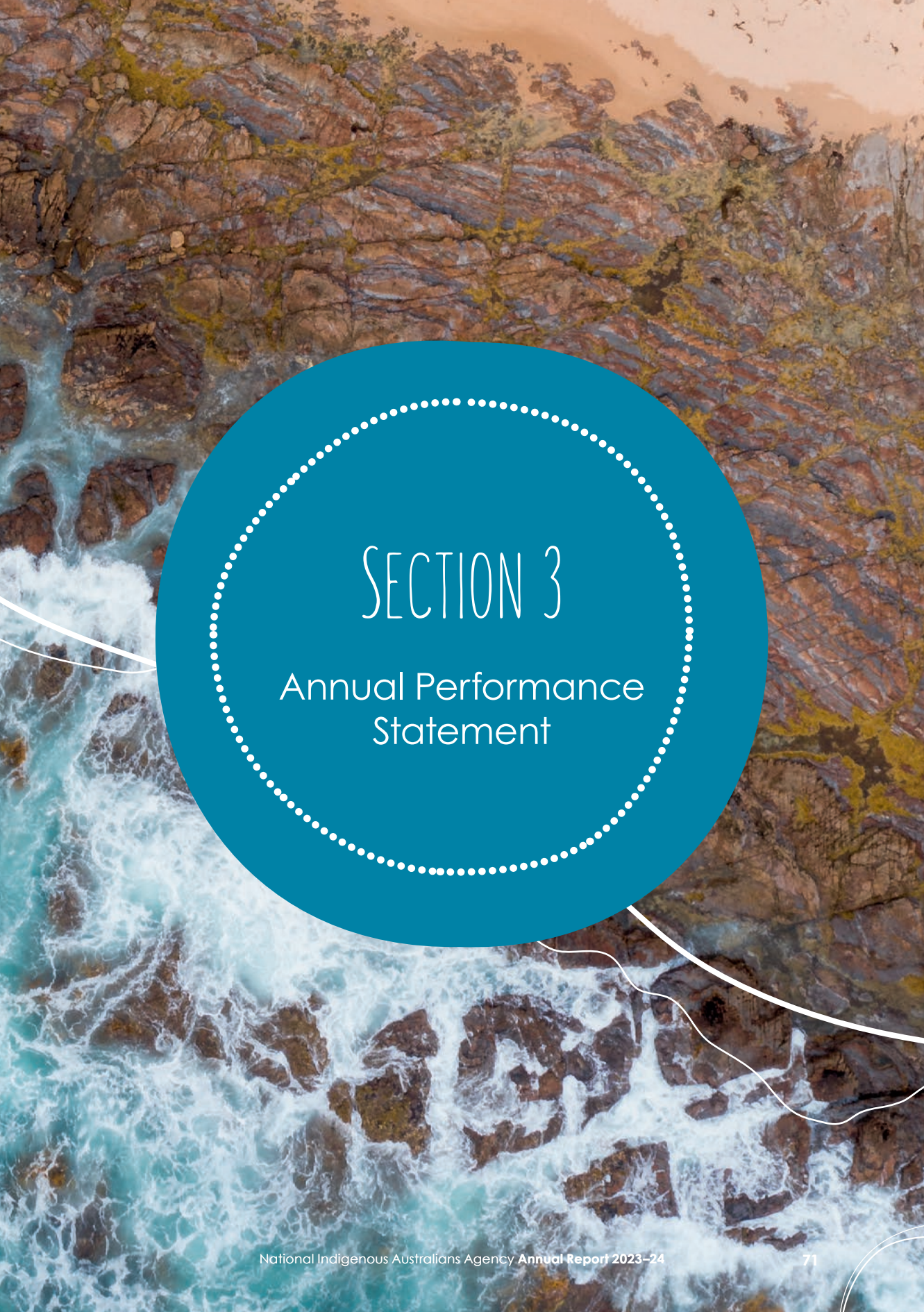
† indicates optional emission source for 2023–24 emissions reporting.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).



GREAT OCEAN ROAD,
VICTORIA



SECTION 3

Annual Performance Statement

Statement of preparation

As the Accountable Authority of the National Indigenous Australians Agency (NIAA), I am pleased to present the 2023–24 Annual Performance Statement of the NIAA, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA ACT) and Public Governance, Performance and Accountability Rule 2014.

In my opinion, the Annual Performance Statement is based on properly maintained records, accurately reflects the performance of the entity and complies with subsection 39(2) of the PGPA Act.



Jody Broun
Chief Executive Officer
National Indigenous Australians Agency

September 2024

Introduction

The purpose of the NIAA is to work in genuine partnership to enable the self-determination and aspirations of First Nations communities. We lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in the decisions that affect them, working towards our vision that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

As outlined in the 2023–24 Corporate Plan, we achieve our purpose through 8 key activities. Under each key activity is one or more performance measures with identified targets to measure the NIAA's performance. There are 12 measures across the 8 key activities.

THE NIAA'S OUTCOME STATEMENT IS TO: 'LEAD THE DEVELOPMENT AND IMPLEMENTATION OF THE AUSTRALIAN GOVERNMENT'S AGENDA TO SUPPORT THE SELF-DETERMINATION AND ASPIRATIONS OF ABORIGINAL AND TORRES STRAIT ISLANDER PEOPLES AND COMMUNITIES THROUGH WORKING IN PARTNERSHIP AND EFFECTIVELY DELIVERING PROGRAMS'.

The Australian Government funds the NIAA to achieve this agreed outcome through effective delivery of the associated programs of the Indigenous Advancement Strategy (IAS), as specified in the Portfolio Budget Statements (PBS). The 2023–24 PBS sets out one or more performance criteria for each of the Australian Government-funded programs, with targets identified (where appropriate) to measure the NIAA's performance for the year.

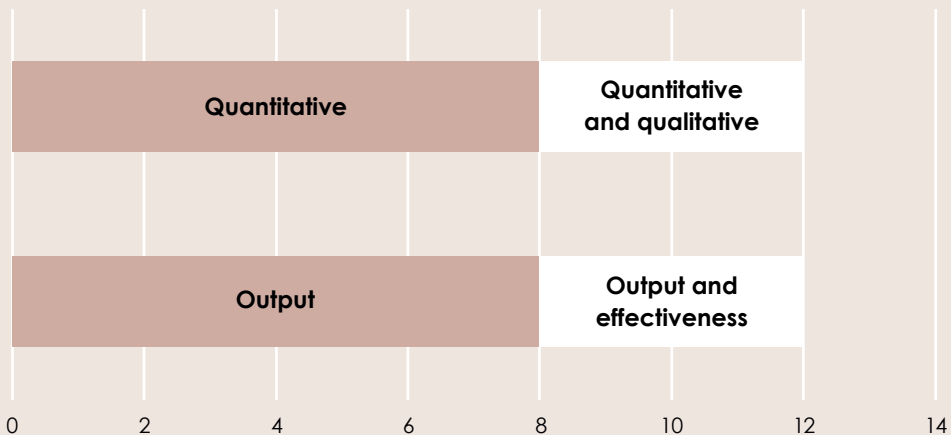
To show a line of sight between the 2023–24 Corporate Plan and PBS, all of the NIAA's PBS performance criteria for 2023–24 are reflected in the performance measures of the Corporate Plan and are clearly identified under each measure. The Annual Performance Statement provides information about the NIAA's performance in achieving its outcome, reporting the actual results achieved against the performance measures and targets as set out in the 2023–24 Corporate Plan and PBS.

How we measure performance

Our performance reporting framework provides details on how we measure progress in achieving our purpose by identifying:

- **Key activities** – the work we do to deliver on our priorities and fulfil our purpose.
- **Performance measures** – how the achievement of our purpose will be measured and assessed to demonstrate progress.
- **Targets** – specific criteria we will measure success against, over time. Targets reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA.
- **Rationale** – the justification for including the measure.
- **Methodology and data sources** – the method we will use to collect the information to monitor results and track progress, and the data sources that will be assessed to determine performance results.

Each performance measure is supported by a performance measure profile that ensures the measure links to the NIAA's purpose through a rationale statement. Measure owners verify that the sources of information and methodologies are reliable, verifiable and free from bias. To assess our achievement, we have used both output and effectiveness measures. Our performance is measured through a mix of both qualitative and quantitative methodologies and data sources. Most of the measures are long-term, providing assessment of the NIAA's performance over time, but there are also short-term or medium-term measures as appropriate to the key activity. Performance measures by type is shown below:

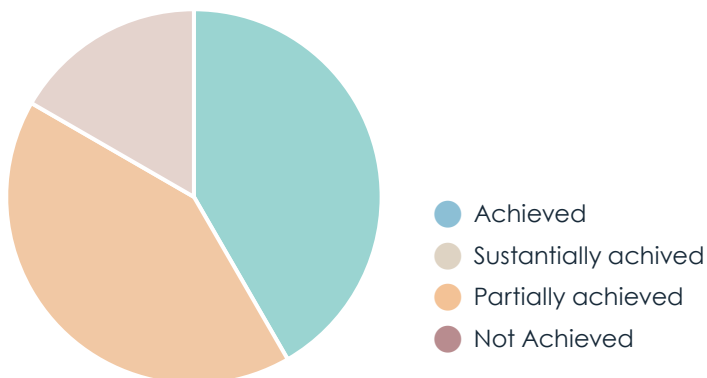


Overview of performance

The performance result key used for reporting is the same as that used for the previous 3 reporting cycles and is outlined below:

Results category	Definition
Achieved	In the reporting period, the NIAA delivered the performance measure and met the target in full.
Substantially achieved	In the reporting period, the result achieved was within 5% of the target, or was achieved in full but not within the target timeframe.
Partially achieved	In the reporting period, the result achieved was equal to or greater than 75% of the performance target.
Not achieved	In the reporting period, the result achieved was less than 75% of the target, and the performance measure and/or target was not met.

In 2023–24, the NIAA has achieved 5 performance measures, substantially achieved 5 performance measures, and partially achieved 2 performance measures. A summary of the results for each of our performance measures is included on the following pages.



Overview of performance *continued*

Key Activity 1 – Lead and coordinate the National Agreement on Closing the Gap

1.1 The NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments.	Substantially achieved
1.2 Proportion of the NIAA's investment through IAS grants that align with Closing the Gap outcomes and Priority Reforms.	Substantially achieved

Key Activity 2 – Implement the Uluru Statement from the Heart

2.1 The NIAA supports the Government to implement the Uluru Statement from the Heart.	Achieved
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Key Activity 3 – Enhance economic outcomes for First Nations peoples

3.1 Proportion of IAS Program 1.1 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	Achieved
3.2 The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the APS; leading to increased Government procurement from First Nations owned businesses.	Substantially achieved

Key Activity 4 – Support early childhood development and wellbeing, and First Nations peoples' educational participation and attainment

4.1 Proportion of IAS Program 1.2 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	Achieved
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Key Activity 5 – Improve mental health, emotional and physical wellbeing and safety

5.1 Proportion of IAS Program 1.3 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	Substantially achieved
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Key Activity 6 – Maintain cultural expression and conservation, and support First Nations participation in policy development and decision-making

6.1 Proportion of IAS Program 1.4 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	Partially achieved
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Key Activity 7 – Enhance regional governance, and improved partnerships with communities

7.1 Proportion of IAS Program 1.5 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	Partially achieved
7.2 Develop, implement and strengthen partnerships with communities.	Substantially achieved

Key Activity 8 – Evaluate the NIAA's programs

8.1 Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website.	Achieved
8.2 Proportion of completed IAS Evaluation Work Plan evaluations that are published within 6 months of a management response being accepted by the NIAA.	Achieved

KEY ACTIVITY 1

Lead and coordinate the National Agreement on Closing the Gap

Coordinating the Australian Government's implementation of the National Agreement on Closing the Gap through partnership and engagement with other Australian Government portfolios, First Nations representatives as well as state, territory and local governments.



Performance measure

Performance Measure 1.1:

The NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments.



Target/s

Target 1 – Coordinates and delivers a Commonwealth Closing the Gap annual report and updates to the Commonwealth Implementation Plan within the reporting period

Target 2 – Coordinates whole-of-government implementation of the National Agreement on Closing the Gap

Target 3 – Milestones in implementing the Priority Reform actions have been achieved (where applicable)



Rationale

The Commonwealth Implementation Plan outlines the Australian Government's commitments to achieve the targets and deliver on the Priority Reforms in the National Agreement on Closing the Gap.

The Priority Reforms were agreed in partnership with the Coalition of Peaks and all levels of government. Leading the Government's approach to embedding these Priority Reforms is how we will change the way we work with First Nations Australians and provide the foundation for future progress against the targets and supporting the aspirations of First Nations peoples.



Methodology and data sources

- Quantitative assessment against timeframe supported by qualitative analysis of actions taken.
- Assessment of the NIAA's leadership and coordination role through analysis of records from committees and meetings. These include weekly Interdepartmental committee meetings across the Government, internal meetings for implementation within the NIAA, Joint Working Group, Partnership Working Group and Joint Council.
- Analysis of the extent of implementation of the Priority Reforms will include data sets relating to meetings to drive/deliver sector-strengthening plans, policy partnerships and working group meetings. Maintaining effective partnership arrangements with the Coalition of Peaks analysis will include a review of records of fortnightly meetings, drafting group with jurisdictions, and workshop sessions with the Coalition of Peaks.

Performance Rating

Substantially achieved

Result

Target 1 – Achieved

On 13 February 2024 the Commonwealth Closing the Gap 2023 Annual Report and 2024 Implementation Plan was tabled in Parliament.

Target 2 – Achieved

The NIAA provided coordination and leadership for the whole-of-government implementation of the National Agreement on Closing the Gap, in partnership with First Nations representatives, and state, territory and local governments, through ongoing secretariat services for the Joint Council on Closing the Gap, the Joint Working Group, the Partnership Working Group and other various working groups.

Target 3 – Substantially Achieved

The NIAA has continued to progress Australia's Closing the Gap targets, including priority reforms, in partnership with Indigenous Australians in line with the 2023 and 2024 Commonwealth Implementation Plans. However, some actions planned for this period have been delayed leading to this target being substantially achieved.

KEY ACTIVITY 1 CONTINUED

Analysis

Target 1: Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period

NIAA coordinated across Government to deliver the Closing the Gap Annual Report for 2023 and the 2024 Implementation Plan. This was supported through the expansion of the Joint Working Group to include 16 Deputy Secretaries and an equivalent number of Coalition of Peaks representatives. Government agencies were tasked to develop their content in partnership with their Coalition of Peak partners and key Indigenous stakeholders. The Annual Report and Implementation Plan were combined for the first time. Both the 2023 Annual Report and the 2024 Implementation Plan were tabled in Parliament on 13 February 2024.

Target 2: Coordinates whole-of-government implementation of the National Agreement on Closing the Gap

The Closing the Gap Branch facilitates, coordinates and provides advice to support progress towards the National Agreement deliverables. The secretariat services provided by the NIAA support the implementation of the National Agreement, including co-ordinating and influencing both Commonwealth agencies and states and territories.

Whole of Commonwealth level coordination by the NIAA over this reporting period included:

- Two Joint Working Group meetings on 3 November 2023 and 27 March 2024. The agenda of these meetings was informed by the Joint Working Group Strategic Work Plan, which focuses on whole-of-government action in line with the 2024 Implementation Plan.
- Participation in the Australian Public Service Secretaries Board meetings and Partnership Priorities meetings. A Closing the Gap dashboard was agreed by the Secretaries Board, to be updated and considered twice a year, with reporting on Commonwealth progress against the Priority Reforms and socio-economic outcomes.
- Leading and coordinating the 2024 First Nations Cross Portfolio Budget Submission, 2024 Closing the Gap Submission and Closing the Gap Implementation Plan and Annual Report Submission across Commonwealth agencies. This resulted in \$2.4 billion invested at the 2024–25 Budget which will make a tangible difference to First Nations peoples' lives in line with commitments in the National Agreement.
- Policy Partnership Forum to identify and leverage synergies and cross-sectoral opportunities to ensure a collective strengthening of Policy Partnerships.

Cross-Jurisdictional coordination by the NIAA over this period included:

- Five Partnership Working Group meetings in August 2023, October 2023, February 2024, April 2024 and June 2024, and a Joint Council meeting on 24 November 2023. Additionally, a number of items were progressed out of session. These meetings provided the opportunity to monitor progress against the deliverables of the Partnership across the Commonwealth, state and territories, and the Coalition of Peaks.

Target 3: Milestones in implementing the Priority Reform actions have been achieved

The NIAA continues to influence and lead work to deliver priority reforms across the Commonwealth.

Priority Reform One

Six activities were committed to in the 2023 Implementation Plan of which 2 are completed, 3 are underway and one is delayed. Notable actions include:

- Through the 2023 Partnership Stocktake, 38 Formal Partnerships demonstrating shared decision-making have been identified across the Commonwealth — an increase of 19 new partnerships from 2022.
- Completion of a critical assessment on Jurisdictional Partnership Annual Reports in March 2024.
- The Annual Commonwealth Partnerships Stocktake commenced in April 2024. Assessment and outcome of all the submissions received will be reported to Joint Council in late 2024.
- The Commonwealth Engagement and Partnership Framework has been drafted however the work has been paused to assess intersections with the work of the Australian Public Service Commission to embed the APS Charter of Partnerships and Engagement including genuine partnerships with First Nations peoples.
- Ten activities were committed to in the 2024 Implementation Plan with agencies beginning work on implementation.

Priority Reform Two

Three activities were committed to in the 2023 Implementation Plan, 2 of which are completed with one delayed but now underway. Notable actions include:

- In December 2023, Joint Council approved (out-of-session) Sector Strengthening Plans (SSPs) for two new sectors. SSPs will be developed over 2023–2025 for Aboriginal and Torres Strait Islander Languages and Family, Domestic and Sexual Violence sectors.
- Development of the Grants Prioritisation Guide to support agencies to prioritise Aboriginal and Torres Strait Islander organisations, particularly Aboriginal and Torres Strait Islander community-controlled organisations, and is an initial step towards a Grants Connected Policy.
- Development of a Business Case for a Grants Connected Policy. The NIAA have been working in partnership with the Coalition of Peaks and Commonwealth agencies to form a Business Case.
- An external provider commenced in March 2024 to develop an SSP Monitoring and Evaluation Framework. The project plan for this work has been drafted with completion of the framework now anticipated by the end of 2024.
- Strengthening First Peoples Disability Network capacity to inform legislation, policies, programs and systems across the key sectors that impact the lives of First Nations peoples with disability, and to address disproportionate outcomes. These sectors include: health, early childhood, housing, education and employment, justice and the National Disability Insurance Scheme (NDIS).
- Ten activities were committed to in the 2024 Implementation Plan with agencies beginning work on implementation.

KEY ACTIVITY 1 CONTINUED

Priority Reform Three

Nine activities were committed to in the 2023 Implementation Plan, 2 have been completed, 3 are underway, and 4 are delayed. Delayed activities will be a focus for 2024 and have commenced. Notable actions include:

- Two research projects have been delivered on Independent Mechanisms and Cultural Safety definition and principles.
- Central Agency Strategic Action Plan to drive cross-agency transformational change specific to budget and cabinet processes and the role of central agencies.
- The Monitoring and Accountability Framework to measure cultural, systemic and structural transformation across the APS has progressed via a cross-agency taskforce.
- The National Cultural Safety Working Group was established to implement a nationally consistent cultural safety definition and guiding principles to facilitate broader engagement and inclusivity
- An Allyship Project — NIAA has taken an evidence-based, people-centred and culturally informed approach to supporting cultural safety through the Priority Reform Allyship Project and will be delivered to the COO Committee and the Indigenous Champions Network in the second half of 2024.
- Nine activities were committed to in the 2024 Implementation Plan with agencies beginning work on implementation.

Priority Reform Four

Four activities were committed to in the 2023 Implementation Plan with one activity completed, 2 are underway and one is delayed. Notable actions include:

- Establishment of 6 pilot Community Data Projects.
- The NIAA has funded the Australian Institute of Health and Welfare to develop community data portals for each site and to deliver training and capability building to support community access and use of these portals.
- Following a Joint Council agreement in August 2022 to allocate funds from the shared resourcing pool to a project developing the Priority Reforms indicators, the NIAA contracted the Australian and New Zealand School of Government (ANZSOG) to complete this work with oversight from an Expert Governing Committee of Indigenous leaders. ANZSOG have provided draft indicators to be considered by the Partnership Working Group in the second half of 2024.
- Six activities were committed to in the 2024 Implementation Plan with agencies beginning work on implementation.

Performance measure **Performance Measure 1.2:**
Proportion of the NIAA's investment through IAS grants that align with Closing the Gap outcomes and Priority Reforms.

Target/s **100% of IAS grant investments contribute to Closing the Gap outcomes and Priority Reforms.**

Rationale The NIAA is responsible for allocating Australian Government funding via IAS grants to support achievement of the Closing the Gap outcomes and Priority Reforms.

Methodology and data sources

- Quantitative (output measure).
- Data source is the mandatory grant activity coding processes of IAS grants in our grant management system (FUSION).
- Calculation will assess proportion of IAS grants assessed within the reporting period that show contribution towards Closing the Gap outcomes and Priority Reforms.

Performance Rating

Substantially achieved

Result

For the 2023–24 financial year, 95.04 per cent of IAS investment is aligned with both Closing the Gap outcomes and Priority Reforms. This reflects \$1,450 million of the total \$1,525 million investment of all IAS activities with a financial footprint in the reporting period. This is greater than 95 per cent of the target, and therefore the result is substantially achieved.

Of the remaining 4.96 per cent (\$76 m) investment:

- 3.03 per cent (\$46.2 million) is aligned with Closing the Gap outcomes but not Priority Reforms
- 1.93 per cent (\$29.5 million) has not yet been coded via this activity to Closing the Gap outcomes or Priority Reforms, and the actual result is likely to be higher.

KEY ACTIVITY 1 CONTINUED

Analysis

The IAS provides funding through grants and procurement activities that address the objectives the Government has set for the strategy. To ensure best outcomes, the IAS has a focus on providing grant funding for activities that address areas of need for Indigenous Australians that align with Closing the Gap targets. Under the IAS, grant opportunities are available under 6 programs, each of which has specific objectives and outcomes as outlined in the Grant Opportunity Guidelines.

The staff in NIAA work closely with funded providers and communities to develop and implement local solutions to ensure funding achieves outcomes for First Nations people. Funded providers are expected to work closely with First Nations communities in the design and delivery of projects.

The IAS is not the only mechanism for access to funding for activities or programs. Mainstream Commonwealth agencies, state and territory governments have their own grants programs for providers and First Nations communities.

For the 2023–24 financial year, 98.07 per cent of the Agency's IAS funding has been assessed as aligning to one or more Closing the Gap outcomes.

Over 60 per cent of the IAS funding that has been coded against Closing the Gap outcomes aligns with the Australian Government's commitment under the IAS to 3 priority areas of: getting children to school; adults into work; and building safe communities.

These relate to the following outcome areas:

- Outcome Area 8 = 33.86 per cent (Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities).
- Outcome Area 15 = 20.24 per cent (Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters) .
- Outcome Area 5 = 12.33 per cent (Aboriginal and Torres Strait Islander students achieve their full learning potential).

The large volume of funding aligned to outcome area 8 was expected, as this includes the significant funding delivered through the Community Development Program (CDP).

Further, the majority of the grants that have been assessed as demonstrating alignment with one or more Priority Reforms (over 90 per cent) are reported as aligning with Priority Reform 2 'Building the Community-Controlled Sector' where the outcome is that there is a strong and sustainable Aboriginal and Torres Strait Islander community-controlled sector delivering high quality services to meet the needs of First Nations people across the country.

By identifying the current distribution of IAS funding across Closing the Gap outcomes, we have better insight into the contribution of these activities towards Closing the Gap targets and use this data to inform future decision-making.

KEY ACTIVITY 2

Implement the Uluru Statement from the Heart.

The NIAA coordinates activities and delivers the Government's commitment to the Uluru Statement from the Heart.

Performance measure	Performance Measure 2.1: The NIAA supports the Government to implement the Uluru Statement from the Heart.
Target/s	The NIAA continues to support Government processes to implement the Uluru Statement from the Heart, including support to deliver a referendum to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution, progressing regional governance and voice policy development, and preparing for the establishment of an independent Makarrata Commission.
Rationale	This measure relates to the NIAA's role in coordinating and supporting government processes to implement the Uluru Statement from the Heart, including the referendum to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution.
Methodology and data sources	<ul style="list-style-type: none">• Performance result will be calculated by a quantitative assessment against milestones agreed by Government.• This will be supported by a qualitative analysis of the NIAA's coordination and support of government processes.
Performance Rating	Achieved

KEY ACTIVITY 2 CONTINUED

Result

The milestone agreed by Government during this reporting period has been 100 per cent achieved. The NIAA successfully supported the Government's delivery of a referendum on 14 October 2023 to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution through coordination and support of government processes.

The referendum did not pass. The Government is committed to hearing the voices of First Nations people. The NIAA continues to support the Government's consideration of next steps. The NIAA is implementing a range of place-based and regional responses designed to facilitate more direct input from First Nations communities.

With regard to the other elements of the Uluru Statement from the Heart, the Government has indicated it will take the time necessary to listen to a broad range of First Nations people and communities about the way forward. The Government has also indicated it continues to monitor progress on truth-telling and treaty processes already underway in states and territories. The NIAA provides briefing to support this as required.

Analysis

The NIAA supported the Commonwealth Government to deliver the referendum. The NIAA continued its secretariat function in early 2023–24, providing logistics and meeting support to the First Nations Referendum Working Group and First Nations Referendum Engagement Group. The Groups were established to provide advice, and build community understanding and awareness for the referendum.

The NIAA maintained a website to ensure the public was able to find factual information about the Voice proposal via voice.gov.au. Over one million individual users visited the website in 2023–24. The website was updated as required in the lead up to, and following the referendum to ensure the most accurate and up-to-date content was available.

The NIAA continued to work effectively with the Department of the Prime Minister and Cabinet, the Attorney-General's Department, the Department of Finance, and the Australian Electoral Commission to support the delivery of the referendum. A broader Australian Public Service (APS) Forum which included representation from approximately 20 departments and agencies, met 5 times during 2023–24. The APS Forum assisted with information sharing and coordination across the public service. This provided agencies access to the same factual information, a forum to ask questions and provide ongoing guidance on the role of the APS in the referendum.

