Australian Government

National Indigenous Australians Agency

# ANNUAL REPORT 2024–25

## About this report

This report outlines the operations and performance of the National Indigenous Australians Agency for the financial year ending 30 June 2025. 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 list of requirements 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 2024–25 can be found on the Agency's website: www.niaa.gov.au/annual-reports

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**Chief Executive Officer**

National Indigenous Australians Agency

Charles Perkins House
16 Bowes Place
Phillip ACT 2606

PO Box 2191
Canberra ACT 2601

# 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

Charles Perkins House
16 Bowes Place
PHILLIP ACT, 2606
Reference: MS25-000346

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 2025.

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 2025.

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 and corruption risk management in 2024–25 is detailed on page 24.

Yours sincerely

**Julie-Ann Guivarra**

Acting Chief Executive Officer
National Indigenous Australians Agency

15 October 2025

# Contents

# SECTION 1

## Overview

# National Indigenous Australians Agency's year in review

It is a privilege to present the 2024–25 Annual Report for the National Indigenous Australians Agency (NIAA). Over the past year, the NIAA has continued to walk alongside Aboriginal and Torres Strait Islander communities, responding to challenges in a way that reflects the unique needs and aspirations of each community.

The NIAA continues to be guided by our vision, that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. This year we remained focused on embedding Aboriginal and Torres Strait Islander perspectives into the heart of policy and program design, ensuring government actions reflect community priorities. Our commitment to partnership remains central to how we operate, driving efforts to deliver outcomes that are shaped by Aboriginal and Torres Strait Islander leaders.

We are pleased to reflect on the NIAA's work over the past 12 months and the progress we have made in delivering for Aboriginal and Torres Strait Islander communities. This progress has been driven by strong collaboration with communities, all levels of government, and the Coalition of Peaks, as we continue to advance the Commonwealth's commitments under the National Agreement on Closing the Gap.

Building on this foundation, in 2024–25 the NIAA continued to support community safety and youth engagement in Central Australia, including a $4.2 million extension to the Strengthening Community Safety measure and a $34.1 million investment to support young people and future leaders. Over the summer holidays, more than

24,600 attendances were recorded across 1,461 activities funded through a $3.2 million school holiday program, designed to keep young people active and positively engaged, while supporting community wellbeing and reducing youth-related antisocial behaviour.

In 2024-25, governance and accountability under the National Agreement on Closing the Gap remained a priority. The NIAA supported Senator the Hon Malarndirri McCarthy, Minister for Indigenous Australians, as Co-Chair of the Joint Council to steer the partnership towards a stronger strategic approach in its governance role and led strategic coordination across key forums. The NIAA worked with the Coalition of Peaks and different levels of government to begin implementing actions from the Productivity Commission's first review and funded the first Aboriginal and Torres Strait Islander-led review to guide future efforts. Across the Commonwealth, the NIAA led improvements to the Closing the Gap Annual Report and Implementation Plan and developed guidance to embed the Priority Reforms. This partnership-driven approach supported continued investment in remote services and housing, the development of the National Strategy for Food Security in remote Aboriginal and Torres Strait Islander Communities, and the establishment of the Data Policy Partnership to embed Indigenous data sovereignty across government.

Economic participation remained a key focus in 2024–25, with the NIAA supporting significant reforms to remote employment. The government committed $707 million to the Remote Jobs and Economic Development (RJED) program, with a total of 947 jobs being approved for funding this financial year. In December, a $1.9 billion investment was announced to establish the Remote Australia Employment Services, which will replace the Community Development Program (CDP) from November 2025. The NIAA also continued its partnership with Services Australia to deliver the Youpla Support Program, with over 70% of eligible people receiving resolution payments. Under the Indigenous Procurement Policy, more than $7.6 billion in contracts have been awarded since 2015, with changes announced in February 2025 to expand opportunities for Aboriginal and Torres Strait Islander businesses.

Housing, infrastructure and digital inclusion were also advanced through strategic partnerships. In 2024–25, the NIAA worked with the Northern Territory (NT) Government, Aboriginal Housing NT and the 4 NT Land Councils to deliver the Australian and NT Governments' joint $4 billion, 10-year investment in remote housing. This was aimed at halving overcrowding in the remote NT by delivering up to 2,700 houses, and funding property and tenancy management activities to ensure houses are maintained to appropriate standards. In 2024-25, 222 houses were built through this investment. The *Aboriginal and Torres Strait Islander Act 2005* was amended to enable Indigenous Business Australia to raise capital, expanding its capacity to invest in Aboriginal and Torres Strait Islander individuals, communities and businesses. The first of 3 annual First Nations digital inclusion forums was held in November 2024, providing a platform to address digital access challenges in remote communities. An additional $10 million was committed to battery energy storage systems for priority small communities participating in Outback Power. The NIAA also worked in close collaboration with state and territory governments to shape the $3.9 billion investment announced under the National Access to Justice Partnership. This was aimed at improving access to legal services for vulnerable people—including those experiencing family violence, elder abuse, and other complex issues.

The NIAA finalised the *National Strategy for Food Security in Remote Aboriginal and Torres Strait Islander Communities 2025 - 2035*, developed in partnership with peak health bodies and governments, and informed by consultations with over 500 community members. To support implementation, the Australian Government committed $9.6 million through the Store Efficiency and Resilience Package to improve cold and dry storage, backup power, and access to nutritious food in remote stores. Additional locally driven initiatives were supported through the Local Investment Fund, enabling regional offices to respond to urgent, small-scale community needs. More than 150 activities were funded, ranging from $5,000 to $125,000, including the purchase of essential equipment, refurbishment of culturally safe spaces, and community celebrations. In Arnhem Land, funding supported the expansion of the Yirrkala Farm, enhancing food security and economic development through site preparation, fencing, and the establishment of crop plots. The project is building a sustainable model for local food production, strengthening community resilience and contributing to Closing the Gap targets.

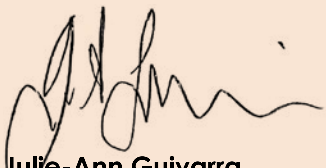
The NIAA is also well on its way to expanding the Indigenous Rangers Program (IRP), with 111 ranger projects funded through grant round one, all with the targeted employment of women rangers. Over 2,000 Indigenous Rangers are currently employed, and the percentage of women rangers by the end of 2024–25 increased from 33% to 42% as a result of implementing grant round one. $636.4 million was committed in 2022–23 to expand the IRP to double the number of Indigenous rangers to 3,800 by the end of the decade and to work towards gender equity in ranger positions.

The NIAA strengthened its emergency management capability through a partnership with the National Emergency Management Agency (NEMA) supported by a dedicated NIAA/NEMA liaison officer. Regional staff have participated in crisis appreciation and strategic planning workshops to improve responsiveness for fast-moving emergencies, while collaboration with state and territory governments has enhanced coordination.

The SES100 Initiative has strengthened Aboriginal and Torres Strait Islander leadership across the Australian Public Service (APS) by increasing representation in senior executive roles. This year, the APS reached a significant milestone with 100 First Nations leaders now holding SES positions. This achievement reflects the success of targeted, merit-based recruitment and leadership development, and reinforces our commitment to Priority Reform 3.

Alongside domestic efforts, the NIAA strengthened international and community partnerships through a range of cultural and policy initiatives. The Officer Exchange Program with New Zealand enabled knowledge-sharing across economic policy and regional engagement, while 2 community-to-community dialogues with Canada focused on economic reconciliation and Indigenous partnerships. Reflecting its commitment to cultural preservation, the NIAA supported the return of culturally significant artefacts to the Warrumungu Community and celebrated NAIDOC 2025 by awarding $2.95 million in grants for 522 cultural activities.

We are immensely proud of what the NIAA has achieved. We are confident the NIAA will continue to deliver meaningful change over the 2025–29 Corporate Plan period guided by our vision that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.



**Julie-Ann Guivarra**
Acting Chief Executive Officer
National Indigenous Australians Agency

**Jody Broun**
Former Chief Executive Officer
National Indigenous Australians Agency

# 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 Aboriginal and Torres Strait Islander communities by ensuring that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

The NIAA 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 with a diverse range of stakeholders to deliver on our vision and purpose. We partner with Aboriginal and Torres Strait Islander communities and leaders, organisations, peak bodies and all levels of government to develop, implement and evaluate policies and programs. We coordinate and influence across governments 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.

### Our Minister and Special Envoy

During the 2024-25 reporting period:

- The NIAA had one Minister, Senator the Hon Malarndirri McCarthy, Minister for Indigenous Australians.
- The NIAA also supported Ms Marion Scrymgour MP, Special Envoy for Remote Communities.

## Our responsibilities

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.
- Provide advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples.
- Lead and coordinate the development and implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians.
- Lead Commonwealth activities to promote reconciliation.
- 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.
- Design, consult and coordinate the delivery of community development employment projects.
- 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.
- Coordinate Indigenous portfolio agencies and advance a whole-of-government approach to improving the lives of Aboriginal and Torres Strait Islander peoples.
- Undertake other tasks the Prime Minister and the Minister require from time to time.

## The programs administered by the NIAA

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.

These programs contribute to 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.

# Our organisational structure

## Agency structure as at 30 June 2025

**CEO**
Jody Broun

**DCEO Operations and Delivery**
Kevin Brahim

| Central | Eastern | West and South |
| --- | --- | --- |
| Arnhem Land and Groote Eylandt | Eastern NSW | Greater WA |
| Central Australia | North QLD | Kimberley |
| NT Strategy and Policy | South QLD | South Australia |
| Top End and Tiwi Islands | Western NSW | Victoria/ Tasmania |

- Central Australia Plan Implementation Lead
- Central Australia Plan Implementation

**DCEO Policy and Programs**
Julie-Ann Guivarra

| Country, Culture and Connection | Jobs and Economic Development |
| --- | --- |
| Land and Native Title | Business and Economic Policy |
| Environment | Community Development Program |
| Territories Stolen Generation Redress Scheme | New Remote Employment Service and Policy |
| Culture and Empowerment | Remote Jobs and Employment Programs |

**NIAA Statutory Office Holders**

| Aboriginal Land Commission | Office of Township Leasing | Office of the Registrar of Indigenous Corporations |
| --- | --- | --- |
| **Aboriginal Land Commissioner** Jenny Blokland | **Executive Director** Pennie Talbot | **Registrar** Patricia Stroud<br>**Deputy Registrar** Andrew Huey |

**CEO**
Jody Broun

- **Office of the CEO**

**DCEO Policy and Programs**
Julie-Ann Guivarra

- **Social Policy**
  - Early Years and Education
  - Families and Safety
  - Health and Wellbeing
  - Housing and Infrastructure
- **Strategy**
  - Closing the Gap
  - Strategic Insights
  - Strategic Policy

**Chief Operating Officer — Enabling Services**
Rachael Jackson

- **Corporate**
  - People
  - Business Operations Support
  - Communications
  - Transformation Management Office
- **Grants and Finance**
  - Finance
  - Grant Services
  - ICT, Data and Systems
  - Grants Management Unit
- **Integrity**
  - Governance, Assurance and Risk
  - Legal Services
  - Program Compliance and Fraud

Key

Temporary taskforce

# Our Executive (as at 30 June 2025)

## Chief Executive Officer, Jody Broun

Ms Jody Broun is a Yindjibarndi woman from the Pilbara in Western Australia, and her connections to her Country, community and culture remain strong. 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 (DCEO), 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 Aboriginal and Torres Strait Islander peoples. This includes partnering across Commonwealth, state and territory governments, Aboriginal and Torres Strait Islander organisations, and peak bodies to deliver Government priorities.

### Deputy Chief Executive Officer, Operations and Delivery, Kevin Brahim

The DCEO, Operations and Delivery is responsible for delivering connected placed-based approaches and oversees several groups that form the NIAA's regional presence. The groups operate across Australia and engage with Aboriginal and Torres Strait Islander people, the non-government sector, and all levels of government to develop and implement targeted strategies focused on the needs and aspirations of local Aboriginal and Torres Strait Islander communities.

### Chief Operating Officer, Enabling Services, Rachael Jackson

The Chief Operating Officer (COO) leads the Agency's enabling services to provide strategic advice and support to achieve the NIAA's vision and purpose. Enabling Services portfolio supports the operations of the NIAA by providing enabling functions including corporate services, integrity, program compliance and fraud, and grants services and administration. While delivering services in the NIAA, the Enabling Services portfolio also manages NIAA's relationship with the Department of the Prime Minister and Cabinet for the provision of select enabling functions through a shared-services arrangement.

## Details of Accountable Authority during the reporting period

**Table 1.1: Period as the accountable authority during the reporting period**

| Name | Position title/ Position held | Start of reporting period | End of reporting period |
|---|---|---|---|
| Jody Broun | Chief Executive Officer | 01/07/2024 | Current[1] |

1 Jody Broun's date of cessation was after the reporting period, on 29 August 2025.

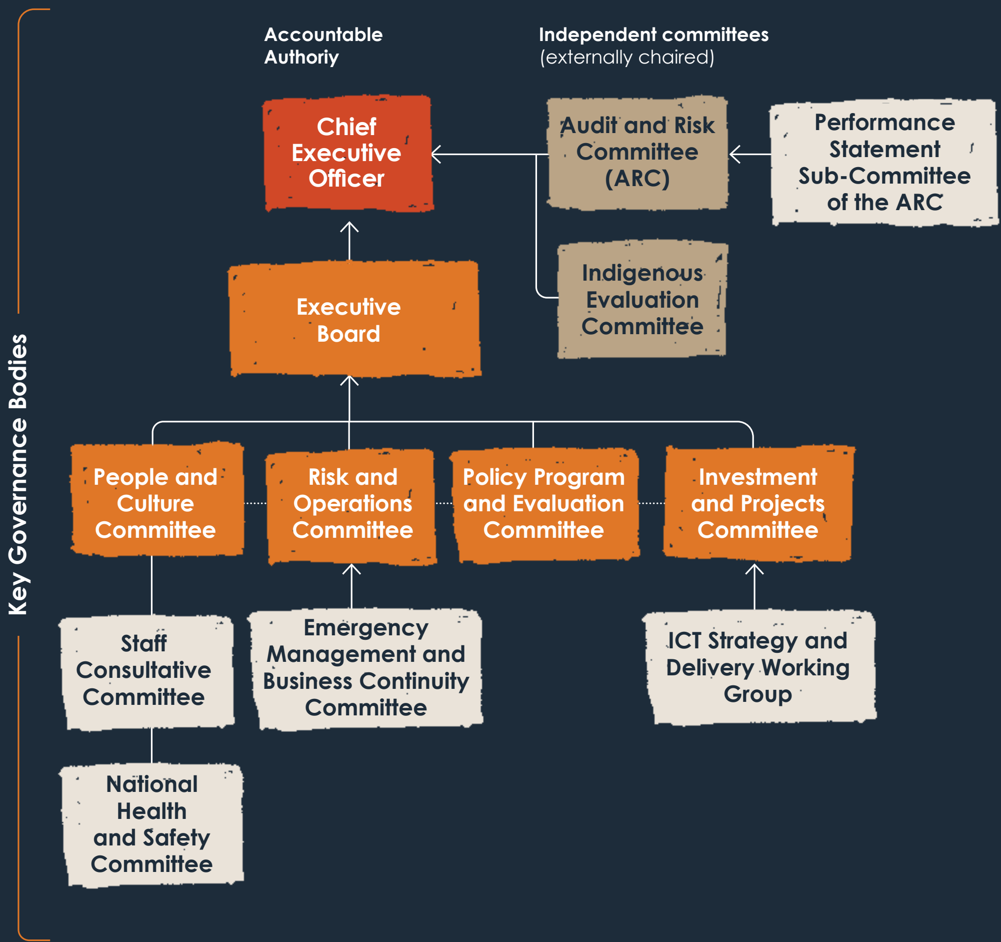
# SECTION 2

## Management and accountability

# Corporate governance

## Governance structure

The NIAA's governance structure and operating model supports the CEO as the NIAA Accountable Authority and ensures accountability, transparency and integrity across the organisation. In early 2025, a revised governance structure was implemented to better support robust and effective decision-making and ensure NIAA continues to deliver on our vision and purpose.



# Internal governance committees

## Executive Board

The Executive Board sets the strategic direction for the organisation and is supported by 4 sub-committees. Each sub-committee has a clearly defined scope and objective, ensuring alignment of each sub-committee's work program with that of the Executive Board.

## People and Culture Committee

The People and Culture Committee oversees the NIAA's people and culture objectives through related policies, frameworks, strategies and practices.

## Risk and Operations Committee

The Risk and Operations Committee oversees the NIAA's risk management, frameworks and activities; emergency management and business continuity; resource allocation and the NIAA's departmental financial position.

## Policy, Program and Evaluation Committee

The Policy, Program and Evaluation Committee oversees and advises on Closing the Gap activities (including Priority Reforms), policy development, and the Indigenous Advancement Strategy (IAS) and NIAA's enterprise performance.

## Investment and Projects Committee

The Investment and Projects Committee oversees the NIAA's transformation journey and key deliverables, as well as the effective and appropriate management and prioritisation of the NIAA's projects and capital investments.

## Information and Communications Technology (ICT) Strategy and Delivery Working Group

The ICT Strategy and Delivery Working Group provides oversight of the delivery of NIAA's ICT Projects, ICT Strategy and advises the NIAA Investment and Projects Committee on critical decision-making processes regarding ICT delivery.

## Emergency Management and Business Continuity Committee

This Emergency Management and Business Continuity Committee provides a decision pathway and crisis communications function during an emergency or significant disruption to critical functions.

## National Health and Safety Committee

The National Health and Safety Committee provides a formal mechanism for consultation and co-operation on workplace health and safety matters that affect workers.

## Staff Consultative Committee

The Staff Consultative Committee provides a mechanism for consultation between management, employees and their representatives on workplace matters that affect staff.

## Indigenous Evaluation Committee

The Indigenous Evaluation Committee is an independent body that supports transparency, accountability and learning with regard to evaluation and program performance reporting in the NIAA. It provides independent strategic and technical advice to strengthen the quality, credibility and influence of evaluations of policies and programs led by the NIAA.

## Audit and Risk Committee (ARC)

The ARC provides independent advice to the CEO and the NIAA Executive on the appropriateness of the NIAA's financial and performance reporting responsibilities, risk oversight, 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/niaa/audit-and-risk-committee-charter.

## Performance Statement Sub-committee of the ARC

The Performance Statement Sub-Committee of the ARC was established to assist the ARC in providing advice on the appropriateness of NIAA performance reporting.

**Table 2.1: ARC membership 2024–25**

| Qualifications, knowledge, skills or experience | Number of ARC meetings attended/held | Number of Performance Statement Sub-Committee of ARC meetings attended/held | Member remuneration (GST inc.) |
|---|---|---|---|
| **Maria Storti** | | | |
| Maria Storti is the Chair of the NIAA's ARC, and a member of the Performance Statement Sub-Committee of the ARC.<br>Ms Storti's experience and qualifications include:<br>• Specialising in financial management, performance reporting and risk management.<br>• Serving on a range of boards and Commonwealth Government ARCs, and in senior executive roles and consultancy for over 3 decades.<br>• 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.<br>• Former Ernst and Young Performance Improvement Partner, Deputy CEO at Defence Housing Australia and Vice-President Governance and Development at the University of Canberra. | 5/5 | 2/2 | $51,326 |

## Corporate governance (continued)

| Qualifications, knowledge, skills or experience | Number of ARC meetings attended/ held | Number of Performance Statement Sub-Committee of ARC meetings attended/held | Member remuneration (GST inc.) |
|---|---|---|---|
| **Barbara Causon PSM** | | | |
| Barbara Causon PSM is a Wiradjuri woman and an independent member of the NIAA ARC.<br>Ms Causon's skills and experience include:<br>• Previously a Senior Executive Service Officer in the APS working at Centrelink, Department of Human Services, and the Aboriginal and Torres Strait Islander Commission.<br>• The Chair of the Our Booris, Our Way independent review (2019 review of Indigenous children in the ACT child protection system), as a Director of Carers ACT, and a member of the ACT Expert Panel on Disability.<br>• The inaugural Aboriginal and Torres Strait Islander Children and Young People Advocate for the ACT.<br>• Awarded the Public Service Medal in 2010 for outstanding public service in the development and implementation of improved and innovative service delivery for Indigenous Australians and as a role model for Indigenous staff. | 2/2 | NA | $7,500 |

| Qualifications, knowledge, skills or experience | Number of ARC meetings attended/ held | Number of Performance Statement Sub-Committee of ARC meetings attended/held | Member remuneration (GST inc.) |
|---|---|---|---|
| **Professor Lindon Coombes** | | | |
| Professor Lindon Coombes is an Industry Professor at the Jumbunna Institute for Indigenous Education and Research at the University of Technology Sydney and was an independent member of the NIAA ARC (Professor Coombes' last NIAA ARC meeting was November 2024).<br>Professor Coombes' experience and qualifications include:<br>• CEO of the National Congress of Australia's First Peoples, and CEO of Tranby Aboriginal College in Glebe.<br>• A range of roles in the NSW government at the senior executive level and as a ministerial advisor.<br>• Bachelor of Arts and a Diploma of Aboriginal Studies (Newcastle). | 3/3 | NA | $12,375 |

## Corporate governance (continued)

| Qualifications, knowledge, skills or experience | Number of ARC meetings attended/ held | Number of Performance Statement Sub-Committee of ARC meetings attended/held | Member remuneration (GST inc.) |
|---|---|---|---|
| **Greg Divall** | | | |
| Greg Divall is the Chair of the NIAA Performance Statement sub-committee, and member of the NIAA ARC.<br>Mr Divall is also an Independent Assurance Board member with the Department of Defence, and an independent member of several Commonwealth ARCs.<br>Mr Divall's experience and qualifications include:<br>• 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, Department of Industry, Science and Resources and the Treasury.<br>• Bachelor of Applied Science (Mathematics, with majors in Computing and Statistics) and Master of Business Administration.<br>• Membership of the Australian Institute of Company Directors and a Vincent Fairfax Fellow.<br>• Completion of the Australian and New Zealand School of Government 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 | 2/2 | $28,919 |

## Integrity

A strong integrity culture is vital for the NIAA to be able to build trust with our partners and stakeholders. This includes the Aboriginal and Torres Strait Islander peoples and communities we serve, the organisations we partner with, our Minister, the Australian Parliament, 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 2024–25, foundational work to build the NIAA's integrity maturity and embed a pro-integrity culture was completed against the inaugural Integrity Strategy and Action Plan 2023–25. 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.

Activities undertaken during the reporting period include:

- Implementation of an integrity dashboard.
- Ongoing communications on a range of integrity topics and functions.
- Development and implementation of integrity issues handling and referral processes, including to the National Anti-Corruption Commission.
- Development and endorsement of an improvement plan to strengthen conflict of interest policy, processes and systems.

The NIAA's integrity maturity level was also re-assessed in 2024–25, with positive progress observed against 6 of the 8 principles of the Commonwealth Integrity Maturity Model. An updated 2025-27 plan, reflecting this reassessment and activity undertaken to date, was endorsed by the Executive Board in June 2025.

## Fraud and corruption risk management

Fraud and corruption have the capacity to seriously undermine the NIAA's ability to effectively deliver on our vision and 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 Plan 2024–26 (FCCP) which came into effect on 1 July 2024. 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, fraud and corruption risk associated with both internal NIAA circumstances as well as 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 and Corruption 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 FCCP include mandatory fraud and corruption training, the performance of regular Fraud and Corruption Risk Assessments (FCRAs), proactive detection, 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, when cases highlight areas for improvement in current controls or when significant organisational change occurs. Individual FCRAs are recorded in the NIAA's Fraud and Corruption Risk Register.

During 2024–25, the NIAA continued to mature our detection measures, including embedding the NIAA proactive detection program and introducing new data analysis techniques to enable earlier detection of suspected fraud or corruption. Some of the key detection measures described in the FCCP 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 Program Compliance and Fraud Branch 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

The NIAA has continued ongoing improvement in the overall management of risk, fraud, corruption, and non-compliance during 2024-25.

Following the establishment of the Integrity Group in 2023–24, the NIAA has made further significant progress in the breadth and quality of our FCRA coverage and substantial work has been undertaken to refine the maturity and consistency of internal guidance and practice in relation to testing the effectiveness of fraud and corruption controls. Further, a comprehensive analysis of the NIAA's compliance with the updated Fraud and Corruption Rule from 1 July 2024 has been undertaken. All this work has been completed during 2024-25 ensuring that by 30 June 2025, the NIAA was compliant with the Fraud and Corruption Rule. The NIAA recognises its responsibility to sustain its approach to fraud and corruption risk management throughout 2025–26 and beyond.

## Certification by Accountable Authority

Noting the extensive work completed during 2024–25 outlined above, I certify that by the end of the reporting period the NIAA has implemented appropriate fraud and corruption control mechanisms (including the preparation of fraud and corruption risk assessments and fraud and corruption control plans) that meet our specific needs. I also certify that all reasonable measures were taken to respond appropriately with fraud and corruption relating to the NIAA in 2024–25. (Certified in accordance with paragraph 17AG(2)(b) of the *Public Governance, Performance and Accountability Rule 2014* – the Fraud and Corruption Rule).

# Corporate governance (continued)

## External scrutiny

### Reports by the Auditor-General

The Auditor-General tabled 3 performance audit reports in 2024–25 that considered the activities of the NIAA:

- *Auditor-General Report No. 14 of 2024–25 - Implementation of Parliamentary Committee and Auditor-General Recommendations — Indigenous Affairs Portfolio*. There were no recommendations made as part of this audit.
- *Auditor-General Report No. 38 of 2024–25 - Ministerial Statements of Expectations and Responding Statements of Intent*. There were no recommendations made to the NIAA as part of this audit. The NIAA agreed to 6 recommendations made by the audit and partially agreed to one. To view ANAO audit reports, please visit: www.anao.gov.au.
- *Auditor-General Report No. 40 of 2024–25 – Targets for Minimum Indigenous Employment or Supply Use in Major Australian Government Procurements — Follow-up*. The NIAA agreed to 6 recommendations made by the audit and partially agreed to one. To view the audit report, please visit: https://www.anao.gov.au/work/performance-audit/targets-minimum-indigenous-employment-or-supply-use-major-australian-government-procurements.

The NIAA provided evidence and/or submissions to the following parliamentary committee inquiries in 2024–25:

**Table 2.2 Parliamentary committee inquiries**

| Committee | Inquiry |
|---|---|
| **Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs** | Inquiry into Truth and Justice Commission Bill 2024 |
| **House Standing Committee on Health, Aged Care and Sport** | Inquiry into health impacts of alcohol and other drugs in Australia |
| **Senate Standing Education and Employment Legislation Committee** | Inquiry into the Free TAFE Bill 2024 [Provisions] |
| **Senate Select Committee on Measuring Outcomes for First Nations Communities** | Inquiry into Measuring Outcomes for First Nations Communities |
| **Senate Legal and Constitutional Affairs References Committee** | Inquiry into Australia's youth justice and incarceration system |
| **Senate Education and Employment Legislation Committee** | Inquiry into the Early Childhood Education and Care (Three Day Guarantee) Bill 2025 [Provisions] |
| **Trade and Investment Growth Committee** | Inquiry into the understanding and utilisation of benefits under Free Trade Agreements |

### Judicial and administrative decisions

The NIAA has not been the subject of any significant judicial or administrative decisions in 2024–25.

## Reports by the Commonwealth Ombudsman

The Commonwealth Ombudsman did not release any report during 2024–25 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.