The members of the APS Forum were surveyed in 2023–24 for feedback on the NIAA's effectiveness in their coordination, engagement and support role. Stakeholder satisfaction was 91 per cent overall, an improvement from 79 per cent in the 2022–23 reporting period. NIAA implemented a range of measures and support after the first survey including inviting agencies to present at meetings and implementing an online collaboration tool. The First Nations Referendum Working Group and First Nations Referendum Engagement Group had disbanded by the date of the survey and therefore did not participate.

KEY ACTIVITY 3

Enhance economic outcomes for First Nations peoples.

Design, implement and deliver policies, strategies and programs to enhance Indigenous economic outcomes.



Performance measure **Performance Measure 3.1**
Proportion of IAS Program 1.1 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.



Target/s **90 per cent**



Rationale This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples through employment skills and training pathways by leading the development of the Australian Government's approach, focusing on place based, service delivery partnerships, and effectively delivering programs through the IAS.

Targets identified reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA. For example, in the case of floods, communities can be cut off and service delivery is compromised for periods of time.

The objectives of program 1.1 are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas resulting in positive progress on relevant Closing the Gap outcomes.



Methodology and data sources

- Quantitative assessment of core service delivery of IAS grant activities, specifically the service delivery key performance indicator (KPI), contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12 month period for which sufficient data is available, to avoid bias in the result. For the 2023–24 Financial Year, the data reported would be drawn from IAS performance report assessments completed by NIAA Agreement Managers for performance reports covering the period from 1 January 2023 to 31 December 2023.

Note: Data reported is drawn from IAS performance report assessments completed by NIAA Agreement Managers, for the relevant reporting periods. A number of Program 1.1 Jobs Land and Economy IAS activities are managed in the Employment Services System. These are employment-focused activities, generally paid per employment outcome. As such, different performance management arrangements apply to this cohort of IAS activities than those applied to most IAS activities, and therefore, they are excluded from data used to calculate achievement of this measure.

Performance Rating

Achieved

Result

As at 30 August 2024, 91.03 per cent of IAS Program 1.1 activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.

The result is calculated from a total of 457 completed performance report assessment reports for the January to December 2023 period.

KEY ACTIVITY 3 CONTINUED

Analysis

Program 1.1 Jobs, Land and the Economy supports Aboriginal and Torres Strait Islander peoples to overcome barriers to employment and economic participation. Activities include connecting Aboriginal and Torres Strait Islander peoples with sustainable jobs, supporting remote job seekers to participate in activities that promote work-readiness, fostering Indigenous business, and assisting Aboriginal and Torres Strait Islander peoples to generate economic and social benefits from natural and cultural assets.

Overall, projects under Program 1.1 achieved their intended outcomes. The factors hindering the delivery of some activities include an overall shortage of appropriately skilled staff, particularly in remote areas; delays to commencement of activities due to prolonged community consultation processes; and adverse and/or unexpected weather conditions such as flooding. Some Ranger and Indigenous Protected Areas projects may also experience delays achieving outcomes if arrangements with land tenure or governance change, due to the requirement to work with Traditional Owners to deliver activities. Some providers were assessed as not meeting core service delivery due to a lack of available data; poor reporting or capability of staff to undertake such reporting. In such instances, activities are either ceasing or NIAA is working with providers to improve performance by mitigating risks where they are able.

OVERALL, PROJECTS UNDER PROGRAM 1.1 ACHIEVED THEIR INTENDED OUTCOMES.

Performance measure

Performance Measure 3.2:

The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the APS; leading to increased Government procurement from First Nations owned businesses.

Target/s

Target 1:

- The NIAA's stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective.

Target 2:

- Portfolios achieve their annual targets, as set out in the IPP.

Rationale

The NIAA provides stewardship and support for the Australian Government's IPP, leading to enhanced Indigenous economic outcomes through increased Government procurement from First Nations owned businesses. This is intended to result in positive progress on Closing the Gap Outcome 8 (Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities).

The IPP defines success as all portfolios meeting their targets for the number and value of contracts awarded to First Nations businesses.

Methodology and data sources

Target 1:

- Portfolio's central procurement areas will be surveyed annually on the effectiveness of the NIAA's policy advice, training, IPP Reporting Solution system support and guidance materials.

Target 2:

- Quantitative assessment of the whole-of-government procurement in First Nations-owned business (equal weighting between the value target and the volume target of eligible procurements awarded to Indigenous enterprises each financial year). For more detail please see the Indigenous Portfolio Policy (<https://www.niaa.gov.au/our-work/employment-and-economic-development/indigenous-procurement-policy-ipp>).
- Data is collected through the IPP Reporting Solution. AusTender data is matched with Office of the Registrar of Indigenous Corporations (ORIC) and Supply Nation's list of First Nations owned business ABNs. Departments manually upload low-value purchases with First Nations owned businesses.

For the measure to be achieved, both targets must be met.

Performance Rating

Substantially achieved

KEY ACTIVITY 3 CONTINUED

Result

Target 1 – Achieved

In late 2023, the NIAA surveyed Commonwealth procurement areas about their experience engaging with the NIAA to successfully administer the IPP. This includes policy and IPP Reporting Solution (IPPRS) system training, policy advice and responsiveness. From across the 17 surveyed portfolios we received 17 responses. 2 respondents were anonymous leaving NIAA unable to determine if the minimum sample size was met (80 per cent of portfolios sampled). The survey results revealed the following:

- 82 per cent of respondents rated the NIAA's quality of the advice as good or very good.
- 65 per cent of respondents rated the timeliness of support as good or very good.
- The overall satisfaction of the available supports on offer showed 79 per cent were very satisfied or somewhat satisfied with the service offering.

The positive results across the 3 survey areas, and particularly the quality of advice results, indicate the NIAA has been effective in its implementation of the IPP.

Target 2 – Substantially Achieved

All Commonwealth Portfolio Department's performance against their targets indicate:

- All portfolios have exceeded their number of contract targets for 2023–24.
- 16 of 17 portfolios have exceeded their 2023–24 value targets.
- The Veteran's Affairs portfolio did not meet their value target in 2023–24 but had more than doubled their 2023–24 volume target (as at 1 September 2024).

The Commonwealth's overall outcomes have more than doubled the required value target and achieved more than 5 times the number of contracts required for the overall number target.

Analysis

The NIAA is responsible for administering the IPP.

This includes:

- Developing and publishing policy and periodically reissuing these documents as necessary.
- Promoting the IPP.
- In consultation with portfolios, setting the next financial year portfolio targets.
- Monitoring portfolio performance.
- Publishing portfolio and Government-wide performance information including the list of contracts subject the Mandatory Minimum Indigenous Participation requirements (MMR).
- Ensuring there is a central list of Indigenous enterprises.
- Monitoring and reviewing the effectiveness of the IPP against its key performance indicators.
- Managing the IPPRS database.
- Support relevant Commonwealth entity and supplier compliance with performance reporting in relation to contracts with MMR.

Target 1 – The NIAA's stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective.

In order to assess the effectiveness of the NIAA's stewardship, advice and guidance on the IPPRS across the APS, we surveyed central procurement areas in relevant agencies.

The survey results were overall positive. The responses to the survey indicated a high satisfaction with the quality of the NIAA's advice (82 per cent), but a lower satisfaction with the timeliness of support (65 per cent).

This result could indicate a possible resourcing issue in our ability to respond to the volume of enquiries and support, while also pursuing other Government priorities, such as reforms to the IPP.

The survey was broken down into the various IPP support services offered by the NIAA or managed by the NIAA, such as IPPRS training or IPPRS online help, and NIAA IPP website and NIAA guidance. The support satisfaction results, along with a free text field for other feedback regarding IPP support, allow the NIAA to identify and focus efforts where needed to improve the experience of portfolio staff in seeking IPP support in the future.

The survey results while positive, point to a possible resourcing issue to respond to the volume of enquiries and support required by Portfolios.

In response the NIAA is increasing the resources available to provide IPP support across the Commonwealth and to external stakeholders, and hope to be able to better meet demand and expectations in future.

KEY ACTIVITY 3 CONTINUED

Target 2 – Portfolios achieve their annual targets, as set out in the IPP.

The NIAA has developed and supports a reporting system for portfolios and suppliers to support reporting on the IPP. The IPPRS combines data from a range of sources including AusTender, Supply Nation, ORIC, Commonwealth portfolios and Australian Business Register. This allows the systematic identification of contracts with verified Indigenous businesses and tracks them against each portfolio's targets. The IPPRS also supports the reporting of outcomes from contracts with Mandatory Minimum Indigenous Participation targets by contractors a key element of the IPP.

The NIAA continues to improve and support the IPPRS with 5 major software updates released in 2023–24.

AusTender data, the primary source of high value contract information, requires agencies subject to the Commonwealth Procurement Rules (CPRs) and as Procurement Connected Policy the IPP, to upload any new contracts or contract variations within 42 days (6 weeks) of a contract being agreed. It is also important to note that contract values can vary greatly over time due to contract variations and or contract extension.

The NIAA's Chief Executive Officer proactively engages with Secretaries on IPP target performance and data integrity.

The number of contracts element of the target was met by all portfolios (17 of 17).

Under the value of contracts element 16 of the 17 portfolios exceeded their value target. The Veterans' Affairs portfolio did not make their value target. In 2023–24, Veterans' Affairs had a significant reduction in the value of contracts for some supplier categories, including labour hire, which materially impacted the value of contracts with Indigenous providers.

The NIAA met with Veterans' Affairs during the year after their performance identified they were at risk of not making their targets.

KEY ACTIVITY 4

Support early childhood development and wellbeing, and First Nations peoples educational participation and attainment.

Design, implement and deliver policies, strategies and programs to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education.



Performance measure **Performance Measure 4.1:**
Proportion of IAS Program 1.2 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.



Target/s **90 per cent**



Rationale This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples through delivering activities aimed at supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways.

Targets identified reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA. For example, in the case of floods, communities can be cut off, and service delivery is compromised for periods of time.

The objectives of program 1.2 are improved wellbeing, development, access and attainment of education for First Nations children and students, resulting in positive progress on relevant Closing the Gap outcomes.



KEY ACTIVITY 4 CONTINUED

Methodology and data sources

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12 month period for which sufficient data is available, to avoid bias in the result. For the 2023–24 financial year, the data reported would be drawn from IAS performance report assessments completed by NIAA Agreement Managers for performance reports covering the period from 1 January 2023 to 31 December 2023.

Performance Rating

Achieved

Result

As at 30 August 2024, 90.86 per cent of IAS Program 1.2 activities assessed by NIAA agreement managers had core service delivery elements which met or exceeded requirements.

The result is calculated from 678 completed performance report assessment reports for the January to December 2023 period.

Analysis

Program 1.2 – Children and Schooling is delivered through IAS activities that support early childhood development and wellbeing, school attendance and attainment and improved post school pathways for First Nations children, particularly in remote Indigenous communities. These activities broadly relate to one or more Closing the Gap outcomes (including 3, 4, 5 and 6), depending on the focus of grant activities under Program 1.2.

This performance has been achieved through successful delivery of grant activities supported by a range of factors including appropriate activity design (for example, funding local Engagement Officers within projects), working collaboratively with funded organisations, and drawing on input from NIAA regional staff with local knowledge to proactively anticipate and respond to emerging issues.

The NIAA's administration of grant activities is also supported by Agency Risk and Compliance Frameworks, which promote timely response where assistance is required. Where benefits can be gained, grant activities are delivered in collaboration with other government agencies with local and/or policy expertise.

Program 1.2 grant activities have exceeded the target of 90 per cent in delivering early years and education services despite workforce issues (difficulty recruiting appropriately skilled staff, particularly in remote locations) and management of services following weather events and access issues (road closures). In cases where challenges in delivery are identified, the NIAA funding arrangements allow Agency staff to work with providers to address issues and improve capacity to conduct projects and/or flexibly respond to local priorities.

The capacity to recruit and retain appropriately skilled staff is often cited as a significant barrier for those organisations deemed as not meeting requirements, with recruitment challenges amplified by the remote location of service provision, the inability to maintain continuity of staffing (access to candidates with the desired qualifications, accommodation shortages and increased living costs predominately).

There are also community-specific events that can be encountered by organisations that may have an impact on service delivery. These factors cannot be easily forecasted, for example Sorry Business in a community can mean it is not appropriate for an organisation to deliver the intended services for periods of time. This is managed by NIAA regional staff responding to these emerging issues, having to make allowance for activity scope, timeframe creep and the need to adapt delivery according to individual service challenges encountered.

KEY ACTIVITY 5

Improve mental health, emotional and physical wellbeing and safety.

Design, implement and deliver policies, strategies and programs to improve mental health, emotional and physical wellbeing and safety.

Performance measure

Performance Measure 5.1:

Proportion of IAS Program 1.3 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Target/s

90 per cent

Rationale

This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples through delivering activities aimed at improving wellbeing and/or reducing levels of offending, violence and substance abuse.

Targets identified reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA. For example, in the case of floods, communities can be cut off, and service delivery is compromised for periods of time.

The objectives of program 1.3 are improved mental health and physical, emotional and social wellbeing of First Nations peoples, resulting in positive progress on relevant Closing the Gap outcomes.

Methodology and data sources

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12 month period for which sufficient data is available, to avoid bias in the result. For the 2023–2024 financial year, the data reported would be drawn from IAS performance report assessments completed by NIAA Agreement Managers for performance reports covering the period from 1 January 2023 to 31 December 2023.

Performance Rating

Substantially achieved

Result

As at 30 August 2024, 87.28 per cent of IAS Program 1.3 activities assessed by NIAA agreement managers had core service delivery elements which met or exceeded requirements.

The result is calculated from a total of 519 completed performance report assessment reports for the January to December 2023 period.

KEY ACTIVITY 5 CONTINUED

Analysis

Program 1.3 – Safety and Wellbeing is delivered through IAS activities aimed at supporting social and emotional wellbeing, crime prevention, diversion and rehabilitation, youth engagement, and reducing family violence and harmful substance use for First Nations communities and people. These activities broadly relate to one or more Closing the Gap outcomes (including 1, 7, 10, 11, 12, 13 and 14), depending on the focus of key activities or sub-programs under Program 1.3.

The IAS contributes to Closing the Gap between Indigenous and non-Indigenous Australians by providing grant funding for activities that address areas of need for Indigenous Australians that align with Closing the Gap targets. See also Closing the Gap Annual Report and Implementation Plan ([Closing the Gap \(niaa.gov.au\)](https://www.niaa.gov.au)). Activities delivered under Program 1.3 have contributed to improving outcomes, evidenced by substantial achievement against the performance target.

Program 1.3 funding represents a very small part of total investment in these outcomes, noting that primary responsibility for these sectors rests with other Commonwealth Departments, or with state and territory governments.

Successful delivery of activities is supported by a range of factors including appropriate activity design, working collaboratively with funded organisations, and drawing on input from NIAA regional staff with local knowledge to proactively anticipate and respond to emerging issues.

Across the approximate 13 per cent of activities where performance was deemed below requirements, staffing issues were the predominant impacting factor across the range of sub-programs. Capacity to recruit and retain appropriately skilled staff and inability to maintain continuity of staffing is often cited as the primary barriers, with challenges increased by remoteness of service location. These impacts reduced organisational capacity, limiting some core services including client engagement, group sessions and activities to address vulnerable client concerns. Strategies to seek to address staffing issues include NIAA working with providers in their project/implementation planning, including training, staff development, and working with the relevant services sectors on broader workforce support efforts. In a broader sense, NIAA manages underperformance by working with providers to identify strategies and options to address and remedy contributing factors, then reviewing progress including against plans/strategies and related engagement with stakeholders, in order to seek improvements in achieving outcomes.

In a number of cases, significant natural disaster events (including major flooding in the Kimberley (Fitzroy Crossing), WA and Doomadgee, NQ) had a practical impact on services, who were either unable to operate or operated at reduced capacity. This has caused a decline in overall participation numbers for affected services, despite providers' efforts to use other methods to continue service delivery. Strategies to reduce the impacts of such events include NIAA working with providers and broader stakeholders on coordinated business continuity planning to enable better capacity and response to any future adverse events.

Efforts to improve these impacting factors may lead to improved performance and achievement against the related target.

ACTIVITIES DELIVERED UNDER PROGRAM 1.3 HAVE CONTRIBUTED TO IMPROVING OUTCOMES, EVIDENCED BY SUBSTANTIAL ACHIEVEMENT AGAINST THE PERFORMANCE TARGET.

KEY ACTIVITY 6

Maintain cultural expression and conservation, and support First Nations participation in policy development and decision-making.

Design, implement and deliver policies, strategies and programs to ensure the maintenance of Indigenous cultural expression and conservation, and support First Nations participation in policy development and decision-making.



Performance measure **Performance Measure 6.1:**
Proportion of IAS Program 1.4 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.



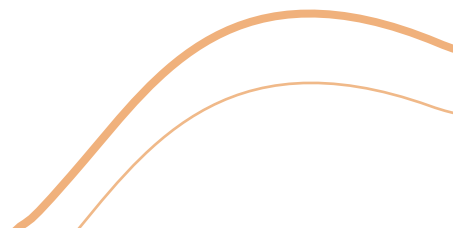
Target/s **90 per cent**



Rationale This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples by delivering a wide range of important services that support culture and capability.

Targets identified reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA. For example, in the case of floods, communities can be cut off, and service delivery is compromised for periods of time.

The objectives of program 1.4 are to contribute to outcomes in support of the National Agreement on Closing the Gap through contributing to the maintenance of Indigenous cultural expression and conservation, equal participation in the economic and social life of the nation and the improved capabilities of Indigenous organisations.



Methodology and data sources

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available, to avoid bias in the result. For the 2023–2024 financial year, the data reported would be drawn from IAS performance report assessments completed by NIAA Agreement Managers for performance reports covering the period from 1 January 2023 to 31 December 2023.

Performance Rating

Partially achieved

Result

As at 30 August 2024, 85.06 per cent of IAS Program 1.4 activities assessed by NIAA agreement managers had core service delivery elements which met or exceeded requirements.

The result is calculated from a total of 154 completed performance report assessments for the January to December 2023 period.

KEY ACTIVITY 6 CONTINUED

Analysis

The IAS Program 1.4 – Cultural and Capability – funds activities that support leadership and governance, knowledge, and cultural expression of First Nations peoples, communities and organisations.

It acknowledges the intrinsic value of culture to Aboriginal and Torres Strait Islander people's identity; strong culture supports the achievement of outcomes across all IAS Programs and contributes to greater lifelong wellbeing. Program 1.4 contributes to Aboriginal and Torres Strait Islander peoples participating fully in Australian society, free from discrimination.

Cultural activities support Aboriginal and Torres Strait Islander peoples to: express and engage with their culture; identify, conserve or promote heritage places and practices of significance; and strengthen culture by sharing cultural knowledge with younger generations and the broader community. Activities support Aboriginal and Torres Strait Islander peoples' aspirations to reconnect with culture and Country, practice cultural traditions and maintain heritage places.

Capability activities focus on growing Aboriginal and Torres Strait Islander leaders, including supporting governance within Aboriginal and Torres Strait Islander communities and organisations.

Performance under Program 1.4 is supported by the Agency's strong regional presence. Regional Offices play a key role in working with communities to identify their needs and aspirations, as well as maintaining a close relationship with service providers.

This relationship is maintained through annual or bi-annual site visits, and other ad-hoc engagements as necessary throughout the life of the agreement. In addition to performance reporting, the Agency regularly reviews ceasing activities to ensure they are meeting performance outcomes and community needs. More broadly, the Agency maintains relationships across government to ensure IAS investment is well-targeted.

In the instances where providers have not met performance goals, this can be attributed to:

- staffing difficulties (including recruitment and retention),
- inability to deliver due to time constraints (meaning the provider could not deliver the activity outcomes within the reporting period)
- insufficient information being included in performance reports (meaning the Agency was unable to determine compliance).

The program area works with providers, Regional Office staff, Office of the Registrar of Indigenous Corporations (ORIC) and Program Compliance and Fraud Branch to monitor performance, compliance and implement strategies to lift delivery and performance of underperforming providers. This may include maintaining regular contact with providers on activity progress, increase of site visits, or training and support to improve the quality of reporting provided and overall performance outcomes.

KEY ACTIVITY 7

Enhance regional governance, and improved partnerships with communities.

Design, implement and deliver policies, strategies and programs to enhance regional governance, and improved partnerships with communities.



Performance measure **Performance Measure 7.1:**
Proportion of IAS Program 1.5 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.



Target/s **90 per cent**



Rationale This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples by delivering a wide range of important services that enhance regional governance, and improve partnerships with communities through place-based practice.

Targets identified reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA. For example, in the case of floods, communities can be cut off, and service delivery is compromised for periods of time.

The objectives of program 1.5 are to support the achievement of outcomes across the IAS priority areas of schooling, employment and community safety through enhanced regional governance and improved partnerships with communities in remote areas.



KEY ACTIVITY 7 CONTINUED

Methodology and data sources

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available to avoid bias in the result. For the 2023–2024 financial year, the data reported would be drawn from IAS performance report assessments completed by NIAA Agreement Managers for performance reports covering the period from 1 January 2023 to 31 December 2023.

Performance Rating

Partially achieved

Result

As at 30 August 2024, 78.22 per cent of IAS Program 1.5 activities assessed by NIAA agreement managers had core service delivery elements which met or exceeded requirements.

The result is calculated from a total of 101 completed performance report assessments for the January to December 2023 period.

Above: Garma Festival 2023

Analysis

Program 1.5 Remote Australia Strategies (RAS) addresses the disproportionate disadvantage of First Nations people in remote and very remote Australia. Activities funded through RAS must address a clearly identified community need and be aligned with priority areas of education, employment and safe and functioning communities.

The desired outcomes of the RAS program are to support local priorities and contribute to improved education, employment and community safety outcomes in remote areas through the delivery of flexible, tailored local solutions in remote areas and improved infrastructure in remote areas.

Of the 101 performance reports that were assessed, 22 were identified as not meeting or exceeding requirements. The majority of these are infrastructure projects in remote locations, which are one-off in nature and align with the priority outcomes of education, employment and safe functioning communities. The projects typically are not able to be funded through other avenues. Many of the delays relate to factors beyond the grantee's control i.e. weather events, cost increases and labour shortages that are particularly acute in remote locations. Added to this are delays relating to council approvals which may then contribute to cost increases and the need to re-scope projects to fit within available funds.

To mitigate against delays beyond the grantee's control, the NIAA will reiterate the need for organisations to identify events at the earliest possible opportunity to allow agreement timeframes to be adjusted accordingly.

TARGETS IDENTIFIED REFLECT HOW
ACTIVITIES ARE DELIVERED IN A COMPLEX
AND MULTIFACETED ENVIRONMENT.

KEY ACTIVITY 7 CONTINUED

Performance measure

Performance Measure 7.2:

Develop, implement and strengthen partnerships with communities.

Target/s

Target 1:

Progress has been made in the development and implementation of plans or agreements in partnership with communities.

Target 2:

By 30 June 2024, existing Empowered Communities regions will have:

- Agreed a Joint Decision Making framework with the NIAA
- Received biannual reports on IAS investment in the Empowered Communities region from the NIAA.

Rationale

A focus on place and working in partnership is integral to the NIAA's purpose of enabling the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and enabling First Nations peoples to have a say in matters that affect them. Empowered Communities is one of the NIAA's formal partnerships demonstrating the strong partnership elements of Priority Reform 1: formal partnerships and shared decision-making.

The objectives of program 1.5 are to support the achievement of outcomes across the IAS priority areas of schooling, employment and community safety through enhanced regional governance and improved partnerships with communities in remote areas.

Methodology and data sources

Target 1:

- Qualitative assessment of development and implementation of plans and agreements in partnership with communities, based on case studies.
- Managers of relevant NIAA Groups that partner with communities and Indigenous stakeholders would nominate one case study at the start of each financial year (or as part of mid-cycle reporting) – nominated topics should reflect expectation that real progress/change on the ground will be made over the course of the year through partnership with communities and relevant other stakeholders.
- The focus is on plans and agreements developed and/or implemented by the NIAA in genuine (formalised) partnership with community and other key partners, and which support community priorities and aspirations. Quantitative assessment of the number of Empowered Communities during the reporting period that have undertaken a joint decision making round or have a Joint Decision Making framework in place, and received a biannual report on IAS investment for the Empowered Communities region.

Target 2:

- Data source is an Empowered Communities backbone organisation's agreement to a Joint Decision Making framework or undertaking a joint decision making round (for example, meeting records or written agreement with the NIAA), and NIAA correspondence to Empowered Communities backbone organisations providing a biannual update on IAS investment.
- The IAS regional investment report for each Empowered Communities region provides the estimated location attribution of funding for the current financial year, summarised either by IAS program or Indigenous location, or as negotiated with each Empowered Communities region.

For the measure to be achieved, all targets must be met.

Performance Rating

Substantially achieved

KEY ACTIVITY 7 CONTINUED

Result

Target 1 – Achieved

Within the reporting period, the NIAA worked directly with community and all levels of government to design and implement partnership agreements which strengthen place-based responses, regional governance and shared decision-making. This performance measure tracks the progress of 4 NIAA partnerships.

All partnerships have made progress in implementing the partnership's governance arrangements, objectives or purpose throughout the reporting period. Three of the partnerships are agreed and in place, with formal signing to still occur in one instance. In all cases, the NIAA has committed to a principled approach to working with partners consistent with the intent of the agreement.

The Australian Government is committed to placing First Nations communities and people at the centre of planning, priority setting and decision-making. This is also a priority focus for the NIAA.

The NIAA is working in partnership with First Nations people in many ways. Under the National Agreement on Closing the Gap Priority Reform One — formal partnerships and shared decision-making with First Nations people — 6 new place-based partnerships between the Commonwealth, relevant state and territory governments, local governments and Aboriginal and Torres Strait Islander communities are due to be established by the end of 2024. The NIAA is also supporting communities to address immediate issues through the formation of regional partnerships, and is being guided by community need and aspirations through community-led partnerships.

Three case studies have been used to illustrate the different types of partnerships supported by the NIAA. Each partnership includes different stakeholders and objectives. Partnership arrangements are unique and show how working in place requires a flexible approach that responds to the diverse needs and aspirations of First Nations communities.