## Complaints management

The NIAA is committed to fostering a culture of openness and responsiveness, ensuring that all complaints and feedback are treated promptly, respectfully, and in a culturally safe manner. During the 2024-25 year, a total of 192 complaints were received, primarily through the online portal on the NIAA website, the complaints mailbox, and the complaints hotline. Wherever possible, complaints are resolved at a local level, and the NIAA uses the information from these complaints to help improve services and systems.

## 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

NIAA prioritises 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 Aboriginal and Torres Strait Islander 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 Aboriginal and Torres Strait Islander peoples. As of 30 June 2025, 24% of our people, and 37% of our SES cohort identify as Aboriginal and/or Torres Strait Islander. We are continuing to boost Aboriginal and Torres Strait Islander employment by actively participating in programs designed to increase Aboriginal and Torres Strait Islander representation amongst senior leaders. The NIAA partners with the Australian Public Service Commission to deliver the Government's commitment to increase Aboriginal and Torres Strait Islander peoples employment across the APS to 5% by 2030.

## 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.

Leadership plays a key role in modelling these values and behaviours, setting clear priorities and expectations to ensure our actions align with the NIAA's vision and purpose. All staff are expected to uphold the APS code of conduct and values, lead by example, support their colleagues in doing the same, and speak up when behaviours fall short of these standards.

In anticipation of the introduction of the new APS value of stewardship, the NIAA developed targeted communications to help staff understand and demonstrate this value in practice.

During the reporting period, values and behaviours workshops were a central initiative, underscoring our commitment to cultivating a positive and inclusive workplace culture. These sessions offered staff meaningful opportunities to reflect on workplace values, enhance team cohesion, and reinforce shared behaviours across all levels of the NIAA.

## Managing our human resources

At 30 June 2025, the NIAA had 1,520 employees, including 57 non-ongoing employees. The NIAA has a diverse workforce: 71% of our workforce are women and 24% identify as Aboriginal and/or Torres Strait Islander employees. The NIAA has staff working across Australia, with 50% of staff located outside Canberra in capital cities and regional and remote areas.

Refer to Appendix C for workforce statistics.

## Capability development

In 2024–25, the NIAA continued to invest in building a capable, confident, and future-ready workforce through a range of strategic initiatives and award-winning programs. The NIAA maintains a blended, strengths-based approach to continuous learning, providing staff with access to diverse development opportunities. These include learning embedded in the flow of work, as well as formal education pathways such as university-based programs to support career growth and capability enhancement.

A major milestone during the reporting period was the launch of the NIAA Capability Framework, a bespoke model developed under our transformation program, Galambany, to support workforce development and guide new ways of working. The framework is designed to help staff succeed in their evolving roles by fostering a strengths-based approach to capability building. It focuses on 24 core capabilities while remaining flexible to meet the diverse needs of staff across various roles and locations. To complement the framework, a digital planning tool was also introduced that enables staff to reflect on and plan their forward capability development.

The NIAA's bespoke manager essentials program was refreshed and relaunched during the reporting period to strengthen core managerial capabilities aligned with the Capability Framework. Targeted at APS6 to EL2 staff, the program comprises 8 tailored modules designed to build management craft, confidence, and consistency across the NIAA.

The NIAA's strong commitment to fostering cultural safety and cultural integrity was nationally recognised when Footprints, NIAA's cross-cultural capability framework, received the Best Learning and Development Strategy award at the 2024 Australian Human Resources Institute Awards. All NIAA staff participate in Footprints, which continues to be shared with other workplaces, contributing to the broader development of cultural capability across the APS.

The NIAA continued to facilitate development pathways for Aboriginal and Torres Strait Islander APS employees through the Indigenous Development and Employment Program, which provides opportunities to build skills, explore career development, and prepare for future leadership roles. Building on this foundation, the APS First Nations Graduate Certificate Program offers a formal ongoing learning pathway through a Graduate Certificate in Management, further strengthening leadership and management capability in Aboriginal and Torres Strait Islander staff across the APS.

## Diversity and inclusion

We are committed to fostering a diverse and inclusive workplace where every individual's unique background and perspective is valued. Our Diversity and Inclusion Framework continues to guide our efforts, ensuring alignment with APSC strategies and industry best practice.

Key actions this year include:

- Embedding an inclusive culture free from bullying, harassment, and discrimination, with a focus on continuous improvement through our Census Action Plan.
- Providing targeted diversity and inclusion training for all staff and managers.
- Maintaining active partnerships with leading diversity bodies, including Pride in Diversity, Diversity Council Australia, and the Australian Network on Disability.
- Supporting participation in significant cultural events such as National Reconciliation Week and NAIDOC Week, and promoting the use of cultural and ceremonial leave.
- Implementing the RecruitAbility scheme and Reasonable Adjustment Passport to ensure accessible recruitment and workplace adjustments for all staff.

- Collaborating with staff-led diversity networks to deliver days of significance, truth-telling events, and tailored training, and to ensure our policies are accessible and inclusive.

We remain dedicated to strengthening our diversity and inclusion agenda, leveraging the diverse skills and experiences of our people to better serve government and the communities we support.

## Reconciliation

Reconciliation is at the heart of everything we do at the NIAA. Our vision for reconciliation is for all Australians to walk together in support of equitable outcomes for Aboriginal and Torres Strait Islander peoples, recognising their cultures, histories, and rights to self-determination as part of our shared national story.

As the Commonwealth agency responsible for leading and coordinating policy, program design, and service delivery in partnership with Aboriginal and Torres Strait Islander peoples, reconciliation is central to our mission. It informs and guides our work, shaping how we engage with Aboriginal and Torres Strait Islander individuals, communities, and organisations, and underpins the leadership we provide across all areas of our responsibility.

The NIAA demonstrates its commitment to reconciliation by championing the Reconciliation Action Plan (RAP) program, delivered by Reconciliation Australia. Through our extensive policy and program reach across Australia, we influence meaningful change in collaboration with state and territory governments, Aboriginal and Torres Strait Islander peoples and communities, and service delivery partners.

By embedding reconciliation initiatives across these diverse landscapes and leveraging our broad sphere of influence, we raise awareness, drive systemic change and inspire all Australians to contribute to the goals of reconciliation and a shared national identity. NIAA's inaugural Stretch Reconciliation Action Plan 2022–2025 set out the key actions that the NIAA has taken to progress reconciliation under the RAP program, with achievements throughout 2024-2025 including:

- Continued stewardship of, and active participation in, APS-wide Aboriginal and Torres Strait Islander peoples pathway programs and scholarships that has included participation of 56 NIAA First Nations staff, a further 107 staff from across the APS and 30 graduation results from the extended development programs.

## Our people (continued)

- Supporting APS-wide networks such as the Indigenous Champions Network to share learnings, and insights and broader transformational strategies across the APS.
- Publication of an APS Closing the Gap (CtG) - Allyship Toolkit and resources to improve and support behavioural change and cultural safety required to address racism and unconscious bias in the workplace.
- Partnered with APSC and Aboriginal and/or Torres Strait Islander representatives to design and deliver an APS-wide Unconscious Bias Training Program, including workshops specifically for the senior leaders and learning material for all staff, aimed at building capability in identifying and eliminating bias at the individual, organisational and systemic levels.
- Implementation of the First Nations Impacts Framework for New Policy Proposals and Cabinet Submissions to assist policy drafters meaningfully consider and analyse potential policy impacts on Aboriginal and Torres Strait Islander people, communities and organisations. This was done early in the policy development process to help progress and embed the government's commitments under the National Agreement on CtG.
- Provided training and support to an additional 59 senior executive officers from 21 Commonwealth departments and agencies to participate as senior representatives in the Territories Stolen Generations Redress Scheme.
- Promotion and celebration of key events that support reconciliation such as National Reconciliation Week and NAIDOC Week.

### 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 require candidates to demonstrate an understanding of matters impacting Aboriginal and Torres Strait Islander peoples and communities, and to have culturally appropriate engagement and communication skills.

NIAA's recruitment approaches remain closely aligned with Commonwealth strategies and plans, including the *Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–2024*, *CtG Implementation Plan 2024 and 2025*, and the NIAA's RAP. We have also demonstrated commitment to boosting Aboriginal and Torres Strait Islander peoples employment through our participation in initiatives such as the Indigenous Apprenticeship

Program, Indigenous Graduate Pathway and Affirmative Measure Indigenous recruitment.

A specific example was demonstrated through the NIAA's partnership with the APSC on the SES100 initiative, which aims to boost Aboriginal and Torres Strait Islander peoples employment at Senior Executive Service (SES) levels to 100 by June 2025. The initiative focuses on recruitment, development, retention and positioning the APS as an employer of choice for Aboriginal and Torres Strait Islander people. To support participants promoted through this initiative, the Yawarra Development Planning Program provides culturally safe coaching and tailored development planning, while the Bulabul program strengthens leadership capability and prepares Aboriginal and Torres Strait Islander staff for SES roles. During the reporting period, the NIAA remained active in the program achieving a proportional representation of 44% Aboriginal and/or Torres Strait Islander leaders across the NIAA, reflecting our commitment to an overall employment target outcome of 5% for all Aboriginal and Torres Strait Islander staff.

## Flexible work

The NIAA recognises the benefits of offering flexibility in attracting and retaining a high quality, diverse, and engaged workforce. The NIAA's flexible working approach aims to support employee wellbeing, engagement, development, and connection, with a preference for a model that includes social interaction alongside flexibility in working hours and locations.

The NIAA considers each flexible working arrangement individually on a case-by-case basis and finds ways to make flexibility work, making genuine attempts to establish mutually beneficial arrangements. The NIAA has a bias towards approving requests for flexible working arrangements, meaning they are to be considered favourably wherever possible.

All roles at the NIAA have some degree of flexibility available, and there is no minimum service period that employees need to meet prior to requesting a flexible working arrangement.

# Our people (continued)

## 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 Executive Board, chaired by the CEO, is responsible for reviewing SES remuneration. SES remuneration is considered annually 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. Membership of the Executive Board comprises the CEO, Deputy CEOs and the COO.

### 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 and members of the NIAA Executive Board. This includes the CEO, Deputy CEOs, COO and Group Managers on a rotational basis. The 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 6 individuals who met the definition of KMP. Their names and the total length of their terms as KMP are in Table 5.26 at Appendix D; expenses are in Table 5.27; and individual remuneration details are in Table 5.28. 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 159.

## Work health and safety

At the NIAA, the health, safety, and wellbeing of our people and those we work with remain a core priority. We continue to foster a safe, inclusive, and respectful work environment that supports both physical and psychological wellbeing. Our commitment to workplace safety is guided by the *Work Health and Safety Act 2011* (WHS Act), the Work Health and Safety Regulations 2011, and associated Codes of Practice. In 2024–25, we strengthened our focus on proactive risk management, mental health support, and continuous improvement to ensure our work health and safety (WHS) practices evolve with the needs of our workforce and communities.

## Initiatives and outcomes

### Safety management system

The NIAA's WHS Management System continues to evolve to meet the standards of a mature and resilient framework. It supports our due diligence obligations, ensures compliance with the *Work Health and Safety Act 2011*, and aligns with best practice as outlined in AS/NZS ISO 45001 and AS/NZS ISO 45003. In 2024–25, we focused on continuous improvement through enhanced physical and psychosocial risk management strategies. These efforts strengthen our ability to proactively identify, assess, and manage WHS risks, while fostering a culture of safety and wellbeing across the NIAA.

### Health and wellbeing support

In 2025, the NIAA launched its flagship wellbeing program, Yarn Strong, a clinically underpinned, culturally safe and evidence-based strategy that prioritises early intervention, trauma integrated care and person-centred support. Yarn Strong integrates Aboriginal and Torres Strait Islander knowledge systems with clinical best practice and has been instrumental in driving strong staff engagement and has contributed to a 57% reduction in the NIAA's Comcare premium, reflecting improved staff wellbeing and improved organisational outcomes. Complementary to Yarn Strong, the NIAA's Employee Assistance Program continues to support staff with individual psychological support as well as co-designing bespoke workplace support programs and delivering proactive mental health screening programs. The NIAA have also partnered with Beyond Blue to provide access to a free mental health coaching program, Before Blue, to all NIAA employees. Led by the Wellbeing Network, the NIAA 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.

### Psychosocial Risk Project

The NIAA continues to prioritise the management of psychosocial risks in the workplace, recognising their impact on the quality, capacity, and productivity of work. In 2024–25, we strengthened our approach through participation in Comcare's Psychosocial Hazard Inspection Program, which provided valuable insights into current practices and areas for improvement.

A key advancement was the introduction of the APS ADDRESS framework for managing psychosocial risk, which has guided the development of branch and regional psychosocial risk registers. These registers enable targeted risk identification and mitigation strategies across the NIAA.

To support awareness and capability building, we developed 17 psychosocial hazard factsheets aligned with the Code of Practice, launched a dedicated intranet page for psychosocial risk resources, and expanded our learnings to include tailored training and guidance.

These initiatives form part of our broader action plan to enhance psychosocial safety, embed best practice, and foster a supportive and resilient workplace culture.

### National Safe Work Month

In October 2024, the NIAA recognised National Safe Work Month with a series of activities aligned to weekly themes, including WHS fundamentals, psychosocial hazards, risk management, and musculoskeletal injury prevention. Staff participated in workshops, webinars, and learning sessions focused on both physical and psychological safety. The month included a keynote address by First Nations mental health advocate Aaron Pedersen in recognition of World Mental Health Day.

### 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 2024–25, the staff take up rates for pharmacy vouchers 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, 2024–25**

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

**Table 2.4: Investigations, improvement notices and prosecutions made under the WHS Act, 2024–25**

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

## *Carer Recognition Act 2010* Report

The NIAA remains committed to fulfilling its responsibilities under the *Carer Recognition Act 2010* and upholding the principles outlined in the Statement for Australia's Carers. Our employment policies reflect these principles, particularly in areas that may have a significant impact on an employee's role as a carer.

## 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 https://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 http://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 17 September 2025.

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

## Departmental activities

The NIAA has reported total comprehensive income of $22.5 million compared to $12.8 million in 2023-24. After adjusting for unfunded depreciation and lease principal payments, and changes in the asset revaluation reserve, the NIAA recorded an operating surplus of $33.7 million.

The surplus is largely due to lower-than-expected legal expenses totalling $25.4 million, which is likely to be re-profiled to occur in forward years, resulting in a technical operating surplus of $8.3 million.

## Own-source revenue

A total of $12.6 million of own-source revenue was recorded for 2024–25. Own-source revenue mainly comprises cost recoveries from other government agencies and rental income from subleased premises.

## Expenses

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

**Figure 2.1: NIAA Departmental income and expenses 2024–25**


| | |
|---|---|
| Appropriations | $340.5 M |
| Own source revenue | $12.6 M |
| Gains | $1.1 M |

| | |
|---|---|
| Employee expense | $218.1 M |
| Supplies | $82.9 M |
| Settlement of litigation | $1.6 M |
| Depreciation | $32.2 M |
| Finance and other costs | $2.9 M |

## Departmental assets and liabilities

The NIAA reported a net asset position of $116.9 million. The decrease in the Agency's net asset position is largely due to an increase in lease liabilities as of 30 June 2025.

**Figure 2.2: NIAA Departmental assets and liabilities 2024–25**


| | |
|---|---|
| Property, plant and equipment | $178.5 M |
| Receivables | $99.7 M |
| Intangibles | $18.3 M |
| Prepayments | $4.5 M |

| | |
|---|---|
| Lease liabilities | $102.4 M |
| Employee provisions | $60.1 M |
| Payables | $18.3 M |
| Other provisions | $3.2 M |

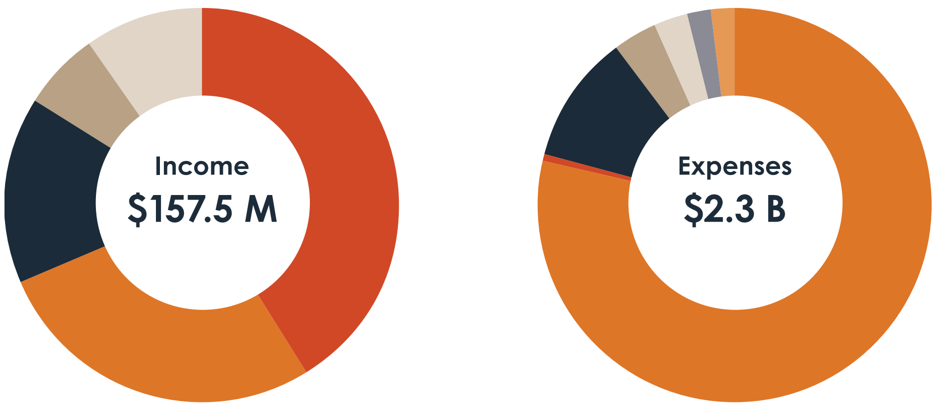
## Administered activities

In 2024–25, the NIAA administered the Australian Government's Indigenous Advancement Strategy (IAS) with a budgeted net cost of services of $2.4 billion including special appropriations and special accounts expenditure. Administered expenditure is recorded across 6 programs. Actual administered net cost of services totalled $2.1 billion for 2024–25.

## Administered assets and liabilities

The NIAA holds net administered assets of $798.4 million. The main contributor to this balance is the Aboriginals Benefit Account (ABA) term deposit investment holdings, which is approximately $802.4 million.

**Figure 2.3: NIAA administered income and expenses 2024–25.**




| | |
|---|---|
| Indigenous Land and Sea Corporation | $64.9 M |
| Interest | $43.4 M |
| Other revenue/gains | $24.3 M |
| Recoveries associated with land councils' distributions | $9.7 M |
| Return of grant funding | $15.3 M |

| | |
|---|---|
| Grants | $1,806.4 M |
| Payments associated with Aboriginal Investment NT | $10.8 M |
| Payment associated with Land Councils | $243.5 M |
| Suppliers | $81.4 M |
| Payment to Indigenous Land and Sea Corporation | $64.9 M |
| Personal benefits | $42.3 M |
| Other | $44.4 M |

# Agency resource statements

### Table 2.5: Agency resource statements

| Resource statement | | Actual available appropriation for 2024-25 | Payments made 2024-25 | Remaining balance 2024-25 |
|---|---|---|---|---|
| | | $'000 | $'000 | $'000 |
| | | (a) | (b) | (a)-(b) |
| **Ordinary annual services** | | | | |
| Departmental appropriation [1,3] | | 427,446 | 334,209 | 93,237 |
| **Total** | | **427,446** | **334,209** | **93,237** |
| **Administered expenses** | | | | |
| Administered appropriation[1] | | 2,118,116 | 1,830,368 | 287,748 |
| **Total** | | **2,118,116** | **1,830,368** | **287,748** |
| **Total ordinary annual services** | **A** | **2,545,562** | **2,164,577** | **380,985** |
| **Other services** | | | | |
| **Administered expenses** | | | | |
| **Specific payments to States, Act, NT and local government** | | | | |
| Administered appropriations[2] | | 7,529 | 7,529 | - |
| **Total** | | **7,529** | **7,529** | **-** |
| **Departmental non-operating** | | | | |
| Equity injections[2] | | 4,836 | 2,824 | 2,012 |
| **Total** | | **4,836** | **2,824** | **2,012** |
| **Total other services** | **B** | **12,365** | **10,353** | **2,012** |
| **Total available annual appropriations and payments** | **A+B** | **2,557,927** | **2,174,930** | **-** |

## Financial performance (continued)

| Resource statement | | Actual available appropriation for 2024-25 | Payments made 2024-25 | Remaining balance 2024-25 |
|---|---|---|---|---|
| **Special appropriations** | | | | |
| **Special appropriations limited by criteria/entitlement** | | | | |
| *Aboriginal Land Rights (Northern Territory) Act 1976* | | 1,250 | 1,250 | - |
| *Higher Education Support Act 2003* | | 83,086 | 83,086 | - |
| **Special appropriations limited by amount** | | | | |
| *Public Governance, Performance and Accountability Act 2013* | | - | - | - |
| **Total special appropriations** | **C** | **84,336** | **84,336** | **-** |
| **Special accounts** | | | | |
| Opening balance | | 153,256 | - | 153,256 |
| Appropriation receipts | | 26,662 | - | 26,662 |
| Statutory credit of royalty equivalent receipts | | - | - | - |
| Non-appropriation receipts to Special Accounts | | 1,710,883 | - | 1,710,883 |
| Payments made | | - | 1,771,640 | 1,771,640 |
| **Total special accounts** | **D** | **1,890,802** | **1,771,640** | **119,162** |
| **Total resourcing and payments** | | | | |
| **A+B+C+D** | | **4,533,065** | **4,030,906** | **-** |
| Less appropriations drawn from annual or special appropriations above and credited to special accounts | | (26,662) | (26,662) | - |
| **Total net resourcing and payments for the NIAA** | | **4,506,403** | **4,004,243** | **-** |

1 *Appropriation Act (No. 1) 2024-25, Appropriation Act (No. 3) 2024-25*. This may also include prior-year departmental appropriation and section 74 external revenue and excludes amounts subject to administrative quarantines by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA ACT).

2 *Appropriation Act (No. 2) 2024-25*.

3 Departmental capital budgets are not separately identified in Appropriation Acts (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* 2024–25 $'000 (a) | Actual Expenses 2024–25 $'000 (b) | Variance 2024–25 $'000 (a) – (b) |
|---|---|---|---|
| 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) | 1,111,532 | 842,203 | 269,329 |
| Special appropriations | 1,190 | 1,250 | (60) |
| Special Accounts | 544,695 | 461,424 | 83,271 |
| Expenses not requiring appropriation in the Budget year | 798 | 962 | (164) |
| Less expenses made from appropriations credited to special accounts | - | - | - |
| **Total for Program 1.1** | **1,658,215** | **1,305,839** | **352,376** |
| **Program 1.2: Children and Schooling** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 317,348 | 313,572 | 3,776 |
| Other Services (Appropriation Act No. 2) | 7,529 | 7,529 | - |
| Special appropriations | 83,086 | 83,086 | - |
| Special Accounts | - | - | - |
| Expenses not requiring appropriation in the Budget year | 33 | 5,458 | (5,425) |
| **Total for Program 1.2** | **407,996** | **409,645** | **(1,649)** |

## Financial performance (continued)

| Expenses for Outcome 1 | Budget* 2024–25 $'000 (a) | Actual Expenses 2024–25 $'000 (b) | Variance 2024–25 $'000 (a) – (b) |
|---|---|---|---|
| **Program 1.3: Safety and Wellbeing** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 553,513 | 407,943 | 145,570 |
| Special Accounts | - | - | - |
| Expenses not requiring appropriation in the Budget year | - | 1,708 | (1,708) |
| **Total for Program 1.3** | **553,513** | **409,651** | **143,862** |
| **Program 1.4: Culture and Capability** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 62,423 | 68,294 | (5,871) |
| Special Accounts | 1,028 | 431 | 597 |
| Expenses not requiring appropriation in the budget year | 337 | 425 | (88) |
| Less expenses made from appropriations credited to special accounts | (400) | - | (400) |
| **Total for Program 1.4** | **63,388** | **69,150** | **(5,762)** |
| **Program 1.5: Remote Australia Strategies** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 82,009 | 83,526 | (1,517) |
| Special Accounts | 33,131 | 26,084 | 7,047 |
| Expenses not requiring appropriation in the Budget year | 373 | - | 373 |
| Less expenses made from appropriations credited to special accounts | - | (17,886) | 17,886 |
| **Total for Program 1.5** | **115,513** | **91,724** | **23,789** |

| Expenses for Outcome 1 | Budget* 2024–25<br><br>$'000<br>(a) | Actual Expenses 2024–25<br>$'000<br>(b) | Variance 2024–25<br><br>$'000<br>(a) – (b) |
|---|---|---|---|
| **Program 1.6: Evaluation and Research** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 10,993 | 7,660 | 3,333 |
| Special Accounts | 50 | - | - |
| **Total for Program 1.6** | **11,043** | **7,660** | **3,333** |
| **Program 1.7: Program Support** | | | |
| Departmental expenses | | | |
| Departmental appropriation[1] | 353,899 | 307,337 | 46,562 |
| S74 External Revenue | 17,961 | 11,917 | 6,044 |
| Expenses not requiring appropriation in the Budget year[2] | 19,379 | 18,415 | 964 |
| **Total for Program 1.7** | **391,239** | **337,669** | **53,570** |
| **Outcome 1 Totals by appropriation type** | | | |
| Administered expenses | | | |
| Ordinary Annual Services (Appropriation Act No. 1) | 2,137,818 | 1,723,205 | 414,613 |
| Other Services (Appropriation Act No. 2) | 7,529 | 7,529 | - |
| Special appropriations | 84,276 | 84,336 | (60) |
| Special Accounts | 578,904 | 487,939 | 90,965 |
| Expenses not requiring appropriation in the Budget year | 1,541 | 8,553 | (7,012) |
| Less expenses made from appropriations credited to special accounts | (400) | (17,886) | 17,486 |
| **Administered total** | **2,809,668** | **2,293,676** | **515,992** |

## Financial performance (continued)

| Expenses for Outcome 1 | Budget* 2024–25 $'000 (a) | Actual Expenses 2024–25 $'000 (b) | Variance 2024–25 $'000 (a) – (b) |
|---|---|---|---|
| Departmental expenses | | | |
| Departmental appropriation | 353,899 | 307,337 | 46,562 |
| S74 External Revenue[1] | 17,961 | 11,917 | 6,044 |
| Expenses not requiring appropriation in the Budget year[2] | 19,379 | 18,415 | 964 |
| **Departmental total** | **391,239** | **337,669** | **53,570** |
| **Total expenses for Outcome 1** | **3,200,907** | **2,631,345** | **569,562** |
| **Average staffing level (number)** | **1,508** | **1,359** | **149** |

* Full year budget, including any subsequent adjustments made to the 2024-25 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 2024–25.

# 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 4,000 individual grants across 6 IAS programs and the ABA to a value of $1.8 billion. In doing so, we maintain effective grant design, selection, implementation, monitoring and evaluation processes to support outcomes for Aboriginal and Torres Strait Islander peoples.

Information on grants awarded by the NIAA during the period 1 July 2024 to 30 June 2025 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 in-house centralised advisory section supports all procurement activities and provides guidance on all aspects 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. In line with the CPRs, all contracts awarded which are valued at $10,000 or more, and the NIAA's Annual Procurement Plan are published on the AusTender website at www.tenders.gov.au.

The NIAA undertakes 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.

In 2024–25, the NIAA awarded 54 new contracts over $10,000 to Indigenous businesses. This represented 16% of all the NIAA contracts awarded over $10,000. The total estimated value of contracts that the NIAA awarded to Indigenous businesses in 2024–25 was $17.8 million, or 17% of the total contract value.

## Reportable consultancy contracts

**Table 2.7: Reportable consultancy contract expenditure 2024-25**

| Reportable consultancy contracts | Number | Expenditure $'000 (GST inc.) |
|---|---|---|
| New contracts entered into during the reporting period | 13 | 474 |
| Ongoing contracts entered into during a previous reporting period | 17 | 2,886 |
| **Total** | **30** | **3,360** |

**Table 2.8: Organisations receiving a share of reportable consultancy contract expenditure 2024–25**

| Name of Organisation | Organisation ABN | Expenditure $'000 (GST inc.) |
|---|---|---|
| Nous Group | 66086210344 | 1,526 |
| Barrett Family Trust No 2 and Others | 14942509138 | 360 |
| KPMG | 51194660183 | 354 |
| Jones Lang Lasalle Advisory Services Pty Limited | 56003262600 | 267 |
| BDO Services Pty Ltd t/a BDO (QLD) Pty Ltd | 45134242434 | 175 |
| **Total of the largest shares** | | **2,682** |

During 2024–25, 13 new reportable consultancy contracts were entered into, involving total actual expenditure of $0.474 million. In addition, 17 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $2.9 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.

## Reportable non-consultancy contracts

**Table 2.9: Reportable non-consultancy contract expenditure 2024-25**

| Reportable non-consultancy contracts | Number | Expenditure $'000 (GST inc.) |
|---|---|---|
| New contracts entered into during the reporting period | 320 | 23,968 |
| Ongoing contracts entered into during a previous reporting period | 368 | 81,876 |
| **Total** | **688** | **105,844** |

**Table 2.10: Organisations receiving a share of reportable non-consultancy contract expenditure 2024-25**

| Name of Organisation | Organisation ABN | Expenditure $'000 (GST inc.) |
|---|---|---|
| Jones Lang LaSalle (ACT) Pty Ltd - NIAA | 69008585260 | 12,520 |
| Evri Group Rental Account | 95106732245 | 7,854 |
| VIVA ENERGY AUSTRALIA PTY LTD | 46004610459 | 7,546 |
| Australian Private Networks | 27103009552 | 6,464 |
| DLG SHAPE (QLD) PTY LIMITED | 49627386387 | 6,112 |
| **Total of the largest shares** | | **40,496** |

During 2024–25, 320 new reportable non-consultancy contracts were entered into, involving total actual expenditure of $24 million. In addition, 368 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of $81.9 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-. Where appropriate, the NIAA utilises Exemption 16 and 17 of the Commonwealth Procurement Rules to engage with these SMEs via Limited Tenders.

Procurement practices support SMEs using 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.

## Advertising and market research

During 2024–25, the NIAA did not conduct any campaign advertising.

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 $16,900 (inclusive of GST) or more for relevant organisations are set out in Table 2.12.

**Table 2.11: Non-Campaign advertising and market research of $19,300 or more**

| Organisation | Purpose | Expenditure $ (GST inc.) |
|---|---|---|
| Mediabrands Australia Pty Ltd | Public notice advertising | 651,399 |
| Mediabrands Australia Pty Ltd | Recruitment advertising | 81,825 |
| **Total** | | **733,224** |

**Table 2.12: Campaign advertising and market research of $16,900 or more**

| Organisation | Purpose | Expenditure $ (GST inc.) |
|---|---|---|
| | | N/A |
| **Total** | | - |

# Property

## Property

The NIAA occupied office space in 37 locations as at 30 June 2025. Of these, the NIAA owned one commercial building, leased 25 office spaces, and was hosted in 11 locations.

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

The NIAA owns 89 residential properties to provide accommodation for staff in locations where it would otherwise be difficult to secure suitable housing. Staff work and live in Aboriginal and/or Torres Strait Islander communities to support our purpose. The NIAA also holds a vacant block of land in Nhulunbuy following the demolition of one property.

In addition, the NIAA has government engagement centres and visiting officer quarters in 44 remote locations in the Northern Territory, Queensland, Western Australia and South Australia. A program of divestment is underway to return some remote sites to the traditional owners in the respective communities. 12 centres were divested on 30 June 2025.

The NIAA's property portfolio is managed externally 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

As part of the Net Zero in Government Operations Strategy, and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* 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 and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over the 2024–25 financial year. The greenhouse gas emissions reported are calculated on the basis of Carbon Dioxide Equivalent (CO2-e) and in line with the Emissions Reporting Framework. This is consistent with a

Whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure requirements.

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 2024–25 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.

In 2024-25, the NIAA 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 Microsoft Teams 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 4.5 star tenancy rating for Charles Perkins House, 16 Bowes Place, Woden ACT.
- Maintaining NABERS energy tenancy rating of 4.5 stars at Jacana House, 39 Wood St, Darwin NT.
- 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.
- Continuous monitoring and investigation of energy use and gaseous fuels at our properties across Australia to identify anomalies and/or potential savings.
- Maintaining a 'paper-light office' by using electronic document management systems and flexible mobile technology solutions 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 *Environmental Protection and Biodiversity Conservation Act 1999*. The NIAA does not administer any legislation that has a direct impact on ecologically sustainable development.

## Property (continued)

**Table 2.13: 2024–25 Greenhouse gas emissions inventory – location-based method**

| Emission Source | Scope 1 t $CO_2$-e | Scope 2 t $CO_2$-e | Scope 3 t $CO_2$-e | Total t $CO_2$-e |
|---|---|---|---|---|
| Electricity (Location Based Approach) | n/a | 1,255.14 | 132.94 | 1,388.08 |
| Natural Gas | 0.08 | n/a | 0.01 | 0.08 |
| Solid Waste* | - | n/a | 19.29 | 19.29 |
| Refrigerants* | - | n/a | n/a | - |
| Fleet and Other Vehicles | 152.23 | n/a | 37.61 | 189.84 |
| Domestic Commercial Flights | n/a | n/a | 1,389.80 | 1,389.80 |
| Domestic Hire Car* | n/a | n/a | - | - |
| Domestic Travel Accommodation | n/a | n/a | 408.79 | 408.79 |
| Other Energy | - | n/a | - | - |
| **Total t $CO_2$-e** | **152.31** | **1,255.14** | **1,988.43** | **3,395.88** |

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO2-e = Carbon Dioxide Equivalent. n/a = not applicable

* Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2024-25 emissions reporting. See the Emissions Reporting Framework for more details.

**Table 2.14: 2024-25 Electricity greenhouse gas emissions**

| Emission Source | Scope 2 t $CO_2$-e | Scope 3 t $CO_2$-e | Total t $CO_2$-e | Electricity kWh |
|---|---|---|---|---|
| Electricity (Location Based Approach) | 1,255.14 | 132.94 | 1,388.08 | 2,095,806.60 |
| Market-based electricity emissions | 1,012.09 | 137.44 | 1,149.53 | 1,249,488.76 |
| **Total renewable electricity consumed** | **n/a** | **n/a** | **n/a** | **877,504.20** |
| Renewable Power Percentage[1] | n/a | n/a | n/a | 381,332.01 |
| *Jurisdictional Renewable Power Percentage*[2,3] | n/a | n/a | n/a | 464,985.83 |
| *GreenPower*[2] | n/a | n/a | n/a | - |
| *Large-scale generation certificates*[2] | n/a | n/a | n/a | - |
| *Behind the meter solar*[4] | n/a | n/a | n/a | 31,186.37 |
| Total renewable electricity produced | n/a | n/a | n/a | 31,186.37 |
| *Large-scale generation certificates*[2] | n/a | n/a | n/a | - |
| *Behind the meter solar*[4] | n/a | n/a | n/a | 31,186.37 |

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO2-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

Note:

- A portion of electricity consumption data was estimated based on the net lettable area occupied by the NIAA.
- Not all natural gas and solid waste data was available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.
- Emissions from hire cars for 2024-25 are incomplete due to a lack of robust data. The quality of data is expected to improve over time as emissions reporting matures.

1 Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target.

2 Listed as Voluntary renewables in 2023-24 Annual Reports.

3 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage.

4 Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

# SECTION 3

## Annual performance statement

# NIAA Annual Performance Statement 2024–25

## Statement of Preparation

As the Accountable Authority of the National Indigenous Australians Agency (NIAA), I am pleased to present the 2024–25 Annual Performance Statement of the NIAA, as required under paragraph 39(1)(a) and (b)of the *Public Governance, Performance and Accountability Act 2013* (PGPA ACT) and section 16F *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 Agency for the reporting period and complies with subsection 39(2) of the PGPA Act, with the exception of limitations outlined in Appendix A of the Annual Performance Statement.

The Agency has commenced its continuous improvement journey and is committed to making improvements to its performance reporting to the public and the Parliament.

**Julie-Ann Guivarra**
Acting Chief Executive Officer
National Indigenous Australians Agency

3 October 2025

# Introduction

The Annual Performance Statement provides the results of the Agency's performance for the reporting period.[1] This completes the cycle of performance reporting that commenced with the 2024–25 Portfolio Budget Statements (PBS) and the 2024–25 Corporate Plan.

The 2024–25 NIAA's purpose 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 2024–25 Corporate Plan, we achieve our purpose through 4 key activities. Under each key activity is one or more performance measures with identified targets to measure the NIAA's performance. There are 11 measures across the 4 key activities.

To show a line of sight between the 2024–25 Corporate Plan and PBS, all the NIAA's PBS performance criteria for 2024–25 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 purpose, reporting the actual results achieved against the performance measures and targets as set out in the 2024–25 Corporate Plan and PBS.

The NIAA purpose and key activities have been refreshed for 2025–26.[2] The Agency is on a journey to improve its performance reporting including enhancing our performance framework to comprehensively and meaningfully represent and measure our activities.

1 The Annual Performance Statement relate to the performance of the NIAA. NIAA Statutory Office Holders are listed in the NIAA Organisation Structure. Performance of NIAA Statutory Office Holders are not included in this Statement.

2 For the Agency's updated purpose statement refer to the 2025–26 Corporate Plan, available at: https://www.niaa.gov.au/resource-centre/niaa-corporate-plan-2025-29.

# 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 NIAA's control.
- **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.

The Agency's key activities are delivered in partnership with a range of third parties, including other Australian Government entities, state and territory governments, profit and not-for-profit organisations and communities. We source a range of data from our delivery partners to measure and report in our Annual Performance Statement. The Agency strives to ensure performance data collected is reliable, verifiable and supported by appropriate assurance processes. The data collected is aligned with privacy principles and data governance. In the interest of transparency, we have disclosed limitations associated with the data and methodology used to assess our performance.

## Key changes for 2024–25

In the time since the release of the 2024–25 Corporate Plan, there have been some further changes to performance measures. A summary of key changes[3] are provided in the table below:

| Key Activity | Measure | Change Type | Rationale for change |
|---|---|---|---|
| 1 | 1 | Methodology | Updated from the 2024–25 Corporate Plan to accurately reflect the methodology. A survey was introduced to assess the effectiveness of the Local Partnership Agreement process for Empowered Communities. |
| 4 | 11 | Methodology | Updated from the 2024–25 Corporate Plan to accurately reflect the methodology. Case studies have been included to demonstrate the use of evaluation findings and information to inform evidence-based decisions that support the positive impact of policies and programs. |

In addition to the above changes, a minor editorial was noted in the 2025–26 PBS.

| Key Activity | Measure | Change Type | Rationale for change |
|---|---|---|---|
| 3 | 6 | Editorial | For Program 1.4 – Culture and Capability *'Maintain cultural expression and conservation, and support First Nations participation in policy development and decision making'* was incorrectly carried over as a key activity from 2023–24. The correct key activity for 2024–25 is *'Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities.* |

3 Department of Finance Resource Management Guide 134 notes if performance information, such as performance measures, targets, data sources and methodologies, differ from those set out in the Corporate Plan at the beginning of the reporting period, entities should explain those changes in their Annual Performance Statement. These changes are in comparison to the 2024–25 Corporate Plan (published August 2024).

# Overview of performance

In 2024–25, the NIAA has achieved 5 performance measures, substantially achieved 2 performance measures, partially achieved 2 performance measures and 1 performance measure was not achieved. Further, a baseline was reported for 1 performance measure.

The NIAA's 2024–25 Annual Performance Statement (APS) demonstrates progress toward its purpose of working in partnership with Aboriginal and Torres Strait Islander peoples to enable self-determination and leading and influencing change across government.

Strong partnerships were demonstrated through Empowered Communities, with an independent review finding that Empowered Community shared decision-making is an effective model for empowering Aboriginal and Torres Strait Islander peoples. However, results show that ongoing work is required to formalise Local Partnership Agreements. In the reporting period, the NIAA delivered a baseline register of partnerships. This demonstrates sound progress in the NIAA's ability to identify and measure partnerships across the Agency. The NIAA will continue to build on the partnership foundation during 2025–26 as the Agency's performance maturity continues to evolve.

The NIAA is contributing meaningfully to systemic change, particularly through procurement and coordination efforts under the Closing the Gap initiative. The NIAA successfully coordinated across Government to deliver the Closing the Gap Annual Report for 2024 and the 2025 Implementation Plan. These documents formalise how the Commonwealth will progress the Closing the Gap National Agreement's Priority Reforms and socio-economic targets. Work is continuing to monitor the implementation of Priority Reforms across Commonwealth departments and agencies.

The performance results show strong achievements in employment outcomes and program delivery, including in delivering programs under the Indigenous Advancement Strategy (IAS). These achievements reflect positive impacts for Aboriginal and Torres Strait Islander peoples.

The NIAA is committed to evidence-based decision-making, with timely evaluation reporting supporting transparency and continuous improvement. The addition of case studies assessing evaluations published in the reporting period demonstrate the extent to which evaluation findings and information are informing evidence-based decisions and positively impacting policies and programs. However, there has not been a sufficient length of time since the completion of the evaluations reported in 2024–25 to assess whether findings have been embedded into policies and programs.

All NIAA key activities and performance measures reflect a way of working that promotes reconciliation. Reconciliation is about strengthening relationships between Aboriginal and Torres Strait Islander and non-Aboriginal and Torres Strait Islander people. Reconciliation informs and guides our work, particularly in our role of leading and coordinating policy, program design, and service delivery in partnership with Aboriginal and Torres Strait Islander peoples. This is foundational to building a future where Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

As shown in our organisational structure there are 3 statutory office holders, the Office of the Registrar of Indigenous Corporations (ORIC), Office of Township Leasing and Aboriginal Land Commission. The NIAA considers the functions of the 3 statutory office holders as not sufficiently material in 2024-25 to each require a performance measure.

ORIC's Corporate Plan and performance information is available at:

- ORIC Corporate Plan 2024-2027 - www.oric.gov.au/about-us/regulatory-approach/oric-corporate-plan-2024-2027
- ORIC performance reports - www.oric.gov.au/about-us/accountability-and-reporting/oric-performance-reports
- Appendix B of the NIAA 2024-25 Annual Report

Office of Township Leasing reporting information is available at:

- Executive Director of Township Leasing Annual Report 2023-24 - www.otl.gov.au/sites/default/files/otl_annualreport_2023-24.pdf
- Appendix A of the NIAA 2024-25 Annual Report

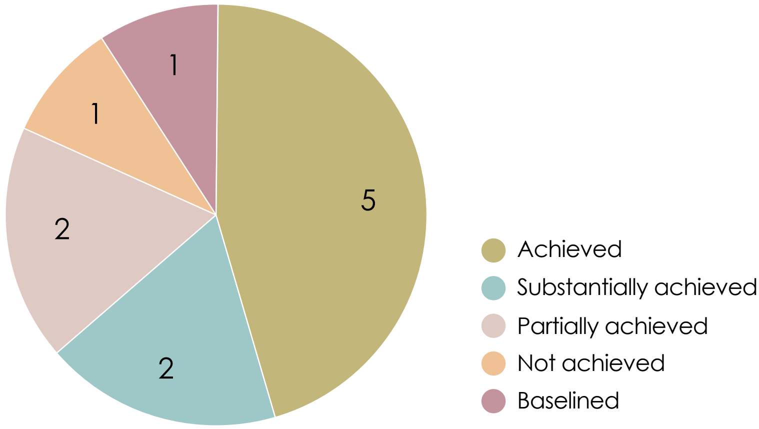
Aboriginal Land Commission reporting information is available at:

- Aboriginal Land Commissioner Report for the year ended 30 June 2024 - www.niaa.gov.au/sites/default/files/documents/2025-03/ALC-Annual-Report-2023-24.pdf

The NIAA has commenced its performance reporting improvement journey and is committed to improvements in its reporting to the public and the Parliament.

## Overview of performance (continued)

**Diagram 1: Overview of NIAA performance measures for 2024–25**




The performance result key used for reporting is outlined below:

| | |
|---|---|
| **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. |
| **Baseline reported** | In the reporting period, the NIAA reported the baseline for the target. |

A summary of the results for each of our performance measures is included below.

### Key Activity 1 – Build and maintain effective partnerships to support the empowerment and self-determination of First Nations peoples.

| | |
|---|---|
| **Performance Measure 1:** Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements. | **Not achieved** |
| **Performance Measure 2:** The number of effective partnerships the NIAA is a party to. | **Baseline reported** |

### Key Activity 2 – Lead and coordinate across government to implement the National Agreement on Closing the Gap.

| | |
|---|---|
| **Performance Measure 3:** 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. | **Partially achieved** |
| **Performance Measure 4:** The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the APS. | **Substantially achieved** |

### Key Activity 3 – Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities.

| | |
|---|---|
| **Performance Measure 5:** Proportion of the NIAA's investment through IAS grants that align with Closing the Gap outcomes and Priority Reforms. | **Partially achieved** |
| **Performance Measure 6:** Proportion of IAS program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | **Substantially achieved** |
| **Performance Measure 7:** Portion of CDP participants that achieve a 26-week employment outcome. | **Achieved** |
| **Performance Measure 8:** Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days. | **Achieved** |
| **Performance Measure 9:** Total number of jobs funded under the Remote Jobs and Economic Development Program. | **Achieved** |

### Key Activity 4 – Use evaluation findings and information to inform evidence-based decisions that support the positive impact of policies and programs.

The NIAA notes that while performance measures 10 and 11 were achieved, these performance measures do not fully report against the breadth of Key Activity 4.

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| **Performance Measure 10:** Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website. | **Achieved** |
| **Performance Measure 11:** 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

| Key Activity 1 | Build and maintain effective partnerships to support the empowerment and self-determination of First Nations peoples. *Performance measures 1 and 2* |
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| **Performance measure** | **Performance Measure 1:** Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements. |
| **Target/s** | 100% of existing Empowered Community regions have refreshed Local Partnership Agreements in place by 30 June 2025. |
| **Rationale** | This measure relates to the NIAA's vision to hear, recognise and empower and relates directly to the purpose of the NIAA, to work in genuine partnership to enable the self-determination and aspirations of First Nations communities. Empowered Communities is one of the NIAA's formal partnerships demonstrating the strong partnership elements of Priority Reform One: formal partnerships and shared decision-making. |
| **Methodology and data sources** | • Quantitative assessment of the number of existing Empowered Communities during the reporting period that have an updated, signed Local Partnership Agreement in place.<br>• Measurement of progress against each Local Partnership Agreement is conducted through regular IAS 6-monthly reporting and annual partnership health checks.<br>• A survey of all participants to assess the effectiveness of the process and whether the principles of the partnership were adequately followed by the NIAA.<br>• Completion of an independent review of the program to assess effectiveness and identify improvement areas. |
| **Authority** | 2024–25 Corporate Plan, page 38 |
| **Result** | 20% of existing Empowered Communities regions have refreshed Local Partnership Agreements finalised and in place by 30 June 2025. |
| **Performance rating** | **Not achieved** |

## Analysis

### Key features of the Empowered Communities model

#### Self-determination and empowerment

Aboriginal and Torres Strait Islander peoples having the authority and capacity to actively participate in priority-setting and decision-making, enabling broad representation and genuine influence on decisions is a central tenet of the Empowered Communities model. A comprehensive Regional Development Agenda with broad-based support from Aboriginal and Torres Strait Islander people in a region is a powerful foundation for enabling self-determination and driving decisions about government investment at the local level. The University of Queensland Lessons Learned Review 2025 (the Review) found that Empowered Community Backbone organisations[4] have engaged widely in their regions over multiple years to develop and refine their respective region's development agendas. While considerable progress has been made, updated Local Partnership Agreements provide a critical opportunity to improve the alignment between government investment decisions and the community driven regional priorities expressed in the Regional Development Agendas.

#### Shared decision-making

The Review found that Empowered Communities shared decision-making is an effective model for empowering Aboriginal and Torres Strait Islander peoples. The review also found that it provides a tangible mechanism for how the Closing the Gap Priority Reform One – Formal Partnerships and Shared Decision Making can be enacted in practice.

#### Impact of Empowered Communities

The Review found there is evidence that the Empowered Communities partnership model has been successful in:

- developing a shared vision for Indigenous empowerment
- improving service delivery on-the-ground for First Nations people
- enhancing the sharing (and quality) of information and data
- developing more collaborative and partnered ways of working
- Aboriginal and Torres Strait Islander people feeling empowered by the opportunities to participate in funding decisions through shared decision-making and their ability to advocate for change.

4 'Backbone Organisation' - A secretariat with the responsibility to facilitate the EC Partnership in the EC regions and to drive regional development planning and related activities that deliver place driven Closing the Gap reforms, under the strategic direction of the regional EC Indigenous Leaders group.

Since December 2017, over $411 million of IAS funding across 437 grant activities and applications has been considered and recommended through shared decision-making arrangements in Empowered Communities regions. This includes decisions on the continuation of ceasing grants in Empowered Communities regions and decisions on new grants for the Indigenous Skills and Employment Program in 2023, the first round of Indigenous Rangers Expansion grants in late 2023 and 2024 and Small Sporting Grants in NSW in 2025.

The Review noted that enhancing the enabling conditions in which the partnership operates, and building trust among the partners, particularly at the local/regional level would improve the strength of the partnership. The Review identified that formalised partnership agreements are foundational in shaping the authorising environment for shared decision-making. Refreshing Local Partnership Agreements are a key mechanism to identify priority areas and plan for future shared decision-making with Empowered Communities regions.

### Local Partnership Agreements and self-determination

While Local Partnership Agreements were in place with most Empowered Communities regions up until 2022, refreshing Local Partnership Agreements in each Empowered Communities region for the next 3 years (to 2028), are an important means of:

- formalising and strengthening the Empowered Communities partnership at the local level
- setting shared priorities, expectations and mutual accountability mechanisms between the NIAA and Empowered Communities leaders
- developing together: a shared vision that reflects the goals of empowerment (self-determination).

For the 2024–25 reporting period, the target was to refresh 10 Local Partnership Agreements. Local Partnership Agreements were finalised with 2 Empowered Communities regions (Barang Regional Alliance in Central Coast NSW and Inner Sydney Empowered Communities) by 30 June 2025.

The NIAA did not achieve the result due to a range of factors influencing progress towards finalising Local Partnership Agreements, including:

- Genuinely working in partnership takes significant time, consistent effort and resources by all partners and a relational way of working.
- While the focus of the Local Partnership Agreements is to find a set of shared priorities and to work towards common goals, there are other priorities held by NIAA and held by the Empowered Communities backbones that are not necessarily shared, and it can be a complex and lengthy process to work through these differing perspectives together.

A survey of all participants was undertaken in July 2025 to gauge the effectiveness of the process and whether the principles of the partnership were adequately followed by the NIAA. There were 4 respondents out of approximately 30 participants (approximately 13 per cent). While responses reported satisfaction, the number of survey responses were not enough to draw conclusions about the NIAA's performance of the Local Partnership Agreements negotiation process.

### The process

The process of developing the Local Partnership Agreements seeks to put into practice principles including partnership and collaboration, transparency, common agenda and mutual accountability. The following work was completed across all Empowered Community regions during this reporting period to support the effective development of the refreshed Local Partnership Agreements:

- Building a shared understanding across all relevant NIAA regions and Empowered Communities regions about the objectives of refreshed Local Partnership Agreements.
- Co-developing a Local Partnership Agreement template and guidance document with Empowered Communities National Secretariat, which was agreed on 24 December 2024.
- Face-to-face and multiple virtual Local Partnership Agreement workshops between NIAA, Empowered Communities Leaders and Empowered Communities backbone organisations in each region. All discussions were positive and productive in working through a range of complex matters. The NIAA is continuing to improve its performance reporting. For 2025–26, the NIAA will measure progress against each Local Partnership Agreement through regular IAS 6-monthly reporting and annual partnership health checks.

## Key Activity 1 continued

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| **Performance measure** | **Performance Measure 2:**<br>The number of effective partnerships the NIAA is a party to. |
| **Target/s** | Develop a register that provides a baseline data set of partnerships. |
| **Rationale** | The NIAA's work to build and maintain partnerships contribute to supporting the empowerment and self-determination of Aboriginal and Torres Strait Islander peoples.<br>The Annual Closing the Gap Commonwealth Partnership Stocktake captures vital information on formal partnerships that meet the Closing the Gap strong partnership elements. Complementary NIAA work is required to better understand the breadth and depth of the NIAA partnerships progressed throughout the year and to develop an assessment of effectiveness and impact. Partnerships were considered in the context of NIAA and whole-of-government partnership and engagement frameworks. |
| **Methodology and data sources** | • Quantitative collection of baseline data to create a landscape map of partnerships.<br>• Qualitative assessment, using existing frameworks, of baseline data to determine partnerships for inclusion in a Partnership Register. |
| **Authority** | Corporate Plan, page 39 |

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| **Result** | The NIAA developed a Partnership Register that provides a baseline dataset of partnerships that NIAA is party to, as at 31 January 2025.<br>The Partnership Register includes a record of the location, name, parties/members, and purpose of the relationships that NIAA holds with Aboriginal and Torres Strait Islander peoples and organisations. These relationships have been mapped to the Australian Public Service Commission's (APSC) Spectrum of Partnering and Engaging (the Partnership Spectrum), distinguished by the role and level of shared decision making between parties. The Partnership Register includes relationships on both the engagement and partnership ends of the Partnership Spectrum. A classification tool was developed to assist with the standardisation of this process.<br>The Partnership Register documents a total of 88 arrangements which were reported as potential partnerships for further assessment. Of these, it was determined that 48 arrangements met the threshold for a partnership as defined by the APSC's Partnership Spectrum. The other 40 arrangements were determined to be engagement approaches.<br>To complement the Partnership Register, a series of landscape maps documenting the geographic distribution of partnership and engagement arrangements have also been developed. |
| **Performance Rating** | **Baseline reported.**<br>The NIAA delivered a Partnership Register that provides a baseline data set of partnerships, complemented by a series of visual landscape maps. |

## Analysis

The NIAA is party to a wide range of arrangements across the country that involve engagement and partnership approaches. These may take a variety of practical formats, demonstrating that working in place requires a flexible approach that responds to the diverse needs of Aboriginal and Torres Strait Islander communities.

The NIAA has delivered an internal baseline Partnership Register that documents partnerships and partnership style arrangements between NIAA and Aboriginal and Torres Strait Islander people, communities and organisations.

## Key Activity 1 continued

Much of the work the NIAA undertakes to ensure Aboriginal and Torres Strait Islander people are heard, recognised and empowered, is done in partnership.

The Partnership Register records 88 engagement and partnership relationships ranging from targeted, time-limited, place-based initiatives to broad national policy partnerships. Of these arrangements, 48 have shared decision-making at the core of their agreement and thereby meet the minimum threshold for formal partnership under the Partnership Spectrum. The other 40 arrangements were determined to be an engagement.

Referring to both partnerships and partnership-type engagement arrangements recognises the value of working in partnership with or without a formal agreement in place. In line with broader Australian Public Sector Reform, this work draws on the whole-of-government framework to define and classify these arrangements.

The Partnership Register will assist the NIAA to recognise where partnerships have been built and maintained with communities, organisations, peak bodies and other stakeholders to support the empowerment and self-determination of Aboriginal and Torres Strait Islander peoples.

The NIAA is working to continue to mature performance reporting around partnerships. Future enhancements will draw on insights from the Partnership Register. These refinements will improve the ability for the NIAA to demonstrate how it is progressing systemic change through strong, place-based and culturally grounded partnerships.