Through these partnerships, NIAA supports Aboriginal and Torres Strait Islander people to have a greater say in matters that affect their lives. By working in partnership and listening to community, we design and deliver policies and programs that are responsive to local and regional need and context.

This performance result is based on qualitative assessment of nominated examples demonstrating the NIAA working in partnership with communities and other key stakeholders. The case studies demonstrate the importance of getting models of community representation, cultural authority and governance right from the outset and developing and investing in the relationship between parties.

The Doomadgee Place-based Partnership demonstrates the importance of working with community, at their pace, to ensure the foundations are laid for effective partnership. The draft Doomadgee Closing the Gap Place-Based Partnership is an example of a formal community-led partnership because it aligns with the definition in Clause 32 of the National Agreement on Closing the Gap (the National Agreement). Under the draft agreement, Gunawuna Jungai Ltd (GJ), the Queensland Government, Doomadgee Aboriginal Shire Council, and the NIAA, will share decision-making via their membership of a Place-Based Partnership Committee. The agreement ensures parties are accountable for delivering on the commitments made within the agreement. These commitments are based on both the priorities identified in the National Agreement as well as actions within the Queensland implementation plan. The Doomadgee case study is located on page 20.

The NIAA is also supporting the implementation of the plan for *A Better, Safer Future for Central Australia* (Central Australia Plan). This is an example for how governments can do things differently by working in a place-based way with local Aboriginal leaders. The Central Australia Plan Aboriginal Leadership Group (ALG) is a unique partnership which was established to provide advice to the Australian and Northern Territory governments on implementation of the Central Australia Plan. In the establishment of the ALG, it was important to ensure there was a mix of people from remote Central Australia as well as from Alice Springs. The Group is an example of the government's commitment to strengthening regional partnerships by bringing together leaders from remote communities, Alice Springs, community controlled organisations and across governments. The ALG is an example of a partnership whose advice has directly informed government policy-making and allocation of funds. Further case study details are on page 16.

The East Arnhem Land Youth Model (EALYM) is an example of a community-led partnership which bring governments and local representative groups together to tackle issues that are important to the communities that they operate in. Strong collaboration between partners is an important objective. For the EALYM, a principal goal is to support empowerment of local leadership groups to provide improved outcomes for youth. To achieve this, service providers draw on a 'brokerage fund' to put in place programs for Yolŋu young people that aim to encourage pro-social behaviours. Under this arrangement, partners have also committed to continuously looking for ways to integrate and align delivery with existing policy and program frameworks. The EALYM case study is located on page 18.

KEY ACTIVITY 7 CONTINUED

Result continued

Target 2 – Substantially Achieved

Target 2 of Performance Measure 7.2 was substantially achieved.

Substantially achieved – By 30 June 2024, existing Empowered Communities regions will have agreed a Joint Decision Making framework with the NIAA.

As of 30 June 2024, 9 of the 10 Empowered Communities Regions have agreed a Joint Decision Making framework with the NIAA. One EC region does not have a Joint Decision Making framework in place. While there has been a commitment from NIAA to undertake joint decision making, the backbone organisation has confirmed they will not participate in joint decision making with the NIAA. Negotiations for other joint decision-making opportunities in the future are ongoing.

Achieved – By 30 June 2024, existing Empowered Communities regions will have received biannual reports on IAS investment in the Empowered Communities region from the NIAA.

As of 30 June 2024, all 10 regions have received an IAS Investment Report. The NIAA has provided the second biannual report to 9 regions, and the first report to one region. Reports will continue to be developed and provided to all regions on a biannual basis.

Analysis

Target 1 – Progress has been made in the development and implementation of plans or agreements in partnership with communities.

NIAA regional teams actively engage with community representatives throughout the life cycle of the agreements. The role of the NIAA varies between each agreement, and is driven by community preference and expectations. The NIAA works with partner organisations, communities and multiple levels of government towards achieving shared objectives and outcomes. Partnerships are structured in a way that allows communities to drive the agenda to support self-determination and show respect for the lived experience of community members.

NIAA involvement in partnerships have resulted in the sharing of data and information (including NIAA investments), participating in and responding to community priority setting, and providing both practical and funding support in the development of governance mechanisms to enhance community representation.

Through partnership arrangements, the NIAA is demonstrating its willingness and ability to work differently with First Nations people, to listen, share information and share decision-making power with communities. Partnerships take time and trust. They are powerful tools that contribute to self-empowerment and strengthen local governance capability within First Nations communities. A focus on place and working in partnership is integral to the NIAA's purpose of enabling greater self-determination.

Target 2 – By 30 June 2024, existing Empowered Communities regions will have:

- Agreed a Joint Decision-Making framework with the NIAA
- Received biannual reports on IAS investment in the Empowered Communities region from the NIAA.

A focus on place and working in partnership is integral to the NIAA's purpose of enabling the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and enabling First Nations peoples to have a say in matters that affect them. Empowered Communities is one of the NIAA's formal partnerships demonstrating the strong partnership elements of Priority Reform 1: formal partnerships and shared decision-making.

Empowered Communities is a First Nations designed and led Indigenous empowerment framework. The partnership between Empowered Communities and the NIAA (as the lead Commonwealth partner) continues to work towards improving government funding and services and community decision-making to close the gap in Empowered Communities regions.

Joint Decision Making (JDM) is a key tenet of the Empowered Communities model that seeks to transform the way Government works with First Nations people. JDM is a shared approach between Empowered Communities and the NIAA to Indigenous Advancement Strategy (IAS) funding. JDM enables community panels to participate

KEY ACTIVITY 7 CONTINUED

Analysis continued

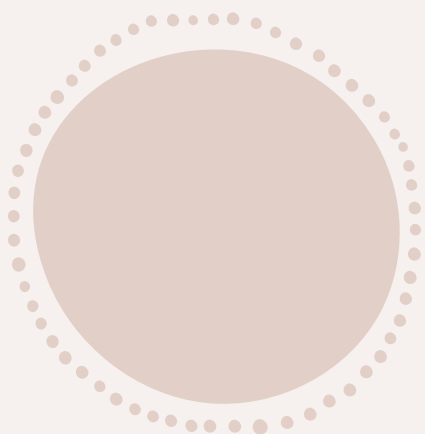
in the Indigenous Advancement Strategy grant review process by considering whether investment is effective, meets the needs of local people and communities, is not a duplication of services, and recommending where funds can best be reinvested in the region. NIAA and Empowered Communities Leaders or community representatives then convene a partnership table to negotiate and agree, if possible, a recommendation to the government delegate on future funding.

To support clear and transparent JDM processes in each of the EC regions, each region developed and documented their own JDM process and provided this to NIAA for agreement. Each EC backbone developed an individual JDM framework which illustrates their region specific JDM processes underpinned by the NIAA's own requirements for JDM and its underlying principles.

There is one EC region without a JDM framework in place – Goulburn-Murray EC. Throughout 2024, the NIAA (EC Policy team and NIAA Regional Office) engaged with Goulburn-Murray to support the development of a JDM framework. The EC has maintained a position that they are not interested in undertaking JDM on IAS investments in isolation, but rather seek to review mainstream Commonwealth investment in the region through JDM. During 23–24, the EC Policy team worked closely with the Department of Social Services (DSS) to develop EC JDM to pilot the DSS initiatives. This was a key way to engage Goulburn-Murray EC in developing a JDM framework. The work with DSS is progressing but was not sufficiently advanced in 2023–24, to enable the development of a JDM framework with Goulburn-Murray EC.

Looking forward, the new NIAA funding agreement with Goulburn-Murray EC includes a key deliverable for 2024–25 that Goulburn-Murray EC will participate in the JDM process with DSS commencing in 2024–25 as an opportunity to explore how JDM can extend beyond the IAS to support the Goulburn-Murray Regional Prosperity and Productivity Plan (GMRPPP).

The development and dissemination of the IAS investment reports to each EC region was committed to in order to support their decisions on Indigenous Advancement Strategy investments during their JDM processes.



The initial report displayed attribution of IAS investment in activities within Local Government Areas within the Empowered Communities region. This breakdown of funding was not appropriate to be shared as an indicator for accurate IAS funding in one Empowered Communities region as it resulted in the overall data for the area being skewed due to overlapping borders. The National Office Empowered Communities Team subsequently worked with the Regional Office and NIAA Data team to rectify the identified issue, allowing for IAS data in activities at the geographic level of Indigenous Area, rather than Local Government Area.

As of 30 June 2024, all 10 regions have received an IAS Investment Report. The NIAA has provided the second biannual report to 9 regions, and the first report to one region. Reports will continue to be developed and provided to all regions on a biannual basis. A data workshop to optimise these data profiles is being developed with relevant NIAA teams and Empowered Communities for September 2024.

The IAS regional investment report for each Empowered Communities region provides the estimated location attribution of funding for the current financial year, summarised either by IAS program or Indigenous location, or as negotiated with each Empowered Communities region.

Due to the Goulburn-Murray Empowered Communities region electing to not take part in the IAS JDM process, this target has been substantially achieved for part one.

KEY ACTIVITY 8

Evaluate the NIAA's programs.

Undertake evaluations of the NIAA's programs in line with the IAS Evaluation Framework and incorporating evaluations into policies and programs delivered by the NIAA.

Performance measure **Performance Measure 8.1:**
Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website.

Target/s **Minimum of 4 updates made to the Work Plan in 2023–24.**

Rationale The NIAA invests in evaluations, reviews, data improvement activities, capability development and research to inform the design and delivery of policies and programs, and to understand the extent to which the IAS is achieving its goal of supporting the aspirations of First Nations peoples.

The objective of program 1.6 is to support the self-determination and aspirations of Indigenous Australians by incorporating evaluation of and research into policies and programs impacting on Indigenous peoples delivered by the NIAA.

Methodology and data sources

- Quantitative assessment against timeline (output measure).
- Substantive updates to the Workplan are to be made across the year as planned.

Performance Rating

Achieved

Result

The IAS Evaluation Work Plan was updated on 27 June 2024 with one new activity added to replace 2 related activities.

This was the fifth update this reporting period, following updates on 29 September 2023, 20 December 2023, 28 March 2024 and 31 May 2024. The target is for at least one update per quarter.

Analysis

Substantive, timely updates to the Work Plan demonstrate NIAA's cross-agency commitment to public transparency (through the IAS Evaluation Framework), investment in evaluations, reviews, data improvement activities, capability development and research to inform the design and delivery of policies and programs.

Sharing of the work plan and external publication of final evaluation reports contributes to community and government understanding of the extent to which the IAS is achieving its goal of supporting the aspirations of First Nations peoples.

Five substantive updates have been made to the *Evaluation Work Plan in 2023–24* on the NIAA website. The Work Plan, including status of evaluations and dates of most recent updates, can be viewed at <https://www.niaa.gov.au/our-work/evaluations-and-evidence/indigenous-advancement-strategy-ias-evaluation-work-plan>

KEY ACTIVITY 8 CONTINUED

Performance measure

Performance Measure 8.2:

Proportion of completed IAS Evaluation Work Plan evaluations that are published within 6 months of a management response being accepted by the NIAA.

Target/s

100 per cent of IAS Evaluation Work Plan evaluations completed in 2023 that are published in full or in summary within 6 months of a management response being accepted by the NIAA.

Rationale

The NIAA invests in evaluations, reviews, data improvement activities, capability development and research to inform the design and delivery of policies and programs, and to understand the extent to which the Indigenous Advancement Strategy (IAS) is achieving its goal of supporting the aspirations of First Nations peoples.

Program 1.6 seeks to incorporate evaluation of and research into policies and programs impacting on Indigenous peoples delivered by the NIAA in order to support greater self-determination. Through the IAS Evaluation Framework the NIAA commits to make evaluation reports publicly available.

Methodology and data sources

- Quantitative assessment of released completed evaluations on the IAS Evaluation Work Plan (output measure).
- The target timeframe for publication is within 6 months of a final evaluation report management response being accepted, so the calculation of the performance result will assess all final evaluation reports accepted between 1 January 2023 and 31 December 2023, and their respective publication dates between 1 July 2023 and 30 June 2024.

Performance Rating

Achieved

Result

One evaluation report was published within 6 months of the management response being accepted. No evaluations have exceeded the 6-month publication timeframe following acceptance of the management response.

Four evaluations were completed between 1 January 2023 and 31 December 2023, of which 2 have an accepted (agreed) management response:

- The management response for the *Indigenous Alcohol and Other Drug Residential Rehabilitation (IAODRR) Services Evaluation* was accepted on 1 November 2023 and the final evaluation report was published on the NIAA website on 30 April 2024. This was within the performance target of 6 months from the date the management response was accepted.
- The management response for the *Indigenous Business Australia – Business Solutions Program* was accepted on 17 April 2024. The report has not yet been published and is within the 6-month publication window.

The remaining 2 evaluations do not yet have an accepted management response to commence tracking against.

Note: 2 evaluation reports were completed between 1 January 2024 and 30 June 2024 and will be tracked in the next reporting period; neither has an accepted management response.

Analysis

The objective of program 1.6 is to use evaluation and research to support the self-determination and aspirations of Indigenous Australians and build the evidence base to support impactful policies and programs funded through the IAS.

Evaluations of the programs and activities under the IAS are guided by the publicly available IAS Evaluation Framework, which can be viewed at https://www.niaa.gov.au/sites/default/files/documents/publications/ias-evaluation-framework_0.pdf.

Achieving the target for measure 8.2 demonstrates our commitment to transparency made under the Evaluation Framework and the sharing of evidence that can inform the design and delivery of policies and programs.

The Strategic Insights Branch worked closely with the relevant program areas to develop appropriate management responses to each evaluation, and ensure the publication of the evaluation report is on track to achieve the target of publication within 6 months of an agreed management response.



SALT LAKES, QUEENSLAND



SECTION 4

Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the National Indigenous Australians Agency (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Key audit matter**Occurrence of Grants expenses**

Refer to Note 2.1D Grants

I considered Grants expenses a KAM given the significant value of transactions involved, their diverse nature and the fact that these grants are delivered across geographically dispersed locations under non-uniform operational and control environments.

I focused on the occurrence of grants expenses to assess whether payments were made appropriately and in accordance with underlying agreements.

For the year ended 30 June 2024, the Entity reported Administered grants expenses of \$1.621 billion.

How the audit addressed the matter

To audit the occurrence of grants expenses, I performed the following procedures:

- evaluated the design, implementation and operating effectiveness of the control framework, including information technology controls supporting grants management. This included controls over the recording, disbursement and monitoring of Grants expenses; and
- examined, on a sample basis, grant approvals and assessments of grantee performance to substantiate grant expenses and compliance with relevant legislation and/or grant agreements.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude

that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Peter Kerr

Executive Director

Canberra

18 September 2024

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**National Indigenous Australians Agency
Statement by the Accountable Authority and Chief Financial Officer**

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the National Indigenous Australians Agency will be able to pay its debts as and when they fall due.


Signed.....
Jody Broun
Chief Executive Officer
17 September 2024


Signed.....
Nicholas Creagh
Chief Financial Officer
17 September 2024

National Indigenous Australians Agency
Statement of Comprehensive Income
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	215,943	188,383	206,339
Suppliers	1.1B	97,767	106,490	134,957
Depreciation and amortisation	3.2	30,117	29,789	29,225
Finance costs	1.1C	1,850	1,964	1,043
Impairment loss on financial instruments		44	100	-
Write-down and impairment of non-financial assets	1.1D	1,508	395	-
Losses from asset sales		60	541	-
Settlement of litigation	1.1E	3,404	53,203	-
Total expenses		350,693	380,865	371,564
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	11,378	13,037	11,291
Rental income	1.2B	2,475	1,641	1,972
Resources received free of charge	1.2C	721	2,060	1,528
Total own-source revenue		14,574	16,738	14,791
Gains				
Other gains		321	178	-
Total gains		321	178	-
Total own-source income		14,895	16,916	14,791
Net cost of services				
		(335,798)	(363,949)	(356,773)
Revenue from Government	1.2D	346,124	339,645	337,901
Surplus / (deficit) on continuing operations		10,326	(24,304)	(18,872)
OTHER COMPREHENSIVE INCOME / (LOSS)				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	3.2	2,518	3,623	-
Total other comprehensive income		2,518	3,623	-
Total comprehensive income / (loss)		12,844	(20,681)	(18,872)

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Statement of Financial Position
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	253	-	-
Trade and other receivables	3.1B	103,849	81,818	96,988
Total financial assets		104,102	81,818	96,988
Non-financial assets¹				
Property plant and equipment	3.2	167,080	178,439	148,055
Intangibles	3.2	17,097	13,427	15,484
Prepayments		2,889	2,905	2,255
Total non-financial assets		187,066	194,771	165,794
Assets held for sale - land and buildings		1,920	806	1,362
Total assets		293,088	277,395	264,144
LIABILITIES				
Payables				
Suppliers	3.3A	10,100	10,658	10,783
Other payables	3.3B	7,743	7,235	5,462
Total payables		17,843	17,893	16,245
Interest bearing liabilities				
Leases	3.4	91,833	103,592	85,874
Total interest bearing liabilities		91,833	103,592	85,874
Provisions				
Employee provisions	6.1A	57,350	54,999	57,652
Other provisions	3.5	5,876	3,163	4,049
Total provisions		63,226	58,162	61,701
Total liabilities		172,902	179,647	163,820
Net assets		120,186	97,748	100,324
EQUITY				
Contributed equity		117,123	107,529	125,270
Accumulated deficit		(28,501)	(38,827)	(50,369)
Asset revaluation reserve		31,564	29,046	25,423
Total equity		120,186	97,748	100,324

¹ Right-of-use (ROU) assets are included in the property, plant and equipment line item.

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Statement of Changes in Equity
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		107,529	100,345	114,222
Transactions with owners				
Distributions to owners				
Returns of equity				
Prior year operating appropriation return		(1,454)	(6,693)	-
Contribution by owners				
Appropriations (equity injection)		2,101	2,101	2,101
Departmental Capital Budget (DCB)		8,947	11,776	8,947
Total transactions with owners		9,594	7,184	11,048
Closing balance as at 30 June		117,123	107,529	125,270
RETAINED EARNINGS				
Opening balance as at 1 July				
Balance carried forward from previous period		(38,827)	(14,523)	(31,497)
Comprehensive income				
Surplus / (Deficit) for the period		10,326	(24,304)	(18,872)
Total comprehensive income / (loss)		10,326	(24,304)	(18,872)
Closing balance as at 30 June		(28,501)	(38,827)	(50,369)
ASSET REVALUATION RESERVE				
Opening balance as at 1 July				
Balance carried forward from previous period		29,046	25,423	25,423
Comprehensive income				
Changes in asset revaluation reserve	3.2	2,518	3,623	-
Total comprehensive income		2,518	3,623	-
Closing balance as at 30 June		31,564	29,046	25,423

National Indigenous Australians Agency
Statement of Changes in Equity
for the period ended 30 June 2024

Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	97,748	111,245	108,148
Comprehensive income			
Surplus / (deficit) for the period	10,326	(24,304)	(18,872)
Changes in asset revaluation reserve	2,518	3,623	-
Total comprehensive income / (loss)	12,844	(20,681)	(18,872)
Transactions with owners			
Returns of equity:			
Prior year operating appropriation return	(1,454)	(6,693)	-
Contribution by owners			
Appropriations (equity injection)	2,101	2,101	2,101
Departmental Capital Budget (DCB)	8,947	11,776	8,947
Total transactions with owners	9,594	7,184	11,048
Closing balance as at 30 June	120,186	97,748	100,324

Accounting Policy

Other distributions to owners

The *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) requires that distributions to owners be debited to contributed equity unless it is in the nature of a dividend. In 2023-24, by agreement with the Department of Finance, the NIAA returned \$1.454m from *Appropriation Act 1 2022-23* (2022-23: \$6.683m) and nil was reappropriated in future years.

Equity injections

Amounts appropriated which are designated as returns of equity 'equity injections' (less any formal reductions) and Departmental Capital Budget (DCB) are recognised directly in contributed equity in that year respectively.

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Cash Flow Statement
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Sale of services - cost-recovery		14,201	13,375	14,348
Net GST received		8,121	8,022	2,671
Appropriations		332,011	362,204	346,795
Total cash received		354,333	383,601	363,814
Cash used				
Employees		210,612	182,601	206,324
Suppliers		103,852	111,248	136,009
Settlement of litigation		3,404	53,048	-
Short-term lease rentals		3,008	2,371	-
Interest payments on lease liabilities		1,744	1,881	1,043
Retained receipts transferred to Official Public Account		18,383	20,361	10,085
Total cash used		341,003	371,510	353,461
Net cash from operating activities		13,330	12,091	10,353
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		747	1,185	-
Total cash received		747	1,185	-
Cash used				
Purchase of property, plant and equipment		12,066	6,634	11,048
Purchase of intangibles		6,860	4,529	-
Total cash used		18,926	11,163	11,048
Net cash (used by) investing activities		(18,179)	(9,978)	(11,048)
FINANCING ACTIVITIES				
Cash received				
Equity injections		1,646	4,628	2,101
Departmental Capital Budget		17,776	7,705	8,947
Total cash received		19,422	12,333	11,048
Cash used				
Principal payments of lease liabilities		14,320	14,452	10,353
Total cash used		14,320	14,452	10,353
Net cash from / (used by) financing activities		5,102	(2,119)	695
Net increase / (decrease) in cash held		253	(6)	-
Cash and cash equivalents at the beginning of the reporting period		-	6	-
Cash and cash equivalents at the end of the reporting period	3.1A	253	-	-

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Administered Schedule of Comprehensive Income
for the period ended 30 June 2024

The below table provides commentary for significant variances between the NIAA's budget estimates for Departmental functions, as published in the 2023-24 Portfolio Budget Statements (Budget), and the actual expenditure and net asset position for the year. Significant variances are those relevant to an analysis of the Agency's performance, not merely on numerical differences between actual amounts and budget. Unless otherwise individually significant, no additional commentary has been included.

Explanation of major variances

Affected line items and statement

Suppliers

Payments totalling \$37m for legal expenditure anticipated for 2023-24 is now expected to occur in the forward years and has resulted in an underspend against Supplier expenses. This has impacted the overall income result of the NIAA.

Suppliers – Statement of Comprehensive Income.
 Suppliers – Cash Flow Statement.
 Settlement of litigation – Statement of Comprehensive Income.
 Total comprehensive income / (loss).

Resources received free of charge

A decrease in revenue of \$0.8m in resources received free of charge relates to a reduction in seconded staff from other Commonwealth Agencies.

Own-source revenue – Statement of Comprehensive Income.
 Suppliers – Statement of Comprehensive Income.

Revenue from Government

The total budget of appropriation for 2023-24 is \$338m, with actual appropriation used higher than budget by \$8m. This is due to additional funding received of \$8m for various measures.

Own-source revenue – Statement of Comprehensive Income.
 Sale of services – cost-recovery – Cash Flow Statement.

Property, plant and equipment

Full year actuals were \$20.4m or 12% above budget, with \$10m projects capitalised and a \$2.5m increase in asset values occurring in 2023-24.

Statement of Financial Position.
 Asset Movement Table.
 Purchase of property, plant and equipment – Cash Flow Statement.

Leases

Full year lease liabilities are \$5.8m over budget due to two new and one renewed property lease and the reassessment of eight land leases.

Leases – Statement of Financial Position.
 Cash Flow Statement.

Asset revaluation reserve

The \$2.5m increase to the revaluation reserve is due to the current market conditions impacting the revaluation of all NIAA non-financial tangible asset classes undertaken during 2023-24.

Changes in asset revaluation surplus – Statement of Comprehensive Income.
 Property, Plant and Equipment – Statement of Financial Position.
 Asset Revaluation Reserve – Statement of Financial Position.

National Indigenous Australians Agency
Administered Schedule of Comprehensive Income
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1A	64	205	155
Suppliers	2.1B	55,753	64,268	48,765
Subsidies - Petrol Sniffing Prevention Strategy		304	298	153
Personal benefits	2.1C	89,946	41,827	78,232
Grants	2.1D	1,621,795	1,580,785	1,793,053
Depreciation and amortisation	4.2	388	420	237
Finance costs		5	6	1
Impairment loss on financial instruments	2.1E	4,408	2,230	2,069
Write-down and impairment of non-financial assets	2.1F	-	2,945	-
Payments associated with Land Councils	2.1G	223,668	214,115	212,112
Payments associated with NTAIC	2.1H	8,480	687,484	12,166
Payments to Indigenous Land and Sea Corporation	5.2	62,248	58,176	62,245
Settlement of litigation	2.1I	202,000	-	-
Mining withholding tax		13,018	13,921	14,679
Total expenses		2,282,077	2,666,680	2,223,867
Income				
Revenue				
Non taxation revenue				
Interest	2.2A	68,516	43,993	13,897
Return of grant funding	2.2B	14,177	15,575	11,216
Indigenous Land and Sea Corporation funding	5.2	62,248	58,176	62,245
Other revenue		6,788	2,846	5,190
Total non-taxation revenue		151,729	120,590	92,548
Total revenue		151,729	120,590	92,548
Gains				
Reversal of impairment losses		1	9	-
Total gains		1	9	-
Total income		151,730	120,599	92,548
Net cost of services		(2,130,347)	(2,546,081)	(2,131,319)
Deficit		(2,130,347)	(2,546,081)	(2,131,319)
Total comprehensive loss		(2,130,347)	(2,546,081)	(2,131,319)

The above schedule should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Administered Schedule of Assets and Liabilities
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	153,257	99,648	46,370
Trade and other receivables	4.1B	44,713	44,535	15,539
Other financial assets	4.1C	721	720	-
Term deposits	7.3A	1,393,500	1,435,000	1,020,141
Total financial assets		1,592,191	1,579,903	1,082,050
Non-financial assets¹				
Land and buildings	4.2	8,006	8,120	10,729
Prepayments		965	1,269	193
Intangibles	4.2	19,422	19,683	19,943
Total non-financial assets		28,393	29,072	30,865
Total assets administered on behalf of Government		1,620,584	1,608,975	1,112,915
LIABILITIES				
Payables				
Suppliers		5,422	4,313	3,059
Grants payable	4.3A	30,953	43,505	28,761
Other payables	4.3B	1,053	1,224	62,791
NTAIC payables	4.3C	60,000	117,596	-
Personal benefits		157	504	1,087
Total payables		97,585	167,141	95,698
Interest bearing liabilities				
Leases	4.4	309	329	284
Total interest bearing liabilities		309	329	284
Provisions				
Employee provisions		10	9	2
Personal benefits	4.5	69,344	8,207	4,510
NTAIC provision	4.5	500,000	500,000	-
Settlement of litigation	4.5	202,000	-	-
Total provisions		771,354	508,216	4,512
Total liabilities administered on behalf of Government		869,248	675,686	100,494
Net assets		751,336	933,289	1,012,421

¹ ROU assets are included in the land and buildings line item.