# Key Activity 2

| Key Activity 2 | Lead and coordinate across government to implement the National Agreement on Closing the Gap.<br><br>*Performance measures 3 and 4* |
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| **Performance measure** | **Performance Measure 3:**<br>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** | 1. Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period.<br>2. Coordinates whole-of-government implementation of the National Agreement on Closing the Gap (the National Agreement).<br>3. Milestones in implementing the Priority Reform actions have been achieved (where applicable). |
| **Rationale** | This measure supports the aim of driving systemic change leading to improved life outcomes for Aboriginal and Torres Strait Islander peoples. The measure represents the NIAA's contribution to the timely, transparent, and accountable implementation of the National Agreement, through strategic coordination and shared accountability mechanisms.<br>The Commonwealth Implementation Plan outlines the Australian Government's commitments to achieve the targets and deliver on the Priority Reforms in the National Agreement. The NIAA's role, in leading the Australian Government's approach to embedding these Priority Reforms, is to improve the way Commonwealth Government departments and agencies work with Aboriginal and Torres Strait Islander peoples and provides the foundation for future progress against the targets and supporting the aspirations of Aboriginal and Torres Strait Islander peoples. |

## Key Activity 2 continued

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| **Methodology and data sources** | • Quantitative assessment against timeframe supported by qualitative analysis of actions taken.<br>• 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 on Closing the Gap (Joint Council).<br>• Analysis of the extent of implementation of the Priority Reforms will include data sets relating to meetings to drive and 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. This includes monitoring of all Implementation Plan commitments across Commonwealth departments and agencies. |
| **Authority** | 2024–25 PBS outcome 1, program 1.7, page 215<br>2024–25 Corporate Plan, page 40 |
| **Result** | Overall result is partially achieved.<br>Target 1 is achieved as the Commonwealth Closing the Gap Annual Report and Implementation Plan was agreed and delivered in a manner and time frames required by Government.<br>Target 2 is substantially achieved, as a minimum 88 per cent of agenda items across Joint Working Group, Partnership Working Group and Joint Council meetings within the reporting period were consistent with relevant terms of reference and agreed work plans.<br>Target 3 is not achieved, as 52% of Commonwealth Government milestones have been delivered within the specified time frames. |
| **Performance Rating** | **Partially achieved** |

## Analysis

The NIAA supports the implementation of the National Agreement across the Australian Government. The NIAA collaborates with departments and agencies to influence the development of policies that are aligned to the Priority Reforms and progress work towards closing the gap between Indigenous and non-Indigenous Australians through mainstream settings.

The NIAA works as a steward for the National Agreement on behalf of the Australian Government to foster collaboration, influence reform in mainstream settings, promote accountability, and ensure that all parties uphold their commitments to the Priority Reforms and targets, driving a coordinated national effort toward genuine and lasting change.

### Target 1 - Coordinating and delivering the Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan

The NIAA coordinated across Government to deliver the Closing the Gap Annual Report for 2024 and the 2025 Implementation Plan (ARIP). The ARIP was tabled to the Australian Parliament on 10 February 2025. Supplementary documents including a full status update of progress against 2024 Implementation Plan actions and a complete list of 2025 Implementation Plan actions were published online at the same time. ARIP, as well as the supplementary documentation is available on the NIAA website: https://www.niaa.gov.au/resource-centre/commonwealth-closing-gap-2024-annual-report-and-2025-implementation-plan.

The NIAA worked closely with all (15) Commonwealth departments and agencies responsible for Closing the Gap socio-economic outcomes and targets, requiring each entity to work with their relevant peak bodies and Aboriginal and Torres Strait Islander stakeholders in the information gathering and drafting phase, including engaging peaks to draft all case studies for the report.

Following tabling of the 2024–25 ARIP, the NIAA undertook an extensive feedback process including a survey to support improved coordination and delivery of the Commonwealth's next report. Feedback from stakeholders identified a number of key areas as opportunities for improvement including:

- Improving collaboration between Government departments and appropriate peaks.
- Strengthening communications and information gathering and sharing.
- Allowing greater time for clearance requirements and timeframes.
- Better inclusion of cross-cutting measures.

## Key Activity 2 continued

### Target 2 - Coordinating whole-of-government implementation of the National Agreement

The NIAA facilitates, coordinates and provides advice to support progress towards the National Agreement deliverables. The secretariat services provided by the NIAA supports the NIAA's role in leading and coordinating across government to deliver the National Agreement. For example, the NIAA supports the delivery of key ministerial and senior official governance mechanisms responsible for implementing the National Agreement, including co-ordinating and influencing both Commonwealth departments and agencies and states and territories.

Cross-Jurisdictional coordination by the NIAA over this period included Joint Council meetings on 5 July 2024,15 November 2024 and 20 June 2025; and Partnership Working Group meetings held on 10 October 2024, 7 March 2025 and 22 May 2025. The NIAA's role in co-ordinating these meetings contributes to progressing the National Agreement as these meetings enable progress to be monitored against the deliverables of the Partnership. This includes discussions across the Commonwealth, state and territories, and the Coalition of Peaks.

At the 5 July 2024 Joint Council meeting, members requested a stocktake of commitment actions under the National Agreement to then inform a Strategic Forward Work Plan (the Work Plan), focused on prioritisation and implementation of actions to better support real and significant changes. A workshop to map the Work Plan occurred on 30 October 2024, and was attended by representatives from the Commonwealth, the Coalition of Peaks and state and territory jurisdictions. The Work Plan was endorsed at Joint Council on 15 November 2024.

The Work Plan was instrumental in developing the draft agendas for Closing the Gap governance forums. The recent Joint Council meetings included strategic discussions on progress towards Targets 11 and 12 of the National Agreement and consideration of the findings and recommendations of the Independent Aboriginal and Torres Strait Islander Led Review Final Report. Progress by each party to the National Agreement on delivering commitments is reflected in the Closing the Gap Implementation Tracker.

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

- 2 Joint Working Group meetings on 11 September 2024 and 25 November 2024.
- Participation in the monthly Australian Public Service Secretaries Board meetings and Partnership Priorities meetings.
- Policy Partnership Forum on 6 August 2024 to identify and leverage synergies and cross-sectoral opportunities to ensure a collective strengthening of Policy Partnerships.

The NIAA's coordination efforts were assessed by analysing meetings and minutes. The NIAA's target for the reporting period was 100 per cent, with the analysis showing that a minimum of 88% of agenda items across all Joint Working Group, Partnership Working Group and Joint Council meetings were consistent with relevant terms of reference and agreed work plans.

Further, the NIAA contributes to the development and updating of a range of strategic documents that support and strengthen the implementation of the National Agreement. For the reporting period this included:

- Central Agency Strategic Action Plan
- Agency Guidance Note to embed the National Agreement on Closing the Gap in New Policy Proposals
- Estimates Memorandum: National Agreement on Closing the Gap
- Guidance Note: Embedding Priority Reforms into National Agreements

## Key Activity 2 continued

### Target 3 - Implementing the Priority Reform actions have been achieved (where applicable)

The ARIP plays a central role in advancing the four Priority Reforms outlined in the National Agreement. The ARIP reports on progress and identifies new commitments across all socio-economic targets and Priority Reforms. Growth in the number of actions and commitments over the years reflects the evolution of the National Agreement and strengthened focus on implementation.

The NIAA monitors all Implementation Plan commitments across the Commonwealth through regular progress update meetings with policy line agencies and a formal bi-annual reporting process which is tabled at the Secretaries Board and Joint Working Group meetings. During the reporting period, the NIAA has refreshed the Closing the Gap progress dashboard to provide further transparency on implementation progress and facilitate increased accountability and interventions to focus efforts.

Throughout 2024–25, the NIAA has continued to monitor, influence and lead work to deliver Priority Reforms across the Commonwealth Government. From 1 July 2024 to 30 June 2025, 52 per cent of Commonwealth milestones have been delivered within the specified timeframes (22 out of 42 actions were delivered on time), this includes:

- In February 2025, the status of Priority Reforms actions included in the 2024 Implementation Plan actions was published alongside the ARIP.
  - 10 out of 16 actions were complete in line with identified timeframes.
  - 4 actions from the 2024 Implementation Plan that were underway were not specified in the 2025 Implementation Plan. These have been incorporated into ongoing monitoring and accountability processes with 3 actions completed by June 2025.
- The 2025 Implementation Plan identified 22 Priority Reforms activities due in the first half of 2025 and 9 were complete.

In addition, 2 actions outlined in the 2025 Implementation Plan were completed ahead of the allocated due date including the establishment of the Data Policy Partnership (Priority Reform One) and establishment of the Indigenous data champions under the Governance of Indigenous Data Framework (Priority Reform Four).

Notable actions completed across the full reporting period include:

- The Commonwealth Partnership Stocktake was strengthened to include an expectation that First Nations partners endorse the submission (Priority Reform One).
- The publication of the Partnership Playbook to support the Australian Public Service to work in genuine partnership with Aboriginal and Torres Strait Islander peoples (Priority Reform One).
- The finalisation of the Policy Partnership Evaluation Guideline to support Policy Partnerships develop individual, yet consistent, evaluations across the Commonwealth (Priority Reform One).
- The Grants Prioritisation Guide rolled out across Commonwealth agencies (Priority Reform Two).
- Consultation process to strengthen the Indigenous Procurement Policy (IPP) was completed. Reforms include strengthening the IPP eligibility criteria and making the IPP targets more ambitious (Priority Reform Two).
- The Finalisation of a co-designed Capacity Building Framework for Aboriginal Community-Controlled Health Organisations (Priority Reform Two).
- The establishment of the Collaboration Circle as an ongoing sub-committee of the Chief Operating Officer Committee (Priority Reform Three).
- Resources developed through the Allyship project were released to support individual and organisational transformation (Priority Reform Three).
- Increasing Aboriginal and Torres Strait Islander representation at Senior Executive levels to 100 First Nations SES Officers through the second round of the SES100 (Priority Reform Three).
- The establishment of Bulabul and Yawarra First Nations talent and assessment programs across the Australian Public Service (Priority Reform Three).

The NIAA has sought to strengthen the leading and coordinating Closing the Gap performance measure for the 2025–26 Corporate Plan to better reflect the NIAA's role and to support more accurate measurement of performance.

## Key Activity 2 continued

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| **Performance measure** | **Performance Measure 4:**<br>The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the Australian Public Service. |
| **Target/s** | 1. The NIAA's stewardship, advice, engagement and guidance on the Indigenous Procurement Policy and reporting system across the Australian Public Service are effective, with a target of 60% or higher satisfaction response.<br>2. Portfolios achieve their annual targets, as set out in the Indigenous Procurement Policy. |
| **Rationale** | The NIAA provides stewardship and support for the Australian Government's Indigenous Procurement Policy, 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 Indigenous Procurement Policy defines success as all portfolios meeting their targets for the number and value of contracts awarded to First Nations businesses. |
| **Methodology and data sources** | • Portfolio's central procurement areas were surveyed on the effectiveness of the NIAA's policy advice, training, Indigenous Procurement Policy Reporting Solution system support and guidance materials. 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).<br>• Data is collected through the Indigenous Procurement Policy Reporting Solution. AusTender data is matched with Office of the Registrar of Indigenous Corporations and Supply Nation's list of First Nations-owned business ABNs. Departments manually upload low-value purchases from First Nations-owned businesses.<br>• Commonwealth Procurement Rules (CPRs) requires entities to upload any new contracts or contract variations within 42 days (6 weeks) of a contract being agreed.<br>• The results are based on data collected through the Indigenous Procurement Reporting Solution. In addition, the NIAA conducts a portfolio review assurance process over Indigenous Procurement Policy contract reporting. This assurance process takes place after contracts are available to review, which is outside the reporting period. For the measure to be achieved, both targets must be met. |

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| **Authority** | 2024–25 Corporate Plan, page 41 |
| **Result** | Overall result is substantially achieved.<br>Target 1 (Indigenous Procurement Policy Satisfaction Survey) is substantially achieved with 58% of survey respondents, overall, very satisfied or somewhat satisfied with the service offering. The target required 60% satisfaction for achievement of the target.<br>Target 2 (Commonwealth Portfolio targets) is achieved. For the reporting period, as measured as at 22 August 2025, Commonwealth Portfolio Departments performance against their targets indicates:<br>• All portfolios have exceeded their volume of contract targets for 2024–25.<br>• All portfolios have exceeded their value of contracts targets for 2024–25.<br>The Commonwealth's overall outcomes have more than doubled the required value target and achieved more than 6 times the number of contracts required for the overall number target. |
| **Performance Rating** | **Substantially achieved** |

## Analysis

### Target 1 - The NIAA's stewardship, advice, engagement and guidance

The NIAA surveyed central procurement areas across all Commonwealth portfolios to assess the NIAA's effectiveness in stewardship, advice, engagement and guidance in relation to the Indigenous Procurement Policy. The survey was open from 29 May 2025 to 30 June 2025.

Overall, the survey results were positive. Survey responses indicated high satisfaction with the quality of the NIAA's advice (72 per cent), but lower satisfaction with the timeliness of support (44 per cent). This result indicated an expectation for the NIAA to respond quicker to the volume of enquiries and support, while also pursuing other Government priorities, such as Indigenous Procurement Policy reforms.

The survey results were analysed by the various Indigenous Procurement Policy support services offered or managed by the NIAA. This analysis informs the NIAA's efforts in terms of focussing on areas for improvement moving forward.

Overall, the satisfaction of available supports on offer showed 58 per cent of respondents were very satisfied or somewhat satisfied with the service offering.

### Target 2 - Portfolio annual targets

The NIAA developed and managed a reporting system for portfolios and suppliers to support reporting on the Indigenous Procurement Policy. The Indigenous Procurement Policy Reporting System (IPPRS) combines data from a range of sources including AusTender, Supply Nation, Office of the Registrar of Indigenous Corporations, Commonwealth portfolios and the Australian Business Register. This allows the systematic identification of contracts with verified Indigenous businesses and tracks them against each portfolio's targets. The Indigenous Procurement Policy Reporting Service also supports the reporting of outcomes from contracts with Mandatory Minimum Indigenous Participation Requirements targets by contractors, which is a key element of the Indigenous Procurement Policy.

The NIAA continues to improve and support the Indigenous Procurement Policy Reporting Service with 4 major software updates released in 2024–25.

AusTender data, the primary source of high value contract information, requires entities subject to the Commonwealth Procurement Rules and subject to Procurement Connected Policies like the Indigenous Procurement Policy, 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.

To encourage the broadest possible application of the Indigenous Procurement Policy, Portfolios count a range of procurement and purchases with Indigenous enterprises against their targets including:

- **Direct contracts and purchases** awarded to an Indigenous enterprise by an entity within their Portfolio.
- **Subcontracts** awarded to an Indigenous enterprise that directly relate to the goods and services contracted by an entity within the Portfolio.
- **Multi-year contracts -** A multi-year contract awarded to an Indigenous enterprise can count towards a portfolio's volume-based target for each year the Indigenous enterprise receives revenue under the contract.

The NIAA's Chief Executive Officer proactively engages with Commonwealth Portfolio Department Secretaries on Indigenous Procurement Policy target performance, assurance and data integrity. However, the portfolio review assurance process over Indigenous Procurement Policy contract reporting is unable to be completed within annual reporting timeframes. Prior year (2023–24) validation processes were also not complete at the time of publishing, and the historical variance rate is unable to be reported. Adjustments to validation processes are underway with the aim of providing improvements to reported Indigenous Procurement Policy Reporting Service data for 2025–26.

Indigenous Policy Procurement Reporting Service data as at 22 August 2025 shows the number of contracts and value of contracts elements of the target were met by all portfolios (17 of 17).

The Indigenous Procurement Policy results are published on the NIAA website at https://www.niaa.gov.au/our-work/employment-and-economic-development/indigenous-procurement-policy-ipp. For more detail on the Portfolio annual targets, see the Indigenous Portfolio Policy at https://www.niaa.gov.au/resource-centre/indigenous-procurement-policy.

# Key Activity 3

| Key Activity 3 | **Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities.**<br><br>*Performance measures 5, 6, 7, 8 and 9* |
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| **Performance measure** | **Performance Measure 5:**<br>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. This is a significant Australian Government initiative, including $1.8 billion of total grants expenditure in 2024-25. |
| **Methodology and data sources** | • Quantitative (output measure).<br>• Data source is the mandatory grant activity coding processes of IAS grants in our grant management system (FUSION).<br>• Calculation will assess the proportion of IAS grants investment that show contribution towards Closing the Gap outcomes and Priority Reforms, as coded within the reporting period. |
| **Authority** | 2024–25 Corporate Plan, page 42 |
| **Result** | For the 2024–25 financial year, 93.61% of IAS investment is recorded as aligned with both Closing the Gap socio-economic outcomes and Priority Reforms. This reflects $1,553 million of the total $1,659 million investment of all IAS activities with a financial implication in the reporting period.<br>Of the remaining 6.39% ($105.9 million) investment:<br>• 5.65% ($93.7 million) is aligned with Closing the Gap socio-economic outcomes but not Priority Reforms.<br>• 0.74% ($12.2 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.<br>In the reporting period, the result achieved was less than 95% of the performance target, and therefore the performance rating is partially achieved. |
| **Performance Rating** | **Partially achieved** |

## 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 Aboriginal and Torres Strait Islander peoples 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 NIAA works with funded providers and communities to develop and implement local solutions to ensure funding achieves outcomes for Aboriginal and Torres Strait Islander peoples. Funded providers are expected to work closely with communities in the design and delivery of projects.

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

For the 2024–25 FY, over 70 per cent of IAS funding that has been coded against Closing the Gap outcomes are reported as aligning with the following outcome areas:

- Outcome Area 5 = 14.42 per cent (Aboriginal and Torres Strait Islander students achieve their full learning potential).
- Outcome Area 8 = 38.88 per cent (Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities).
- Outcome Area 15 = 24.08 per cent (Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters).

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, over 85 per cent of the grants that have been assessed as demonstrating alignment with one or more Priority Reforms are reported as aligning with Priority Reform Two 'Building the Community-Controlled Sector'.

This outcome targets 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 coding the current distribution of IAS funding across socio-economic outcome areas, NIAA has better insight into the activities which contribute towards Closing the Gap targets and can identify areas for strategic investment to further complement national efforts and contribute to Closing the Gap targets.

## Key Activity 3 continued

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| **Performance measure** | **Performance Measure 6:**<br>Proportion of IAS program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. |
| **Target/s** | Program 1.1, Program 1.2, Program 1.3, Program 1.4 and Program 1.5 – 90% |
| **Rationale** | This measure relates to the NIAA's purpose of enabling the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples through effectively delivering grants under programs 1.1 to 1.5 of the IAS. The 90% target identified reflects 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.<br>Each program/target has equal weighting towards the overall performance result. |
| **Methodology and data sources** | • Quantitative assessment of contracted delivery requirements of IAS grant activities, specifically the service delivery key performance indicator, contained in service provision agreements (output measure).<br>• 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 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 to 31 December.<br>• 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 that are 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. |
| **Authority** | 2024–25 PBS outcome 1, program 1.1, 1.2, 1.3, 1.4 and 1.5, page 208<br>2024–25 Corporate Plan, page 43 |

**Result**

Across all programs, on average 89.71% of IAS Program activities were assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements.

The results table below sets out the percentage of IAS Program activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements for each program as at 30 June 2025.

| Program | Result (%) | Calculation for the 1 January to 31 December 2024 period. |
|---|---|---|
| Program 1.1 – Jobs, Land and Economy | 87.38% | The result is calculated from a total of 309 completed performance report assessment reports. |
| Program 1.2 – Children and Schooling | 91.50% | The result is calculated from a total of 682 completed performance report assessment reports. |
| Program 1.3 – Safety and Wellbeing | 88.89% | The result is calculated from a total of 558 completed performance report assessment reports. |
| Program 1.4 – Culture and Capability | 90.12% | The result is calculated from a total of 172 completed performance report assessments. |
| Program 1.5 – Remote Australia Strategies | 90.67% | The result is calculated from a total of 75 completed performance report assessment reports. |

**Performance Rating**

**Overall result: Substantially achieved**

Program 1.1 – Jobs, Land and the Economy - Substantially achieved

Program 1.2 – Children and Schooling - Achieved

Program 1.3 – Safety and Wellbeing - Substantially achieved

Program 1.4 – Culture and Capability - Achieved

Program 1.5 – Remote Australia Strategies - Achieved

# Key Activity 3 continued

## Analysis

The overall result across programs is substantially achieved. This measure assesses the accountability of services funded by the NIAA under the IAS. This provides a direct line of sight to the NIAA's performance in ensuring IAS-funded services are delivered to a high standard through agreement management, structured performance monitoring, and active provider engagement. The IAS enables flexible, place-based investment in a broad range of priority areas – including education, employment, community safety, health and wellbeing, and culture. Many services are delivered in complex operating environments, particularly in remote and culturally diverse communities. Maintaining high service standards is essential to ensure that IAS investments contribute meaningfully to Closing the Gap outcomes and reflect the aspirations of Aboriginal and Torres Strait Islander peoples.

The administration of grant activities is strengthened by NIAA's Risk and Compliance Frameworks which promote timely and flexible responses to challenges where required. Risk assessment and management happens throughout all the stages of grant management. In cases where challenges in delivery are identified, NIAA funding arrangements enable regional staff to work with service providers to flexibly adapt delivery arrangements according to individual service challenges and community need.

## Program 1.1 – Jobs, Land and Economy

### Closing the Gap Outcomes

Program 1.1 – Jobs, Land and Economy activities relate to a number of Closing the Gap Outcomes, including:

- **Outcome 6:** Indigenous people enjoy long and healthy lives.
- **Outcome 7:** Indigenous youth are engaged in employment or education.
- **Outcome 8:** Strong economic participation and development of Indigenous communities.
- **Outcome 15:** Indigenous people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.

- **Outcome 16:** Indigenous cultures and languages are strong, supported and flourishing.

### Performance result

Program 1.1 – Jobs, Land and Economy grant activities did not met or exceed the target of 90 per cent, with a result of 87.38 per cent of grant activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements. The result was calculated from a total of 309 completed performance report assessment reports.

### Program 1.1 sub-programs

#### Environment

The Indigenous Rangers Program enables Aboriginal and Torres Strait Islander peoples to contribute to the maintenance and improvement of the natural and cultural environment. The program contributes to cultural, social, economic and environmental outcomes through supporting Aboriginal and Torres Strait Islander peoples' access to Country, capacity to care for Country, practice of culture on Country, work on Country and learning on Country.

*Performance analysis*

The performance of the Indigenous Rangers Program involves the engagement of providers to work with Traditional Owner groups and Aboriginal and Torres Strait Islander organisations to develop work plans and undertake on-Country activities that meet program objectives. The Indigenous Rangers Program Risk Register, Fraud Control and Risk Assessment and the Indigenous Rangers Program Provider Dashboard are used to identify, monitor and action risks, including provider performance issues. Risks may be elevated to the Environment Investment Implementation Advisory Group for consideration, and mitigation strategies implemented, when appropriate. Provider performance is assessed through Agreement Manager review of IAS online reporting, site visits and performance against annual work plans and budgets.

#### Land and Native Title

Land and Native Title activities support Traditional Owners to assist Aboriginal and Torres Strait Islander peoples achieve recognition of their rights and interest in land and waters. It also enables communities to pursue their social, cultural, and economic aspirations through land-based opportunities.

## Key Activity 3 continued

Program objectives contribute to delivering services under Commonwealth land rights legislation. This aligns with the Government objective of generating social and economic benefits for communities from assets.

*Performance analysis*

The performance of the Native Title Representative Body Functions program involves organisations working with a number of parties that are required to agree on the delivery of outcomes. The NIAA works closely with organisations to address issues, such as timely resourcing to address mediation and native title claim requirements. The NIAA also undertakes rolling independent performance reviews of the providers with recommendations implemented to drive continuous improvement. Prescribed Body Corporate Capacity Building grants are one off, time limited grants to native title holding or associated organisations to increase their organisational and economic capacity.

### New Jobs Program Trial

The New Jobs Program Trial provided funding for up to 300 jobs in targeted Community Development Program regions. The New Jobs Program Trial funded community organisations and local governments to employ people to work on projects aligned with community priorities. Job categories included hospitality, security, tour guides, youth community services officers, farm workers, mechanical roles, and building assistants.

*Performance analysis*

In late 2024, the New Jobs Program Trial was deemed to be fully subscribed with the allocation of 300 jobs. At 30 June 2025, 206 Community Development Program participants were employed in the New Jobs Program Trial.

As outlined in the Remote Jobs and Economic Development (RJED) Grant Opportunity Guidelines, New Jobs Program Trial employers were able to be considered for streamlined transition into the RJED Program.

In determining the suitability of New Jobs Program Trial employers to transition jobs to the RJED program from 1 July 2025, the NIAA developed an assessment framework that reflected the broad factors outlined in the RJED Grant Opportunity Guidelines. 282 jobs from the New Jobs Program Trial transitioned into RJED.

### Indigenous Skills and Employment Program

The Indigenous Skills and Employment Program aims to connect Aboriginal and Torres Strait Islander peoples to meaningful employment, career advancement opportunities, and to new training and job-readiness activities. The Indigenous Skills and Employment Program delivers place-based activities that have been developed with Aboriginal and Torres Strait Islander communities to address local needs or barriers in employment support designed to strengthen Aboriginal and Torres Strait Islander peoples' economic participation. The Indigenous Skills and Employment Program is a new program with the majority of providers one year into the delivery of their 4-year projects.

*Performance analysis*

As part of the ongoing performance management of funded Indigenous Skills and Employment Program projects, NIAA Agreement Managers and engagement staff work closely with providers in managing the funding agreement.

Each Indigenous Skills and Employment Program funding agreement describes the agreed services and activities to be delivered, and with regular performance reports required. Each Indigenous Skills and Employment Program provider develops a project management plan that relates to their place-based project including identified risks and management strategies. The tailored plan ensures effective project monitoring is in place to track progress and enable reporting to the NIAA, Aboriginal and Torres Strait Islander communities, project participants and other local stakeholders.

## Program 1.2 – Children and Schooling

### Closing the Gap Outcomes

Program 1.2 – Children and Schooling activities relate to a number of Closing the Gap Outcomes, including:

- **Outcome 3**: Children are safe, healthy and thriving.
- **Outcome 4**: Children thrive in their early years.
- **Outcome 5**: Students achieve their full learning potential.
- **Outcome 6:** Youth are supported to reach their full potential.
- **Outcome 7**: Youth are engaged in employment or education.

### Overview

Program 1.2 – Children and Schooling is delivered through IAS activities that support early childhood development and wellbeing, school attendance and improved post-school pathways for Aboriginal and Torres Strait Islander children.

# Key Activity 3 continued

*Performance analysis*

Program 1.2 – Children and Schooling grant activities have exceeded the target of 90 per cent, with a result of 91.5 per cent of grant activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements. The result was calculated from a total of 682 completed performance report assessment reports.

Performance has been achieved through successful delivery of grant activities 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.

Grant activities were delivered in collaboration with other government agencies or partners with local or policy expertise, where appropriate. For example, Culturally Nourishing Schooling is a whole-of-school model and works in partnership with schools and local Aboriginal and Torres Strait Islander communities to develop a model of sustainable improvement in Indigenous education delivery. This has included the University of NSW collaborating with schools and other organisations, such as their Blak Caucus and local land councils. It has been noted that these collaborations have improved decision-making on matters that affect all stakeholders and assist setting groundwork for the ongoing engagement of students.

Regional staff have been on the frontline helping Aboriginal and Torres Strait Islander communities affected by the north Queensland floods, Cyclone Alfred in the east, Cyclone Zelia in the west, and the fires in Victoria and Tasmania. Regional offices have provided tailored communications and managed expectations regarding outcomes and timelines.

## Program 1.3 – Safety and Wellbeing

### Closing the Gap Outcomes

Program 1.3 – Safety and Wellbeing activities relate to a number of Closing the Gap Outcomes, including:

- **Outcome 1:** Everyone enjoys long and healthy lives.
- **Outcome 2:** Children are born healthy and strong.
- **Outcome 7:** Youth are engaged in employment or education.
- **Outcome 10:** Adults are not overrepresented in the criminal justice system.
- **Outcome 11:** Young people are not overrepresented in the criminal justice system.
- **Outcome 12:** Children are not overrepresented in the child protection system.
- **Outcome 13:** Families and households are safe.
- **Outcome 14:** People enjoy high levels of social and emotional wellbeing.