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency Administered Budget Variance Commentary for the period ended 30 June 2024

The below table provides commentary for significant variances between the NIAA's budget estimates for Administered functions, as published in the 2023-24 Portfolio Budget Statements (Budget), and the actual expenditure and net asset position for the year. Significant variances are those relevant to an analysis of the Agency's performance, not merely on numerical differences between actual amounts and budget. Unless otherwise individually significant, no additional commentary has been included.

Explanation of major variances	Affected line items and statement
<p>Grants expense</p> <p>Is lower than budget by \$171.3m due to an underspend in Indigenous Advancement Strategy (IAS) grant expenses. The NIAA is developing a submission to reallocate funding to future years. This has impacted the overall income result of the NIAA.</p>	Grants expense – Administered Schedule of Comprehensive Income.
<p>Interest</p> <p>Income from earnings on term deposits is higher than the estimated budget as a result of higher interest rates on offer in the current financial market.</p>	Interest income – Administered Schedule of Comprehensive Income.
<p>Cash and cash equivalents</p> <p>Cash is higher than estimated budget and largely relates to additional appropriation contributions made to the Indigenous Remote Service Delivery (IRSD) special account for projects in remote communities and additional cash being held due to there being uncertainty around the timing of some ABA grant payments.</p>	Cash and cash equivalents – Administered Schedule of Assets and Liabilities.
<p>Trade and other receivables</p> <p>Is higher than budget by \$29.2m which is largely due to higher than anticipated interest receivable available on term deposits due to higher interest rates on offer in the current financial market.</p>	Trade and other receivables – Administered Schedule of Assets and Liabilities.
<p>Term deposits</p> <p>Term deposits are part of the ABA special account's funds, and the balances fluctuate depending on when term deposits mature which takes into account the cashflow requirements of the ABA.</p>	Term deposits – Administered Schedule of Assets and Liabilities.
<p>Personal benefits provision</p> <p>A provision which represents the value of payments to fund the Youpla Support Program was recognised at 30 June 2024 totalling \$66.4m. All payments to support the program were provisioned and recognised as at 30 June 2024 which occurred after budget preparation.</p>	Personal benefits provision – Administered Schedule of Assets and Liabilities.
<p>NTAIC provision</p> <p>The NTAIC provision represents the value of payments to the NTAIC payable under subsection 64AA(1) of the <i>Aboriginal Land Rights (Northern Territory) Act 1976 (ALRA)</i>. The entire amount of \$500m must be paid after the first strategic investment plan (SIP) for the NTAIC is laid before Parliament.</p> <p>As the SIP was tabled by the Minister on 9 August 2024, the endowment was subsequently paid from the ABA special account on 20 August 2024.</p>	NTAIC Provision – Administered Schedule of Assets and Liabilities.
<p>Settlement of litigation</p> <p>On 6 September 2024, the Australian Government agreed to settlement of a historical class action brought by claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971. The Australian Government has agreed to pay up to \$202 million to eligible claimants. This is anticipated to be appropriated for in the 2024-25 financial year.</p>	Settlement of litigation – Administered Schedule of Assets and Liabilities, and Administered Schedule of Assets and Liabilities

National Indigenous Australians Agency
Administered Reconciliation Schedule
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Opening assets less liabilities as at 1 July		933,289	1,456,322
Net contribution by services			
Income		151,730	120,599
Expenses		(2,282,077)	(2,666,680)
Transfers (to) / from the Australian Government			
Appropriation transfers from Official Public Account			
Annual appropriation for administered expenses		1,695,057	1,727,217
Special appropriations (limited)		79,687	75,402
Special appropriations (unlimited)		377,621	441,290
Appropriation transfers to Official Public Account			
Transfers to Official Public Account		(141,723)	(162,685)
Transfers to Official Public Account special accounts		(62,248)	(58,176)
Closing assets less liabilities as at 30 June		751,336	933,289

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the NIAA for use by the Government rather than the NIAA is administered revenue. Collections are transferred to the Official Public Account (OPA) and maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the NIAA on behalf of the Government and reported as such in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency
Administered Cash Flow Statement
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
OPERATING ACTIVITIES			
Cash received			
GST received		144,476	129,740
Indigenous Land and Sea Corporation Funding		62,248	58,176
Return of grant funding		3,183	12,618
Other		9,075	3,222
Total cash received		218,982	203,756
Cash used			
Employees		65	195
Suppliers		53,232	62,939
Subsidy payments		304	298
Personal benefits		29,156	38,713
Grant payments		1,775,210	1,705,828
Interest payments on lease liabilities		5	6
Payments associated with Land Councils		223,668	214,115
Payments to Indigenous Land and Sea Corporation		62,248	58,176
Payments to NTAIC		66,076	69,889
Other		13,187	14,487
Total cash used		2,223,151	2,164,646
Net cash (used by) operating activities		(2,004,169)	(1,960,890)
INVESTING ACTIVITIES			
Cash received			
Proceeds from realisation of investments		2,387,800	1,551,000
Interest on investments and loans		67,904	25,369
Repayment from other financial assets		12	12
Total cash received		2,455,716	1,576,381
Cash used			
Purchase of investments		2,346,300	1,592,000
Total cash used		2,346,300	1,592,000
Net cash generated by / (used by) financing activities		109,416	(15,619)
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities		33	41
Total cash used		33	41
Net cash (used by) financing activities		(33)	(41)
Net (decrease) in cash held		(1,894,786)	(1,976,550)
Cash and cash equivalents at the beginning of the reporting period		99,648	53,150

National Indigenous Australians Agency
Administered Cash Flow Statement
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash from Official Public Account			
Appropriations		1,774,745	1,802,619
Special accounts		377,621	441,290
Total cash from official public account		2,152,366	2,243,909
Cash to Official Public Accounts			
Appropriations		141,723	162,685
Special accounts		62,248	58,176
Total cash to official public account		203,971	220,861
Cash and cash equivalents at the end of the reporting period	4.1A	153,257	99,648

The above statement should be read in conjunction with the accompanying notes.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2024

Overview

National Indigenous Australians Agency Activities

The National Indigenous Australians Agency (NIAA) is a non-corporate Commonwealth entity subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The NIAA is responsible for supporting Australian Government's efforts in working with First Nations peoples by:

- leading and coordinating Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander peoples;
- providing advice on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples;
- leading and coordinating the implementation of the National Agreement on Closing the Gap in partnership with First Nations peoples and communities; and
- leading Commonwealth activities to promote reconciliation.

The NIAA's activities are classified as either Departmental or Administered. Departmental activities involve the use of assets, liabilities, incomes and expenses controlled or incurred by the NIAA in its own right.

The administered activities of the NIAA on behalf of the Australian Government, includes key priorities to improve the lives of Indigenous Australians managed through the delivery of the Indigenous Advancement Strategy across six programs: Jobs, Land and the Economy, Children and Schooling, Safety and Wellbeing, Culture and Capability, Remote Australia Strategies and Evaluation and Research. Administered activities are distinguished from Departmental items using grey shading.

The continued existence of the NIAA in its present form and with its present programs is dependent on Australian Government policy and on continued funding by Parliament for the NIAA's administration and programs.

The address of the NIAA's registered office and principal place of business is as follows:

Charles Perkins House
16 Bowes Street
Phillip ACT 2606

The financial statements are required by section 42 of the PGPA Act.

The financial statements and notes have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except where certain assets and liabilities are recorded at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and are rounded to the nearest thousand unless otherwise specified.

Except where stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Taxation

The NIAA is exempt from all forms of taxation except Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Mining Withholding Tax (MWT).

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2024

New Australian Accounting Standards

No other new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are expected to have a future material impact on the financial statements.

Compliance with statutory conditions for payments from the consolidated revenue fund

The Australian Government monitors and assesses risks and decides on any appropriate action to respond to risks of expenditure not being consistent with constitutional or other legal requirements.

During 2023-24 the NIAA reviewed the exposure to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the *Commonwealth of Australia Constitution Act 1900* (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA) in December 2021 allows the mining royalty payments to be made based on the purported royalty income (interim assessment) and provides the Minister with powers to either offset any overpayments against future payments or cancel them.

The Minister for Indigenous Australians has approved the offset of four overpayments in 2023-24 totalling \$2.314 million (2022-23: \$1.519 million) which have been recovered through the reduction of subsequent section 64(3) payments. Minister approval is also currently being requested for two further overpayments totalling \$0.921 million. A prepayment has been recognised as at 30 June 2024 of \$0.965 million (2022-23: \$1.269 million) representing the overpayments which are still to be offset against future payments or that are awaiting Minister approval.

The NIAA will continue to monitor its level of compliance with section 83 of the Constitution across all legislation for which it is administratively responsible.

Events after the Reporting Period

Payment of the initial one-off endowment of \$500 million which was required under subsection 64AA(1) of the ALRA by the ABA to the Northern Territory Aboriginal Investment Corporation (NTAIC) has occurred on 20 August 2024. This payment obligation was recognised as an expense in 2022-23 at the commencement of the NTAIC due to it being a constructive obligation. The payment was made following the required tabling by the Minister for Indigenous Australians of the NTAIC's first strategic investment plan (SIP) before a House of the Parliament which occurred on 9 August 2024.

On 28 July 2024, a legislative instrument was registered with the Federal Register of Legislation, allowing NTAIC to be known as Aboriginal Investment NT, a name which NTAIC has now formally adopted.

On 6 September 2024, the Australian Government agreed to settlement of a historical class action brought by claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971. In the settlement, which is subject to approval by the Federal Court, the Australian Government has agreed to pay up to \$202 million to eligible claimants. The precise amount payable by the Australian Government will be known upon approval by the Federal Courts and receipt of subsequent reports by the Administrator which is anticipated to occur between December 2024 and mid-late 2025.

There are no other significant events that occurred after balance date that warrant disclosure or must be brought to account in the financial statements.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2024

1. Departmental Financial Performance

This section analyses the financial performance of National Indigenous Australians Agency for the year ended 30 June 2024

1.1: Expenses

	2024	2023
	\$'000	\$'000
Note 1.1A: Employee benefits		
Wages and salaries	158,209	137,165
Superannuation		
Defined contribution plans	17,846	14,785
Defined benefit plans	12,176	11,759
Leave and other entitlements	25,038	24,187
Separation and redundancies	2,674	487
Total employee benefits	215,943	188,383

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section, refer Note 6.

Note 1.1B: Suppliers

Goods and services supplied or rendered¹

Consultants, contractors, secondees and legal expenses	21,639	25,738
Minor equipment, repairs and maintenance	4,972	3,374
General expenses	7,022	7,334
Training	6,498	7,046
Facility management and security	14,468	13,202
Information, communication and technology	2,373	2,434
Shared Service Provider for the provision of payroll, IT, financial operations and travel services	26,016	32,470
Travel	8,341	7,768
Total goods and services supplied or rendered	91,329	99,366
Goods supplied	6,109	6,645
Services rendered	85,220	92,721
Total goods and services supplied or rendered	91,329	99,366
Other suppliers		
Workers compensation expenses	3,430	4,753
Short-term leases	3,008	2,371
Total suppliers	97,767	106,490

¹ Expenses associated with the financial statements audit performed by the Australian National Audit Office (ANAO) are disclosed as resources received free of charge. Refer Note 1.2C Resources received free of charge.

Accounting Policy

Short-term leases and leases of low-value assets

The NIAA has elected to not recognise ROU assets and lease liabilities where the remaining lease term is less than 12 months or for leases of low-value assets (less than \$10,000 per asset). The NIAA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	1,744	1,881
Unwinding of discount on make good	<u>106</u>	<u>83</u>
Total finance costs	<u>1,850</u>	<u>1,964</u>

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B Short term leases, 3.2 Leased ROU assets and 3.4 Lease liabilities.

Note 1.1D: Write-down and impairment of non-financial assets		
Impairment of property, plant and equipment	1,040	395
Impairment of intangible assets	<u>468</u>	<u>-</u>
Total write-down and impairment of other assets	<u>1,508</u>	<u>395</u>

Note 1.1E: Settlement of litigation		
Settlement of litigation	<u>3,404</u>	<u>53,203</u>
Total settlement of litigation	<u>3,404</u>	<u>53,203</u>

The above settlement of litigation expenses represents amounts paid/recognised during the financial year.

The above disclosures should be read in conjunction with the accompanying Note 7.1 Contingent Assets and Liabilities.

Accounting Policy

Litigation expenses are recognised when the NIAA has a present obligation arising from past events, the settlement of which is expected to result in a cash outflow from the NIAA and the amount of which can be reliably estimated.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2024

1.2: Own-Source Revenue and Gains		
	2024	2023
	\$'000	\$'000
Own-Source Revenue		
Note 1.2A: Revenue from contracts with customers		
Cost recovery	11,378	13,037
Total revenue from contracts with customers	11,378	13,037
Disaggregation of revenue from contracts with customers		
Major sources of revenue:		
Cost recovery	11,378	13,037
Total sources of revenue	11,378	13,037
Type of customer:		
Australian Government entities (related parties)	11,378	13,037
Total sources of revenue	11,378	13,037
Timing of transfer of services:		
Point in time	11,378	13,037
Total sources of revenue	11,378	13,037

Accounting Policy

Revenue from contracts with customers is recognised at a point in time reflecting the completion of performance delivery obligations. Revenue from Memorandum of Understanding (MoU) agreements between the NIAA and other related parties for the recovery of costs are recognised at the time that the relevant costs are incurred. The transaction price is the total amount of consideration to which the NIAA expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts or both.

Note 1.2B: Rental income

Operating lease - variable lease payment income	2,475	1,641
Total rental income	2,475	1,641

Accounting Policy

The principal activities from which the NIAA generates its revenue is sublease of its property and land portfolio. This is recognised as income on a straight-line basis over the lease term.

Maturity analysis of future amounts receivable under operating leases:

Within 1 year	2,833	1,057
1 to 2 years	2,165	477
2 to 3 years	569	383
3 to 4 years	490	350
4 to 5 years	479	21
More than 5 years	55	21
Total undiscounted lease payments receivable	6,591	2,309

The NIAA leases its residential properties to employees in remote regional areas of Australia and to external parties when not required by employees. The NIAA subleases a small part of its office spaces to other Commonwealth agencies and subleases car parking spaces to employees. The NIAA manages the risks associated with any rights it retains in the underlying asset through the use of MoU arrangements to manage the lease and appropriate insurance coverage.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
Note 1.2C: Resources received free of charge		
Seconded staff	271	1,623
Remuneration of auditors - financial statement audit	<u>450</u>	<u>437</u>
Total resources received free of charge	<u>721</u>	<u>2,060</u>

Accounting Policy

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.

Note 1.2D: Revenue from Government

Appropriations		
Departmental appropriations	<u>346,124</u>	<u>339,645</u>
Total revenue from Government	<u>346,124</u>	<u>339,645</u>

Accounting Policy

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue from Government when the NIAA gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2024

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that National Indigenous Australians Agency does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1: Administered – Expenses

	2024	2023
	\$'000	\$'000
2.1A: Administered - Employee benefits		
Wages and salaries	48	163
Superannuation		
Defined benefit plans	7	27
Leave and other entitlements	9	15
Total employee benefits	64	205
2.1B: Suppliers		
Goods and services supplied or rendered		
Outsourced providers, contractors and consultants	43,883	51,779
General expenses	9,600	10,425
Travel	203	120
Information, communication and technology	2,044	1,908
Total goods and services supplied or rendered	55,730	64,232
Goods supplied	40	13
Services rendered	55,690	64,219
Total goods and services supplied or rendered	55,730	64,232
Other suppliers		
Short-term leases	23	36
Total other suppliers	23	36
Total suppliers	55,753	64,268
	\$'000	\$'000
2.1C: Personal benefits		
Direct		
Territories Stolen Generations Redress Scheme	23,561	41,827
Youpla Support Program	66,385	-
Total Personal benefits	89,946	41,827

Accounting Policy

The NIAA administers the Territories Stolen Generations Redress Scheme (the Scheme) which opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. Payments are made under the provisions of the *Financial Framework (Supplementary Powers) Regulations 1997*.

In February 2024 the Minister for Indigenous Australians announced the establishment of a new program, called the Youpla Support Program (the Program), to help Youpla Group Policy Holders who held an eligible funeral insurance policy issued by the Youpla Group at any time on or after 1 August 2015 to recover from the financial loss of the Youpla Group's collapse. The Program starts on 1 July 2024, however legislative authority via an amendment to the *Financial Framework (Supplementary Powers) Regulations 1997* occurred on 14 March 2024. NIAA has an obligation in respect of potential Program Applicants due to the commitment by the Commonwealth, therefore a provision and expense for the Program was recognised as of 30 June 2024. The provision reflects the upper limit of applicant payments as it remains an estimate.

The above should be read in conjunction with note 4.5 Personal Benefits Provision.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
2.1D: Grants		
Public sector		
Australian Government entities (related entities)	110,118	123,953
State and Territory Governments	41,650	26,321
Local Governments	82,115	66,481
Private Sector		
Non-profit organisations	1,229,172	1,189,647
Commercial entities	158,740	174,383
Total grants	1,621,795	1,580,785
By program:		
1.1 Jobs, Land and the Economy	788,542	806,687
1.2 Children and Schooling	354,341	362,639
1.3 Safety and Wellbeing	326,351	282,038
1.4 Culture and Capability	85,820	89,268
1.5 Remote Australia Strategies	62,935	36,659
1.6 Evaluation and Research	3,806	3,494
Total grants	1,621,795	1,580,785

Accounting Policy

The NIAA administers a number of grant schemes on behalf of the Australian Government. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed; or (ii) the grant eligibility criteria has been satisfied, but the payments due have not been made. Settlement is made according to the terms and conditions of each grant. This is usually within 30 days of the performance or eligibility.

2.1E: Impairment loss on financial instruments

Impairment of receivables	4,408	2,230
Total impairment loss allowance on financial instruments	4,408	2,230

2.1F: Write-down and impairment of other assets

Write-down of non-financial assets	-	2,945
Total write-down and impairment of assets	-	2,945

2.1G: Payments associated with Land Councils

Land Councils administration	132,762	104,967
Land Councils distributions	90,906	109,148
Total payments associated with Land Councils	223,668	214,115

Accounting Policy

Land councils obtain funding based on their operational requirements in accordance with subsection 64(1) ALRA. Estimates for funding are submitted to the Minister for Indigenous Australians for approval and are distributed to land councils on a quarterly basis during the financial year. Payments to land councils are recognised as an expense when the payment obligation falls due. A mining withholding tax of 4% of the total amount paid to land councils is withheld and paid to the ATO. In accordance with subsection 64(3) and 35(2) of the ALRA, 30% of the royalty equivalents, received in respect of mining on Aboriginal land, are paid to the land councils for distribution to Aboriginal associations, communities or groups, for the benefit of those Aboriginal people who are affected by mining operations.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
2.1H: Payments associated with NTAIC		
Payments under s64AA(1) - initial one-off endowment	-	500,000
Payments under s64AA(3) - establishment purposes	2,405	177,595
Payments under s64AA(4) - administrative and capital costs	6,075	9,889
Total payments associated with NTAIC	8,480	687,484

Accounting Policy

A corporate Commonwealth entity, the Northern Territory Aboriginal Investment Corporation (NTAIC), was established during 2022-23 and is funded through the ABA. On 28 July 2024 the Minister has made NTAIC Rules by legislative instrument under section 65JE(1) of the ALRA for the NTAIC to be also known as Aboriginal Investment NT.

The NTAIC was authorised to receive an initial one-off endowment under subsection 64AA(1) of the ALRA. This payment obligation which was recognised as an expense in 2022-23 at the commencement of the NTAIC due to it being a constructive obligation has been paid from the ABA special account on 20 August 2024. The payment was made following the required tabling by the Minister for Indigenous Australians of the NTAIC's SIP before a House of the Parliament which occurred on 9 August 2024.

Funding is also obtained by the NTAIC under subsection 64AA(3) of the ALRA in relation to three \$60 million payments. The first two of these payments occurred in May 2023 and July 2023, respectively, while the final payment is due in July 2024. This latter payment has been recognised at amortised cost in 2022-23. All payment obligations were legislated to provide funding certainty for the NTAIC for a certain period of time whilst the NTAIC establishes its core operations.

The NTAIC obtains funding based on its operational requirements in accordance with subsection 64AA(4) of the ALRA. An estimate for funding is submitted to the Minister for Indigenous Australians for approval and is distributed to NTAIC during the financial year. Payments to the NTAIC are recognised as an expense when the payment obligation is enforceable.

A Mining Withholding Tax of 4% of the total amount paid to the NTAIC is withheld and paid to the ATO.

The above disclosure should be read in conjunction with the accompanying notes 4.3D NTAIC Payables, 4.5 NTAIC Provision and 7.1B NTAIC Contingent Liabilities.

2.1I: Settlement of litigation

Minnie McDonald class action	202,000	-
Total settlement of litigation	202,000	-

Accounting Policy

The settlement of a class action brought by claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971 was announced on 6 September 2024. In the settlement, which is subject to approval by the Federal Court, the Australian Government has agreed to pay up to \$202 million to eligible claimants. The settlement after the reporting period of the class action confirms that NIAA, on behalf of the Australian Government, had a present obligation at the end of the reporting period and a provision has been recognised to account for the liability.

The above disclosure should be read in conjunction with the accompanying notes 4.5 Provisions, 7.1B Administered contingent assets and liabilities and Events after the Reporting Period.

National Indigenous Australians Agency
Notes to and forming part of the financial statements

for the period ended 30 June 2024

2.2: Administered – Income

	2024	2023
	\$'000	\$'000
2.2A: Interest		
Interest on investments	68,503	43,980
Unwinding of discount on long term debt arrangement	13	13
Total interest	68,516	43,993
2.2B: Return of grant funding		
Return of grant funding	14,177	15,575
Total return of grant funding	14,177	15,575

Accounting Policy

All administered revenues relate to ordinary activities performed by the NIAA on behalf of the Australian Government. As such, administered appropriations are not revenues of the individual entity. The NIAA oversees the distribution and expenditure of the funds as directed.

Return of grant funding is recognised where grants previously provided are not fully acquitted, with the unacquitted component required to be recovered.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2024

3. Departmental Financial Position

This section analyses the National Indigenous Australians Agency assets used to conduct its operations, and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

3.1: Financial Assets

	2024	2023
	\$'000	\$'000
Note 3.1A: Cash and cash equivalents		
Cash on hand or on deposit	253	-
Total cash and cash equivalents	253	-
Note 3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services - cost recovery	5,236	5,501
Total goods and services receivables	5,236	5,501
Appropriations receivable		
Existing programs	98,060	75,392
Total appropriations receivables	98,060	75,392
Other receivables		
Statutory receivables	699	1,027
Total other receivables	699	1,027
Total trade and other receivables (gross)	103,995	81,920
Less expected credit loss allowance		
Goods and services	(146)	(102)
Total expected credit loss allowances	(146)	(102)
Total trade and other receivables (net)	103,849	81,818

Accounting Policy

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment loss allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

3.2: Non-Financial Assets

3.2: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software internally generated \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2023							
Gross book value	12,428	195,487	22,879	11,694	28,350	987	271,825
Accumulated depreciation, amortisation and impairment	(605)	(60,555)	(3)	(2,886)	(15,290)	(620)	(79,959)
Total as at 1 July 2023	11,823	134,932	22,876	8,808	13,060	367	191,866
Additions							
Purchase - Property, plant and equipment	-	4,831	4,319	2,948	-	-	12,098
Purchase - Intangibles	-	-	-	-	8,598	-	8,598
Right-of-use assets	-	742	-	584	-	-	1,326
Received free of charge	-	213	-	-	-	-	213
Revaluations and impairments recognised in other comprehensive income	(569)	2,259	555	273	-	-	2,518
Disposals of right-of-use assets	(56)	(38)	-	(1)	-	-	(95)
Reclassifications	(670)	(1,250)	-	-	-	-	(1,920)
Depreciation and amortisation	-	(2,870)	(4,226)	(3,161)	(4,334)	(126)	(14,717)
Depreciation of right-of-use assets	(91)	(14,767)	-	(542)	-	-	(15,400)
Disposals	-	(886)	-	(139)	-	(241)	(1,266)
Write-down and impairments recognised in net cost of services (expense)	-	-	-	-	(227)	-	(227)
Remeasurement of right-of-use assets	27	1,156	-	-	-	-	1,183
Total as at 30 June 2024	10,464	124,322	23,524	8,770	17,097	-	184,177
Total as at 30 June 2024 represented by							
Gross book value	11,301	202,106	27,753	15,054	33,393	-	289,607
Accumulated depreciation, amortisation and impairment	(837)	(77,784)	(4,229)	(6,284)	(16,296)	-	(105,430)
Total as at 30 June 2024	10,464	124,322	23,524	8,770	17,097	-	184,177
Carrying amount of right-of-use assets included above	539	81,315	-	878	-	-	82,732

Contractual commitments for the acquisition of property, plant and equipment and intangibles

Contractual commitments totalling \$1.68m for the acquisition of IT equipment and other capital works are payable within one year (2022-23: \$3.63m).

Accounting Policy

Asset recognition threshold

Purchases of property, plant and equipment and intangibles are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$5,000, which are expensed in the year of acquisition (other than IT assets where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the NIAA where there exists an obligation to restore the asset to its original condition. These costs are included in the value of the NIAA's property, plant and equipment with a corresponding provision for the 'make good' recognised.

Property, plant and equipment (excluding ROU assets) are subsequently measured at fair value.

Leased right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright, but included in the same column as the corresponding underlying assets would be presented if they were owned.

Following initial application, an impairment review is undertaken for any ROU lease asset that shows indicators of impairment and an impairment loss is recognised against any ROU lease asset that is impaired.

Revaluations

Valuations of property, plant and equipment (excluding ROU assets) are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The NIAA currently adopts a rolling revaluation plan which ensures all assets are formally revalued by experts at least once every three years with a desktop and materiality valuation undertaken in the other years. If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific expert valuation in the reporting period, where practicable, regardless of the timing of the last specific expert valuation.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity through the asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the operating result. Revaluation decrements for a class of assets are recognised directly in the operating result except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

The fair value of assets was measured by using approaches recognised by AASB 13, including the market approach and the current replacement cost approach, with inputs used including adjusted market transactions, current acquisition prices, replacement costs, consumed economic benefits and the obsolescence of the asset. These approaches are consistent with generally accepted valuation methodologies utilised by the valuation profession.

Fair values for each class of asset are determined as shown below:

Asset Class	Fair value measured at
Land	Market selling price
Buildings excluding leasehold improvements	Market selling price and depreciated replacement cost
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market selling price and depreciated replacement cost

Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured using the cost (Depreciated Replacement Cost (DRC)) approach. Professional judgement has been applied in calculating the consumed economic benefit/asset obsolescence relevant to the asset under construction.

Accounting Estimates – Fair Value

In 2023-24, the NIAA procured valuation services from independent valuation experts JLL Public Sector Valuations Pty Ltd to perform annual valuations across a three year contract commencing in 2023-24, with a full year valuation in the first year. The resulting overall impact to the portfolio value was an increase of 3%. The increase largely relates to the value of property, plant and equipment, which reflects increases in the cost of materials and observable market movements.

The NIAA performed an internal assessment of the results of the expert valuation prior to acceptance and adoption of the valuation results to ensure alignment with NIAA's own assumptions and understanding of the respective assets and their circumstances. The following factors contributed to the acceptance of the valuation results:

- The valuation was conducted as at 30 June 2024 to enable current market valuations to be assessed.
- The sales analysis within the valuation report was considered to have adequately quantified the market conditions as at the date of valuation.

Assets held for sale

Assets held for sale are measured at the lesser of their carrying amount and fair value less cost to sell and are valued at a non-recurring basis. The NIAA currently has six (land and building) held for sale assets located in Mt Isa, Katherine and Alice Springs (2022-23: four land and building assets).

Intangibles

Intangibles comprise internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Impairment

All assets were assessed for impairment during 2023-24.

Where indicators of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

Depreciation and amortisation

Depreciable assets are written-off to their estimated residual values over their estimated useful lives to the NIAA using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives and lease terms), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Depreciation rates applying to each class of asset are based on the following total useful lives for the current reporting period:

Asset Class	2024	2023
Buildings excluding leasehold improvements	3 to 50 years	3 to 50 years
Leasehold improvements	1 to 40 years	1 to 40 years
Plant and equipment	1 to 25 years	1 to 25 years
Intangibles	1 to 5 years	1 to 5 years
ROU assets	1 to 99 years	1 to 99 years

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use.

3.3: Payables

	2024	2023
	\$'000	\$'000
Note 3.3A: Suppliers		
Trade creditors and accruals	10,100	10,658
Total suppliers	<u>10,100</u>	<u>10,658</u>

Note 3.3B: Other payables

Salaries, wages and superannuation	5,227	4,671
Employee leave payable from other Government Entities	2,344	2,265
Other	172	299
Total other payables	<u>7,743</u>	<u>7,235</u>

3.4: Interest Bearing Liabilities

Note 3.4: Leases

Lease liabilities	91,833	103,592
Total leases	<u>91,833</u>	<u>103,592</u>

Total cash outflow for leases is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

Maturity analysis - contractual undiscounted cash flows

Within 1 year	12,736	15,371
Between 1 to 5 years	49,224	50,956
More than 5 years	37,613	46,384
Total undiscounted lease payments payable	<u>99,573</u>	<u>112,711</u>
Unexpired lease interest	(7,740)	(9,119)
Net leases liability	<u>91,833</u>	<u>103,592</u>

The NIAA in its capacity as a lessee has a total of 139 (2022-23: 142) departmental leases split between property, land and motor vehicles. The NIAA holds two significant leases relating to the leasing of office accommodation, with details as follows:

1. Bowes Place, Phillip, ACT – The current lease expires on 31 May 2034 with no options to extend and contains fixed increases annually. The lease contains standard lease incentive and make good clauses.
2. Woods Street, Darwin, NT – The current lease expires on 13 August 2029 and contains fixed increases annually. The lease contains standard lease incentive and make good clauses.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B Short term leases, 1.1C Interest on lease liabilities and 3.2 Leased ROU assets.

Accounting Policy

For all new contracts entered into, the NIAA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the NIAA's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the ROU asset or profit and loss depending on the nature of the reassessment or modification.

3.5: Other Provisions

Reconciliation of movements in provisions

	Makegood \$'000	Redundancy \$'000	Total \$'000
As at 1 July 2023	3,163	-	3,163
Additional provisions made	504	2,342	2,846
Finance cost	106	-	106
Amounts reversed on reassessment	(134)	-	(134)
Gain on reversal of provision	(105)	-	(105)
Total as at 30 June 2024	3,534	2,342	5,876

The NIAA currently has 26 (2022-23: 28) agreements for the leasing of premises which have provisions requiring NIAA to restore the premises to their original condition (i.e. make good) at the conclusion of the lease.

Accounting Policy

The NIAA recognises a provision when it has a legal or constructive obligation to make a payment, it is probable that the payment will be made, and the amount can be reliably measured.

Make good

Provision for the restoration of leased premises (make good) is based on an estimate of future obligations relating to the underlying assets.

Redundancy

A liability is made for separation and redundancy benefit payments when the NIAA recognises a liability for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Once an employee accepts a redundancy and is terminated by the CEO (delegate) under section 29 of the *Public Service Act 1999* on the grounds that they are excess to requirements, the employee is entitled to two weeks salary for each completed year of continuous service, plus pro-rata payment for completed months of service since the last completed year of service. The minimum amount payable is four weeks, and the maximum is 48 weeks salary and includes the employee's final entitlements, less any outstanding debt owed by the employee to the NIAA.

4. Assets and Liabilities Administered on Behalf of Government

This section analyses assets used to conduct operations, and the operating liabilities incurred as a result the NIAA does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1: Administered – Financial Assets

	2024	2023
	\$'000	\$'000

4.1A: Cash and cash equivalents

Aboriginals Benefit Account - Special Account	46,801	10,461
Cash held in the Official Public Account - Special Account	106,456	89,187
Total cash and cash equivalents	153,257	99,648

There were no amounts held in trust in the closing balance of cash in special accounts in 2023-24 (2022-23: \$0). See note 5.2 Special Accounts.

4.1B: Trade and other receivables

Other receivables

Statutory receivables	13,680	19,080
Interest receivable	23,655	23,056
Grants receivable	25,188	16,872
Lease rental receivable	151	211
Total other receivables	62,674	59,219
Total trade and other receivables (gross)	62,674	59,219

Less expected credit loss allowance

Grants receivables	(17,961)	(14,684)
Total expected credit loss allowance	(17,961)	(14,684)
Total trade and other receivables (net)	44,713	44,535

4.1C: Other financial assets

Long-term debt arrangement	721	720
Total other financial assets	721	720

During 2021-22, the NIAA entered into a deed of forbearance and repayment in relation to the recovery of unspent grant funding with one organisation.

The above disclosure should be read in conjunction with the accompanying note 7.3 Financial Instruments.

4.2: Administered – Non-Financial Assets

4.2: Reconciliation of the opening and closing balances of property, plant and equipment

	Land \$'000	Buildings \$'000	Intangibles \$'000	Total \$'000
Total as at 30 June 2023				
Gross book value	8,426	292	20,050	28,768
Accumulated depreciation and impairment	(449)	(149)	(367)	(965)
Total as at 1 July 2023	7,977	143	19,683	27,803
Depreciation and amortisation	(115)	(12)	(261)	(388)
Remeasurement of right-of-use assets	7	7	-	14
Total as at 30 June 2024	7,868	138	19,422	27,429
Total as at 30 June 2024 represented by:				
Gross book value	8,433	299	20,050	28,782
Accumulated depreciation and impairment	(565)	(161)	(628)	(1,354)
Total as at 30 June 2024	7,868	138	19,422	27,428
Carrying amount of right-of-use assets included above	7,868	138	-	8,006

Accounting Policy

Depreciation

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term. Depreciation rates applying to each class of depreciable asset are based on the following useful lives (lease term) for the current reporting period:

Asset Class	2024	2023
Land	30 to 99 years	30 to 99 years
Buildings	22 to 30 years	22 to 30 years
Intangibles	0 to 80 years	0 to 80 years

Intangibles

Intangibles comprise the copyright to the Aboriginal Flag. This asset is carried at cost less accumulated amortisation and accumulated impairment.

4.3: Administered – Payables

	2024	2023
	\$'000	\$'000
4.3A: Grants		
Public sector		
Australian Government entities (related parties)	-	1,696
State and Territory Governments	355	4,240
Local Governments	1,817	1,272
Private sector		
Commercial entities	6,196	848
Non-profit organisations	22,585	35,448
Total grants	30,953	43,505

All grant payables are expected to be settled in no more than 12 months.

4.3B: Other payables

Other payables	<u>1,053</u>	<u>1,224</u>
Total other payables	<u>1,053</u>	<u>1,224</u>

Other payables primarily consist of payables from the ABA special account relating to township leasing arrangements and are expected to be settled in no more than 12 months.

4.3C: NTAIC payables

NTAIC payables	<u>60,000</u>	<u>117,596</u>
Total NTAIC payables	<u>60,000</u>	<u>117,596</u>

The payable balance represents the value of unsettled NTAIC payments payable under subsection 64AA(3) of the ALRA at reporting date.

The above should be read in conjunction with Note 2.1H Payments Associated with NTAIC.

4.4: Administered – Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
4.4A: Leases		
Lease liabilities	309	329
Total leases	309	329

Total cash outflow for leases is disclosed in the Administered Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

Maturity analysis - contractual undiscounted cash flows

Within 1 year	41	39
Between 1 to 5 years	164	156
More than 5 years	125	161
Total undiscounted lease payments payable	330	356
Unexpired lease interest	(21)	(27)
Net leases liability	309	329

The NIAA in its capacity as lessee has a total of four administered leases distributed between property and land leases (2022-23: 4). They are all variable rent leases managed through contracts.

The NIAA as a representative of the Commonwealth is a party to a number of peppercorn leases with the Traditional Landowners / Land Trusts and the Northern Territory Government in a number of locations throughout the Northern Territory. These arrangements are to support the National Partnership Agreement for Remote Housing in the Northern Territory. The lease payments are recognised at nominal value. The above lease disclosures should be read in conjunction with the accompanying accounting policy note 4.2 Leased ROU assets.

4.5: Administered – Provisions

Reconciliation of movements in provisions

	NTAIC	Youpla Support Program	TSGRS	Settlement of litigation	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount 1 July 2023	500,000	-	8,207	-	508,207
Additional provisions made	-	66,385	2,296	202,000	270,681
Amounts used	-	-	(7,544)	-	(7,544)
Total as at 30 June 2024	500,000	66,385	2,959	202,000	771,344

The NTAIC provision represents the initial one-off endowment which NTAIC was authorised to receive under subsection 64AA(1) of the ALRA. The provision has been paid on 21 August 2024 following the required tabling by the Minister for Indigenous Australians of the NTAIC's SIP before a House of the Parliament which occurred on 9 August 2024. The above should be read in conjunction with Note 2.1H Payments Associated with NTAIC.

The Youpla Support Program (Youpla) opens on 1 July 2024 and provides a one-off payment to eligible funeral insurance policy holders to recover from the financial loss of the Youpla Group's collapse. A provision and expense for Youpla was recognised as of 30 June 2024 to account for the Commonwealth's commitment.

TSGRS opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. To facilitate the timely provision of payments and services to survivors, the NIAA administers the Scheme.

The settlement of a class action brought by claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971 was announced on 6 September 2024. In the settlement, which is subject to approval by the Federal Court, the Australian Government has agreed to pay up to \$202 million to eligible claimants. The settlement after the reporting period of the class action confirms that NIAA had a present obligation at the end of the reporting period and a provision has been recognised to account for the liability.

The above disclosure should be read in conjunction with the accompanying notes 2.1I Settlement of litigation, 7.1B Administered contingent assets and liabilities and Events after the Reporting Period.

Accounting judgements and estimates

The personal benefits provision for payments under the Youpla Support Program is based upon estimates of the number of eligible policy holders entitled to make a claim under the Program and the expected timing and value of payments.

5. Funding

This section identifies the National Indigenous Australians Agency funding structure.

5.1: Appropriations

5.1A: Annual appropriations ('recoverable GST exclusive')

	2024 \$'000	2023 \$'000
Ordinary annual services		
Annual appropriation		
Operating	349,298	385,139
Capital budget ¹	8,947	11,776
Section 74 receipts	18,383	20,361
Total available appropriation	376,628	417,276
Appropriation applied in 2024 (current and prior years)	(349,535)	(369,915)
Variance	27,093	47,361
Opening unspent appropriation balance	141,418	103,407
Repealed <i>Appropriation Act (No. 1) 2019-20</i>	-	(9,350)
Repealed <i>Appropriation Act (No. 1) 2020-21</i>	(9,456)	-
Closing unspent appropriation balance	159,055	141,418
Balance comprises appropriations as follows		
<i>Appropriation Act (No. 1) 2020-21</i>	-	9,456
<i>Appropriation Act (No. 1) 2021-22²</i>	3,080	3,080
<i>Appropriation Act (No. 1) 2021-22 - Capital Budget (DCB)²</i>	4,418	13,673
<i>Appropriation Act (No. 1) 2022-23²</i>	46,947	96,416
<i>Appropriation Act (No. 1) 2023-24²</i>	74,900	-
<i>Appropriation Act (No. 1) 2023-24 - Capital Budget (DCB)</i>	8,947	-
<i>Appropriation Act (No. 3) 2021-22²</i>	5,858	5,858
<i>Appropriation Act (No. 3) 2022-23</i>	-	396
<i>Appropriation Act (No. 3) 2023-24</i>	3,293	-
<i>Appropriation Act (No. 5) 2023-24</i>	8,104	-
<i>Supply Act (No. 1) 2022-23 Operating</i>	-	3
<i>Supply Act (No. 1) 2022-23 Departmental Capital Budget (DCB)</i>	-	4,907
<i>Supply Act (No. 3) 2022-23 Operating</i>	-	760
<i>Supply Act (No. 3) 2022-23 Departmental Capital Budget (DCB)</i>	3,255	6,869
<i>Appropriation Act (No. 1) 2023-24 - Cash held by the agency</i>	253	-
Total unspent appropriation - ordinary annual services	159,055	141,418
Other services		
Annual appropriation		
Equity injections	2,101	2,101
Total available appropriation	2,101	2,101
Appropriation applied in 2024 (current and prior years)	(1,646)	(4,628)
Variance	455	(2,527)
Opening unspent appropriation balance	2,280	4,807
Closing unspent appropriation balance	2,735	2,280
Balance comprises appropriations as follows		
<i>Appropriation Act (No. 2) 2021-22 - Non Operating Equity Injection</i>	-	179
<i>Supply Act (No. 2) 2022-23 - Non Operating Equity Injections</i>	-	875
<i>Supply Act (No. 4) 2022-23 - Non Operating Equity Injections</i>	634	1,226
<i>Appropriation Act (No. 2) 2023-24 - Non Operating Equity Injections</i>	2,101	-
Total unspent appropriation - other services	2,735	2,280
Total unspent appropriation	161,790	143,698

¹ Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1.3.5). They form part of ordinary annual services and are not separately identified in the Appropriations Acts.

² The Departmental unspent annual appropriation is shown inclusive of Section 51 quarantines against *Appropriation Act (No. 1) Departmental Capital Budget 2021-22* of \$4.418 million, *Appropriation Act (No. 1) 2021-22* of \$3.080 million, *Appropriation Act (No. 3) 2021-22* of \$5.858 million, *Appropriation Act (No. 1) 2022-23* of \$46.947 million and *Appropriation Act (No. 1) 2023-24* of \$3.174 million.

5.1B: Administered annual and unspent appropriations ('recoverable GST exclusive')

	2024	2023
	\$'000	\$'000
Ordinary annual services		
Annual appropriation		
Operating	1,794,392	1,744,529
Section 74 receipts	107	21,613
Total available appropriation	1,794,499	1,766,142
Appropriation applied (current and prior years)	(1,558,067)	(1,590,978)
Variance	236,432	175,164
Opening unspent appropriation balance	294,215	125,194
Repealed <i>Appropriation Act (No. 1) 2019-20</i>	-	(6,143)
Repealed <i>Appropriation Act (No. 1) 2020-21</i>	(8,918)	-
Closing unspent appropriation balance	521,729	294,215
Balance comprises appropriations as follows¹:		
<i>Appropriation Act (No. 1) 2020-21</i>	-	8,918
<i>Appropriation Act (No. 1) 2021-22</i>	56,449	56,449
<i>Appropriation Act (No. 3) 2021-22</i>	16,633	16,633
<i>Appropriation Act (No. 1) 2022-23</i>	67,206	103,515
<i>Appropriation Act (No. 3) 2022-23</i>	-	2,390
<i>Appropriation Supply Act (No. 1) 2022-23</i>	95,800	-
<i>Appropriation Supply Act (No. 3) 2022-23</i>	-	106,310
<i>Appropriation Act (No. 1) 2023-24</i>	262,554	-
<i>Appropriation Act (No. 3) 2023-24</i>	20,158	-
<i>Appropriation Act (No. 5) 2023-24</i>	2,929	-
Total unspent appropriation - ordinary annual services	521,729	294,215
Other services		
Annual appropriation		
States, ACT, NT and Local government	3,635	3,635
Total available appropriation	3,635	3,635
Appropriation applied in 2024 (current and prior years)	(3,635)	(3,635)
Variance	-	-
Total unspent appropriation	521,729	294,215

¹ The administered unspent annual appropriation is shown inclusive of Section 51 withholdings against, *Appropriation Act (No. 1) 2021-22* of \$56.4 million, *Appropriation Act (No.3) 2021-22* of \$16.6 million, *Appropriation Act (No.1) 2022-23* of \$37.5 million, *Supply Act (No. 1) 2022-23* of \$95.1m and *Appropriation Act (No. 1) 2023-24* of \$38.5 million.

5.1C: Special appropriations ('recoverable GST exclusive')

Authority	Appropriation Applied	
	2024	2023
	\$'000	\$'000
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i> ¹	1,216	1,153
<i>Higher Education Support Act 2003</i>	78,472	74,249
Total	79,688	75,402

¹Appropriation for royalty equivalent income to the Aboriginals Benefit Account is now credited directly to the special account under section 63 of the *Aboriginal Land Rights (Northern Territory) Act 1976*.

5.2: Special Accounts										
	Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account ¹		Aboriginals Benefit Account ²		Indigenous Land and Sea Corporation Funding Special Account ³		Indigenous Remote Service Delivery Special Account ⁴		Services for Other Entities and Trust Moneys ⁵	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance brought forward from previous period	1,024	1,024	10,461	12,197	-	-	85,858	38,713	2,305	1,123
Increase										
Administered										
Appropriation credited to special account	-	-	-	-	-	-	25,000	50,430	-	660
Adjustments to special accounts	-	-	315,372	383,115	-	-	-	-	-	-
Proceeds from sales of investments	-	-	2,387,800	1,551,000	-	-	-	-	-	-
Interest receipts	-	-	67,904	25,372	-	-	-	-	-	-
Other receipts	-	-	16,096	3,447	62,248	58,176	-	-	1,088	2,161
Total increase	-	-	2,787,172	1,962,934	62,248	58,176	25,000	50,430	1,088	2,821
Available for payments	1,024	1,024	2,797,633	1,975,131	62,248	58,176	110,858	89,143	3,393	3,944
Decreases:										
Administered										
Purchase of investments	-	-	(2,346,300)	(1,592,000)	-	-	-	-	-	-
Payments made	(979)	-	(404,532)	(372,670)	(62,248)	(58,176)	(6,758)	(3,285)	(1,082)	(1,639)
Total administered decreases	(979)	-	(2,750,832)	(1,964,670)	(62,248)	(58,176)	(6,758)	(3,285)	(1,082)	(1,639)
Total balance carried to next period	45	1,024	46,801	10,461	-	-	104,100	85,858	2,311	2,305
Balance represented by:										
Cash held in NIAA bank accounts	-	-	46,801	10,461	-	-	-	-	-	-
Cash held in the Official Public Account	45	1,024	-	-	-	-	104,099	85,858	2,311	2,305
Total balance carried to next period	45	1,024	46,801	10,461	-	-	104,099	85,858	2,311	2,305

There were no amounts held in trust in the Services for Other Entities and Trust Moneys Special Account in 2023-24 or 2022-23.

¹*Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Corporations (Aboriginal and Torres Strait Islander) Act 2006; section 551-20
Purpose: To administer unclaimed moneys received by the Registrar of Aboriginal and Torres Strait Islander Corporations.
This account is non-interest bearing.

²*Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Aboriginal Land Rights (Northern Territory) Act 1976; sections 62, 63, 64 and 65
Purpose: For the receipt and disbursement of the equivalent of mining royalty moneys derived from mining operations on Aboriginal land in the Northern Territory.
This account is interest bearing.

³*Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Section 12 of the Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (ATSILSFF Act).
Purpose: To make payments to the Indigenous Land and Sea Corporation.
This account is non-interest bearing.

⁴*Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: PGPA Act Determination (IRSD Special Account 2020)
Purpose: To support high priority projects in remote Indigenous communities and to develop, promote, assist or improve the design, delivery and coordination of governance, community development, infrastructure and services in remote Indigenous communities.
This account is non-interest bearing.

⁵*Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: PGPA Act Determination (NIAA SOETM Special Account 2020)
Purpose: To disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth.
This account is non-interest bearing.

Aboriginal Advancement Account

The Aboriginal Advancement Account was established under section 80 of the PGPA Act.
Establishing Instrument: *Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987, section 38*
The purpose of the account is for furthering the social and economic advancement of Aboriginal people living in Victoria.
The balance of this special account is nil and there were no transactions credited or debited to the special account during 2023-24 (2022-23: nil).

5.3: Net Cash Appropriation Arrangements

	2024	2023
	\$'000	\$'000
Note 5.3: Net Cash Appropriation Arrangements		
Total comprehensive income / (loss) - as per the Statement of Comprehensive Income	12,844	(20,681)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	14,717	13,535
Plus: depreciation of ROU assets	15,400	16,254
Less: lease principal repayments ²	(14,320)	(14,452)
Less: other comprehensive income from changes in asset revaluation surplus	(2,518)	(3,623)
Net cash operating surplus / (deficit)	26,123	(8,967)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

² The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 *Leases*, it does not directly reflect a change in appropriation arrangements.

6. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people

6.1: Employee Provisions

	2024	2023
	\$'000	\$'000
Note 6.1A: Employee provisions		
Annual leave	19,009	18,345
Long service leave	38,341	36,654
Total employee provisions	57,350	54,999

Accounting Policy

Employee benefits

Liabilities for short-term employee benefits and termination benefits due within 12 months of the end of the reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the NIAA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the NIAA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the work of an actuary from the Australian Government Actuary (AGA). The estimate of the present value of the liability considers attrition rates and pay increases through promotion and inflation.

Superannuation

The NIAA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or another superannuation fund held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The NIAA makes employer contributions to the employees' superannuation scheme. For Commonwealth defined benefits schemes, these rates are determined by an actuary to be sufficient to meet the current cost to the Government. The NIAA accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2024 represents outstanding contributions for the final fortnight of the year. The above disclosure should be read in conjunction with accompanying accounting policy Note 3.3B Other Payables.

6.2: Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. The NIAA has determined the KMP to be the Minister for Indigenous Australians, the Assistant Minister for Indigenous Australians and members of the NIAA Executive Board. This includes the CEO, Deputy CEOs, COO and Group Managers on a rotational basis.

KMP remuneration is reported in the table below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	2,408	2,225
Post-employment benefits	320	298
Long-term benefits	187	82
Total key management personnel remuneration expenses	2,915	2,605

The total number of key management personnel included in the above table is 8 (2022-23: 12). Included in that number are 5 (2022-23: 2) staff members who worked for the full-year and 3 (2022-23: 10) staff members who worked a part-year due to rotational changes and acting arrangements in the Executive Board membership.

The Minister and Assistant Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the NIAA.

Key management personnel on acting arrangements are included where the length of the arrangement is longer than two months.

6.3: Related Party Disclosures

Related party relationships:

The NIAA is an Australian Government controlled entity. Related parties to the NIAA are KMP, Cabinet Ministers and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. The NIAA transacts with other Australian Government controlled entities for normal day-to day business operations provided under normal terms and conditions or on a cost recovery basis. This includes shared service arrangements received for the provision of HR, IT and finance related functions, secondees and the collection of rental income. These transactions have not been separately disclosed in this note.

Considering the relationships with related parties and the transactions entered into during the year, it has been determined that there were no related party transactions to be separately disclosed.

7. Managing Uncertainties

This section analyses how the National Indigenous Australians Agency manages financial risks within its operating environment.

7.1: Contingent Assets and Liabilities

Note 7.1A: Contingent assets and liabilities

Unquantifiable contingent liabilities - claims for damages and costs

Claims have been made against the Australian Government in relation to its administration of the Northern Territory prior to self-government, including a number of individual claims by former residents of various institutions including the Garden Point Mission, Somerville Cottage Homes, Palmerston House, St Mary's Hostel, Lutheran Cottage Homes, Bagot Reserve, Daly River Mission and Port Keats Mission. Some of the claims have been settled during 2023-24, with the remainder still being assessed.

The NIAA is currently managing claims brought by individuals for personal injury damages arising out of sexual abuse allegedly suffered at the hands of an employee of a former Commonwealth statutory agency in New South Wales (the Aboriginal Development Commission) during the 1980s and early 1990s. NIAA has been identified as the responsible Commonwealth Agency to now manage these claims and they are currently being assessed.

The NIAA is also currently managing one claim brought by an individual for personal injury damages arising out of sexual abuse allegedly suffered while the claimant resided at Boys Town, in New South Wales during the 1960s. The claimant is claiming against the NSW Department of Communities and Justice as well as the Salesians of Don Bosco and the Commonwealth. NIAA has been identified as the responsible Commonwealth Agency to now manage this claim and the claim is currently being assessed.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote.