This program supported Priority Reforms One and Two, particularly through partnerships with Aboriginal Community-Controlled Organisations.

### Overview

Program 1.3 – Safety and Wellbeing supports Aboriginal and Torres Strait Islander communities by funding the delivery of activities that promote social and emotional wellbeing, crime prevention, diversion and rehabilitation, youth engagement, and the reduction of family violence and harmful substance use. These activities include prevention, early intervention, trauma-informed care, intensive support, recovery, and healing.

#### Performance analysis

Program 1.3 – Safety and Wellbeing grant activities did not meet the 90 per cent target, with a result of 88.89 per cent of grant activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements. The result was calculated from a total of 558 completed performance report assessment reports.

Implementing Program 1.3 – Safety and Wellbeing included robust program design, effective project management practices, and meaningful collaboration across government, non-government and Aboriginal Community Controlled stakeholders.

## Key Activity 3 continued

A number of actions were undertaken to support the substantial achievement, including:

- Agency initiated site visits and performance report assessments to monitor progress against contracted deliverables.
- Regular communication between program areas, grants management unit and regional engagement officers to identify and mitigate emerging risks.
- Ongoing support to service providers with flexible delivery options in response to local challenges.
- Engaged regional staff to provide on-the-ground expertise and support, ensuring culturally appropriate and responsive service delivery.

External influences that impacted the performance throughout the reporting period included:

- Community-led service delivery which contributed to the successful delivery of the service.
- Coordinated wrap-around services with local providers providing flexible and holistic care with positive outcomes.
- Workforce challenges particularly in remote and regional areas. This includes inability to fill positions with available and qualified staff which impacted service delivery.
- High demand for services exceeding available resources.
- Environmental and logistical barriers impacted service delivery especially for remote clients, including weather events and cultural considerations.

In response to these factors, the NIAA worked with providers to adjust delivery expectations while maintaining compliance with IAS Funding Agreements.

## Program 1.4 – Culture and Capability

### Closing the Gap Outcomes

Program 1.4 – Culture and Capability activities relate to a number of Closing the Gap Outcomes, including:

- **Outcome 8:** Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities.
- **Outcome 14:** Aboriginal and Torres Strait Islander people enjoy high levels of social and emotional wellbeing.
- **Outcome 16:** Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing.

## Overview

IAS Program 1.4 - Culture and Capability funds activities that support Aboriginal and Torres Strait Islander peoples to maintain and share culture and increase economic and social participation through improved capability and leadership. The program acknowledges that First Nations culture underpins lifelong wellbeing and contributes to the achievement of outcomes across all IAS programs.

Sub-programs funded under Program 1.4 - Culture and Capability include:

- Indigenous Culture - including a range of activities that support the expression, engagement and preservation of Aboriginal and Torres Strait Islander peoples' cultures.
- Capability Building - activities aim to increase the participation of Aboriginal and Torres Strait Islander peoples in Australian society through improved individual, community and organisational capability, governance and leadership.
- Indigenous Media and Broadcasting - Aboriginal and Torres Strait Islander communities are supported to have control of, and access to, their own media and communication.
- Interpreting - services and activities that aim to increase access and utilisation of qualified interpreter services.
- Empowered Communities - supports backbone organisations to engage with communities in their region on their priorities and bring together community voices to influence the policies and programs that affect them. Empowered Communities is a key partnership that enables Aboriginal and Torres Strait Islander communities and governments to work together to set priorities, improve services and apply funding effectively at a regional level. See Performance Measure 1 for further details on Empowered Communities.
- Reconciliation - supports funding Reconciliation Australia to help build relationships between Aboriginal and Torres Strait Islander Australians and the wider Australian community, contributing to an understanding of the strength of Aboriginal and Torres Strait Islander histories, cultures and peoples.
- Closing the Gap Partnering for Delivery - supports activities that empower Aboriginal and Torres Strait Islander peoples to share decision making, build the community-controlled sector and support Sector Strengthening Plans.

The following sub-programs are also funded under Program 1.4 - Culture and Capability, however due to the nature of the funding delivery, reporting for activities under these sub-programs do not include performance reporting requirements:

- NAIDOC Local Grants
- National NAIDOC Committee and Awards
- Support for the Office of the Registrar of Indigenous Corporations (ORIC).

### Performance analysis

Program 1.4 – Culture and Capability grant activities have exceeded the target of 90 per cent, with a result of 90.12 per cent of grant activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements. The result was calculated from a total of 172 completed performance report assessment reports.

Performance is supported by the NIAA's strong regional presence. In instances where performance goals are not met, this can be attributed to a range of factors such as staffing difficulties (including recruitment and retention), organisational capacity, time constraints or other extenuating factors, like extreme weather events.

Activities that have a risk rating of low (based on the value of the grant and the organisational risk profile), have fewer reporting requirements. However, the NIAA typically undertakes informal meetings with providers to ensure activities are being delivered.

During the reporting period, 195 Performance Report Assessments were created, of which 172 were completed. The remaining assessments could not be finalised for the 2024-25 reporting period due to delays in receiving performance reports or assessment records.

## Program 1.5 – Remote Australia Strategies

### Closing the Gap Outcomes

Program 1.5 – Remote Australia Strategies includes a broad range of activities. Accordingly, they contribute to many of the Closing the Gap outcomes including:

- **Outcome 1:** Everyone enjoys long and healthy lives.
- **Outcome 5:** Students achieve their full learning potential.
- **Outcome 8:** Strong economic participation and development of people and their communities.
- **Outcome 9:** People can secure appropriate, affordable housing that is aligned with their priorities and need.
- **Outcome 13:** Families and Households are safe.
- **Outcome 14:** People maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.

- **Outcome 17:** People have access to information and services enabling participation in informed decision-making regarding their own lives.

## Overview

Program 1.5 - Remote Australia Strategies activities are generally 'one-off' discrete projects and are managed through the relevant NIAA regional engagement officers.

Program 1.5 - Remote Australia Strategies addresses the disproportionate disadvantage of First Nations people in remote and very remote Australia. Activities funded through Program 1.5 - Remote Australia Strategies 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 Program 1.5 - Remote Australia Strategies 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.

### Performance analysis

Program 1.5 – Remote Australia Strategies grant activities have exceeded the target of 90 per cent, with a result of 90.67 per cent of grant activities assessed by NIAA Agreement Managers as having contracted delivery requirements that met or exceeded requirements. The result was calculated from a total of 75 completed performance report assessment reports.

Regional engagement officers closely monitor performance indicators and undertake site visits to contribute to oversight of the activities. Of the 75 performance reports that were assessed, 7 were identified as not meeting or exceeding requirements. Those identified as not meeting requirements were impacted by events beyond the provider's control, such as extreme weather, or supply and labour shortages.

A large proportion of Program 1.5 - Remote Australia Strategies activities are infrastructure related, such as repairs and upgrades of buildings or construction of storage facilities or office areas. These projects typically are not able to be funded through other avenues. Regional offices have worked with organisations to assist them in the planning phase of the activity to build in additional timeframes for milestones. Regional staff also monitor the activity's progress to help organisations stay within their budget. Where costs have increased and exceed the original budget, regional staff have effectively worked with the organisation to review and rescope the proposed activity.

## Key Activity 3 continued

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|---|---|
| **Performance measure** | **Performance Measure 7:**<br>Portion of Community Development Program (CDP) participants that achieve a 26-week employment outcome. |
| **Target/s** | 4% or higher |
| **Rationale** | This target is directly linked to Closing the Gap Outcome 8: strong economic participation and development of Aboriginal and Torres Strait Islander people and communities. It aims to measure long-term employment outcomes achieved through the CDP.<br>Aboriginal and Torres Strait Islander peoples have identified employment as a critical factor regarding economic and social development aspirations. It provides direct economic benefits, including financial security, increased social mobility, and access to higher standards of living.<br>CDP services are in place until 31 October 2025 and the NIAA will continue to measure the CDP long-term employment outcomes until a new remote employment service is implemented. |
| **Methodology and data sources** | • Quantitative CDP data collected in the Employment Services System.<br>• Based on an analysis of participants who achieved a 26-week outcome in each financial year. The result calculates the proportion of unique participants on the CDP caseload that achieved a 26-week outcome in the financial year.<br>• A full data set for the financial year may not be collected and finalised in time for the reporting requirements of the Annual Report due to the lag in processing 26-week outcome payments towards the end of the financial year. A 26-week outcome may become payable in one financial year but is not claimed until a subsequent financial year. These outcomes will be counted during the period when they are claimed. |
| **Authority** | 2024–25 PBS outcome 1, program 1.1, page 208<br>2024–25 Corporate Plan, page 44 |
| **Result** | 4.1% of CDP participants achieved a 26-week employment outcome in 2024–25. |
| **Performance Rating** | **Achieved** |

## Analysis

In 2024–25, the CDP was the remote employment and community development service administered by the NIAA and operating in remote Australia. The CDP covers 75 per cent of Australia's land mass including more than 2,600 communities. CDP participants, or jobseekers, receive personalised assistance from their CDP service provider to help build their skills, get a job and participate to their maximum capacity.

Funded by the NIAA, CDP providers work in close partnership with local communities to design and deliver projects and initiatives that provide meaningful benefits to the community while supporting participants on a pathway to long-term employment. A central focus of the program is shared decision-making, ensuring that services are culturally appropriate, locally relevant, and responsive to community priorities.

The NIAA works closely with CDP providers to assess the quality of services delivered by CDP providers, inform remote employment policy, and validate employment outcome claims.

In 2024–25, 58,820 people accessed the CDP with 2,395 (4.1 per cent) achieving a 26-week employment outcome.

At times, local events and circumstances may affect the ability of CDP providers to deliver services and participants' capacity to engage in activities, including looking for work. These events can include:

- Emergency situations such as floods and bushfires
- Culturally significant events such as sorry business, ceremonial obligations, and large community gatherings.

Recognising and respecting that these events are essential to maintaining a culturally responsive and community-sensitive approach to service delivery.

Transitions between CDP providers can temporarily affect the continuity of support participants receive in their journey toward employment. In late 2024, new CDP providers commenced service delivery in select regions of Western Australia and New South Wales. These providers have actively engaged with participants to understand their individual needs and aspirations and are now referring them to tailored supports and employment opportunities. This approach ensures that participants continue to receive meaningful assistance as they work toward long-term employment goals.

## Key Activity 3 continued

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| **Performance measure** | **Performance Measure 8:**<br>Percentage of applications under the Remote Jobs and Economic Development (RJED) Program that are processed within 90 days. |
| **Target/s** | 80% |
| **Rationale** | This measure relates to the purpose of the NIAA to enable the self-determination and aspirations of First Nations people and communities through employment pathways.<br>This measure calculates the processing time of applications received under the RJED program, demonstrating the relative efficiency of program administration. |
| **Methodology and data sources** | • Quantitative data of processing times collected from Grant Payment System (GPS).<br>• Based on analysis of the applications received in the RJED grants round in the financial year.<br>• As a competitive grant round, the processing time is calculated from the date the RJED grant round closes. |
| **Authority** | 2024–25 PBS outcome 1, program 1.1, page 208<br>2024–25 Corporate Plan, page 45 |
| **Result** | The first RJED funding round was open from 11 December 2024 to 3 February 2025. 252 applications were received.<br>All applications were approved by 28 March 2025, a duration of 53 days (38 business days).<br>The second RJED funding round was open from 4 February 2025 to 7 April 2025. 393 applications were received.<br>304 of the round 2 applications were assessed in under 90 days.<br>Across both rounds, 556 out of 645 applications were assessed in under 90 days which equates to 86.20%. |
| **Performance Rating** | **Achieved** |

## Analysis

RJED aims to create 3000 jobs over 3 years until 2027. Eligible employers can apply for funding to pay for wages and equipment so they can hire local people. Grant rounds One and Two of the RJED program have now been finalised with contract agreements underway with successful applicants. A third grant round is expected to open in 2025–26.

Timely processing of RJED funding rounds supports jobs being created in remote Australia sooner.

Several challenges were encountered during implementation, including limited availability of resources, restricted access to secure environments for assessment and insufficient time to build assessor capability.

To address these challenges and ensure there were minimal delays, the NIAA implemented 3 assessment hubs in sites around Australia utilising NIAA staff from regional offices. Having secure environments and co-locating assessors meant assessors could openly undertake confidential deliberations which improved the efficiency of the process. Additional tailored training was also provided to build capability and streamline assessment activities.

Implementing these strategies significantly improved the efficiency and effectiveness of grant round assessments, ensuring the program remained on schedule and aligned with its objectives.

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|---|---|
| **Performance measure** | **Performance Measure 9:**<br>Total number of jobs funded under the Remote Jobs and Economic Development Program |
| **Target/s** | 930 jobs |
| **Rationale** | This measure relates directly to the purpose of the NIAA to enable the self-determination and aspirations of First Nations people and communities through employment pathways.<br>The Australian Government has committed to initially funding 3,000 jobs over 3 years as part of the RJED program. The program will provide people in remote communities with meaningful jobs and increase economic opportunities in their areas. Targets demonstrate progress towards funding a total of 3,000 jobs over the life of the project. |

## Key Activity 3 continued

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| **Methodology and data sources** | • Quantitative data collected through the Grant Payment System (GPS).<br>• Performance against this measure and target will be calculated using data from the financial year. |
| **Authority** | 2024–25 PBS outcome 1, program 1.1, page 208<br>2024–25 Corporate Plan, page 46 |
| **Result** | A total of 947 jobs were approved for funding this financial year under the RJED program. They are comprised of 665 jobs approved in the first funding round; and 282 jobs from the New Jobs Program Trial which transitioned into RJED in line with the Grant Opportunity Guidelines. |
| **Performance Rating** | **Achieved** |

## Analysis

RJED aims to create 3000 jobs over 3 years until 2027. Eligible employers can apply for funding to pay for wages and equipment so they can hire local people. Grant round one of the RJED program was finalised in this financial year.

Risks associated with this measure include insufficient funding per round and over subscription of full-time positions. The NIAA has some control over funding availability for each round as outlined in the Grant Opportunity Guidelines. The funding available for RJED Round one was informed by experience gained in the New Jobs Program Trial, which has proven to be effective in continually improving processes.

Due to the community engagement and support process for each job the NIAA cannot directly control what type of jobs are applied for. If there is an oversubscription of only full-time jobs applied for this will limit the opportunity to meet this target. Experience from New Jobs Program Trial and now RJED Round One indicates the balance between available budget and the number of jobs funded is appropriate and the target remains relevant and suitable.

The job creation target will be monitored over time to ensure it remains aligned with changing labour market conditions and economic trends. This will help ensure the target continues to serve as an effective measure of the program's success.

# Key Activity 4

| Key Activity 4 | **Use evaluation findings and information to inform evidence-based decisions that support the positive impact of policies and programs.**<br>*Performance measures 10 and 11* |
|---|---|

The NIAA notes that while performance measures 10 and 11 were achieved, these performance measures do not fully report against the breadth of Key Activity 4.

| | |
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| **Performance measure** | **Performance Measure 10:**<br>Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website. |
| **Target/s** | Minimum of 4 updates made to the Work Plan |
| **Rationale** | The NIAA invests in evaluations, reviews, data improvement activities, capability development and research to inform the design and delivery of policies and programs. These activities help to understand the extent to which the IAS is achieving its goal of supporting the aspirations of First Nations peoples. |
| **Methodology and data sources** | • Quantitative assessment against timeline (output measure).<br>• Substantive updates to the work plan are to be made across the year as planned. |
| **Authority** | 2024–25 PBS outcome 1, program 1.6, page 214<br>2024–25 Corporate Plan, page 47 |
| **Result** | The performance measure target was completed in full – one planned/scheduled update to the IAS Evaluation Work Plan per quarter between 1 July 2024 and 30 June 2025. |
| **Performance Rating** | **Achieved** |

## Key Activity 4 continued

### Analysis

Knowledge and evidence-generating activities are demonstrated through the public transparency of the IAS Evaluation Work Plan on the NIAA website, which shows the progress of evaluation project planning, conduct and completion. The IAS Evaluation Work Plan has planned updates 4 times a year (September, December, March, June). The measure was achieved as 4 planned IAS Evaluation Work Plan updates have been made in the financial year – in September 2024, December 2024, March 2025 and June 2025. Ad hoc updates to the Work Plan also occurred throughout the year.

The NIAA uses evaluation activities as one of its evidence sources to improve policy and program decision-making. Organisational learning and use of evidence is supported by ensuring evaluation reports with findings and actional recommendations are published and implemented under the First Nations centred IAS Evaluation Framework.

The externally published IAS Evaluation Work Plan includes a broad range of activities such as:

- Formal evaluations and reviews
- Lessons learned exercises
- Research projects
- Capability-building initiatives
- Data development efforts
- Other enabling activities

These activities contribute to organisational learning and ensure that evidence is actively used to improve delivery of policies and programs.

| | |
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| **Performance measure** | **Performance Measure 11:**<br><br>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% of IAS Evaluation Work Plan evaluations completed in the reporting period 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. These activities help to understand the extent to which the IAS is achieving its goal of supporting the aspirations of First Nations peoples.<br><br>The NIAA's IAS Evaluation Framework supports high-quality, ethical, and inclusive evaluation practices that aim to improve delivery of policies and programs for Aboriginal and Torres Strait Islander peoples. |
| **Methodology and data sources** | • Quantitative assessment against timeline (output measure).<br>• Substantive updates to the work plan are to be made across the year as planned.<br>• Case studies on published evaluations. |
| **Authority** | 2024–25 PBS outcome 1, program 1.6, page 214<br><br>2024–25 Corporate Plan, page 48, including updated methodology to enhance measurement. |
| **Result** | Achieved<br><br>All 5 evaluations completed in 2024–25 had management responses published within the 6-month target timeframe. To illustrate how the completed evaluations align with Key Activity 4 – ensuring that evaluation findings and insights inform evidence-based decisions that enhance the impact of policies and programs – case studies have been developed for each of the 5 evaluations.<br><br>The case studies demonstrate that evaluation findings have informed decisions to varying degrees. The evaluation findings support evidence-based decisions in IAS policies and programs. However, it is too early to conclude if these evaluation findings are having a positive impact on the delivery of policies and programs. |
| **Performance rating** | **Achieved** |

## Analysis

The target timeframe for publication is within 6 months of a final evaluation report management response being accepted by the NIAA, so the calculation of the performance result will assess all final evaluation reports where a management response is accepted between 1 January and 31 December 2024, and their respective publication dates between 1 July 2024 and 30 June 2025.

The *Evaluation of the Adult and Youth Through Care Program, the Evaluation of the Business Solutions Program: Final Report* and the *Workforce Development Support Unit Review* followed standard processes with a management response developed prior to the publication of the report within the 6-month target date.

While 2 evaluations diverged from the NIAA's recommended processes and published their final reports prior to the management response being accepted, this occurred within 6 months of each other:

- The *Indigenous Protected Areas Program Evaluation Final Evaluation Report* was published before the management response was accepted to inform discussions at a national stakeholder conference.
- The *Final Report of the Evaluation of Custody Notification Services* was published before the management response was accepted and was a decision of the program area.

### Case study Analysis

The NIAA conducts evaluations to generate evidence to inform decision-making to strengthen policy and program outcomes. Meeting the target for Measure 11 demonstrates that evaluation findings have been actively considered and responded to through formal management response processes.

A management response is developed to outline how recommendations will be addressed to ensure that decisions translate into meaningful improvements and contribute to better outcomes for First Nations peoples.

The following 5 vignettes (from the detailed case studies) highlight the connection between completed evaluations and impacts NIAA programs and Aboriginal and Torres Strait Islander peoples. Each completed evaluation was broadly aligned with the principles of the IAS Evaluation Framework.

### Custody Notifications Service (CNS)

The CNS evaluation assessed the design, implementation, and impact of IAS-funded Custody Notification Services. The service was found to be culturally valuable however measuring effectiveness was constrained by jurisdictional data gaps.

Recommendations focused on enhancing coordination, strengthening wellbeing checks, improving digital systems, and refining governance arrangements.

Following the evaluation, oversight of the CNS was formally transferred to the Attorney-General's Department, aligning with the National Access to Justice Partnership Agreement.

Attorney-General's Department and jurisdictions are working in partnership with CNS providers to implement recommendations, where appropriate, and tailor to local context and circumstances.

### Indigenous Business Australia - Business Solutions Program

The evaluation assessed the design and delivery of Indigenous Business Australia's Business Solutions Program. Findings indicated that Business Solutions Program is meeting program objectives. The evaluation identified areas for improvement in service delivery, data collection and reporting.

4 recommendations were made: 3 aimed to strengthen data collection and reporting mechanisms and program delivery, and one sought a review of Government-business support programs and strengthen coordination across the business support sector (including among government agencies).

Improvements made to the program included addressing gaps in data capture and reporting, actions to strengthen collaboration among Commonwealth agencies operating in the sector, as well as further research to support an integrated approach to government support. Funding for the program was renewed, with adjustments to the program schedule based on evaluation findings.

### Indigenous Protected Areas

This evaluation, which drew heavily on culturally appropriate methods such as yarning, examined the nature and extent to which a range of environmental, cultural, social and economic outcomes were being achieved by the Indigenous Protected Areas Program.

The evaluation revealed that the Indigenous Protected Areas Program created multiple benefits across these outcome areas, with the potential to deliver these at greater scale. Indigenous Protected Areas were also found to enhance the comprehensiveness, adequacy and representativeness of Australia's National Reserve System, and to contribute to achieving Australia's international obligations for biodiversity conservation.

A total of 26 recommendations were made, with a focus on improving Indigenous Protected Areas monitoring and reporting systems, training, career progression and First Nations leadership opportunities, and improving government processes including through better cross-jurisdictional engagement.

All recommendations were agreed in principle. The Indigenous Protected Areas program is jointly delivered by the Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the NIAA, and both agencies are working together to improve many aspects of the Program, which align with the recommendations of the evaluation.

### Workforce Development Support Units

This review assessed the delivery and effectiveness of the IAS-funded Workforce Development and Support Units, with a focus on strengthening program design, workforce planning, and monitoring and evaluation. The review enhanced NIAA's understanding of Workforce Development and Supporting Units operations and sector needs.

The review presented 10 recommendations. Key recommendations agreed to by the NIAA included developing a theory of change, improving key performance indicators and establishing a community of practice.

Implementation of the review's recommendations is underway.

### Youth and Adult Through Care

This evaluation examined the delivery and impact of IAS-funded Adult and Youth Through Care programs in supporting progress toward justice targets 10 and 11 under the National Agreement on Closing the Gap.

Findings indicated that services were strengths-based, client-centred, and delivered in a culturally respectful and safe manner. While there was variation in how closely providers adhered to the original program model, these adaptations did not adversely affect client outcomes.

Evidence suggests that client satisfaction is high and that through care services are highly valued. Evidence of long-term positive outcomes was limited, with the evaluation finding that structural factors limit the impact of through care services.

6 recommendations were made to enhance program design and delivery. Actions taken to date have strengthened provider self-determination and responsiveness to client needs across both adult and youth through care services. The NIAA continues to implement these recommendations, with a focus on working with service providers on next steps.

### Overall conclusion

Across the case studies, evaluation findings have informed decisions to varying degrees. The assumption that evaluation findings inform evidence-based decisions in IAS policies and programs is supported. It is however, too early to conclude if these evaluation findings are having a positive impact on the delivery of policies and programs because of the time required to measure impact.

# Appendix A of the Annual Performance Statement 2024–25

This Annual Performance Statement presents the NIAA's performance results for the reporting period in accordance with section 39(1)(a) and (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). While the statement outlines performance against the measures set out in the Corporate Plan and Portfolio Budget Statements, it does not fully capture all material aspects of the Agency's performance.

The NIAA notes that:

- Reporting against Key Activity 2 is limited due to insufficient information, specifically:
  - performance measure 3 target 2 is not reliable and verifiable due to bias in its assessment, this target is a material component of performance measure 3; and
  - performance measure 4 target 2 does not have sufficient and appropriate evidence to demonstrate that the results are reliable and verifiable, this target is a material component of performance measure 4.
- Reporting included in the annual performance statements does not provide a sufficient and appropriate basis to assess the Key Activity 4.

The NIAA acknowledges these limitations and is committed to improving the completeness and relevance of future performance reporting. Work is underway to review and enhance performance measures to ensure they provide a more comprehensive and meaningful account of the NIAA's Agency's performance.