Note 7.1B: Administered contingent assets and liabilities

The Territories Stolen Generations Redress Scheme

The Territories Stolen Generations Redress Scheme (the Scheme) opened for applications on 1 March 2022 with relevant legislative changes required to implement the Scheme receiving royal assent in December 2021. The Scheme provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. To facilitate the timely provision of payments and services to survivors, the NIAA administers the Scheme.

As at 30 June 2024, the NIAA has an administered unquantifiable contingent liability in relation to estimated applications not yet received under the Scheme.

As at 30 June 2024, the NIAA has an administered quantifiable contingent liability of \$26.233 million in relation to applications received but not assessed under the Scheme (2022-23: \$38.217 million). The amount is based on the number of applications submitted but not yet assessed, the average number of applications approved (historical) and estimated average payment values.

The above should be read in conjunction with Note 4.3C Personal Benefits.

ABA Special Account

As at 30 June 2024, the NIAA has administered unquantifiable contingent liabilities via the ABA special account in relation to unapproved payment obligations to be made under subsection 64(1) and 64AA(4) of the ALRA each financial year. These payment obligations are in relation to future annual operational funding to be paid to the four NT Land Councils and the NTAIC. Estimates for funding are submitted to the Minister for Indigenous Australians for approval annually and are distributed on a quarterly basis during each financial year.

Given that future funding amounts are subject to submission and approval by the Minister for Indigenous Australians, they cannot be reliably estimated as 30 June 2024.

7.2: Financial Instruments

	2024	2023
	\$'000	\$'000
Note 7.2A: Categories of financial instruments		
Financial assets at amortised cost:		
Cash and cash equivalents	253	-
Goods and services receivables (net)	5,090	5,399
Total financial assets at amortised cost	5,343	5,399
Total financial assets	5,343	5,399
Financial Liabilities		
Financial liabilities measured at amortised cost:		
Suppliers	10,100	10,658
Other payables	7,743	7,235
Total financial liabilities measured at amortised cost	17,843	17,893
Total financial liabilities	17,843	17,893

	2024 \$'000	2023 \$'000
Note 7.2B: Net losses on financial assets		
Financial assets at amortised cost		
Impairment	(44)	(100)
Net (losses) on financial assets at amortised cost	<u>(44)</u>	<u>(100)</u>
Net (loss) from financial assets	<u>(44)</u>	<u>(100)</u>

Accounting Policy

Financial assets

The NIAA classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the NIAA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the NIAA becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

The NIAA does not hold any financial assets at fair value through profit or loss or at fair value through other comprehensive income.

Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses. Using the general approach, the loss allowance is based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased. The simplified approach for trade and contract receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial liabilities

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Financial liabilities are recognised and derecognised upon 'trade date'.

Settlement of supplier payables is usually made within 30 days.

7.3: Administered – Financial Instruments

	2024	2023
	\$'000	\$'000
7.3A: Categories of financial instruments		
Financial assets at amortised cost		
Bank term deposits	1,393,500	1,435,000
Cash and cash equivalents	153,257	99,648
Interest receivable	23,655	23,056
Grants receivable (net)	7,227	2,188
Lease rental receivable	151	211
Other financial assets	721	720
Total financial assets at amortised cost	1,578,511	1,560,823
Total financial assets	1,578,511	1,560,823
Financial liabilities measured at amortised cost		
Suppliers	5,422	4,313
Grants	30,953	43,505
Other payables	1,053	1,224
Personal benefits	157	504
NTAIC payables	60,000	117,595
Total financial liabilities measured at amortised cost	97,585	167,141
Total financial liabilities	97,585	167,141

Accounting Policy

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits is typically for terms of between six months to three years.

The investment objective of the NIAA is to comply with legislative obligations under the PGPA Act and the ALRA. Investment practices are also governed by the investment policy of the NIAA which requires the management of the portfolio to respond to positive investment opportunities in the market so as to achieve the best possible returns for the account within the legislative framework.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

The asset allocation of the investment portfolio as at 30 June 2024 is 100% with Australian banks (2022-23: 100%).

7.3B: Net gains or losses from financial assets

Financial assets at amortised cost		
Interest	68,516	43,993
Reversal of impairment losses	1	9
Impairment loss on financial instruments	(4,408)	(2,230)
Net gains on financial assets at amortised cost	64,109	41,772

8. Other Information

8.1: Current/Non-Current Distinction for Assets and Liabilities

8.1A: Current/non-current distinction for assets and liabilities

	2024	2023
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	253	-
Trade and other receivables	103,849	81,818
Prepayments	2,787	2,795
Assets held for sale	1,920	806
Total no more than 12 months	<u>108,809</u>	<u>85,419</u>
More than 12 months		
Prepayments	102	110
Property, plant and equipment	167,080	178,439
Intangibles	17,097	13,427
Total more than 12 months	<u>184,279</u>	<u>191,976</u>
Total assets	<u>293,088</u>	<u>277,395</u>
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	10,100	10,658
Other payables	7,743	7,235
Leases	11,212	13,702
Employee provisions	17,504	17,492
Other provisions	3,164	804
Total no more than 12 months	<u>49,723</u>	<u>49,891</u>
More than 12 months		
Leases	80,621	89,890
Employee provisions	39,846	37,507
Other provisions	2,712	2,359
Total more than 12 months	<u>123,179</u>	<u>129,756</u>
Total liabilities	<u>172,902</u>	<u>179,647</u>

	2024	2023
	\$'000	\$'000
8.1B: Administered - current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	153,257	99,648
Trade and other receivables	44,713	43,845
Term deposits	1,313,500	1,323,000
Prepayments	965	1,269
Total no more than 12 months	1,512,435	1,467,762
More than 12 months		
Trade and other receivables	-	690
Other financial assets	721	720
Term deposits	80,000	112,000
Land and buildings	8,006	8,120
Intangibles	19,422	19,683
Total more than 12 months	108,149	141,213
Total assets	1,620,584	1,608,975
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	5,422	4,313
Grants	30,953	43,505
Other payables	1,053	1,224
Personal benefit liabilities	157	504
Personal benefit provision	48,116	8,207
Leases	41	5
Employee provisions	7	7
NTAIC payables	60,000	60,000
NTAIC provision	500,000	500,000
Settlement of litigation	202,000	-
Total no more than 12 months	847,749	617,765
More than 12 months		
Leases	268	324
Personal benefit provision	21,228	-
Employee provisions	3	2
NTAIC payables	-	57,595
Total more than 12 months	21,499	57,921
Total liabilities	869,248	675,686

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INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the Aboriginals Benefit Account (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the Financial Statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Section 64B(4) of the *Aboriginal Land Rights (Northern Territory) Act 1976*, sections 42 and 43 (other than subsection 43(4)) of the *Public Governance, Performance and Accountability Act 2013* (which deal with annual financial statements for Commonwealth entities and audits of those statements), and rules made for the purposes of those sections, apply in relation to the Aboriginals Benefit Account as if the Aboriginals Benefit Account were a Commonwealth entity and the Chief Executive Officer were the accountable authority of that Commonwealth entity.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Peter Kerr
Executive Director
Delegate of the Auditor-General
Canberra
18 September 2024

Aboriginals Benefit Account STATEMENT BY THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

The accompanying financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2024 have been prepared in accordance with section 64B of the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA), which requires the financial statements to be prepared in accordance with section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The Minister for Finance has granted the ABA an exemption under the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR). The exemption applies to the following requirements of the FRR:

- (a) Sections 9, 32 and 33 of the FRR. The ABA is required to present its administered activities in departmental format, in accordance with current practice.
- (b) Divisions 2, 3, 4 and 5 of Part 6 of the FRR to the extent that the ABA has no appropriation transactions and balances other than through its special account.

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the PGPA Act and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the ABA will be able to pay its debts as and when they fall due.



Jody Broun
Chief Executive Officer

17 September 2024



Nicholas Creagh
Chief Financial Officer

17 September 2024

Aboriginals Benefit Account
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
NET COST OF SERVICES			
Expenses			
Payments to advisory committee members		-	85
Suppliers - services rendered		62	1,595
Grants	1.1A	85,274	62,774
Payments for township leases	1.1B	9,213	10,060
Payments associated with land councils administration	1.1C	138,294	109,341
Payments associated with land councils distributions	1.1D	94,693	113,697
Payments associated with NTAIC administration	1.1E	11,233	690,396
Depreciation	2.2	91	119
Impairment loss on financial instruments		547	91
Write-down of non-financial assets	2.2	-	2,945
Other expenses	1.1F	3,728	3,573
Total expenses		343,135	994,676
Own-Source Revenue			
Interest	1.2A	68,508	43,984
Lease income	1.2B	1,742	1,953
Community entity receipts	1.1B	5,044	893
Resources received free of charge	1.2C	3,728	3,573
Other revenue		1,065	721
Total own-source revenue		80,087	51,124
Net cost of services		263,048	943,552
Revenue from Government	1.2D	315,644	378,987
Surplus / (deficit)		52,596	(564,565)
Total comprehensive income / (loss)		52,596	(564,565)

The above statement should be read in conjunction with the accompanying notes.

Aboriginals Benefit Account
STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
ASSETS			
Financial assets			
Cash and cash equivalents	3.1	46,801	10,461
Trade and other receivables	2.1A	24,801	25,132
Investments - term deposits	4.2A	1,393,500	1,435,000
Other financial assets	2.1B	262	262
Total financial assets		1,465,364	1,470,855
Non-financial assets			
Land ¹	2.2	7,708	7,799
Prepayments - subsection 64(3)		965	1,269
Total non-financial assets		8,673	9,068
Total assets		1,474,037	1,479,923
LIABILITIES			
Payables			
NTAIC payables	2.3A	60,000	117,595
Office of Township Leasing administrative liabilities		1,978	1,988
Grants payables		307	-
Other payables	2.3B	4,263	5,447
Total payables		66,548	125,030
Provisions			
NTAIC provision	2.4	500,000	500,000
Total provisions		500,000	500,000
Total liabilities		566,548	625,030
Net assets		907,489	854,893
EQUITY			
Retained surplus		907,489	854,893
Total equity		907,489	854,893

¹Right-of-use (ROU) assets are included in the Land line item.

The above statement should be read in conjunction with the accompanying notes.

Aboriginals Benefit Account
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
TOTAL EQUITY - RETAINED SURPLUS		
Opening balance		
Balance carried forward from previous period	854,893	1,419,458
Total opening balance	854,893	1,419,458
Comprehensive income / (loss)		
Surplus / (deficit) for the period	52,596	(564,565)
Total comprehensive income / (loss)	52,596	(564,565)
Closing balance as at 30 June	907,489	854,893

The above statement should be read in conjunction with the accompanying notes.

Aboriginals Benefit Account
CASH FLOW STATEMENT
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations		315,372	383,115
Net GST received		7,939	5,844
Lease income		1,976	2,232
Community entity receipts		5,548	983
Other cash received		633	232
Total cash received		331,468	392,406
Cash used			
Committee members		-	85
Suppliers		135	1,992
Grants		93,146	68,593
Payments for township leases		9,522	10,766
Payments associated with land councils administration		138,294	109,341
Payments associated with land councils distributions		94,611	114,936
Payments associated with NTAIC administration		68,828	72,801
Total cash used		404,536	378,514
Net cash from / (used) by operating activities		(73,068)	13,892
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of investments		2,387,800	1,551,000
Interest on investments		67,904	25,368
Repayment from other financial assets		4	4
Total cash received		2,455,708	1,576,372
Cash used			
Purchase of investments		2,346,300	1,592,000
Total cash used		2,346,300	1,592,000
Net cash from / (used by) investing activities		109,408	(15,628)
Net increase / (decrease) in cash held		36,340	(1,736)
Cash and cash equivalents at the beginning of the reporting period		10,461	12,197
Cash and cash equivalents at the end of the reporting period	3.1	46,801	10,461

The above statement should be read in conjunction with the accompanying notes.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

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Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

Overview

The Aboriginals Benefit Account's (ABA) activities are classified as administered activities carried out by the National Indigenous Australians Agency (NIAA) on behalf of the Australian Government and are reported in the NIAA's administered financial statements for the period 1 July 2023 to 30 June 2024. In addition to being included in the NIAA's financial statements, the ABA prepares separate audited financial statements as required by the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA).

The ABA is a special account for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The purpose of the ABA special account is the receipt and disbursement of the equivalent of mining royalty monies derived from mining operations on Aboriginal land in the Northern Territory.

The address of the ABA's registered office and principal place of business is as follows:

National Indigenous Australians Agency
Charles Perkins House
16 Bowes Street
Phillip ACT 2606

The Minister for Finance has granted the ABA an exemption under the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR). The exemption applies to the following requirements of the FRR:

- (a) Sections 9, 32 and 33 of the FRR. The ABA is required to present its administered activities in departmental format, in accordance with current practice.
- (b) Divisions 2, 3, 4 and 5 of Part 6 of the FRR to the extent that the ABA has no appropriation transactions and balances other than through its special account.

The financial statements and notes have been prepared in accordance with:

- FRR; and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or financial position. The financial statements are presented in Australian dollars.

Taxation

The ABA is exempt from all forms of taxation except Mining Withholding Tax, Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Mining Withholding Tax is payable in respect of payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA. In accordance with the *Income Tax (Mining Withholding Tax) Act 1979* the rate of Mining Withholding Tax payable in respect of the payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA is 4% (2022-23: 4%).

GST is payable on purchases made by the ABA where applicable. These amounts are recoverable from the Australian Taxation Office (ATO).

New Australian Accounting Standards

No new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are expected to have a future material impact on the financial statements.

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

Compliance with statutory conditions for payments from the consolidated revenue fund

The Australian Government monitors and assesses risks and decides on any appropriate action to respond to risks of expenditure not being consistent with constitutional or other legal requirements.

During 2023-24 the NIAA reviewed the ABA's exposure to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the *Commonwealth of Australia Constitution Act 1900* (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the ALRA in December 2021 allows the mining royalty payments to be made based on the purported royalty income (interim assessment) and provides the Minister for Indigenous Australians with powers to either offset any overpayments against future payments or cancel them.

The Minister for Indigenous Australians has approved the offset of four overpayments in 2023-24 totalling \$2.314 million (2022-23: \$1.519 million) which have been recovered through the reduction of subsequent section 64(3) payments. Minister approval is also currently being requested for two further overpayments which occurred in 2023-24 totalling \$0.921 million. A prepayment has been recognised as at 30 June 2024 of \$0.965 million (2022-23: \$1.269 million) representing the overpayments which are still to be offset against future payments or that are awaiting Minister approval.

The NIAA will continue to monitor the ABA's level of compliance with section 83 of the Constitution across all legislation for which it is administratively responsible.

Significant accounting judgements and estimates

No accounting judgements or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Events after the reporting period

Payment of the initial one-off endowment of \$500 million which was required under subsection 64AA(1) of the ALRA by the ABA to the Northern Territory Aboriginal Investment Corporation (NTAIC) has occurred on 20 August 2024. This payment obligation was recognised as an expense in 2022-23 at the commencement of the NTAIC due to it being a constructive obligation. The payment was made following the required tabling by the Minister for Indigenous Australians of the NTAIC's first strategic investment plan (SIP) before a House of the Parliament which occurred on 9 August 2024.

On 28 July 2024, a legislative instrument was registered with the Federal Register of Legislation, allowing NTAIC to be known as Aboriginal Investment NT, a name which NTAIC has now formally adopted.

There are no other significant events that occurred after balance date that warrant disclosure or must be brought to account in the financial statements.

Related party disclosures

Related parties to the ABA are key management personnel including the Minister for Indigenous Australians, and other Australian Government entities. The remuneration and other benefits of the Minister for Indigenous Australians are set by the Remuneration Tribunal and are not paid by the ABA. Given consideration to relationships with related entities, and transactions entered into during the reporting period by the ABA, there are no related party transactions to be separately disclosed.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

1. Financial Performance

This section analyses the financial performance of Aboriginals Benefit Account for the year ended 30 June 2024.

1.1: Expenses

	2024	2023
	\$'000	\$'000
Note 1.1A: Grants		
Public Sector		
Australian Government entities (related parties)	341	679
State Territory Governments	369	305
Local Governments	1,557	563
Private Sector		
Non-profit organisations	62,321	35,607
Commercial entities	14,535	12,391
Homelands Project	5,255	11,259
Mining Withholding Tax	896	1,970
Total grants	85,274	62,774

Accounting Policy

The ABA makes payments to or for the benefit of Aboriginals living in the Northern Territory under subsection 64(4) of the ALRA. A Mining Withholding Tax is payable on grant payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA.

A Mining Withholding Tax is not payable on grant payments made from other income.

Note 1.1B: Payments for township leases

Office of Township Leasing administrative expenses	4,910	4,715
Community entity administrative expenses	2,875	3,660
Township leasing income returned	1,428	1,614
Mining Withholding Tax	-	71
Total payments for township leases	9,213	10,060

Accounting Policy

Administrative expenses have been recognised when the relevant expense is incurred.

Office of Township Leasing (OTL) administrative expenses

The Executive Director of Township Leasing (EDTL) is responsible for the day to day management of the OTL, a statutory appointment under the ALRA. The OTL's aim is to enhance the economic development of communities through its leasing activities. The EDTL is responsible for managing, on behalf of the Australian Government, any township leases entered into with Indigenous communities in the Northern Territory as specified under section 19A of the ALRA. The OTL manages the head lease over the specified township and negotiates any sub-leasing to commercial entities, government agencies, community organisations and others.

Community Entity administrative expenses

Under section 3AAA of the ALRA, the Minister for Indigenous Australians can approve any organisation as a Commonwealth entity to hold a township lease. Government policy allows for a community entity representative of traditional owners and community members to be approved to hold and administer a section 19A township lease. Community entities may be provided with funding and advance payments from the ABA at the direction of the Minister for Indigenous Australians for the purpose of acquiring and administering a township lease under subsection 64(4A) of the ALRA. The return of advance payments are shown within the line item Community entity receipts in the Statement of Comprehensive Income which totalled \$5.044m in 2023-24 (2022-23: \$0.893m).

Township leasing income returned

Head lease agreements include provisions for the payment of variable lease rentals to the Traditional Owners through the land councils (referred to as bonus or annual lease rentals). These payments comprise of sub-lease rental income generated above the initial incentive payments provided for under the Township leasing program.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
<u>Note 1.1C: Payments associated with land councils administration</u>		
Subsection 64(1) payments		
Northern Land Council	65,575	53,875
Mining Withholding Tax	2,732	2,245
Sub-total Northern Land Council	68,307	56,120
Central Land Council	47,329	37,628
Mining Withholding Tax	1,972	1,568
Sub-total Central Land Council	49,301	39,196
Tiwi Land Council	8,752	5,482
Mining Withholding Tax	365	228
Sub-total Tiwi Land Council	9,117	5,710
Anindilyakwa Land Council	11,106	7,982
Mining Withholding Tax	463	333
Sub-total Anindilyakwa Land Council	11,569	8,315
Total payments associated with land councils for administration	138,294	109,341

Accounting Policy

Land councils obtain funding based on their operational requirements in accordance with subsection 64(1) of the ALRA. Estimates for funding are submitted to the Minister for Indigenous Australians for approval and are distributed to land councils on a quarterly basis during the financial year. Payments to land councils are recognised as an expense when the payment obligation is enforceable. A Mining Withholding Tax of 4% of the total amount paid to land councils is withheld and paid to the ATO.

Note 1.1D: Payments associated with land councils distributions

Subsection 64(3) payments		
Northern Land Council	18,190	13,195
Mining Withholding Tax	758	550
Sub-total Northern Land Council	18,948	13,745
Central Land Council	36,992	36,800
Mining Withholding Tax	1,541	1,533
Sub-total Central Land Council	38,533	38,333
Anindilyakwa Land Council	35,724	59,154
Mining Withholding Tax	1,488	2,465
Sub-total Anindilyakwa Land Council	37,212	61,619
Total payments associated with land councils distributions	94,693	113,697

Accounting Policy

In accordance with subsections 64(3) and 35(2) of the ALRA, 30% of the royalty equivalents received in respect of mining on Aboriginal land are paid to the land councils for distribution to Aboriginal associations, communities or groups for the benefit of those Aboriginal people who are affected by mining operations. A Mining Withholding Tax of 4% on these payments to land councils is withheld and paid to the ATO.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
Note 1.1E: Payments associated with NTAIC administration		
Payments under s64AA(1) - initial one-off endowment	-	500,000
Payments under s64AA(3) - establishment purposes	2,405	177,595
Payments under s64AA(4) - administrative and capital costs	6,075	9,889
Mining Withholding Tax	2,753	2,912
Total payments associated with NTAIC administration	11,233	690,396

Accounting Policy

A corporate Commonwealth entity, the Northern Territory Aboriginal Investment Corporation (NTAIC), was established during 2022-23 and is funded through the ABA. As noted in the Overview, the NTAIC may be known as Aboriginal Investment NT as agreed by the Minister for Indigenous Australians on 28 July 2024.

The NTAIC was authorised to receive an initial one-off endowment under subsection 64AA(1) of the ALRA. This payment obligation which was recognised as an expense in 2022-23 at the commencement of the NTAIC due to it being a constructive obligation has been paid by the ABA on 20 August 2024. The payment was made following the required tabling by the Minister for Indigenous Australians of the NTAIC's SIP before a House of the Parliament which occurred on 9 August 2024.

Funding is also obtained by the NTAIC under subsection 64AA(3) of the ALRA in relation to three \$60 million payments. The first two of these payments occurred in May 2023 and July 2023, respectively, while the final payment is due in July 2024. This latter payment have been recognised at amortised cost in 2022-23. All payment obligations were legislated to provide funding certainty for the NTAIC for a certain period of time whilst the NTAIC establishes its core operations.

The NTAIC obtains funding based on its operational requirements in accordance with subsection 64AA(4) of the ALRA. An estimate for funding is submitted to the Minister for Indigenous Australians for approval and is distributed to NTAIC during the financial year. Payments to the NTAIC are recognised as an expense when the payment obligation is enforceable.

A Mining Withholding Tax of 4% of the total amount paid to the NTAIC is withheld and paid to the ATO.

The above disclosure should be read in conjunction with the accompanying notes 2.3A, 2.4 and 4.2A.

Note 1.1F: Other expenses

Salaries and operating expenses ¹	3,728	3,573
Total other expenses	3,728	3,573

¹ NIAA's expenses associated with the administration of the ABA, and the financial statements audit performed by the Australian National Audit Office (ANAO) were received as resources free of charge. Refer to Note 1.2C.

1.2: Own-Source Revenue

REVENUE

Note 1.2A: Interest

Term deposits	66,541	43,530
Interest bearing bank account	1,962	449
Unwinding of discount on long term debt arrangement	5	5
Total interest	68,508	43,984

Accounting Policy

Interest revenue is recognised using the effective interest method.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
Note 1.2B: Lease income		
Lease - Wurrumiyanga	983	928
Lease - Groote	-	220
Lease - Milikapiti	298	300
Lease - Wurankuwu	15	17
Lease - Pirlangimpi	300	321
Lease - Mutitjulu	146	167
Total lease income	<u>1,742</u>	<u>1,953</u>

Accounting Policy

The ABA receives lease income for the sub-leasing of property held under township head leases in the Northern Territory, held by the EDTL. Lease income is recognised when received by the ABA from sub-lease arrangements. Refer to Note 1.1B.

Maturity analysis of finance lease income receivables:

Within 1 year	1,805	1,664
1 to 2 years	1,779	1,638
2 to 3 years	1,779	1,617
3 to 4 years	1,778	1,617
4 to 5 years	1,694	1,617
More than 5 years	8,526	9,097
Total undiscounted lease payments receivable	<u>17,361</u>	<u>17,250</u>

The EDTL sub-leases its various properties held under township head leases to individuals and agencies in remote and regional areas in the Northern Territory. The EDTL manages the risks associated with any rights it retains in the underlying asset through the use of contract and memorandum of understanding arrangements, appropriate insurance coverage, engagement of a licensed property manager for rental management services, and documented arrears management procedures.

Note 1.2C: Resources received free of charge

Salaries	3,659	3,506
Remuneration of auditors - financial statements audit	69	67
Total resources received free of charge	<u>3,728</u>	<u>3,573</u>

The ABA has reported resources received free of charge in relation to the NIAA's expenses associated with management of the ABA's account, oversight of the ABA's grants and the ABA Advisory Committee secretariat.

Accounting Policy

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. Refer Note to 1.1F.

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

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
REVENUE FROM GOVERNMENT		
<u>Note 1.2D: Revenue from Government</u>		
Appropriations		
Special appropriations	<u>315,644</u>	<u>378,987</u>
Total revenue from Government	<u>315,644</u>	<u>378,987</u>

Accounting Policy

Amounts appropriated are recognised as revenue. Revenue from Government is not typically recognised by administered entities, however, the exemption provided by the Minister for Finance under the FRR in relation to the ABA requires disclosure of such amounts as revenue.

Royalties in respect of non-uranium mining on Aboriginal land are paid to the Australian Government and Northern Territory Treasury (Royalty Branch). Royalties in respect of uranium mining on Aboriginal land were paid to the Department of Industry, Science and Resources up to 30 June 2022, at which time all held uranium stocks were sold. Following advice from these entities, equivalent amounts have been drawn down from the Official Public Account to enable royalty equivalents to be credited to the ABA, in accordance with section 63 of the ALRA.

These receipts are credited to the ABA shortly after receipt of advice from the respective entity, which usually occurs in the week following payment of the royalties by mining companies to the respective entity.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2. Financial Position

This section analyses the Aboriginals Benefit Account's assets used to conduct its operations and the operating liabilities incurred as a result.

2.1: Financial Assets

	2024 \$'000	2023 \$'000
Note 2.1A: Trade and other receivables		
Interest	23,655	23,056
GST receivable from the ATO	541	659
Other	<u>1,395</u>	<u>1,659</u>
Total other receivables	<u>25,591</u>	<u>25,374</u>
Less expected credit loss allowance		
Other receivables	<u>(790)</u>	<u>(242)</u>
Total expected credit loss allowance	<u>(790)</u>	<u>(242)</u>
Total trade and other receivables (net)	<u>24,801</u>	<u>25,132</u>

Accounting Policy

Receivables for services, which have 30-day terms, are recognised at the nominal amounts due less any impairment loss allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Note 2.1B: Other financial assets

Long term debt arrangements	<u>262</u>	<u>262</u>
Total other financial assets	<u>262</u>	<u>262</u>

During 2022-23, the NIAA on behalf of the ABA entered into a deed of forbearance and repayment in relation to the recovery of unspent grant funding with one organisation.