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# 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 2025:

(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 2025 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 2025 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 her 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.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

**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 for 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 | How the audit addressed the matter |
| --- | --- |
| **Occurrence of grants expenses**<br>*Refer to Note 2.1D Grants*<br>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.<br>I focused on the occurrence of grants expenses to assess whether payments were made appropriately and in accordance with underlying agreements.<br>For the year ended 30 June 2025, the Entity reported administered grants expenses of $1.806 billion. | To audit the occurrence of grants expenses, I performed the following procedures:<br>• 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<br>• 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

Delegate of the Auditor-General

Canberra

17 September 2025

# Contents

## Certification

## Primary financial statements



## Overview

## Notes to the financial statements

**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 2025 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.........................
Julie-Ann Guivarra
A/g Chief Executive Officer
17 September 2025

Signed.........................
Nicholas Creagh
Chief Financial Officer
17 September 2025

## National Indigenous Australians Agency
### Statement of Comprehensive Income
*for the period ended 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **NET COST OF SERVICES** | | | | |
| **Expenses** | | | | |
| Employee benefits | 1.1A | **218,071** | 215,943 | 217,351 |
| Suppliers | 1.1B | **82,929** | 97,767 | 99,537 |
| Depreciation and amortisation | 3.2 | **32,210** | 30,117 | 29,732 |
| Finance costs | 1.1C | **2,339** | 1,850 | 1,043 |
| Impairment loss on financial instruments | | **-** | 44 | - |
| Write-down and impairment of non-financial assets | 1.1D | **467** | 1,508 | - |
| Losses from asset sales | | **100** | 60 | - |
| Settlement of litigation | 1.1E | **1,553** | 3,404 | - |
| **Total expenses** | | **337,669** | 350,693 | 347,663 |
| **Own-source Income** | | | | |
| **Own-source Revenue** | | | | |
| Revenue from contracts with customers | 1.2A | **9,173** | 11,378 | 14,087 |
| Rental income | 1.2B | **2,744** | 2,475 | 1,773 |
| Resources received free of charge | 1.2C | **650** | 721 | 2,101 |
| **Total own-source revenue** | | **12,567** | 14,574 | 17,961 |
| **Gains** | | | | |
| Other gains | | **1,050** | 321 | - |
| **Total gains** | | **1,050** | 321 | - |
| **Total own-source income** | | **13,617** | 14,895 | 17,961 |
| **Net cost of services** | | **(324,052)** | (335,798) | (329,702) |
| Revenue from Government | 1.2D | **340,548** | 346,124 | 310,323 |
| **Surplus / (deficit) on continuing operations** | | **16,496** | 10,326 | (19,379) |
| **OTHER COMPREHENSIVE INCOME / (LOSS)** | | | | |
| **Items not subject to subsequent reclassification to net cost of services** | | | | |
| Changes in asset revaluation reserve | 3.2 | **6,035** | 2,518 | - |
| **Total other comprehensive income** | | **6,035** | 2,518 | - |
| **Total comprehensive income / (loss)** | | **22,531** | 12,844 | (19,379) |

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

## National Indigenous Australians Agency
### Statement of Financial Position
*as at 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Financial assets** | | | | |
| Cash and cash equivalents | 3.1A | **-** | 253 | - |
| Trade and other receivables | 3.1B | **99,681** | 103,849 | 77,877 |
| **Total financial assets** | | **99,681** | 104,102 | 77,877 |
| **Non-financial assets**[1] | | | | |
| Property, plant and equipment | 3.2 | **178,526** | 167,080 | 143,253 |
| Intangibles | 3.2 | **18,309** | 17,097 | 11,048 |
| Prepayments | | **4,460** | 2,889 | 2,803 |
| **Total non-financial assets** | | **201,295** | 187,066 | 157,104 |
| Assets held for sale - land and buildings | | **-** | 1,920 | 805 |
| **Total assets** | | **300,976** | 293,088 | 235,786 |
| **LIABILITIES** | | | | |
| **Payables** | | | | |
| Suppliers | 3.3A | **9,774** | 10,100 | 10,584 |
| Other payables | 3.3B | **8,542** | 7,743 | 8,622 |
| **Total payables** | | **18,316** | 17,843 | 19,206 |
| **Interest bearing liabilities** | | | | |
| Leases | 3.4 | **102,434** | 91,833 | 82,887 |
| **Total interest bearing liabilities** | | **102,434** | 91,833 | 82,887 |
| **Provisions** | | | | |
| Employee provisions | 6.1A | **60,103** | 57,350 | 67,444 |
| Other provisions | 3.5 | **3,206** | 5,876 | 3,359 |
| **Total provisions** | | **63,309** | 63,226 | 70,803 |
| **Total liabilities** | | **184,059** | 172,902 | 172,896 |
| **Net assets** | | **116,917** | 120,186 | 62,890 |
| **EQUITY** | | | | |
| Contributed equity | | **91,323** | 117,123 | 129,597 |
| Accumulated deficit | | **(12,005)** | (28,501) | (95,753) |
| Asset revaluation reserve | | **37,599** | 31,564 | 29,046 |
| **Total equity** | | **116,917** | 120,186 | 62,890 |

[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 2025*

| | Notes | 2025 $'000 | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **CONTRIBUTED EQUITY** | | | | |
| **Opening balance as at 1 July** | | | | |
| Balance carried forward from previous period | | **117,123** | 107,529 | 118,576 |
| **Transactions with owners** | | | | |
| **Distributions to owners** | | | | |
| Returns of equity | | | | |
| Prior year operating appropriation return | | **(36,821)** | (1,454) | - |
| **Contribution by owners** | | | | |
| Appropriations (equity injection) | | **2,101** | 2,101 | 2,101 |
| Departmental Capital Budget (DCB) | | **8,920** | 8,947 | 8,920 |
| **Total transactions with owners** | | **(25,800)** | 9,594 | 11,021 |
| **Closing balance as at 30 June** | | **91,323** | 117,123 | 129,597 |
| **RETAINED EARNINGS** | | | | |
| **Opening balance as at 1 July** | | | | |
| Balance carried forward from previous period | | **(28,501)** | (38,827) | (76,374) |
| **Comprehensive income** | | | | |
| Surplus / (Deficit) for the period | | **16,496** | 10,326 | (19,379) |
| **Total comprehensive income / (loss)** | | **16,496** | 10,326 | (19,379) |
| **Closing balance as at 30 June** | | **(12,005)** | (28,501) | (95,753) |
| **ASSET REVALUATION RESERVE** | | | | |
| **Opening balance as at 1 July** | | | | |
| Balance carried forward from previous period | | **31,564** | 29,046 | 29,046 |
| **Comprehensive income** | | | | |
| Changes in asset revaluation reserve | 3.2 | **6,035** | 2,518 | - |
| **Total comprehensive income** | | **6,035** | 2,518 | - |
| **Closing balance as at 30 June** | | **37,599** | 31,564 | 29,046 |
| **TOTAL EQUITY** | | | | |
| **Opening balance** | | | | |
| Balance carried forward from previous period | | **120,186** | 97,748 | 71,248 |
| **Comprehensive income** | | | | |
| Surplus / (deficit) for the period | | **16,496** | 10,326 | (19,379) |
| Changes in asset revaluation reserve | | **6,035** | 2,518 | - |
| **Total comprehensive income / (loss)** | | **22,531** | 12,844 | (19,379) |
| **Transactions with owners** | | | | |
| Returns of equity: | | | | |
| Prior year operating appropriation return | | **(36,821)** | (1,454) | - |
| **Contribution by owners** | | | | |
| Appropriations (equity injection) | | **2,101** | 2,101 | 2,101 |
| Departmental Capital Budget (DCB) | | **8,920** | 8,947 | 8,920 |
| **Total transactions with owners** | | **(25,800)** | 9,594 | 11,021 |
| **Closing balance as at 30 June** | | **116,917** | 120,186 | 62,890 |

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

**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 2024-25, by agreement with the Department of Finance, the NIAA returned $36.821m from *Appropriation Act 1 2023-24* (2023-24: $1.454m) which will be 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.

## National Indigenous Australians Agency
### Cash Flow Statement
*for the period ended 30 June 2025*

| | Notes | **2025 $'000** | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Cash received** | | | | |
| Sale of services - cost-recovery | | **13,427** | 14,201 | 15,475 |
| Net GST received | | **7,119** | 8,121 | 2,735 |
| Appropriations | | **322,539** | 332,011 | 321,114 |
| **Total cash received** | | **343,085** | 354,333 | 339,324 |
| **Cash used** | | | | |
| Employees | | **217,002** | 210,612 | 217,927 |
| Suppliers | | **89,397** | 103,852 | 100,837 |
| Settlement of litigation | | **1,553** | 3,404 | - |
| Short-term lease rentals | | **2,368** | 3,008 | - |
| Interest payments on lease liabilities | | **2,233** | 1,744 | 1,043 |
| Retained receipts transferred to Official Public Account | | **19,221** | 18,383 | 9,164 |
| **Total cash used** | | **331,774** | 341,003 | 328,971 |
| **Net cash from operating activities** | | **11,311** | 13,330 | 10,353 |
| **INVESTING ACTIVITIES** | | | | |
| **Cash received** | | | | |
| Proceeds from sales of property, plant and equipment | | **600** | 747 | - |
| **Total cash received** | | **600** | 747 | - |
| **Cash used** | | | | |
| Purchase of property, plant and equipment | | **5,932** | 12,066 | 5,814 |
| Purchase of intangibles | | **5,460** | 6,860 | 5,207 |
| **Total cash used** | | **11,392** | 18,926 | 11,021 |
| **Net cash (used by) investing activities** | | **(10,792)** | (18,179) | (11,021) |
| **FINANCING ACTIVITIES** | | | | |
| **Cash received** | | | | |
| Equity injections | | **2,824** | 1,646 | 2,101 |
| Departmental Capital Budget | | **11,416** | 17,776 | 8,920 |
| **Total cash received** | | **14,240** | 19,422 | 11,021 |
| **Cash used** | | | | |
| Principal payments of lease liabilities | | **15,012** | 14,320 | 10,353 |
| **Total cash used** | | **15,012** | 14,320 | 10,353 |
| **Net cash from / (used by) financing activities** | | **(772)** | 5,102 | 668 |
| **Net increase / (decrease) in cash held** | | **(253)** | 253 | - |
| Cash and cash equivalents at the beginning of the reporting period | | **253** | - | - |
| **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
## Departmental Budget Variance Commentary
*for the period ended 30 June 2025*

The below table provides commentary for significant variances between the NIAA's budget estimates for Departmental functions, as published in the 2024-25 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** | |
| Supplier expenses are $16.6m under the original budget. Supplementary appropriation of $36.8m was received in the Mid-Year Economic and Fiscal Outlook (MYEFO) for anticipated legal expenditure. The final variance is primarily attributable to an underspend of $25m for legal expenditure, which is now forecast to occur in the forward years. This $25m underspend is contributing to the NIAA's overall total comprehensive profit for 2024-25. | Suppliers – Statement of Comprehensive Income<br>Suppliers – Cash Flow Statement<br>Total Comprehensive income / loss |
| **Revenue from contracts with customers** | |
| Revenue from contracts with customers reduced by $2.3m from the prior year and is $4.9m under budget with the majority of the decrease against cost recoveries from other government agencies due to reducing numbers of secondees and APS-Wide First Nations Pathway Programs the NIAA coordinates. | Suppliers – Statement of Comprehensive Income<br>Suppliers – Cash Flow Statement<br>Total Comprehensive income / loss |
| **Resources received free of charge** | |
| Resources received free of charge is 70% below budget due to the reduced number of secondees from other Government Agencies. | Resources received free of charge – Statement of Comprehensive Income<br>Suppliers – Statement of Comprehensive Income |
| **Revenue from Government** | |
| Revenue from Government is $30.2m over the original budget of $310m. Additional appropriation was received at the MYEFO budget round of $36.8m for legal settlement claims moved to 2024-25 from the prior financial year, some of which is still unspent as at 30 June 2025 and is now forecast to occur in the forward years. | Revenue from Government – Statement of Comprehensive Income<br>Trade and other receivables – Statement of Financial Position |
| **Trade and other receivables** | |
| Trade and other receivables have reduced from the prior year by 4%, with a variance to the original budget of 28%. Appropriation receivable balances are higher than anticipated due to legal expenditure anticipated to occur in 2024-25. | Trade and other receivables – Statement of Financial Position |
| **Non-financial assets** | |
| Full year actuals were $44m or 28% above budget, due to multiyear significant projects completing and capitalised for $21m, valuation increases, and new commercial leasehold contracts entered. | Non-financial assets – Statement of Financial Position<br>Changes in asset revaluation reserve – Statement of Comprehensive Income<br>Asset revaluation reserve – Statement of Financial Position<br>Purchase of property, plant and equipment - Cash Flow Statement |
| **Assets held for sale – land and building** | |
| As at 30 June 2025, no assets were held for sale and the variance is 100% to budget. Two land and buildings assets were sold during the financial year and the remaining four were removed from the real estate market. | Assets held for sale - Statement of Financial Position<br>Proceeds from sales of Property, plant and equipment – Cash Flow Statement |
| **Interest bearing liabilities – Leases** | |
| Full year lease liabilities are $19m over budget due to the reassessment of new lease contracts for 17 locations. This has been offset by the disposal of 11 land leases. | Statement of Financial Position<br>Asset Movement Table<br>Cash flow statement |

## National Indigenous Australians Agency
## Administered Schedule of Comprehensive Income
*for the period ended 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **NET COST OF SERVICES** | | | | |
| **Expenses** | | | | |
| Employee benefits | 2.1A | **46** | 64 | 221 |
| Suppliers | 2.1B | **81,387** | 55,753 | 64,319 |
| Subsidies - Petrol Sniffing Prevention Strategy | | **276** | 304 | 198 |
| Personal benefits | 2.1C | **42,302** | 89,946 | 90,156 |
| Grants | 2.1D | **1,806,411** | 1,621,795 | 1,986,516 |
| Depreciation and amortisation | 4.2 | **389** | 388 | 497 |
| Finance costs | | **4** | 5 | - |
| Impairment loss on financial instruments | 2.1E | **8,164** | 4,408 | 1,248 |
| Payments associated with Land Councils | 2.1F | **243,547** | 223,668 | 310,517 |
| Payments associated with Aboriginal Investment NT | 2.1G | **10,758** | 8,480 | 12,255 |
| Payments to Indigenous Land and Sea Corporation | 5.2 | **64,863** | 62,248 | 64,755 |
| Settlement of litigation | 2.1H | **-** | 202,000 | - |
| Mining withholding tax | 2.1F,2.1G | **35,529** | 13,018 | 14,679 |
| **Total expenses** | | **2,293,676** | 2,282,077 | 2,545,361 |
| **Income** | | | | |
| **Revenue** | | | | |
| **Non-taxation revenue** | | | | |
| Interest | 2.2A | **43,394** | 68,516 | 40,000 |
| Return of grant funding | 2.2B | **15,262** | 14,177 | 13,484 |
| Indigenous Land and Sea Corporation funding | 5.2 | **64,863** | 62,248 | 64,755 |
| Recoveries associated with land councils distributions | 2.1F | **9,708** | - | - |
| Other revenue | | **12,032** | 6,788 | 8,280 |
| **Total non-taxation revenue** | | **145,259** | 151,729 | 126,519 |
| **Total revenue** | | **145,259** | 151,729 | 126,519 |
| **Gains** | | | | |
| Gain on reversal of provision | 4.5 | **12,000** | - | - |
| Reversal of impairment losses | | **282** | 1 | - |
| **Total gains** | | **12,282** | 1 | - |
| **Total income** | | **157,541** | 151,730 | 126,519 |
| **Net cost of services** | | **(2,136,135)** | (2,130,347) | (2,418,842) |
| **Deficit** | | **(2,136,135)** | (2,130,347) | (2,418,842) |
| **Total comprehensive loss** | | **(2,136,135)** | (2,130,347) | (2,418,842) |

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 2025*

| | Notes | 2025 $'000 | 2024 $'000 | Original Budget $'000 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Financial assets** | | | | |
| Cash and cash equivalents | 4.1A | **119,333** | 153,257 | 53,497 |
| Trade and other receivables | 4.1B | **41,596** | 44,713 | 44,325 |
| Other financial assets | 4.1C | **722** | 721 | - |
| Term deposits | 7.3A | **802,400** | 1,393,500 | 762,817 |
| **Total financial assets** | | **964,051** | 1,592,191 | 860,639 |
| **Non-financial assets**[1] | | | | |
| Land and buildings | 4.2 | **7,886** | 8,006 | 7,646 |
| Prepayments | | **10,673** | 965 | 610 |
| Intangibles | 4.2 | **19,162** | 19,422 | 19,163 |
| **Total non-financial assets** | | **37,721** | 28,393 | 27,419 |
| **Total assets administered on behalf of Government** | | **1,001,772** | 1,620,584 | 888,058 |
| **LIABILITIES** | | | | |
| **Payables** | | | | |
| Suppliers | | **4,926** | 5,422 | 3,995 |
| Grants payable | 4.3A | **42,364** | 30,953 | 45,626 |
| Other payables | 4.3B | **2,616** | 1,053 | 1,270 |
| Personal benefits | | **439** | 157 | 504 |
| Aboriginal Investment NT payables | 4.3C | **-** | 60,000 | - |
| **Total payables** | | **50,345** | 97,585 | 51,395 |
| **Interest bearing liabilities** | | | | |
| Leases | 4.4A | **279** | 309 | 250 |
| **Total interest bearing liabilities** | | **279** | 309 | 250 |
| **Provisions** | | | | |
| Employee provisions | | **10** | 10 | 9 |
| Personal benefits | 4.5 | **24,750** | 69,344 | 8,207 |
| Aboriginal Investment NT provision | 4.5 | **-** | 500,000 | - |
| Settlement of litigation | 4.5 | **127,987** | 202,000 | - |
| **Total provisions** | | **152,747** | 771,354 | 8,216 |
| **Total liabilities administered on behalf of Government** | | **203,371** | 869,248 | 59,861 |
| **Net assets** | | **798,401** | 751,336 | 828,197 |

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

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

## National Indigenous Australians Agency
## Administered Budget Variance Commentary
*for the period ended 30 June 2025*

The below table provides commentary for significant variances between the NIAA's budget estimates for Administered functions, as published in the 2024-25 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 |
|---|---|
| **Supplier expense:** | |
| Supplier expenses are 27% higher than budget as a result of higher than budgeted contractor expenses, due to Indigenous Remote Service Delivery special account expenses incurred. | Supplier expense - Administered Schedule of Comprehensive Income. |
| **Personal benefits:** | |
| Personal Benefit payments are 53% below budget and are comprised of payments for the Territories Stolen Generations Redress Scheme and the YOUPLA Support Program. As both schemes are demand driven it is difficult to forecast. | Personal Benefits expense - Administered Schedule of Comprehensive Income |
| **Grants expense:** | |
| Grants expenses are 9% lower than budgeted due to extended timeframes for implementation of budget measures and are forecast to occur in forward years. | Grants expense – Administered Schedule of Comprehensive Income. |
| **Payments associated with land councils:** | |
| Payments associated with land councils are 25% lower than budgeted as these payments include the distribution of mining royalty receipts and are difficult to predict. The lower than budgeted expense for 2024-25 is largely due to the temporary closure of a mine in the Northern Territory which has resulted in reduced royalties received during the financial year. | Payments associated with land councils – Administered Schedule of Comprehensive Income. |
| **Mining withholding tax:** | |
| Mining Withholding Tax (MWT) of 4% is payable on payments made from the ABA special account when funding is sourced from royalty equivalent income. MWT is $20.4m above budget due to MWT paid during 2024-25 for a one-off payment made to Aboriginal Investment NT for $500m. This amount was budgeted to be paid in the 2023-24 financial year. | Mining withholding tax – Administered Schedule of Comprehensive Income. |
| **Cash and cash equivalents:** | |
| Cash is $65.5m higher than budget due to higher than anticipated credits held by the Official Public Account for the NIAA's small special accounts. | Cash and cash equivalents – Administered Schedule of Assets and Liabilities. |
| **Prepayments:** | |
| Prepayments are $10m over budget and are recognised when notification is received that the annual mining royalties assessment has has been completed, which is difficult to forecast. This balance represents the value of mining royalties refunds to be offset against future distributions to land councils. | Prepayments – Administered Schedule of Assets and Liabilities. |
| **Personal benefits provision:** | |
| Personal Benefit payments are $16.5m higher than budget and are comprised of payments for the Territories Stolen Generations Redress Scheme and the YOUPLA Support Program. As both schemes are demand driven it is difficult to forecast. | Personal benefits provision – Administered Schedule of Assets and Liabilities. |
| **Settlement of litigation:** | |
| 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. A provision was subsequently recognised as at 30 June 2024 and not included in budget. | Settlement of litigation – Administered Schedule of Assets and Liabilities. |

## National Indigenous Australians Agency
## Administered Reconciliation Schedule
*for the period ended 30 June 2025*

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Opening assets less liabilities as at 1 July** | **751,336** | 933,289 |
| **Net contribution by services** | | |
| Income | **157,541** | 151,730 |
| Expenses | **(2,293,676)** | (2,282,077) |
| **Transfers (to) / from the Australian Government** | | |
| Appropriation transfers from Official Public Account | | |
| Annual appropriation for administered expenses | **1,986,377** | 1,695,057 |
| Special appropriations (limited) | **84,336** | 79,687 |
| Special appropriations (unlimited) | **334,559** | 377,621 |
| Appropriation transfers to Official Public Account | | |
| Transfers to Official Public Account | **(157,209)** | (141,723) |
| Transfers to Official Public Account special accounts | **(64,863)** | (62,248) |
| **Closing assets less liabilities as at 30 June** | **798,401** | 751,336 |

**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 schedule should be read in conjunction with the accompanying notes.

## National Indigenous Australians Agency
## Administered Cash Flow Statement
*for the period ended 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 |
|---|---|---|---|
| **OPERATING ACTIVITIES** | | | |
| **Cash received** | | | |
| GST received | | **156,348** | 144,476 |
| Indigenous Land and Sea Corporation Funding | | **64,863** | 62,248 |
| Return of grant funding | | **9,673** | 3,183 |
| Other | | **12,152** | 9,075 |
| **Total cash received** | | **243,036** | 218,982 |
| **Cash used** | | | |
| Employees | | **47** | 65 |
| Suppliers | | **91,352** | 53,232 |
| Settlement of litigation | | **62,013** | - |
| Subsidy payments | | **276** | 304 |
| Personal benefits | | **86,614** | 29,156 |
| Grant payments | | **1,956,479** | 1,775,210 |
| Interest payments on lease liabilities | | **4** | 5 |
| Payments associated with Land Councils | | **234,227** | 223,668 |
| Payments to Indigenous Land and Sea Corporation | | **64,863** | 62,248 |
| Payments to Aboriginal Investment NT | | **570,758** | 66,076 |
| Other | | **33,577** | 13,187 |
| **Total cash used** | | **3,100,210** | 2,223,151 |
| **Net cash (used by) operating activities** | | **(2,857,174)** | (2,004,169) |
| **INVESTING ACTIVITIES** | | | |
| **Cash received** | | | |
| Proceeds from realisation of investments | | **1,313,500** | 2,387,800 |
| Interest on investments and loans | | **48,977** | 67,904 |
| Repayment from other financial assets | | **12** | 12 |
| **Total cash received** | | **1,362,489** | 2,455,716 |
| **Cash used** | | | |
| Purchase of investments | | **722,400** | 2,346,300 |
| **Total cash used** | | **722,400** | 2,346,300 |
| **Net cash generated by financing activities** | | **640,089** | 109,416 |
| **FINANCING ACTIVITIES** | | | |
| **Cash used** | | | |
| Principal payments of lease liabilities | | **37** | 33 |
| **Total cash used** | | **37** | 33 |
| **Net cash (used by) financing activities** | | **(37)** | (33) |

## National Indigenous Australians Agency
## Administered Cash Flow Statement
*for the period ended 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 |
|---|---|---|---|
| **Cash from Official Public Account** | | | |
| Appropriations | | **2,070,711** | 1,774,745 |
| Special accounts | | **334,559** | 377,621 |
| **Total cash from official public account** | | **2,405,270** | 2,152,366 |
| **Cash to Official Public Accounts** | | | |
| Appropriations | | **157,209** | 141,723 |
| Special accounts | | **64,863** | 62,248 |
| **Total cash to official public account** | | **222,072** | 203,971 |
| **Net (decrease) in cash held** | | **(33,924)** | 53,609 |
| Cash and cash equivalents at the beginning of the reporting period | | **153,257** | 99,648 |
| **Cash and cash equivalents at the end of the reporting period** | **4.1A** | **119,333** | 153,257 |

The above statement should be read in conjunction with the accompanying note

## 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).

## New Australian Accounting Standards

No new accounting standard has been adopted earlier than the application date.

Other new standards, revised standards, interpretations and amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have material financial impact and are not expected to have a future material financial impact on the NIAA's 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 2024-25 the NIAA reviewed its 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) and no breaches were identified for 2024-25. The risk profile and internal controls to manage this risk continue to remain appropriate.

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

On 1 July 2025, the NIAA transferred the Indigenous Students Success Program to the Department of Education as a result of a decision of Government. This is an administered program.  There were no transfers of assets or liabilities.

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

# 1. Departmental Financial Performance

This section analyses the financial performance of National Indigenous Australians Agency for the year ended 30 June 2025

## 1.1: Expenses

### Note 1.1A: Employee benefits

| | 2025<br>$'000 | 2024<br>$'000 |
|---|---|---|
| Wages and salaries | **157,213** | 158,209 |
| Superannuation | | |
| Defined contribution plans | **18,575** | 17,846 |
| Defined benefit plans | **13,753** | 12,176 |
| Leave and other entitlements | **27,265** | 25,038 |
| Separation and redundancies | **1,265** | 2,674 |
| **Total employee benefits** | **218,071** | 215,943 |

**Accounting Policy**

Accounting policies for employee related expenses are contained in the People and Relationships section, refer Note 6.1A Employee provisions.

### Note 1.1B: Suppliers

| | 2025<br>$'000 | 2024<br>$'000 |
|---|---|---|
| **Goods and services supplied or rendered** | | |
| Consultants, legal, contractors and secondees | **11,831** | 21,639 |
| Minor equipment, repairs and maintenance | **5,670** | 4,972 |
| General expenses[1] | **6,457** | 7,022 |
| Training | **5,275** | 6,498 |
| Facility management and security | **12,153** | 14,468 |
| Information, communication and technology | **2,075** | 2,373 |
| Shared Service Provider for the provision of payroll, IT, financial operations and travel services | **24,043** | 26,016 |
| Travel | **7,663** | 8,341 |
| **Total goods and services supplied or rendered** | **75,167** | 91,329 |
| | | |
| Goods supplied | **4,943** | 6,109 |
| Services rendered | **70,224** | 85,220 |
| **Total goods and services supplied or rendered** | **75,167** | 91,329 |
| | | |
| **Other suppliers** | | |
| Workers compensation expenses | **5,373** | 3,430 |
| Short-term leases | **2,389** | 3,008 |
| **Total suppliers** | **82,929** | 97,767 |

[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.

| | 2025 | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.1C: Finance costs** | | |
| Interest on lease liabilities | **2,233** | 1,744 |
| Unwinding of discount on make good | **106** | 106 |
| **Total finance costs** | **2,339** | 1,850 |

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 | **467** | 1,040 |
| Impairment of intangible assets | **-** | 468 |
| **Total write-down and impairment of other assets** | **467** | 1,508 |

| | | |
|---|---|---|
| **Note 1.1E: Settlement of litigation expenses** | | |
| Settlement of litigation | **1,553** | 3,404 |
| **Total settlement of litigation expenses** | **1,553** | 3,404 |

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.

## 1.2: Own-Source Revenue and Gains

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Own-Source Revenue** | | |
| **Note 1.2A: Revenue from contracts with customers** | | |
| Cost recovery | **9,173** | 11,378 |
| **Total revenue from contracts with customers** | **9,173** | 11,378 |
| **Disaggregation of revenue from contracts with customers** | | |
| **Major sources of revenue:** | | |
| Cost recovery | **9,173** | 11,378 |
| **Total sources of revenue** | **9,173** | 11,378 |
| **Type of customer:** | | |
| Australian Government entities (related parties) | **9,173** | 11,378 |
| **Total sources of revenue** | **9,173** | 11,378 |
| **Timing of transfer of services:** | | |
| Point in time | **9,173** | 11,378 |
| **Total sources of revenue** | **9,173** | 11,378 |

**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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| Operating lease - variable lease payment income | **2,744** | 2,475 |
| **Total rental income** | **2,744** | 2,475 |

**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:** | 2025 $'000 | 2024 $'000 |
|---|---|---|
| Within 1 year | **2,530** | 2,833 |
| 1 to 2 years | **879** | 2,165 |
| 2 to 3 years | **734** | 569 |
| 3 to 4 years | **566** | 490 |
| 4 to 5 years | **190** | 479 |
| More than 5 years | **117** | 55 |
| **Total undiscounted lease payments receivable** | **5,016** | 6,591 |

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.

| | 2025 | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.2C: Resources received free of charge** | | |
| Seconded staff | **188** | 271 |
| Remuneration of auditors - financial statement audit | **462** | 450 |
| **Total resources received free of charge** | **650** | 721 |

**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

| | 2025 | 2024 |
|---|---|---|
| Appropriations | | |
| Departmental appropriations | **340,548** | 346,124 |
| **Total revenue from Government** | **340,548** | 346,124 |

**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.

# 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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1A: Administered - Employee benefits** | | |
| Wages and salaries | **37** | 48 |
| Superannuation | | |
| Defined benefit plans | **6** | 7 |
| Leave and other entitlements | **3** | 9 |
| **Total employee benefits** | **46** | 64 |

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1B: Suppliers** | | |
| **Goods and services supplied or rendered** | | |
| Outsourced providers, contractors and consultants | **67,976** | 43,883 |
| ABA special account township leasing and other administrative expenses | **10,957** | 9,600 |
| Travel | **184** | 203 |
| Information, communication and technology | **2,210** | 2,044 |
| **Total goods and services supplied or rendered** | **81,327** | 55,730 |
| | | |
| Goods supplied | **12** | 40 |
| Services rendered | **81,315** | 55,690 |
| **Total goods and services supplied or rendered** | **81,327** | 55,730 |
| | | |
| **Other suppliers** | | |
| Short-term leases | **60** | 23 |
| **Total other supplier expenses** | **60** | 23 |
| **Total supplier expenses** | **81,387** | 55,753 |

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1C: Personal benefits** | | |
| Direct | | |
| Territories Stolen Generations Redress Scheme | **42,302** | 23,561 |
| Youpla Support Program | **-** | 66,385 |
| **Total Personal benefits** | **42,302** | 89,946 |

**Accounting Policy**

The NIAA administers the Territories Stolen Generations Redress Scheme (TSGRS) 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, 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 started on 1 July 2024, however legislative authority via an amendment to the *Financial Framework (Supplementary Powers) Regulations 1997* occurred on 14 March 2024. NIAA had an obligation in respect of potential Program Applicants due to the commitment by the Commonwealth, therefore a provision and expense for the entire Program was recognised as of 30 June 2024. No additional provisions have been made in 2024-25. 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 2025*

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1D: Grants** | | |
| Public sector | | |
| Australian Government entities (related entities) | **86,090** | 110,118 |
| State and Territory Governments | **76,325** | 41,650 |
| Local Governments | **79,926** | 82,115 |
| Private Sector | | |
| Non-profit organisations | **1,379,043** | 1,229,172 |
| Commercial entities | **185,027** | 158,740 |
| **Total grants** | **1,806,411** | 1,621,795 |
| | | |
| By program: | | |
| 1.1 Jobs, Land and the Economy | **922,432** | 788,542 |
| 1.2 Children and Schooling | **403,251** | 354,341 |
| 1.3 Safety and Wellbeing | **347,608** | 326,351 |
| 1.4 Culture and Capability | **64,781** | 85,820 |
| 1.5 Remote Australia Strategies | **65,230** | 62,935 |
| 1.6 Evaluation and Research | **3,109** | 3,806 |
| **Total Grants** | **1,806,411** | 1,621,795 |

**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.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1E: Impairment loss on financial instruments** | | |
| Impairment of receivables | **8,164** | 4,408 |
| **Total impairment loss allowance on financial instruments** | **8,164** | 4,408 |
| | | |
| **Note 2.1F: Payments associated with Land Councils** | | |
| Land Councils administration | **165,874** | 132,762 |
| Land Councils distributions | **77,673** | 90,906 |
| **Total payments associated with Land Councils** | **243,547** | 223,668 |

**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 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.

Mining royalty equivalent payments are made based on the purported royalty income (interim assessment). The Northern Territory Government undertakes an annual assessment of each mine and subsequently notifies of any refunds issued to the applicable mining company of mining royalties overpaid. Under subsections 64(3B) and (3C) of the ALRA, the Minister for Indigenous Australians has the power to offset these overpayments against future payments. A recovery associated with land councils distributions is recognised if Ministerial approval is received to offset the overpayment.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1G: Payments associated with Aboriginal Investment NT** | | |
| Payments under s64AA(3) - establishment purposes | - | 2,405 |
| Payments under s64AA(4) - administrative and capital costs | 10,758 | 6,075 |
| **Total payments associated with Aboriginal Investment NT** | **10,758** | 8,480 |

**Accounting Policy**

A corporate Commonwealth entity, Northern Territory Aboriginal Investment Corporation (NTAIC), was established during 2022-23 and is funded through the ABA special account. As agreed by the Minister for Indigenous Australians on 28 July 2024, NTAIC changed its name and is now known as Aboriginal Investment NT.

Aboriginal Investment NT 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 Aboriginal NT during the financial year. Payments to Aboriginal Investment NT are recognised as an expense when the payment obligation is enforceable.

Further funding had been obtained by Aboriginal Investment NT under subsection 64AA(3) of the ALRA in relation to three annual $60 million payments. All three amounts have been settled, with the final payment occurring during 2024-25. All payment obligations were recognised as expenses during 2022-23.

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

The above disclosure should be read in conjunction with the accompanying Note 4.3C Aboriginal Investment NT Payables and Note 4.5 Aboriginal Investment NT Provision.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 2.1H: 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. A provision was recognised to account for the liability as at 30 June 2024.

The above disclosure should be read in conjunction with the accompanying Note 4.5 Provisions.

## 2.2: Administered – Income

| | 2025 | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 2.2A: Interest** | | |
| Interest on investments | **43,381** | 68,503 |
| Unwinding of discount on long term debt arrangement | **13** | 13 |
| **Total interest** | **43,394** | 68,516 |
| | | |
| **Note 2.2B: Return of grant funding** | | |
| Return of grant funding | **15,262** | 14,177 |
| **Total return of grant funding** | **15,262** | 14,177 |

**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.

# 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

| | 2025 | 2024 |
|---|---|---|
| | $'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 | 4,035 | 5,236 |
| **Total goods and services receivables** | 4,035 | 5,236 |
| | | |
| **Appropriations receivable** | | |
| Existing programs | 95,250 | 98,060 |
| **Total appropriations receivables** | 95,250 | 98,060 |
| | | |
| **Other receivables** | | |
| Statutory receivables | 511 | 699 |
| **Total other receivables** | 511 | 699 |
| **Total trade and other receivables (gross)** | 99,796 | 103,995 |
| | | |
| **Less expected credit loss allowance** | | |
| Goods and services – cost recovery | (115) | (146) |
| **Total expected credit loss allowances** | (115) | (146) |
| **Total trade and other receivables (net)** | 99,681 | 103,849 |

**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.

## 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 | Total $'000 |
|---|---|---|---|---|---|---|
| **As at 1 July 2024** | | | | | | |
| 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 1 July 2024** | **10,464** | **124,322** | **23,524** | **8,770** | **17,097** | **184,177** |
| Additions | | | | | | |
| Purchase - Property, plant and equipment | **-** | **829** | **5,952** | **(14)** | **-** | **6,767** |
| Intangibles – internally generated | **-** | **-** | **-** | **-** | **5,474** | **5,474** |
| Right-of-use assets | **-** | **7,263** | **-** | **265** | **-** | **7,528** |
| Revaluations and impairments recognised in other comprehensive income | **318** | **1,981** | **3,851** | **(170)** | **-** | **5,980** |
| Revaluations and impairments recognised in other comprehensive income for right-of-use assets | **-** | **55** | **-** | **-** | **-** | **55** |
| Disposals of right-of-use assets | **-** | **(382)** | **-** | **-** | **-** | **(382)** |
| Reclassifications | **440** | **780** | **-** | **-** | **-** | **1,220** |
| Depreciation and amortisation | **-** | **(4,709)** | **(4,076)** | **(2,837)** | **(4,262)** | **(15,884)** |
| Depreciation of right-of-use assets | **(97)** | **(15,745)** | **-** | **(484)** | **-** | **(16,326)** |
| Disposals | **-** | **(427)** | **-** | **(40)** | **-** | **(467)** |
| Remeasurement of right-of-use assets | **56** | **18,637** | **-** | **-** | **-** | **18,693** |
| **Total as at 30 June 2025** | **11,181** | **132,604** | **29,251** | **5,490** | **18,309** | **196,835** |
| **Total as at 30 June 2025 represented by** | | | | | | |
| Gross book value | **11,769** | **223,782** | **33,327** | **10,568** | **37,930** | **317,376** |
| Accumulated depreciation, amortisation and impairment | **(588)** | **(91,178)** | **(4,076)** | **(5,078)** | **(19,621)** | **(120,541)** |
| **Total as at 30 June 2025** | **11,181** | **132,604** | **29,251** | **5,490** | **18,309** | **196,835** |
| | | | | | | |
| **Carrying amount of right-of-use assets included above** | **498** | **91,143** | **-** | **659** | **-** | **92,300** |

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

Contractual commitments totalling $1.81million for the acquisition of IT equipment and other capital works are payable within one year (2023-24: $1.68million).

**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 right-of-use 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 2024-25, the NIAA procured valuation services from independent valuation experts JLL Public Sector Valuations Pty Ltd to perform a materiality assessment of all tangible asset classes as at 30 June 2025. The materiality assessment indicated that land, building and leasehold improvement asset classes had material changes, and a desktop valuation was subsequently performed. The resulting overall impact to the asset portfolio value was an increase of 9%. The increase largely reflects increases in the cost of materials, observable market movements and lease extensions exercised during 2024-25 that impacted the corresponding leasehold improvement assets.

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 2025 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 costs to sell and are valued at a non-recurring basis. The NIAA sold two assets (land and building) during the current financial year in Mt Isa and Alice Springs and removed the four remaining assets from the property market. As at 30 June 2025, the NIAA has no held for sale assets. (2023-24: six 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 cash generating units and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2025. 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. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2025.

*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** | **2025** | **2024** |
|---|---|---|
| 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

| | 2025 | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.3A: Suppliers** | | |
| Trade creditors and accruals | **9,774** | 10,100 |
| **Total suppliers** | **9,774** | 10,100 |

| | 2025 | 2024 |
|---|---|---|
| **Note 3.3B: Other payables** | | |
| Salaries, wages and superannuation | **6,278** | 5,227 |
| Employee leave payable from other Government Entities | **1,950** | 2,344 |
| Other | **314** | 172 |
| **Total other payables** | **8,542** | 7,743 |

## 3.4: Interest Bearing Liabilities

| | 2025 | 2024 |
|---|---|---|
| **Note 3.4: Leases** | | |
| Lease liabilities | **102,434** | 91,833 |
| **Total leases** | **102,434** | 91,833 |

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

| | 2025 | 2024 |
|---|---|---|
| **Maturity analysis - contractual undiscounted cash flows** | | |
| Within 1 year | **16,809** | 12,736 |
| Between 1 to 5 years | **64,360** | 49,224 |
| More than 5 years | **29,416** | 37,613 |
| **Total undiscounted lease payments payable** | **110,585** | 99,573 |
| Unexpired lease interest | **(8,151)** | (7,740) |
| **Net leases liability** | **102,434** | 91,833 |

The NIAA in its capacity as a lessee has a total of 138 (2023-24: 139) 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 2024** | **3,534** | **2,342** | **5,876** |
| Additional provisions made | **123** | **-** | **123** |
| Finance cost | **105** | **-** | **105** |
| Amounts used | **(10)** | **(2,342)** | **(2,352)** |
| Net reassessment movement | **(84)** | **-** | **(84)** |
| Gain on reversal of provision | **(462)** | **-** | **(462)** |
| **Total as at 30 June 2025** | **3,206** | **-** | **3,206** |

The NIAA currently has 28 (2023-24: 26) 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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.1A: Cash and cash equivalents** | | |
| Cash on hand or deposit | **170** | - |
| Aboriginals Benefit Account - Special Account | **12,157** | 46,801 |
| Cash held in the Official Public Account - Special Account | **107,006** | 106,456 |
| **Total cash and cash equivalents** | **119,333** | 153,257 |

There were no amounts held in trust in the closing balance of cash in special accounts in 2024-25 (2023-24: nil). See Note 5.2 Special Accounts.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.1B: Trade and other receivables** | | |
| **Other receivables** | | |
| Statutory receivables | **18,359** | 13,680 |
| Interest receivable | **18,059** | 23,655 |
| Grants receivable | **25,761** | 25,188 |
| Lease rental receivable | **248** | 151 |
| **Total other receivables** | **62,427** | 62,674 |
| **Total trade and other receivables (gross)** | **62,427** | 62,674 |
| **Less expected credit loss allowance** | | |
| Grants receivables | **(20,831)** | (17,961) |
| **Total expected credit loss allowance** | **(20,831)** | (17,961) |
| **Total trade and other receivables (net)** | **41,596** | 44,713 |

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.1C: Other financial assets** | | |
| Long-term debt arrangement | **722** | 721 |
| **Total other financial assets** | **722** | 721 |

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.

**National Indigenous Australians Agency**
**Notes to and forming part of the financial statements**
*for the period ended 30 June 2025*

## 4.2: Administered – Non-Financial Assets

### Note 4.2: Reconciliation of the opening and closing balances of property, plant and equipment[1]

| | Land $'000 | Buildings $'000 | Intangibles $'000 | Total $'000 |
|---|---|---|---|---|
| **Total as at 30 June 2024** | | | | |
| Gross book value | 8,433 | 299 | 20,050 | 28,782 |
| Accumulated depreciation and impairment | (565) | (161) | (628) | (1,354) |
| **Total as at 1 July 2024** | 7,868 | 138 | 19,422 | 27,428 |
| Depreciation and amortisation | - | - | (260) | (260) |
| Depreciation on right-of-use assets | (116) | (14) | - | (130) |
| Remeasurement of right-of-use assets | 5 | 5 | - | 10 |
| **Total as at 30 June 2025** | 7,757 | 129 | 19,162 | 27,048 |
| | | | | |
| **Total as at 30 June 2025 represented by:** | | | | |
| Gross book value | 8,437 | 197 | 20,050 | 28,684 |
| Accumulated depreciation and impairment | (680) | (68) | (888) | (1,636) |
| **Total as at 30 June 2025** | 7,757 | 129 | 19,162 | 27,048 |
| | | | | |
| **Carrying amount of right-of-use assets included above** | 7,757 | 129 | - | 7,886 |

[1] The above table discloses land assets which are subject to operating leases.

**Accounting Policy**

**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 land and buildings disclosed above contains only ROU assets.

***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 | 2025 | 2024 |
|---|---|---|
| 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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.3A: Grants** | | |
| **Public sector** | | |
| Australian Government entities (related parties) | **1,365** | - |
| State and Territory Governments | **213** | 355 |
| Local Governments | **1,654** | 1,817 |
| **Private sector** | | |
| Commercial entities | **6,275** | 6,196 |
| Non-profit organisations | **32,857** | 22,585 |
| **Total grants** | **42,364** | 30,953 |

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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.3B: Other payables** | | |
| Other payables | **2,616** | 1,053 |
| **Total other payables** | **2,616** | 1,053 |

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.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.3C: Aboriginal Investment NT payables** | | |
| Aboriginal Investment NT payables | **-** | 60,000 |
| **Total Aboriginal Investment NT payables** | **-** | 60,000 |

The above should be read in conjunction with Note 2.1G Payments Associated with Aboriginal Investment NT.

## 4.4: Administered – Interest Bearing Liabilities

| | 2025 | 2024 |
|---|---|---|
| | $'000 | $'000 |
| **Note 4.4A: Leases** | | |
| Lease liabilities | **279** | 309 |
| **Total leases** | **279** | 309 |

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.

| | 2025 | 2024 |
|---|---|---|
| **Maturity analysis - contractual undiscounted cash flows** | | |
| Within 1 year | **42** | 41 |
| Between 1 to 5 years | **168** | 164 |
| More than 5 years | **87** | 125 |
| **Total undiscounted lease payments payable** | **297** | 330 |
| Unexpired lease interest | **(18)** | (21) |
| **Net leases liability** | **279** | 309 |

The NIAA in its capacity as lessee has a total of 4 administered leases distributed between property and land leases (2023-24: 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 3.2 Leased ROU assets and Note 4.2 Reconciliation of the opening and closing balances of property, plant and equipment.

## 4.5: Administered – Provisions

### Reconciliation of movements in provisions

| | Aboriginal Investment NT | Youpla Support Program | TSGRS | Settlement of litigation | Total |
|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Carrying amount 1 July 2024** | **500,000** | **66,385** | **2,959** | **202,000** | **771,344** |
| Additional provisions made | **-** | **-** | **4,263** | **-** | **4,263** |
| Gain on reversal of provision | **-** | **-** | **-** | **(12,000)** | **(12,000)** |
| Amounts used | **(500,000)** | **(46,562)** | **(2,295)** | **(62,013)** | **(610,870)** |
| **Total as at 30 June 2025** | **-** | **19,823** | **4,927** | **127,987** | **152,737** |

The Aboriginal Investment NT provision represents the initial one-off endowment which Aboriginal Investment NT was authorised to receive under subsection 64AA(1) of the ALRA. This was settled on the 21 August 2024 following the required tabling by the Minister for Indigenous Australians of Aboriginal Investment NT's Strategic Investment Plan (SIP) before a House of the Parliament.

The Youpla Support Program (Youpla) opened 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. A provision and expense was recognised as at 30 June 2024. The balance as of 30 June 2025 represents payments still required to be approved by the Federal Court and settled.

The above disclosure should be read in conjunction with the accompanying Note 2.1H Settlement of litigation.

**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.

## National Indigenous Australians Agency
## Notes to and forming part of the financial statements
*for the period ended 30 June 2025*

# 5. Funding

This section identifies the National Indigenous Australians Agency funding structure.

## 5.1: Appropriations

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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Ordinary annual services** | | |
| Annual appropriation | | |
| Operating | **353,899** | 349,298 |
| Capital budget[1] | **8,920** | 8,947 |
| Section 74 receipts | **19,221** | 18,383 |
| **Total available appropriation** | **382,040** | 376,628 |
| Appropriation applied in 2025 (current and prior years) | **(334,209)** | (349,535) |
| **Variance** | **47,831** | 27,093 |
| Opening unspent appropriation balance | **159,055** | 141,418 |
| Repealed *Appropriation Act (No. 1) 2021-22* | **(7,498)** | - |
| Repealed *Appropriation Act (No. 1) 2021-22* | **(5,858)** | (9,456) |
| **Closing unspent appropriation balance** | **193,530** | 159,055 |
| **Balance comprises appropriations as follows** | | |
| *Appropriation Act (No. 1) 2021-22* | **-** | 3,080 |
| *Appropriation Act (No. 1) 2021-22 - Departmental Capital Budget (DCB)* | **-** | 4,418 |
| *Appropriation Act (No. 3) 2021-22* | **-** | 5,858 |
| *Appropriation Act (No. 1) 2022-23*[2] | **46,947** | 46,947 |
| *Supply Act (No. 3) 2022-23 - Departmental Capital Budget (DCB)* | **-** | 3,255 |
| *Appropriation Act (No. 1) 2023-24*[2] | **39,995** | 74,900 |
| *Appropriation Act (No. 1) 2023-24 - Departmental Capital Budget (DCB)* | **786** | 8,947 |
| *Appropriation Act (No. 1) 2023-24 - Cash held by the agency* | **-** | 253 |
| *Appropriation Act (No. 3) 2023-24* | **-** | 3,293 |
| *Appropriation Act (No. 5) 2023-24* | **-** | 8,104 |
| *Appropriation Act (No. 1) 2024-25*[2] | **43,961** | - |
| *Appropriation Act (No. 1) 2024-25 - Departmental Capital Budget (DCB)* | **8,920** | - |
| *Appropriation Act (No. 3) 2024-25* | **52,921** | - |
| **Total unspent appropriation - ordinary annual services** | **193,530** | 159,055 |
| **Other services** | | |
| Annual appropriation | | |
| Equity injections | **2,101** | 2,101 |
| **Total available appropriation** | **2,101** | 2,101 |
| Appropriation applied in 2025 (current and prior years) | **(2,824)** | (1,646) |
| **Variance** | **(723)** | 455 |
| Opening unspent appropriation balance | **2,735** | 2,280 |
| **Closing unspent appropriation balance** | **2,012** | 2,735 |
| **Balance comprises appropriations as follows** | | |
| *Supply Act (No. 4) 2022-23 - Non-Operating Equity Injections* | **284** | 634 |
| *Appropriation Act (No. 2) 2023-24 - Non-Operating Equity Injections* | **-** | 2,101 |
| *Appropriation Act (No. 2) 2024-25 - Non-Operating Equity Injections* | **1,728** | - |
| **Total unspent appropriation - other services** | **2,012** | 2,735 |
| **Total unspent appropriation** | **195,542** | 161,790 |

[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) 2022-23* of $46.9 million, *Appropriation Act (No. 1) 2023-24* of $39.9 million, *Appropriation Act (No.1) 2024-25* of $13.4 million.

## National Indigenous Australians Agency
## Notes to and forming part of the financial statements
*for the period ended 30 June 2025*

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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Ordinary annual services** | | |
| Annual appropriation | | |
| Operating | **2,140,799** | 1,794,392 |
| Section 74 receipts | **3,247** | 107 |
| **Total available appropriation** | **2,144,046** | 1,794,499 |
| Appropriation applied (current and prior years) | **(1,830,368)** | (1,558,067) |
| **Variance** | **313,678** | 236,432 |
| Opening unspent appropriation balance | **521,729** | 294,215 |
| Repealed *Appropriation Act (No. 1) 2020-21* | **-** | (8,918) |
| Repealed *Appropriation Act (No. 1) 2021-22* | **(56,449)** | - |
| Repealed *Appropriation Act (No. 3) 2021-22* | **(16,633)** | - |
| **Closing available appropriation balance** | **762,325** | 521,729 |
| **Balance comprises appropriations as follows[1]:** | | |
| *Appropriation Act (No. 1) 2021-22* | **-** | 56,449 |
| *Appropriation Act (No. 3) 2021-22* | **-** | 16,633 |
| *Appropriation Act (No. 1) 2022-23* | **67,206** | 67,206 |
| *Appropriation Supply Act (No. 1) 2022-23* | **95,137** | 95,137 |
| *Appropriation Act (No. 1) 2023-24* | **252,392** | 263,217 |
| *Appropriation Act (No. 3) 2023-24* | **1,434** | 20,158 |
| *Appropriation Act (No. 5) 2023-24* | **233** | 2,929 |
| *Appropriation Act (No. 1) 2024-25* | **158,657** | - |
| *Appropriation Act (No. 3) 2024-25* | **187,266** | - |
| **Total unspent appropriation - ordinary annual services** | **762,325** | 521,729 |
| **Other services** | | |
| Annual appropriation | | |
| States, ACT, NT and Local government | **7,529** | 3,635 |
| **Total available appropriation** | **7,529** | 3,635 |
| Appropriation applied in 2025 (current and prior years) | **(7,529)** | (3,635) |
| **Total unspent appropriation - other services** | **-** | - |
| **Total unspent appropriation** | **762,325** | 521,729 |

[1] The administered unspent annual appropriation is shown inclusive of Section 51 withholdings against, *Supply Act (No. 1) 2022-23* of $95.0 million, *Appropriation Act (No.1) 2022-23* of $37.5 million, *Appropriation Act (No.1) 2023-24* of $235.5 million, *Appropriation Act (No.3) 2023-24* of $16.3 million, *Appropriation Act (No.5) 2023-24* of $0.4 million and *Appropriation Act (No.1) 2024-25* of $89.7 million.

[2] The prior year administered unspent annual appropriation balances have been corrected to reflect a $663,000 decrease to *Appropriation Supply Act (No. 1) 2022-23 and* a subsequent increase of $663,000 to *Appropriation Act (No. 1) 2023-24.* There is no impact on the total administered unspent appropriation for 2023-24 or the 2024-25 administered unspent annual appropriation balances.

**National Indigenous Australians Agency**
**Notes to and forming part of the financial statements**
*for the period ended 30 June 2025*

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

| | Appropriation Applied | |
|---|---|---|
| | **2025** | 2024 |
| **Authority** | **$'000** | $'000 |
| *Aboriginal Land Rights (Northern Territory) Act 1976*[1] | **1,250** | 1,216 |
| *Higher Education Support Act 2003* | **83,086** | 78,472 |
| **Total** | **84,336** | 79,688 |

[1]Appropriation 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*.

There was no appropriation applied against *Public Governance, Performance and Accountability Act 2013 s.77* in 2024-25 or 2023-24.

There was no appropriation applied against *Indigenous Education (Targeted Assistance) Act 2000 s.13* in 2024-25 or 2023-24.

There was no appropriation applied against *Native Title Act 1993 s.54(2)* in 2024-25 or 2023-24.

**National Indigenous Australians Agency**
**Notes to and forming part of the financial statements**
*for the period ended 30 June 2025*

## 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] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2025 $'000** | 2024 $'000 | **2025 $'000** | 2024 $'000 | **2025 $'000** | 2024 $'000 | **2025 $'000** | 2024 $'000 | **2025 $'000** | 2024 $'000 |
| **Balance brought forward from previous period** | **45** | 1,024 | **46,801** | 10,461 | **-** | - | **104,099** | 85,858 | **2,311** | 2,305 |
| **Increases** | | | | | | | | | | |
| ***Administered*** | | | | | | | | | | |
| Appropriation credited to special account | **-** | - | **-** | - | **-** | - | **26,662** | 25,000 | **-** | - |
| Adjustments to special accounts | **-** | - | **269,695** | 315,372 | | | **-** | | **-** | |
| Proceeds from sales of investments | **-** | - | **1,313,500** | 2,387,800 | **-** | - | **-** | - | **-** | - |
| Interest receipts | **-** | - | **48,977** | 67,904 | **-** | - | **-** | - | **-** | - |
| Other receipts | **3** | - | **9,303** | 16,096 | **64,863** | 62,248 | **-** | - | **4,542** | 1,088 |
| Total increase | **3** | - | **1,641,475** | 2,787,172 | **64,863** | 62,248 | **26,662** | 25,000 | **4,542** | 1,088 |
| **Available for payments** | **48** | 1,024 | **1,688,276** | 2,797,633 | **64,863** | 62,248 | **130,761** | 110,858 | **6,853** | 3,393 |
| **Decreases:** | | | | | | | | | | |
| ***Administered*** | | | | | | | | | | |
| Purchase of investments | **-** | - | **(722,400)** | (2,346,300) | **-** | - | **-** | - | **-** | - |
| Payments made | **-** | (979) | **(953,719)** | (404,532) | **(64,863)** | (62,248) | **(28,030)** | (6,758) | **(2,628)** | (1,082) |
| Total administered decreases | **-** | (979) | **(1,676,119)** | (2,750,832) | **(64,863)** | (62,248) | **(28,030)** | (6,758) | **(2,628)** | (1,082) |
| **Total balance carried to next period** | **48** | 45 | **12,157** | 46,801 | **-** | - | **102,732** | 104,100 | **4,225** | 2,311 |
| Balance represented by: | | | | | | | | | | |
| Cash held in NIAA bank accounts | **-** | - | **12,157** | 46,801 | **-** | - | **-** | - | **-** | - |
| Cash held in the Official Public Account | **48** | 45 | **-** | - | **-** | - | **102,732** | 104,099 | **4,225** | 2,311 |
| **Total balance carried to next period** | **48** | 45 | **12,157** | 46,801 | **-** | - | **102,732** | 104,099 | **4,225** | 2,311 |

There were no amounts held in trust in the Services for Other Entities and Trust Moneys Special Account in 2024-25 or 2023-24.

[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 2024-25 (2023-24: nil).

## 5.3: Net Cash Appropriation Arrangements

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 5.3: Net Cash Appropriation Arrangements** | | |
| **Total comprehensive income - as per the Statement of Comprehensive Income** | **22,531** | 12,844 |
| **Plus:** depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)[1] | **15,884** | 14,717 |
| **Plus:** depreciation of ROU assets | **16,326** | 15,400 |
| **Less:** lease principal repayments[2] | **(15,012)** | (14,320) |
| **Less:** other comprehensive income from changes in asset revaluation surplus | **(6,035)** | (2,518) |
| **Net cash operating surplus** | **33,694** | 26,123 |

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses were 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

| | 2025 | 2024 |
|---|---|---|
| | $'000 | $'000 |
| **Note 6.1A: Employee provisions** | | |
| Annual leave | **19,017** | 19,009 |
| Long service leave | **41,086** | 38,341 |
| **Total employee provisions** | **60,103** | 57,350 |

**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 2025 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 and members of the NIAA Executive Board. This includes the CEO, Deputy CEOs and COO. Group Managers were on a rotational basis until March 2025 when the Executive Board membership reduced.

KMP remuneration is reported in the table below:

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **6.2: Key Management Personnel Remuneration** | | |
| Short-term employee benefits | **2,346** | 2,408 |
| Post-employment benefits | **345** | 320 |
| Long-term benefits | **136** | 187 |
| **Total key management personnel remuneration expenses** | **2,827** | 2,915 |

The total number of key management personnel included in the above table is 6 (2023-24: 8). Included in that number are 4 (2023-24: 5) staff members who worked for the full-year and 2 (2023-24: 3) staff members who worked a part-year due to changes in the Executive Board membership.

The Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the NIAA and are not included in the above table.