The above disclosure should be read in conjunction with the accompanying note 4.2A.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2.2: Non-Financial Assets

Reconciliation of the Opening and Closing Balances

	Land \$'000	Total \$'000
As at 1 July 2023		
Gross book value	8,161	8,161
Accumulated depreciation and impairment	(362)	(362)
Total as at 1 July 2023	7,799	7,799
Depreciation of ROU assets	(91)	(91)
Total as at 30 June 2024	7,708	7,708
Total as at 30 June 2024 represented by		
Gross book value	8,161	8,161
Accumulated depreciation and impairment	(453)	(453)
Total as at 30 June 2024	7,708	7,708
Carrying amount of ROU assets	7,708	7,708

Accounting Policy

Asset Recognition Threshold

Purchases of land are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$5,000 per asset, which are expensed in the year of acquisition.

Leased right-of-use (ROU) assets exclude leases where the lease term is 12 months or less, or where the underlying asset is of low value (less than \$10,000 per asset).

Leased ROU assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright. The value of the ROU assets wholly comprises of the initial incentive payments provided for under the Township leasing program.

Depreciation

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment during 2023-24.

Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

Derecognition

ROU assets are derecognised upon disposal or when no further future economic benefits are expected from their use.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2.3: Payables

	2024 \$'000	2023 \$'000
Note 2.3A: NTAIC payables		
Payments under s64AA(3) - establishment purposes	60,000	117,595
Total NTAIC payables	60,000	117,595

The payables balance represents the value of unsettled NTAIC payment obligations under subsection 64AA(3) of the ALRA at reporting date.

The above disclosure should be read in conjunction with the accompanying notes 1.1E and 4.2A.

Note 2.3B: Other payables

Royalty equivalent overpayment	3,215	4,229
Township leasing payable	1,014	895
Other	34	323
Total other payables	4,263	5,447

2.4: Provisions

Reconciliation of movement in provisions

	NTAIC \$'000	Total \$'000
As at 1 July 2023	500,000	500,000
Additional provisions made	-	-
Closing balance as at 30 June 2024	500,000	500,000

The NTAIC provision represents the initial one-off endowment which NTAIC was authorised to receive under subsection 64AA(1) of the ALRA. The provision has been paid on 20 August 2024 following the required tabling by the Minister for Indigenous Australians of the NTAIC's SIP before a House of the Parliament which occurred on 9 August 2024.

The above disclosure should be read in conjunction with the accompanying note 1.1E.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

3. Funding

This section identifies the Aboriginals Benefit Accounting funding structure.

3.1: Special Accounts

Special accounts ('recoverable GST exclusive')

	Aboriginals Benefit Account ¹	
	2024	2023
	\$'000	\$'000
Balance brought forward from previous period	10,461	12,197
Increases		
Appropriation credited to special account	315,372	383,115
Proceeds from sales of investments	2,387,800	1,551,000
Other receipts	76,065	28,819
Total increases	2,779,237	1,962,934
Available for payments	2,789,698	1,975,131
Payments made	(396,597)	(372,670)
Purchase of investments	(2,346,300)	(1,592,000)
Total decreases	(2,742,897)	(1,964,670)
Total balance carried to the next period	46,801	10,461
Balance represented by:		
Cash held in entity bank account	46,801	10,461
Total balance carried to the next period	46,801	10,461

¹Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 80.

Establishing instrument: *Aboriginal Land Rights (Northern Territory) Act 1976*, sections 62, 63, 64 and 65.

Purpose: For the receipt and disbursement of the equivalent of mining royalty moneys derived from mining operations on Aboriginal land in the Northern Territory.

This account is interest bearing.

4. Managing Uncertainties

This section analyses how the Aboriginals Benefit Account manages financial risks within its operating environment.

4.1: Contingent Assets and Liabilities

As at 30 June 2024, the ABA has unquantifiable contingent liabilities in relation to unapproved payment obligations to be made under subsection 64(1) and 64AA(4) of the ALRA each financial year. These payment obligations are in relation to future annual operational funding to be paid to the four NT Land Councils and the NTAIC. Estimates for funding are submitted to the Minister for Indigenous Australians for approval annually and are distributed on a quarterly basis during each financial year. Given that future funding amounts are subject to submission and approval by the Minister for Indigenous Australians, they cannot be reliably estimated as 30 June 2024.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

4.2: Financial Instruments

	2024 \$'000	2023 \$'000
Note 4.2A: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Cash and cash equivalents	46,801	10,461
Interest receivable	23,655	23,056
Other receivables (net)	605	1,417
Investments - term deposits	1,393,500	1,435,000
Long term debt arrangement	262	262
Total financial assets at amortised cost	1,464,823	1,470,196
Total financial assets	1,464,823	1,470,196
Financial liabilities		
Financial liabilities at amortised cost		
NTAIC payables	60,000	117,595
Office of Township Leasing administrative liabilities	1,978	1,988
Grants payables	307	-
Other payables	1,048	1,218
Total financial liabilities measured at amortised cost	63,333	120,801
Total financial liabilities	63,333	120,801

Settlement is made according to the terms and conditions of each financial liability. This is usually within 30 days of performance or eligibility. Settlement of supplier and other payables is usually made within 30 days or as specified in the ALRA.

Accounting Policy

Financial Assets

Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand;
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- c) cash in special accounts.

Investments

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits are typically for terms of between six months to three years.

The investment objective of the NIAA as administrators for the ABA is to ensure that the ABA complies with legislative obligations under the PGPA Act and the ALRA; and that the ABA maintains and preserves its capital base.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

Investment practices are also governed by the investment policy of the NIAA which requires the management of the portfolio to respond to positive investment opportunities in the market to achieve the best possible returns for the account within the legislative framework.

The asset allocation of the investment portfolio as at 30 June 2024 is 100% (2022-23:100%) with Australian banks.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or where appropriate, a shorter period.

Income is recognised on an effective interest rate basis except for financial assets that are recognised at fair value through profit or loss.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses. Using the general approach the loss allowance is based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12 month expected credit losses if risk has not increased. The simplified approach is used for trade and other receivables. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial Liabilities

Financial Liabilities at amortised cost

Financial liabilities are initially measured at fair value net of transaction costs. These financial liabilities are subsequently measured at amortised cost using the effective interest method with interest expense recognised on an effective yield basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent goods or services have been received (and irrespective of having been invoiced).

	2024 \$'000	2023 \$'000
<u>Note 4.2B: Net gains or losses on financial assets</u>		
Financial assets at amortised cost		
Interest revenue	68,508	43,984
Impairment loss on financial instruments	<u>(547)</u>	<u>(91)</u>
Net gain on financial assets at amortised cost	<u>67,961</u>	<u>43,893</u>
Net gain on financial assets	<u>67,961</u>	<u>43,893</u>

The above net gain is from financial assets that are not recognised at fair value through profit or loss.

Accounting Policy

Gains or losses from disposal of assets are recognised when control of the asset has passed to the purchaser.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024


5. Other Information

5.1: Current/Non-Current Distinction for Assets and Liabilities

	2024 \$'000	2023 \$'000
<u>Current/Non-current Distinction for Assets and Liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	46,801	10,461
Trade and other receivables	23,539	24,442
Investments - term deposits	1,313,500	1,323,000
Prepayments - subsection 64(3)	965	1,269
Total no more than 12 months	1,384,805	1,359,172
More than 12 months		
Trade and other receivables	1,262	690
Investments - term deposits	80,000	112,000
Land	7,708	7,799
Long term debt arrangements	262	262
Total more than 12 months	89,232	120,751
Total assets	1,474,037	1,479,923
Liabilities expected to be settled in:		
No more than 12 months		
NTAIC payables	60,000	60,000
Office of Township Leasing administrative liabilities	1,978	1,988
Grants payables	307	-
Other payables	4,263	5,447
NTAIC provision	500,000	500,000
Total no more than 12 months	566,548	567,435
More than 12 months		
NTAIC payables	-	57,595
Total more than 12 months	-	57,595
Total liabilities	566,548	625,030



MONKEY MIA,
WESTERN AUSTRALIA

An aerial photograph of a river delta, showing a network of channels and sandbars. A large teal circle is overlaid in the center, containing the text. The circle is bordered by a white dotted line. The background image is a mix of teal and brownish-grey tones.

SECTION 5

Appendices

Appendix A: Aboriginals Benefit Account Annual Report 2023–24

Overview

The Aboriginals Benefit Account (ABA) is legislated under the Aboriginal Land Rights (Northern Territory) Act 1976 (Land Rights Act). It is a special account for the purposes of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

The ABA receives and distributes monies generated from mining on Aboriginal land in the Northern Territory (NT). Payments into the ABA are based on royalty equivalents that are determined by the estimated value of the statutory royalty payments.

The Minister for Indigenous Australians allocates funds from the ABA to the 4 NT land councils (Northern Land Council, Central Land Council, Anindilyakwa Land Council and Tiwi Land Council) for Land Council operations and the Northern Territory Aboriginal Investment Corporation (NTAIC)¹ for operational requirements.

Funding from the ABA is also used for the benefit of Aboriginal peoples living in the NT. Prior to the commencement of the NTAIC on 15 November 2022, beneficial grants were approved by the Minister, taking into consideration advice provided by the ABA Advisory Committee.

The ABA Advisory Committee ceased following the commencement of the NTAIC.

The NTAIC has commenced a grants program and has also developed a Strategic Investment Plan (SIP) to guide the investment of \$500 million from the ABA. The SIP will be tabled in Parliament on 9 August 2024.

As at 30 June 2024, the net assets of the ABA were \$907.5 million (excluding future commitments). This represents a 6.2 per cent increase from \$854.9 million as at 30 June 2023.

Funds from the ABA are distributed to royalty associations in areas affected by mining. In addition, the Land Rights Act provides for lease administration costs of approved Commonwealth entities and other leases administered by the Executive Director of Township Leasing.

The NIAA is responsible for advising the Minister on the overall policy and financial management of the ABA. The NIAA continues to manage ABA grants approved in 2022 and earlier rounds. The NIAA also oversees the funding and delivery of the ABA Homelands Project.

The NIAA administers the ABA in accordance with the requirements of the Land Rights Act and the PGPA Act.

The NIAA is responsible for ensuring the ABA complies with the Land Rights Act and relevant financial legislation. Section 64B of the Land Rights Act requires the NIAA to keep accounts and prepare financial statements in respect of the ABA, as determined by the Minister for Finance. Section 64B also requires the Auditor-General to report on the financial statements to the relevant minister.

¹ On 28 July 2024, a legislative instrument was registered with the Federal Register of Legislation, allowing NTAIC to be known as Aboriginal Investment NT, a name which NTAIC has now formally adopted.

Aboriginals Benefit Account performance 2023–24

Mining royalty equivalent receipts of \$315.6 million were credited to the ABA in 2023–24. This represents a 16.7 per cent decrease on the level of 2022–23 receipts. The decrease in royalty receipts can be attributed in part to natural disasters, volatility in the marketplace and fluctuations in commodity prices, exchange rates and world demand. Tables 5.1 and 5.2 summarise the ABA income and expenditure.

Table 5.1: Summary of ABA income 2022–23 and 2023–24

	2022–23 \$'000	2023–24 \$'000
Royalty equivalents	378,987	315,644
Interest	43,984	68,508
Lease income	1,953	1,742
Community entity receipts	893	5,044
Resources received free of charge	3,573	3,728
Other revenue/gains	721	1,065
Total ABA income	430,111	395,731

Appendix A: Aboriginals Benefit Account Annual Report 2023–24 *continued*

Table 5.2: Summary of ABA expenditure (inclusive of mining withholding tax) 2022–23 and 2023–24

	2022–23 \$'000	2023–24 \$'000
Payments to land councils for administrative purposes – Land Rights Act, subsection 64(1) ¹	109,341	138,294
Payments to land councils for distribution to Royalty Associations – Land Rights Act, subsection 64(3) ¹	113,697	94,693
Payments to NTAIC for initial one-off endowment – Land Rights Act, subsections 64AA(1)	500,000	-
Payments to NTAIC for establishment purposes – Land Rights Act, subsections 64AA(3) ¹	180,095	4,905
Payments to NTAIC for administrative and capital purposes – Land Rights Act, Subsections 64AA(4) ¹	10,301	6,328
Grant payments to or for the benefit of Aboriginal people in the NT – Land Rights Act, subsection 64(4) ¹	62,774	85,274
Payments in relation to township leases and subleases – Land Rights Act, subsection 64(4A)	13,124	9,304
Administration (suppliers and employees including resources received free of charge) – Land Rights Act, subsection 64(6) ¹	5,344	4,337
Total ABA expenditure	994,676	343,135

¹ The above amounts include mining withholding tax remitted to the Australian Taxation Office. Credits to the Aboriginals Benefit Account

The ABA is credited with monies that are equivalent to the royalties received by the Australian Government or the NT for mining on Aboriginal land in the NT.

Interest received from the investment of ABA funds is credited directly into the ABA's bank account. Table 5.1 details interest earned for the year, as well as royalty equivalent receipts, lease income, community entity receipts, and resources received free of charge.

The NIAA provides staff support free of charge to manage the ABA. These costs are included as income in Table 5.1 and expenses in Table 5.2.

ABA royalty equivalent income receipts are volatile as they are subject to profits recorded by individual mines that are influenced by global commodity markets and other factors.

Graph 5.1: Royalty equivalent receipts transferred to the ABA since 2012–13



Debits out of the Aboriginals Benefit Account

A summary of total ABA expenditure in 2022–23 and 2023–24 is provided at Table 5.2.

Payments to Land Councils for administrative expenses

See Table 5.3 below.

Note: More details can be found in Section 4 in the Financial Statements.

Table 5.3: ABA monies paid in 2022–23 and 2023–24 to the 4 Northern Territory land councils for administrative expenses (net of mining withholding tax)

Land Councils	2022–23 \$'000	2023–24 \$'000
Northern Land Council	53,875	65,575
Central Land Council	37,628	47,329
Tiwi Land Council	5,482	8,752
Anindilyakwa Land Council	7,982	11,106
Total	104,967	132,762

Appendix A: Aboriginals Benefit Account Annual Report 2023–24 *continued*

Payments to royalty associations

Under the Land Rights Act, 30 per cent of the royalty equivalent monies must be paid to each land council in the area in which a mining operation is situated. These monies are distributed to Aboriginal organisations (royalty associations) in those areas affected by mining operations. Table 5.4 lists payments made in 2022–23 and 2023–24 to land councils for distribution to royalty associations (net of mining withholding tax). More detail can be found in Section 4 in the Financial Statements.

Office of Township Leasing and Aboriginals Benefit Account administrative payments

Administration costs of township leases and other leases administered by the Executive Director of Township Leasing are captured under subsection 64(4A) of the Land Rights Act. Costs associated with the administration of the ABA are captured under subsection 64(6) of the Land Rights Act. Table 5.5 provides a breakdown of township leasing administration expenses for 2022–23 and 2023–24, including services provided free of charge.

Beneficial payments

Under subsection 64(4) of the Land Rights Act, payments totalling \$85.3 million were provided for the benefit of Aboriginals living in the NT during 2023–24. This is compared with \$62.8 million provided in 2022–23.

ABA beneficial grant funding in 2023–24 went to projects supporting Indigenous enterprises; communities; culture, language and leadership; and land, sea and waters management and use in the NT. For example:

- The Trustee for Bukmak Constructions Trust was funded to establish a specialised facility that can meet the freight and logistics needs of the Galiwinku island community that receives most of its consumables and logistics by barge. The facility will be available to residents and visiting service providers and will significantly increase the capacity of the community by providing the ability to safely receive all manner of goods, freight and equipment and securely store goods and equipment.
- Tapatjatjaka Art and Craft Aboriginal Corporation was funded to make improvements to the Tapatjatjaka Art Centre in Titjikala to make it a more pleasant and accessible space for tourists to visit and for artists to work in. This will include providing an additional accessible bathroom facility, and improving the main entrance to the building.
- Victoria Daly Regional Council received funding to refurbish a facility at Timber Creek for the delivery of culturally safe Aged Care, National Disability Insurance Scheme and Respite Care services within the ward and greater region. The project will also see the development of the adjoining lot to provide a car park and outdoor resting area for clients and families accessing these services.

Homelands project

The NIAA manages the ABA Homelands Project, a one-off allocation of \$56 million made under subsection 64(4) of the Land Rights Act to improve infrastructure other than housing in homelands/outstations across the NT. The project commenced in early 2018 and all funding is expected to be allocated by the end of 2024. The 4 NT land councils selected homelands for the project and assisted residents to develop proposals for works.

Recommendations on all proposals were made by the ABA Advisory Committee to the then Minister for Indigenous Australians, who approved proceeding with the delivery of works in 184 homelands. Nine homelands have since been de-scoped as approved works are no longer required. The NIAA is working with local First Nations providers and regional councils to apply for funding to deliver approved works. As at 30 June 2024, applications for funding have been received, assessed and approved for works in all but 17 homelands participating in the project.

Mining withholding tax

Under the *Income Tax Assessment Act 1936*, payments made from royalty equivalents credited to the ABA are subject to mining withholding tax at a rate specified in the *Income Tax (Mining Withholding Tax) Act 1979*. The current rate of tax applied to payments of mining withholding tax is 4 per cent.

From 1 July 2003, the Australian Taxation Office determined the ABA to be a large pay as you go (PAYG) withholder. Mining withholding tax liabilities on payments made are paid on or before due dates in accordance with the Australian Taxation Office PAYG withholding requirements. The total mining withholding tax for 2023–24 was \$13.0 million, compared with \$13.9 million in 2022–23.

Management of the Aboriginals Benefit Account and its investment portfolio

The ABA investment strategy is focused on cash-flow requirements, preservation of the fund and management of risk. Monies that are surplus to immediate requirements are invested under section 58 of the PGPA Act. To minimise the risk of loss, section 58 restricts the investment of public money to a limited number of specific low-risk investments such as government bonds, state and territory bonds, term deposits and negotiable cash deposits with a bank.

As at 30 June 2024, the ABA held \$1.4 billion in term deposits with Australian banks. This compares with \$1.4 billion as at 30 June 2023.

Appendix A: Aboriginals Benefit Account Annual Report 2023–24 *continued*

Table 5.4: Payments to land councils for distribution to royalty associations (net of mining withholding tax)

Land council	2022–23 \$'000	2023–24 \$'000
Northern Land Council	13,195	18,190
Central Land Council	36,800	36,992
Anindilyakwa Land Council	59,154	35,724
Tiwi Land Council	-	-
Total	109,149	90,906

Table 5.5: Administration and expenditure (exclusive of GST)

Administration expenditure	2022–23 \$'000	2023–24 \$'000
Departmental administration expenditure		
Resources provided free of charge	3,573	3,728
Impairment loss on financial instruments	91	547
Subsection 64(6) payments		
Committee members sitting fees/superannuation	85	-
Travel and other administrative costs	1,595	62
Subsection 64(4A) payments		
Office of Township Leasing administrative expenses	4,715	4,910
Mining withholding tax	71	-
Depreciation	119	91
Write-down of non-financial assets	2,945	-
Township rent returned to owners under Head Lease agreements	1,614	1,428
Community entity administrative expenses	3,660	2,875
Total administrative costs of the ABA	18,468	13,641

Appendix B – Registrar of Indigenous Corporations Annual Report 2023–24

Overview

The *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act) legislates the position of the Registrar of Aboriginal and Torres Strait Islander Corporations (the Registrar).

The Registrar is an independent statutory office holder who regulates and supports Aboriginal and Torres Strait Islander corporations incorporated under the CATSI Act. The Registrar reports to and briefs the Minister for Indigenous Australians independent of NIAA and is supported to do this work by the Office of the Registrar of Indigenous Corporations (ORIC). Staffing and corporate services for ORIC are provided by NIAA.

As at 30 June 2024 the Registrar's functions were delivered by 39.6 full-time equivalent staff. Of those, 39 per cent identify as Aboriginal and/or Torres Strait Islander peoples.

Table 5.6: Funding and expenditure figures for ORIC, 2023–24

Type of funding	Total 2023–24 budget (\$'000)	Total 2023–24 expenditure (\$'000)	2023–24 variance surplus/ (deficit) (\$'000)
Departmental	9,484	9,212	272
Administered	4,275	2,313	1,962

Funding provided goes to support ORIC in undertaking its functions in registering, regulating, supporting and training Indigenous corporations and maintaining the public Register of Aboriginal and Torres Strait Islander Corporations (public register).

Appendix B – Registrar of Indigenous Corporations Annual Report 2023–24 *continued*

Performance

As at 30 June 2024 there were 3,473 Aboriginal and Torres Strait Islander corporations registered under the CATSI Act, including 273 registered native title bodies corporate (RNTBC). 1,230 registered corporations are also registered charities.

During the year, ORIC registered 209 new corporations, including 6 transfers of incorporation from other legislation. ORIC also deregistered 79 corporations.

ORIC finalised processing of 9,013 lodgements from corporations – information, forms and reports – that needed to be added to, or amended information on, the public register, ensuring public transparency and accountability of corporations.

These lodgements included but were not limited to: 341 changes to corporation contact details; 3,324 changes to directors, contact persons and secretaries; 1,211 updated member lists; and 336 changes to rule books.

During the year, there were 59,998 users and 157,225 sessions on the public register. ORIC provided information, resources and tools on its website with 157,130 users of oric.gov.au in 414,912 sessions.

There were 11,448 calls in total to ORIC's call centre. There were 6,908 enquiries finalised (4,576 received by phone, 2,305 in writing and 27 in person).

As at the end of year, ORIC had hosted 63 corporate governance training activities involving 1,087 participants from over 697 corporations. There were 15 governance workshops (all in person), 40 single topic workshops (10 in person; 30 online), 7 corporation-specific workshops and one rule book design workshop. We also commenced one certificate IV course which will run until November 2024.

As at 30 June 2024, 60.8 per cent of corporations had met their 2022–23 reporting obligations under the CATSI Act.

ORIC received 562 requests for exemption from corporations. Requests for extension of time for holding an annual general meeting, and exemptions in relation to record keeping and reporting requirements were the largest number being 288 and 127 respectively. ORIC granted 507 and rejected 185 requests.²

During the year, ORIC received 291 complaints involving corporations and finalised 300, including some from the previous year. ORIC received 7 requests to help resolve disputes.

² These include exemption requests carried over from 2022–23 which is why the number of granted and approved requests is more than the 562 requests received in 2023–24.

ORIC commenced the financial year with 12 examinations in progress and started a further 44 during the year. As at 30 June 2024, 39 examinations had been finalised leaving 17 on hand. Of those finalised, 22 corporations were operating well and were issued a management letter, 12 were required to improve standards outlined in a compliance notice, and 4 had serious issues and were asked to show why a special administrator should not be appointed. Of these 4:

- 2 were subsequently placed under special administration
- one was subsequently issued a compliance notice
- one was subsequently issued a notice to produce documents.

ORIC also undertook 2 targeted examinations into the solvency of a corporation; one of which is now currently under liquidation and the other is working with its major funders to address its financial position.

As at 30 June 2024, ORIC had 7 criminal investigations in progress and has referred 2 briefs of evidence to the Commonwealth Director of Public Prosecutions for a possible criminal prosecution. There was one criminal matter successfully prosecuted. No civil prosecutions were undertaken during this period.

ORIC resumed the publication of corporations with overdue reports, and referring corporations for prosecution where they fail to meet their reporting obligations under the CATSI Act.

During the 2023–24 financial year, ORIC referred 16 briefs of evidence for minor regulatory prosecutions relating to 2022–23 corporation reports.

Supporting its regulatory approach and referral for prosecutions, the Registrar released the inaugural Regulatory Posture and an updated Regulatory Compliance Framework in 2023–24.

During the 2023–24 year, the Registrar attended Senate Estimates 3 times and answered 231 Questions on Notice, while 10 Freedom of Information requests were handled by ORIC.

Appendix C – Workforce statistics

Table 5.7: All ongoing employees 2023–24*

	Man/Male			Woman/Female			Prefers not to answer			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	38	-	38	58	14	72	-	-	-	110
Qld	35	1	36	102	14	116	1	-	1	153
SA	18	-	18	38	8	46	-	-	-	64
Tas	3	-	3	6	2	8	-	-	-	11
Vic	18	-	18	32	1	33	-	-	-	51
WA	15	2	17	59	15	74	1	-	1	92
ACT	202	16	218	422	101	523	3	-	3	744
NT	60	-	60	126	14	140	1	-	1	201
External Territories ^	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	389	19	408	843	169	1,012	6	-	6	1,426

* there were no ongoing full time or part time employees under the categories 'Non-binary' or 'Uses a different term'.

^ External territories are territories of Australia which are external to the borders of Australia. Examples include Norfolk Island and the Australian Antarctic Territory. Please see <https://www.infrastructure.gov.au/territories-regions-cities/australian-territories> for further information.

Table 5.8: All ongoing employees 2022–23*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
NSW	25	1	26	45	10	55	81
Qld	31	-	31	81	11	92	123
SA	16	1	17	31	8	39	56
Tas	2	1	3	1	3	4	7
Vic	12	-	12	16	1	17	29
WA	17	-	17	49	12	61	78
ACT	231	14	245	449	127	576	821
NT	54	2	56	114	12	126	182
External Territories ^	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-
Total	388	19	407	786	184	970	1,377

* there were no ongoing full time or part time employees under the categories 'Non-binary' or 'Prefers not to answer'. Responses for 'Uses a different term' have been hidden for de-identification purposes to reduce the risk to individuals' privacy.

^ External territories are territories of Australia which are external to the borders of Australia. Examples include Norfolk Island and the Australian Antarctic Territory. Please see <https://www.infrastructure.gov.au/territories-regions-cities/australian-territories> for further information.

Table 5.9: All non-ongoing employees 2023–24*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
NSW	1	-	1	2	-	2	3
Qld	3	-	3	7	1	8	11
SA	3	-	3	3	2	5	8
Tas	-	-	-	-	-	-	-
Vic	1	1	2	-	-	-	2
WA	-	-	-	10	1	11	11
ACT	10	3	13	27	13	40	53
NT	4	1	5	17	-	17	22
External Territories ^	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-
Total	22	5	27	66	17	83	110

Table 5.10: All non-ongoing employees 2022–23*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	6	1	7	7
Qld	-	-	-	6	1	7	7
SA	1	-	1	2	0	2	3
Tas	-	-	-	1	0	1	1
Vic	1	1	2	2	0	2	4
WA	1	-	1	3	7	10	11
ACT	10	5	15	25	14	39	54
NT	7	1	8	13	3	16	24
External Territories ^	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-
Total	20	7	27	58	26	84	111

* there were no non-ongoing full time or part time employees under the categories 'Non-binary', 'Prefers not to answer' or 'Uses a different term'.

^ External territories are territories of Australia which are external to the borders of Australia. Examples include Norfolk Island and the Australian Antarctic Territory. Please see <https://www.infrastructure.gov.au/territories-regions-cities/australian-territories> for further information.

Table 5.11: Australian Public Service Act ongoing employees 2023–24*

	Man/Male			Woman/Female			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	1	-	1	2		2	-	-	-	3
SES 2	6	-	6	6		6	-	-	-	12
SES 1	17	-	17	18	1	19	-	-	-	36
EL 2	72	3	75	119	15	134	-	-	-	209
EL 1	139	8	147	262	69	331	-	-	-	478
APS 6	87	5	92	231	47	278	2	-	2	372
APS 5	35	2	37	107	20	127	-	-	-	164
APS 4	21	1	22	79	15	94	2	-	2	118
APS 3	9	-	9	14	-	14	2	-	2	25
APS 2	1	-	1	4	2	6	-	-	-	7
APS 1	1	-	1	1	-	1	-	-	-	2
Other	-	-	-	-	-	-	-	-	-	-
Total	389	19	408	843	169	1,012	6	-	6	1,426

Table 5.12: Australian Public Service Act ongoing employees 2022–23*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	1	-	1	1
SES 2	5	-	5	5	-	5	10
SES 1	18	-	18	16	2	18	36
EL 2	75	3	78	110	20	130	208
EL 1	133	9	142	247	78	325	467
APS 6	94	4	98	206	46	252	350
APS 5	35	2	37	101	22	123	160
APS 4	18	1	19	63	14	77	96
APS 3	7	-	7	30	1	31	38
APS 2	2	-	2	1	1	2	4
APS 1	1	-	1	6	-	6	7
Other	-	-	-	-	-	-	-
Total	388	19	407	786	184	970	1,377

* there were no ongoing full time or part time employees under the categories 'Non-binary' or 'Prefers not to answer'. Responses for 'Uses a different term' have been hidden for de-identification purposes to reduce the risk to individuals' privacy.

Table 5.13: Australian Public Service Act non-ongoing employees 2023–24*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-
EL 2	3		3	2	1	3	6
EL 1	7	1	8	13		13	21
APS 6	5	2	7	20	8	28	35
APS 5	3	1	4	11	1	12	16
APS 4	1		1	15	5	20	21
APS 3	3	1	4	5	2	7	11
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	22	5	27	66	17	83	110

Table 5.14: Australian Public Service Act non-ongoing employees 2022–23*

	Man/Male			Woman/Female			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	1	-	1	-	-	-	1
SES 2	-	-	-	-	-	-	-
SES 1	-	-	-	1	-	1	1
EL 2	2	2	4	6	2	8	12
EL 1	6	-	6	14	6	20	26
APS 6	6	3	9	15	6	21	30
APS 5	1	-	1	9	4	13	14
APS 4	1	-	1	8	3	11	12
APS 3	3	1	4	5	3	8	12
APS 2	-	1	1	-	1	1	2
APS 1	-	-	-	-	1	1	1
Other	-	-	-	-	-	-	-
TOTAL	20	7	27	58	26	84	111

* there were no ongoing full time or part time employees under the categories 'Non-binary' or 'Prefers not to answer'. Responses for 'Uses a different term' have been hidden for de-identification purposes to reduce the risk to individuals' privacy.

Table 5.15: Australian Public Service Act employees by full-time and part-time status 2023–24

	Ongoing			NonOngoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-ongoing	
SES 3	3	-	3	-	-	-	3
SES 2	12	-	12	-	-	-	12
SES 1	35	1	36	-	-	-	36
EL 2	191	18	209	5	1	6	215
EL 1	401	77	478	20	1	21	499
APS 6	320	52	372	25	10	35	407
APS 5	142	22	164	14	2	16	180
APS 4	102	16	118	16	5	21	139
APS 3	25	-	25	8	3	11	36
APS 2	5	2	7	-	-	-	7
APS 1	2	-	2	-	-	-	2
Other	-	-	-	-	-	-	-
TOTAL	1,238	188	1,426	88	22	110	1,536

Table 5.16: Australian Public Service Act employees by full-time and part-time status 2022–23

	Ongoing			NonOngoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-ongoing	
SES 3	1	-	1	1	-	1	2
SES 2	10	-	10	-	-	-	10
SES 1	34	2	36	1	-	1	37
EL 2	185	23	208	8	4	12	220
EL 1	380	87	467	20	6	26	493
APS 6	301	50	351	21	9	30	381
APS 5	136	24	160	10	4	14	174
APS 4	81	15	96	9	3	12	108
APS 3	37	1	38	8	4	12	50
APS 2	3	1	4	-	2	2	6
APS 1	7	-	7	-	1	1	8
Other	-	-	-	-	-	-	-
TOTAL	1,175	203	1,378	78	33	111	1,489

Table 5.17: Australian Public Service Act employment type by location 2023–24

	Ongoing	Non-ongoing	Total
NSW	110	3	113
Qld	153	11	164
SA	64	8	72
Tas	11	-	11
Vic	51	2	53
WA	92	11	103
ACT	744	53	797
NT	201	22	223
External Territories*	-	-	-
Overseas	-	-	-
Total	1,426	110	1,536

Table 5.18: Australian Public Service Act employment type by location 2022–23

	Ongoing	Non-ongoing	Total
NSW	81	7	88
Qld	123	7	130
SA	56	3	59
Tas	7	1	8
Vic	29	4	33
WA	78	11	89
ACT	822	54	876
NT	182	24	206
External Territories*	-	-	-
Overseas	-	-	-
Total	1,378	111	1,489

* External territories are territories of Australia which are external to the borders of Australia. Examples include Norfolk Island and the Australian Antarctic Territory. Please see <https://www.infrastructure.gov.au/territories-regions-cities/australian-territories> for further information.

Table 5.19: Australian Public Service Act Indigenous employment 2023–24

	Total
Ongoing	349
Non-ongoing	32
Total	381

Table 5.20: Australian Public Service Act Indigenous employment 2022–23

	Total
Ongoing	298
Non-Ongoing	24
Total	322

Table 5.21: Australian Public Service Act employment salary ranges by classification level 2023–24

	Minimum Salary	Maximum Salary
SES 3	\$383,295	\$433,125
SES 2	\$287,371	\$318,669
SES 1	\$217,538	\$253,443
EL 2	\$141,669	\$178,558
EL 1	\$121,717	\$148,362
APS 6	\$94,715	\$116,595
APS 5	\$85,633	\$91,549
APS 4	\$77,558	\$82,945
APS 3	\$71,298	\$74,264
APS 2	\$63,845	\$68,034
APS 1	\$54,446	\$59,436
Other	-	-
Minimum/Maximum range	\$54,446	\$433,125

Table 5.22: Australian Public Service Act employment salary ranges by classification level 2022–23

	Minimum Salary	Maximum Salary
SES 3	\$372,131	\$420,510
SES 2	\$279,001	\$309,387
SES 1	\$211,202	\$246,061
EL 2	\$132,252	\$166,689
EL 1	\$113,627	\$138,501
APS 6	\$88,419	\$108,846
APS 5	\$79,941	\$85,464
APS 4	\$72,403	\$77,432
APS 3	\$66,559	\$69,328
APS 2	\$59,601	\$63,512
APS 1	\$50,744	\$55,485
Other	-	-
Minimum/Maximum range	\$50,744	\$420,510

Appendix C – Workforce statistics *continued*

Table 5.23: Australian Public Service Act employment arrangements 2023–24

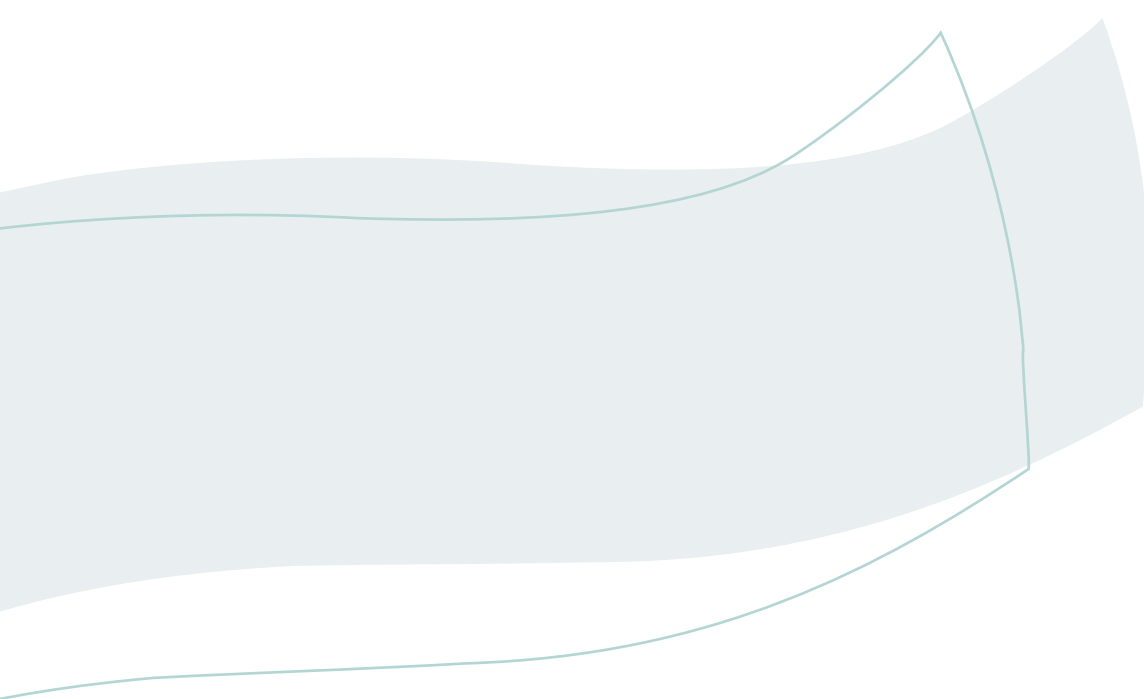
	SES	Non-SES	Total
Enterprise Agreement	-	1,472	1,472
Section 24(1) determination	51	-	51
Individual flexibility arrangement	-	13	13
Total	51	1,485	1,536

Table 5.24: Australian Public Service Act employment arrangements 2022–23

	SES	Non-SES	Total
Enterprise Agreement	-	1,431	1,431
Section 24(1) determination	49	-	49
Individual flexibility arrangement	-	9	9
Total	49	1,440	1,489

Performance pay

The NIAA does not pay performance bonuses to employees.



Non-salary benefits provided to employees

The NIAA non-salary benefits for non-SES staff include:

Leave related benefits

- Parental leave (for primary and secondary caregiver), adoption leave, foster care leave,
- Miscarriage leave
- Still birth leave
- Annual leave
- Bereavement and compassionate
- Personal/carer's
- Miscellaneous (with or without pay)
- Purchased leave
- Defence Force Reserve – full-time or cadet
- Community service
- Cultural leave
- Ceremonial leave
- NAIDOC leave
- Emergency response leave
- Volunteer leave
- Access to paid leave at half pay
- Annual Christmas close down
- Cash-out of annual leave
- Blood donation leave
- Disaster leave

Remote locality benefits

- Additional annual leave for those in remote localities

Employee support and workplace culture

- Financial assistance to access financial advice for staff 54 years and older
- Access to the Employee Assistance Program
- Annual free onsite influenza vaccinations for staff
- Breastfeeding facilities and family care rooms

Working hours and working arrangements

- Flex time for APS1-6
- Time off in lieu for EL1/EL2
- Flexible working arrangements (all roles having flexibility)

Professional development

- Study assistance
- Study leave
- Coaching support
- Internal learning and development offerings
- Support with professional qualifications

Miscellaneous

- Access to salary sacrifices of additional superannuation and leased motor vehicles
- Relocation assistance
- Full or discounts for airport lounge membership

Appendix D – Executive Remuneration

Table 5.25: Key management personnel for the reporting period

Name	Position(s)	Term as key management personnel
Jody Broun	CEO	Full year
Julie-Ann Guivarra	Deputy CEO	Full year
Kevin Brahim	Deputy CEO	Full year
Rachael Jackson	COO	Full year
Bridgette Bellenger*	Group Manager	Full year
Deborah Fulton*	Group Manager	Part year – Appointed 30 April 2024
Simon Gordon*	Group Manager	Part year – to 10 April 2024
James Christian	Deputy CEO	Part year – to 27 July 2023

* rotating position of the Executive Board.

Table 5.26: Total key management personnel expenses for the reporting period (\$)

Short-term benefits:	
Base Salary	2,399,247
Bonuses	-
Other benefits & allowances	8,313
Total short-term benefits	2,407,560
Superannuation contribution	320,128
Total post-employment benefits	320,128
Other long-term benefits:	
Long service leave	187,286
Total other long-term benefits	187,286
Termination benefits	-
Total remuneration	2,914,974

Table 5.27: Key management personnel expenses for the reporting period (\$)

Name	Position title	Short-term benefits			Post-employment benefits		Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits			
Jody Broun	CEO	569,632	-	1,522	27,399	16,317	-	-	614,870	
Julie-Ann Guivarra	Deputy CEO Policy and Programs	417,186	-	586	67,758	35,116	-	-	520,646	
Kevin Brahim	Deputy CEO Operations and Delivery	363,819	-	3,840	55,825	54,611	-	-	478,095	
Rachael Jackson	COO	403,466	-	586	64,423	64,826	-	-	533,301	
Bridgette Bellenger	Group Manger, Central	331,432	-	1,137	59,218	2,752	-	-	394,539	
Deborah Fulton	Group Manager Closing the Gap, Connection and Culture	56,742	-	98	9,658	700	-	-	67,198	
Simon Gordon	Group Manager, Strategic Policy	218,684	-	248	32,134	13,329	-	-	264,395	
James Christian	Deputy CEO	38,286	-	295	3,711	-365	-	-	41,927	
Total		2,399,247	-	8,312	320,126	187,286	-	-	2,914,971	

Table 5.28: Senior executive remuneration for the reporting period (\$)

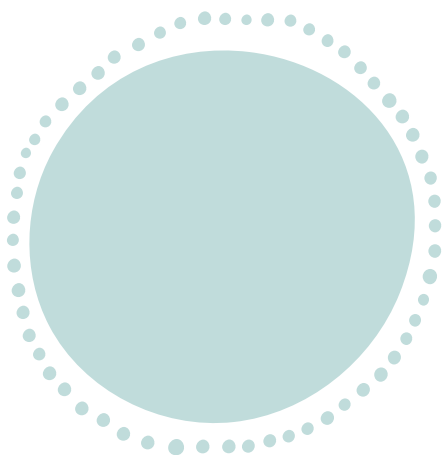
Band	Number of senior executives	Short-term benefits			Post-employment benefits		Other long-term employee benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contribution	Average long-service leave	Average other long-term benefits	Average total remuneration		
\$0 – \$220,000	41	101,251	-	1,071	13,833	3,754	-	509	120,418	
\$220,000 – \$245,000	2	200,900	-	1,642	32,521	4,451	-	-	239,514	
\$245,000 – \$270,000	11	215,294	-	938	35,459	6,231	-	-	257,922	
\$270,000 – \$295,000	11	231,192	-	402	38,055	4,048	-	11,357	285,054	
\$295,000 – \$320,000	7	252,921	-	5,233	41,351	9,356	-	-	308,861	
\$320,000 – \$345,000	5	266,845	-	2,731	44,729	13,627	-	-	327,932	
\$345,000 – \$370,000	3	291,197	-	390	48,728	17,006	-	-	357,321	
\$370,000 – \$395,000	1	270,349	-	534	30,474	73,270	-	-	374,627	
\$395,001 – \$420,000	2	327,871	-	293	53,308	20,038	-	-	401,510	
Total	83	173,118	-	1,380	26,954	6,914	-	1,756	210,123	

Appendix E – Corrections

Corrections

The following errors have been identified published in the 2022–23 Annual Report:

Reference	Issue
Page 94 Performance Measure 1.2	<p>The performance result for measure 1.2 (page 94) remains unchanged, however, after the publication of the 2022–23 Annual Report, incorrect IPP reported data was identified.</p> <p>The value of Australian Government contracts awarded to First Nations businesses in the 2022–23 period should read \$1.29 billion instead of \$1.46 billion.</p> <p>The volume of contracts awarded to First Nations businesses in the 2022–23 period should read 10,946 instead of 10,953.</p> <p>The total amount generated by the IPP since it was introduced in 2015 should be over \$9 billion instead of over \$9.2 billion</p>





THE GREAT AUSTRALIAN BIGHT, SOUTH AUSTRALIA



SECTION 6

Glossary and Indexes

List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' Annual Reports as an aid of access.

PGPA Rule Reference	Part of report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	Page iv	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the Annual Report	Mandatory
17AD(h)	Aids to access		
17AJ(a)	Page 1	Table of contents (print only)	Mandatory
17AJ(b)	Page 238 to 243	Alphabetical index (print only)	Mandatory
17AJ(c)	Page 235 to 237	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	Page 226 to 234	List of requirements	Mandatory
17AJ(e)	Page ii	Details of contact officer	Mandatory
17AJ(f)	Page ii	Entity's website address	Mandatory
17AJ(g)	Page ii	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	Page 4 to 7	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	Page 8 to 9	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	Page 12 to 13	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	Page 73 and 9	A description of the outcomes and programs administered by the entity	Mandatory
17AE(1)(a)(iv)	Page 8	A description of the purposes of the entity as included in Corporate Plan	Mandatory
17AE(1)(aa)(i)	Page 15	Name of the accountable authority or each member of the accountable authority	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17AE(1)(aa)(ii)	Page 15	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	Page 15	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory
17AD(c)	Report on the Performance of the entity		
Annual performance Statements			
17AD(c)(i); 16F	Page 72 to 119	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	Page 50 to 54	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	Page 55 to 60	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, Mandatory

List of requirements *continued*

PGPA Rule Reference	Part of report	Description	Requirement
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Page 34 to 36	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	Page 36	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	Page 36	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	Page 36	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	Pages 28 to 30	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	Page 60	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance	If applicable, Mandatory
	Audit Committee		
17AG(2A)(a)	Page 31	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	Page 31 to 33	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	Page 31 to 33	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	Page 31 to 33	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	Page 31 to 33	The remuneration of each member of the entity's audit committee	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
External Scrutiny			
17AG(3)	Page 37 to 39	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	Page 39	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, Mandatory
17AG(3)(b)	Page 37	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, Mandatory
17AG(3)(c)	Page 39	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	Pages 40 to 46	<p>An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.</p> <p>This may include:</p> <ul style="list-style-type: none"> workforce planning and staff retention and turnover the main features of enterprise or collective agreements, individual flexibility arrangements, determinations made under the <i>Public Service Act 1999</i> (subsection 24(1)), common law contracts, any remaining Australian Workplace Agreements, and developments regarding agreement making and the impact of making agreements the entity's key training and development strategies, the outcomes of training and development, and an evaluation of effectiveness productivity gains 	Mandatory

List of requirements *continued*

PGPA Rule Reference	Part of report	Description	Requirement
17AG(4)(aa)	Pages 210 to 212	<p>Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:</p> <ul style="list-style-type: none"> • statistics on full time employees • statistics on part time employees • statistics on gender • statistics on staff location 	Mandatory
17AG(4)(b)	Pages 213 to 217	<p>Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following:</p> <ul style="list-style-type: none"> • statistics on staffing classification level • statistics on full time employees • statistics on part time employees • statistics on gender • statistics on staff location • statistics on employees who identify as Indigenous 	Mandatory
17AG(4)(c)	Page 218	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory
17AG(4)(c)(i)	Page 218	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	Page 217	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	Page 219	A description of non-salary benefits provided to employees	Mandatory
17AG(4)(d)(i)	Page 218	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments	If applicable, Mandatory
Assets Management			
17AG(5)	Page 61	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	Page 61	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Page 62	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7)(b)	Page 63	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]"	Mandatory
17AG(7)(c)	Page 63	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory

List of requirements *continued*

PGPA Rule Reference	Part of report	Description	Requirement
17AG(7)(d)	Page 63	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website"	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Page 64	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7A)(b)	Page 64	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Page 64	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
Australian National Audit Office Access Clauses			
17AG(8)	Page 65	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory
Exempt contracts			
17AG(9)	Page 65	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory
Small business			
17AG(10)(a)	Page 65	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website"	Mandatory
17AG(10)(b)	Page 65	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory
17AG(10)(c)	Page 65	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website"	If applicable, Mandatory

List of requirements *continued*

PGPA Rule Reference	Part of report	Description	Requirement
	Financial Statements		
17AD(e)	Pages 122 to 197	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory
	Executive Remuneration		
17AD(da)	Pages 46 and 220 to 222	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	Page 66	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website"	If applicable, Mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory
17AH(1)(a)(i)	Page 61	A statement that " <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]</i> "	If applicable, Mandatory
17AH(1)(c)	Page 49	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	Page 39	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	Page 223	Correction of material errors in previous Annual Report	If applicable, mandatory
17AH(2)	Pages 47 to 49 and 68 to 69	Information required by other legislation	Mandatory

Abbreviations

ABA	Aboriginals Benefit Account	DSS	Department of Social Services
ABN	Australian Business Number	EALYM	East Arnhem Land Youth Model
ACCO	Aboriginal Community Controlled Organisation	EC	Empowered Communities
ACT	Australian Capital Territory	EKEC	East Kimberley Empowered Community
ALG	Central Australia Plan Aboriginal Leadership Group	EKPBP	East Kimberley Place-Based Partnership
ALPA	Arnhem Land Progress Aboriginal Corporation	EL	Executive Level
ANAO	Australian National Audit Office	EPBC	Environment Protection and Biodiversity Conservation
ANU	Australian National University	EY	Ernst and Young
ANZSOG	Australian and New Zealand School of Government	FCCS	Fraud and Corruption Control System
APS	Australian Public Service	FCRA	Fraud and Corruption Risk Assessments
APSC	Australian Public Service Commission	FOI	Freedom of Information
BBY	Binarri-binyja yarrowoo	GMRPPP	Goulburn-Murray Regional Prosperity and Productivity Plan
CATSIA Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>	GST	Goods and Services Tax
CDP	Community Development Program	IAODRR	Indigenous Alcohol and Other Drug Residential Rehabilitation
CEO	Chief Executive Officer	IAS	Indigenous Advancement Strategy
COO	Chief Operating Officer	ICT	Information and Communications Technology
CPR	Commonwealth Procurement Rules	IDEP	Indigenous Development and Employment Program
DCEEW	Department of Climate Change, Energy, the Environment and Water	IPP	Indigenous Procurement Policy
DISER	Department of Industry, Science and Resources		

Abbreviations *continued*

IPPRS	Indigenous Procurement Policy Reporting Solution	PBS	Portfolio Budget Statements
IPS	Information Publication Scheme	PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
JDM	Joint Decision Making	PGPA Rule	Public Governance, Performance and Accountability Rule 2014
KPI	Key Performance Indicator	QLD	Queensland
KMP	Key management personnel	RAP	Reconciliation Action Plan
LMC	Local Management Committee	RAS	Remote Australia Strategies
MMR	Mandatory Minimum Requirements	RJED	Remote Jobs and Economic Development
NABERS	National Australian Built Environment Rating System	RNTBC	Registered Native Title Bodies Corporate
NAIDOC	National Aborigines and Islanders Day Observance Committee	SA	South Australia
NDIS	National Disability Insurance Scheme	SES	Senior Executive Service
NIAA	National Indigenous Australians Agency	SIP	Strategic Investment Plan
NSW	New South Wales	SME	Small and Medium Enterprises
NT	Northern Territory	SOETM	Services for Other Entities and Trust Moneys
NTAIC	Northern Territory Aboriginal Investment Corporation	Tas	Tasmania
ORIC	Office of the Registrar of Indigenous Corporations	Vic	Victoria
PAYG	Pay as you go	WA	Western Australia
		WHS	Work Health and Safety

Glossary

Accountable Authority Instructions

– Instructions and guidance provided for accountability requirements under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Agency – A Department of State, Department of Parliament or prescribed agency under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Annual Evaluation Work Plan – A key output of the Indigenous Advancement Strategy evaluation framework and covers evaluation projects, reviews, and evaluation capability development, which are planned to be conducted by the NIAA.

Central Australia Plan – Announced in early 2023, the Central Australia Plan is a 4-year plan implemented in partnership with the Northern Territory Government, local governments, organisations and communities to invest in programs and services that will improve the lives of First Nations people.

Closing the Gap – A commitment by all Australian governments to improve the life outcomes of Aboriginal and Torres Strait Islander peoples. A national integrated Closing the Gap strategy has been agreed by the Commonwealth, state and territory governments.

Coalition of Peaks – A representative body of Aboriginal and Torres Strait Islander community-controlled peak organisations and members who work in partnership with Australian governments on Closing the Gap.

Commonwealth Implementation Plan

– A plan developed by each party of the National Agreement on Closing the Gap (the National Agreement) that set out how policies and programs are aligned to the National Agreement and what actions will be taken to achieve the Priority Reforms and outcomes. Each party report annually on their actions to achieve the outcomes of the National Agreement.

Enterprise Agreement – An agreement about the terms and conditions of employment, made under the *Fair Work Act 2009*.

Galambany – Ngunnawal language meaning ‘you, me, we – together’. NIAA’s internal transformation program.

National Agreement – The National Agreement on Closing the Gap was developed in genuine partnership between Australian Governments and Aboriginal and Torres Strait Islander peak organisations (represented by the Coalition of Peaks). The National Agreement sets out Priority Reforms and ambitious targets to improve life outcomes experienced by Indigenous Australians.

Portfolio Budget Statements (PBS)

– Statements that explain where appropriated funds are to be spent for the portfolio.

Secretaries Board – The APS’s principal service-wide governance body. It includes each departmental Secretary, the Australian Public Service Commissioner and the Director-General, National Intelligence.

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