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 Retta Dixon Home, Somerville Homes, Palmerston House, St Mary's Hostel, Daly River Mission and Port Keats Mission. Some of the claims have been settled during 2024-25, 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, some have been settled during 2024-25, with the remainder still 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 2025, the NIAA has an administered unquantifiable contingent liability in relation to estimated applications not yet received under the Scheme.

As at 30 June 2025, the NIAA has an administered quantifiable contingent liability of $40.5 million in relation to applications received but not assessed under the Scheme (2023-24: $26.2 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.

## 7.2: Financial Instruments

### Note 7.2A: Categories of financial instruments

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Financial assets at amortised cost:** | | |
| Cash and cash equivalents | **-** | 253 |
| Goods and services receivables (net) | **3,920** | 5,090 |
| **Total financial assets at amortised cost** | **3,920** | 5,343 |
| **Total financial assets** | **3,920** | 5,343 |
| | | |
| **Financial Liabilities** | | |
| **Financial liabilities measured at amortised cost:** | | |
| Suppliers | **9,774** | 10,100 |
| Other payables | **8,542** | 7,743 |
| **Total financial liabilities measured at amortised cost** | **18,316** | 17,843 |
| **Total financial liabilities** | **18,316** | 17,843 |

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 7.2B: Net losses on financial assets** | | |
| **Financial assets at amortised cost** | | |
| Impairment | - | (44) |
| **Net (losses) on financial assets at amortised cost** | - | (44) |
| **Net (loss) from financial assets** | - | (44) |

**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

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 7.3A: Categories of financial instruments** | | |
| **Financial assets at amortised cost** | | |
| Bank term deposits | **802,400** | 1,393,500 |
| Cash and cash equivalents | **119,333** | 153,257 |
| Interest receivable | **18,059** | 23,655 |
| Grants receivable (net) | **4,930** | 7,227 |
| Lease rental receivable | **248** | 151 |
| Other financial assets | **722** | 721 |
| **Total financial assets at amortised cost** | **945,692** | 1,578,511 |
| **Total financial assets** | **945,692** | 1,578,511 |
| **Financial liabilities measured at amortised cost** | | |
| Suppliers | **4,926** | 5,422 |
| Grants | **42,364** | 30,953 |
| Other payables | **2,616** | 1,053 |
| Personal benefits | **439** | 157 |
| Aboriginal Investment NT payables | **-** | 60,000 |
| **Total financial liabilities measured at amortised cost** | **50,345** | 97,585 |
| **Total financial liabilities** | **50,345** | 97,585 |

**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 3 and 16 months.

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 2025 is 100% with Australian banks (2023-24: 100%).

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 7.3B: Net gains or losses from financial assets** | | |
| **Financial assets at amortised cost** | | |
| Interest | **43,381** | 68,516 |
| Reversal of impairment losses | **282** | 1 |
| Impairment loss on financial instruments | **(8,164)** | (4,408) |
| **Net gains on financial assets at amortised cost** | **35,499** | 64,109 |

# 8. Other Information

## 8.1: Current/Non-Current Distinction for Assets and Liabilities

### 8.1A: Current/non-current distinction for assets and liabilities

| | 2025 | 2024 |
|---|---|---|
| | $'000 | $'000 |
| **Assets expected to be recovered in:** | | |
| **No more than 12 months** | | |
| Cash and cash equivalents | - | 253 |
| Trade and other receivables | 99,681 | 103,849 |
| Prepayments | 4,356 | 2,787 |
| Assets held for sale | - | 1,920 |
| **Total no more than 12 months** | 104,037 | 108,809 |
| **More than 12 months** | | |
| Prepayments | 104 | 102 |
| Property, plant and equipment | 178,526 | 167,080 |
| Intangibles | 18,309 | 17,097 |
| **Total more than 12 months** | 196,939 | 184,279 |
| **Total assets** | 300,976 | 293,088 |
| | | |
| **Liabilities expected to be settled in:** | | |
| **No more than 12 months** | | |
| Suppliers | 9,774 | 10,100 |
| Other payables | 8,542 | 7,743 |
| Leases | 14,763 | 11,212 |
| Employee provisions | 19,306 | 17,504 |
| Other provisions | 1,040 | 3,164 |
| **Total no more than 12 months** | 53,425 | 49,723 |
| **More than 12 months** | | |
| Leases | 87,671 | 80,621 |
| Employee provisions | 40,797 | 39,846 |
| Other provisions | 2,166 | 2,712 |
| **Total more than 12 months** | 130,634 | 123,179 |
| **Total liabilities** | 184,059 | 172,902 |

National Indigenous Australians Agency
Notes to and forming part of the financial statements
*for the period ended 30 June 2025*

| | 2025 | 2024 |
|---|---|---|
| | $'000 | $'000 |
| **Note 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 | **119,333** | 153,257 |
| Trade and other receivables | **41,596** | 44,713 |
| Other financial assets | **23** | - |
| Term deposits | **736,400** | 1,313,500 |
| Prepayments | **10,673** | 965 |
| **Total no more than 12 months** | **908,025** | 1,512,435 |
| **More than 12 months** | | |
| Other financial assets | **699** | 721 |
| Term deposits | **66,000** | 80,000 |
| Land and buildings | **7,886** | 8,006 |
| Intangibles | **19,162** | 19,422 |
| **Total more than 12 months** | **93,747** | 108,149 |
| **Total assets** | **1,001,772** | 1,620,584 |
| **Liabilities expected to be settled in:** | | |
| **No more than 12 months** | | |
| Suppliers | **4,926** | 5,422 |
| Grants | **42,364** | 30,953 |
| Other payables | **2,616** | 1,053 |
| Personal benefit liabilities | **439** | 157 |
| Personal benefit provision | **23,798** | 48,116 |
| Leases | **42** | 41 |
| Employee provisions | **6** | 7 |
| Aboriginal Investment NT payables | **-** | 60,000 |
| Aboriginal Investment NT provision | **-** | 500,000 |
| Settlement of litigation | **127,987** | 202,000 |
| **Total no more than 12 months** | **202,178** | 847,749 |
| **More than 12 months** | | |
| Leases | **237** | 268 |
| Personal benefit provision | **952** | 21,228 |
| Employee provisions | **4** | 3 |
| **Total more than 12 months** | **1,193** | 21,499 |
| **Total liabilities** | **203,371** | 869,248 |

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 2025:

(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 2025 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 2025 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 her 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.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

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

17 September 2025

## Aboriginals Benefit Account
## Statement by the Accountable Authority and Chief Financial Officer
*for the period ended 30 June 2025*

The accompanying financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2025 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 2025 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.

Signed......................

Julie-Ann Guivarra

A/g Chief Executive Officer

17 September 2025

Signed......................

Nicholas Creagh

Chief Financial Officer

17 September 2025

## Aboriginals Benefit Account
## STATEMENT OF COMPREHENSIVE INCOME
*for the period ended 30 June 2025*

| | Notes | **2025 $'000** | 2024 $'000 |
|---|---|---|---|
| **NET COST OF SERVICES** | | | |
| **Expenses** | | | |
| Suppliers - services rendered | | **230** | 62 |
| Grants | 1.1A | **97,704** | 85,274 |
| Payments for township leases | 1.1B | **10,392** | 9,213 |
| Payments associated with land councils administration | 1.1C | **172,785** | 138,294 |
| Payments associated with land councils distributions | 1.1D | **80,910** | 94,693 |
| Payments associated with Aboriginal Investment NT | 1.1E | **34,540** | 11,233 |
| Depreciation | 2.2 | **90** | 91 |
| Impairment loss on financial instruments | | **872** | 547 |
| Other expenses | 1.1F | **3,088** | 3,728 |
| **Total expenses** | | **400,611** | 343,135 |
| | | | |
| **Own-Source Revenue** | | | |
| Interest | 1.2A | **43,386** | 68,508 |
| Lease income | 1.2B | **2,146** | 1,742 |
| Community entity receipts | 1.1B | **6,063** | 5,044 |
| Resources received free of charge | 1.2C | **3,088** | 3,728 |
| Recoveries associated with land councils distributions | 1.1D | **9,708** | - |
| Return of grant funding | | **3,061** | 1,065 |
| **Total own-source revenue** | | **67,452** | 80,087 |
| | | | |
| **Net cost of services** | | **333,159** | 263,048 |
| | | | |
| Revenue from Government | 1.2D | **269,695** | 315,644 |
| **Surplus / (deficit)** | | **(63,464)** | 52,596 |
| | | | |
| **Total comprehensive income / (loss)** | | **(63,464)** | 52,596 |

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

## Aboriginals Benefit Account
## STATEMENT OF FINANCIAL POSITION
*as at 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Financial assets** | | | |
| Cash and cash equivalents | 3.1 | **12,157** | 46,801 |
| Trade and other receivables | 2.1A | **21,920** | 24,801 |
| Investments - term deposits | 4.2A | **802,400** | 1,393,500 |
| Other financial assets | 2.1B | **262** | 262 |
| **Total financial assets** | | **836,739** | 1,465,364 |
| **Non-financial assets** | | | |
| Land[1] | 2.2 | **7,618** | 7,708 |
| Prepayments - subsection 64(3) | 1.1D | **10,673** | 965 |
| **Total non-financial assets** | | **18,291** | 8,673 |
| **Total assets** | | **855,030** | 1,474,037 |
| **LIABILITIES** | | | |
| **Payables** | | | |
| Aboriginal Investment NT payables | 2.3A | **-** | 60,000 |
| Office of Township Leasing administrative liabilities | | **2,328** | 1,978 |
| Grants payables | | **2,848** | 307 |
| Other payables | 2.3B | **5,829** | 4,263 |
| **Total payables** | | **11,005** | 66,548 |
| **Provisions** | | | |
| Aboriginal Investment NT provision | 2.4 | **-** | 500,000 |
| **Total provisions** | | **-** | 500,000 |
| **Total liabilities** | | **11,005** | 566,548 |
| **Net assets** | | **844,025** | 907,489 |
| **EQUITY** | | | |
| Retained surplus | | **844,025** | 907,489 |
| **Total equity** | | **844,025** | 907,489 |

[1]Right-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 2025*

| | **2025** **$'000** | 2024 $'000 |
|---|---|---|
| **TOTAL EQUITY - RETAINED SURPLUS** | | |
| **Opening balance** | | |
| Balance carried forward from previous period | **907,489** | 854,893 |
| **Total opening balance** | **907,489** | 854,893 |
| | | |
| **Comprehensive income / (loss)** | | |
| Surplus / (deficit) for the period | **(63,464)** | 52,596 |
| **Total comprehensive income / (loss)** | **(63,464)** | 52,596 |
| **Closing balance as at 30 June** | **844,025** | 907,489 |

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

## Aboriginals Benefit Account
## CASH FLOW STATEMENT
*for the period ended 30 June 2025*

| | Notes | 2025 $'000 | 2024 $'000 |
|---|---|---|---|
| **OPERATING ACTIVITIES** | | | |
| **Cash received** | | | |
| Appropriations | | **269,695** | 315,372 |
| Net GST received | | **7,940** | 7,939 |
| Lease income | | **2,265** | 1,976 |
| Community entity receipts | | **5,470** | 5,548 |
| Other cash received | | **1,563** | 633 |
| **Total cash received** | | **286,933** | 331,468 |
| **Cash used** | | | |
| Suppliers | | **252** | 135 |
| Grants | | **104,023** | 93,146 |
| Payments for township leases | | **9,149** | 9,522 |
| Payments associated with land councils administration | | **172,785** | 138,294 |
| Payments associated with land councils distributions | | **80,910** | 94,611 |
| Payments associated with Aboriginal Investment NT | | **594,540** | 68,828 |
| **Total cash used** | | **961,659** | 404,536 |
| **Net cash used by operating activities** | | **(674,726)** | (73,068) |
| **INVESTING ACTIVITIES** | | | |
| **Cash received** | | | |
| Proceeds from sales of investments | | **1,313,500** | 2,387,800 |
| Interest on investments | | **48,977** | 67,904 |
| Repayment from other financial assets | | **5** | 4 |
| **Total cash received** | | **1,362,482** | 2,455,708 |
| **Cash used** | | | |
| Purchase of investments | | **722,400** | 2,346,300 |
| **Total cash used** | | **722,400** | 2,346,300 |
| **Net cash from investing activities** | | **640,082** | 109,408 |
| **Net increase / (decrease) in cash held** | | **(34,644)** | 36,340 |
| Cash and cash equivalents at the beginning of the reporting period | | **46,801** | 10,461 |
| **Cash and cash equivalents at the end of the reporting period** | 3.1 | **12,157** | 46,801 |

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 2025*

## 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 2024 to 30 June 2025. 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% (2023-24: 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.

#### 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 2024-25 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) and no breaches were identified for 2024-25. The risk profile and internal controls to manage this risk continue to remain appropriate.

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

There are no 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.

## 1. Financial Performance

This section analyses the financial performance of Aboriginals Benefit Account for the year ended 30 June 2025.

### 1.1: Expenses

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1A: Grants** | | |
| **Public Sector** | | |
| Australian Government entities (related parties) | **600** | 341 |
| State Territory Governments | **211** | 369 |
| Local Governments | **4,231** | 1,557 |
| **Private Sector** | | |
| Non-profit organisations | **84,761** | 62,321 |
| Commercial entities | **3,997** | 14,535 |
| Homelands Project | **2,354** | 5,255 |
| Mining Withholding Tax | **1,550** | 896 |
| **Total grants** | **97,704** | 85,274 |

**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.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1B: Payments for township leases** | | |
| Office of Township Leasing administrative expenses | **4,765** | 4,910 |
| Community entity administrative expenses | **3,714** | 2,875 |
| Township leasing income returned | **1,913** | 1,428 |
| **Total payments for township leases** | **10,392** | 9,213 |

**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), a statutory appointment under the ALRA, is responsible for the day to day management of the OTL. 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 administrating 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 $6.063 million in 2024-25 (2023-24: $5.044 million).

***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.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1C: Payments associated with land councils administration** | | |
| **Subsection 64(1) payments** | | |
| Northern Land Council | **100,860** | 65,575 |
| Mining Withholding Tax | **4,203** | 2,732 |
| ***Sub-total Northern Land Council*** | **105,063** | 68,307 |
| Central Land Council | **44,377** | 47,329 |
| Mining Withholding Tax | **1,849** | 1,972 |
| ***Sub-total Central Land Council*** | **46,226** | 49,301 |
| Tiwi Land Council | **6,933** | 8,752 |
| Mining Withholding Tax | **289** | 365 |
| ***Sub-total Tiwi Land Council*** | **7,222** | 9,117 |
| Anindilyakwa Land Council | **13,703** | 11,106 |
| Mining Withholding Tax | **571** | 463 |
| ***Sub-total Anindilyakwa Land Council*** | **14,274** | 11,569 |
| **Total payments associated with land councils for administration** | **172,785** | 138,294 |

**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% on these payments is withheld and paid to the ATO.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1D: Payments associated with land councils distributions** | | |
| **Subsection 64(3) payments** | | |
| Northern Land Council | **29,987** | 18,190 |
| Mining Withholding Tax | **1,250** | 758 |
| ***Sub-total Northern Land Council*** | **31,237** | 18,948 |
| Central Land Council | **47,686** | 36,992 |
| Mining Withholding Tax | **1,987** | 1,541 |
| ***Sub-total Central Land Council*** | **49,673** | 38,533 |
| Anindilyakwa Land Council | **-** | 35,724 |
| Mining Withholding Tax | **-** | 1,488 |
| ***Sub-total Anindilyakwa Land Council*** | **-** | 37,212 |
| **Total payments associated with land councils distributions** | **80,910** | 94,693 |

[1] As the Groote Eylandt mine was temporarily inactive for most of 2024-25 due to its ongoing recovery from Cyclone Megan there were no royalty equivalents received and therefore no related payments to the Anindilyakwa Land Council or ATO. A refund of $31.45m was paid in 2024-25 by the Northern Territory Government in relation to a revised royalty assessment for the 2023-24 financial year. The associated recovery of the 30% portion related to the Anindilyakwa Land Council and the ATO has been disclosed within the line item ‘Recoveries associated with land councils distributions; in the Statement of Comprehensive Income and ‘Prepayments – subsection 64(3)’ in the Statement of Financial Position.

**Accounting Policy**

In accordance with subsections 64(3) and 35(2) of the ALRA, 30% of mining 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.

Mining royalty equivalent payments are made based on the purported royalty income (interim assessment). The Northern Territory Government undertakes an annual assessment of each mine and subsequently notifies of any refunds issued to the applicable mining company of mining royalties overpaid. Under subsections 64(3B) and (3C) of the ALRA, the Minister for Indigenous Australians has the power to offset these overpayments against future payments. A recovery associated with land councils distributions is recognised if Ministerial approval is received to offset the overpayment.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1E: Payments associated with Aboriginal Investment NT** | | |
| Payments under s64AA(3) - establishment purposes | **-** | 2,405 |
| Payments under s64AA(4) - administrative and capital costs | **10,758** | 6,075 |
| Mining Withholding Tax | **23,782** | 2,753 |
| **Total payments associated with Aboriginal Investment NT** | **34,540** | 11,233 |

**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 agreed by the Minister for Indigenous Australians on 28 July 2024, NTAIC changed its name and is now known as Aboriginal Investment NT.

Aboriginal Investment NT 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 Aboriginal Investment NT during the financial year. Payments to Aboriginal Investment NT are recognised as an expense when the payment obligation is enforceable.

Further funding had been obtained by Aboriginal Investment NT under subsection 64AA(3) of the ALRA in relation to three annual $60 million payments. All three amounts have been settled with the final payment occurring during 2024-25. All payment obligations were recognised as expenses during 2022-23.

A Mining Withholding Tax of 4% of the total amount paid to Aboriginal Investment NT 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.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.1F: Other expenses** | | |
| Salaries and operating expenses[1] | **3,088** | 3,728 |
| **Total other expenses** | **3,088** | 3,728 |

[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**

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.2A: Interest** | | |
| Term deposits | **40,282** | 66,541 |
| Interest bearing bank account | **3,099** | 1,962 |
| Unwinding of discount on long term debt arrangement | **5** | 5 |
| **Total interest** | **43,386** | 68,508 |

**Accounting Policy**

Interest revenue is recognised using the effective interest method.

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 1.2B: Lease income** | | |
| Lease - Wurrumiyanga | **1,143** | 983 |
| Lease - Milikapiti | **382** | 298 |
| Lease - Wurankuwu | **41** | 15 |
| Lease - Pirlangimpi | **385** | 300 |
| Lease - Mutitjulu | **195** | 146 |
| **Total lease income** | **2,146** | 1,742 |

**Accounting Policy**

The ABA receives lease income for the sub-leasing of property held under township head leases in the Northern Territory which are held by the EDTL. Lease income is recognised when received by the ABA from sub-lease arrangements. Refer to Note 1.1B.

| | 2025 | 2024 |
|---|---|---|
| **Maturity analysis of finance lease income receivables:** | | |
| Within 1 year | **1,927** | 1,805 |
| 1 to 2 years | **1,923** | 1,779 |
| 2 to 3 years | **1,922** | 1,779 |
| 3 to 4 years | **1,837** | 1,778 |
| 4 to 5 years | **1,539** | 1,694 |
| More than 5 years | **8,996** | 8,526 |
| **Total undiscounted lease payments receivable** | **18,144** | 17,361 |

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.

| | 2025 | 2024 |
|---|---|---|
| **Note 1.2C: Resources received free of charge** | | |
| Salaries | **3,018** | 3,659 |
| Remuneration of auditors - financial statements audit | **70** | 69 |
| **Total resources received free of charge** | **3,088** | 3,728 |

[1]The ABA has reported resources received free of charge in relation to the NIAA's expenses associated with management of the ABA's account and oversight of the ABA's grants.

**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 2025*

| | 2025<br>$'000 | 2024<br>$'000 |
|---|---|---|
| **REVENUE FROM GOVERNMENT** | | |
| **Note 1.2D: Revenue from Government** | | |
| **Appropriations** | | |
| Special appropriations | **269,695** | 315,644 |
| **Total revenue from Government** | **269,695** | 315,644 |

**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 Northern Territory Government. Following advice from the Northern Territory Government equivalent amounts are then 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.

## 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

| | 2025 | 2024 |
|---|---|---|
| | $'000 | $'000 |
| **Note 2.1A: Trade and other receivables** | | |
| Interest | **18,059** | 23,655 |
| GST receivable from the ATO | **2,228** | 541 |
| Grants | **3,295** | 1,395 |
| **Total trade and other receivables** | **23,582** | 25,591 |
| | | |
| **Less expected credit loss allowance** | | |
| Grants receivables | **(1,662)** | (790) |
| **Total expected credit loss allowance** | **(1,662)** | (790) |
| | | |
| **Total trade and other receivables (net)** | **21,920** | 24,801 |

**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.

| | 2025 | 2024 |
|---|---|---|
| **Note 2.1B: Other financial assets** | | |
| Long term debt arrangements | **262** | 262 |
| **Total other financial assets** | **262** | 262 |

During 2020-21, 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 2025*

### 2.2: Non-Financial Assets

**Reconciliation of the Opening and Closing Balances**

| | Land $'000 | Total $'000 |
|---|---|---|
| **As at 1 July 2024** | | |
| Gross book value | **8,161** | **8,161** |
| Accumulated depreciation and impairment | **(453)** | **(453)** |
| **Total as at 1 July 2024** | **7,708** | **7,708** |
| Depreciation of ROU assets | **(90)** | **(90)** |
| **Total as at 30 June 2025** | **7,618** | **7,618** |
| **Total as at 30 June 2025 represented by** | | |
| Gross book value | **8,161** | **8,161** |
| Accumulated depreciation and impairment | **(543)** | **(543)** |
| **Total as at 30 June 2025** | **7,618** | **7,618** |
| **Carrying amount of ROU assets** | **7,618** | **7,618** |

The above table discloses land subject to operating leases.

**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 cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2025. 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. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2025.

***Derecognition***

ROU assets are derecognised upon disposal or when no further future economic benefits are expected from their use.

## 2.3: Payables

| | 2025 | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 2.3A: Aboriginal Investment NT payables** | | |
| Payments under s64AA(3) - establishment purposes | **-** | 60,000 |
| **Total Aboriginal Investment NT payables** | **-** | 60,000 |

The payables balance represents the value of unsettled Aboriginal Investment NT 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** | 3,215 |
| Township leasing payable | **2,337** | 1,014 |
| Other | **277** | 34 |
| **Total other payables** | **5,829** | 4,263 |

## 2.4: Provisions

**Reconciliation of movement in provisions**

| | **Aboriginal Investment NT** | **Total** |
|---|---|---|
| | **$'000** | **$'000** |
| **As at 1 July 2024** | **500,000** | 500,000 |
| Amounts used | **(500,000)** | (500,000) |
| **Closing balance as at 30 June 2025** | **-** | - |

The Aboriginal Investment NT provision represents the initial one-off endowment which Aboriginal Investment NT was authorised to receive under subsection 64AA(1) of the ALRA. The provision was paid on 20 August 2024 following the required tabling by the Minister for Indigenous Australians of the Aboriginal Investment NT's strategic investment plan 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.

## 3. Funding

This section identifies the Aboriginals Benefit Accounting funding structure.

### 3.1: Special Accounts

**Special accounts ('recoverable GST exclusive')**

| | Aboriginals Benefit Account[1] | |
|---|---|---|
| | **2025** | 2024 |
| | **$'000** | $'000 |
| **Balance brought forward from previous period** | **46,801** | 10,461 |
| **Increases** | | |
| Appropriation credited to special account | **269,695** | 315,372 |
| Proceeds from sales of investments | **1,313,500** | 2,387,800 |
| Other receipts | **58,280** | 76,065 |
| **Total increases** | **1,641,475** | 2,779,237 |
| **Available for payments** | **1,688,276** | 2,789,698 |
| Payments made | **(953,719)** | (396,597) |
| Purchase of investments | **(722,400)** | (2,346,300) |
| **Total decreases** | **(1,676,119)** | (2,742,897) |
| **Total balance carried to the next period** | **12,157** | 46,801 |
| **Balance represented by:** | | |
| Cash held in entity bank account | **12,157** | 46,801 |
| **Total balance carried to the next period** | **12,157** | 46,801 |

[1]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.

## 4. Managing Uncertainties

This section analyses how the Aboriginals Benefit Account manages financial risks within its operating environment.

### 4.1: Contingent Assets and Liabilities

The NIAA, on behalf of the ABA is not aware of any material quantifiable or unquantifiable contingent assets or liabilities as at the signing date that would require disclosure in the financial statements.

**Accounting Policy**

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant statements 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.

## 4.2: Financial Instruments

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Note 4.2A: Categories of financial instruments** | | |
| **Financial assets** | | |
| **Financial assets at amortised cost** | | |
| Cash and cash equivalents | **12,157** | 46,801 |
| Interest receivable | **18,059** | 23,655 |
| Other receivables (net) | **1,633** | 605 |
| Investments - term deposits | **802,400** | 1,393,500 |
| Long term debt arrangement | **262** | 262 |
| **Total financial assets at amortised cost** | **834,511** | 1,464,823 |
| **Total financial assets** | **834,511** | 1,464,823 |
| **Financial liabilities** | | |
| **Financial liabilities at amortised cost** | | |
| Aboriginal Investment NT payables | **-** | 60,000 |
| Office of Township Leasing administrative liabilities | **2,328** | 1,978 |
| Grants payables | **2,848** | 307 |
| Other payables | **2,614** | 1,048 |
| **Total financial liabilities measured at amortised cost** | **7,790** | 63,333 |
| **Total financial liabilities** | **7,790** | 63,333 |

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 3 to 16 months.

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 2025 is 100% (2023-24:100%) with Australian banks.

*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).

| | **2025** | 2024 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 4.2B: Net gains or losses on financial assets** | | |
| **Financial assets at amortised cost** | | |
| Interest revenue | **43,386** | 68,508 |
| Impairment loss on financial instruments | **(872)** | (547) |
| **Net gain on financial assets at amortised cost** | **42,514** | 67,961 |
| **Net gain on financial assets** | **42,514** | 67,961 |

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 2025*

## 5. Other Information

### 5.1: Current/Non-Current Distinction for Assets and Liabilities

| | 2025 $'000 | 2024 $'000 |
|---|---|---|
| **Current/Non-current Distinction for Assets and Liabilities** | | |
| **Assets expected to be recovered in:** | | |
| **No more than 12 months** | | |
| Cash and cash equivalents | **12,157** | 46,801 |
| Trade and other receivables | **21,677** | 23,539 |
| Investments - term deposits | **736,400** | 1,313,500 |
| Prepayments - subsection 64(3) | **10,673** | 965 |
| Long term debt arrangements | **8** | - |
| **Total no more than 12 months** | **780,915** | 1,384,805 |
| **More than 12 months** | | |
| Trade and other receivables | **243** | 1,262 |
| Investments - term deposits | **66,000** | 80,000 |
| Land | **7,618** | 7,708 |
| Long term debt arrangements | **254** | 262 |
| **Total more than 12 months** | **74,115** | 89,232 |
| **Total assets** | **855,030** | 1,474,037 |
| **Liabilities expected to be settled in:** | | |
| **No more than 12 months** | | |
| Aboriginal Investment NT payables | **-** | 60,000 |
| Office of Township Leasing administrative liabilities | **2,328** | 1,978 |
| Grants payables | **2,848** | 307 |
| Other payables | **5,829** | 4,263 |
| Aboriginal Investment NT provision | **-** | 500,000 |
| **Total no more than 12 months** | **11,005** | 566,548 |
| **Total liabilities** | **11,005** | 566,548 |

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# SECTION 5

## Appendices

# Appendix A - Aboriginals Benefit Account Annual Report 2024–25

## 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 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 Aboriginal Investment NT (formerly known as the Northern Territory Aboriginal Investment Corporation (NTAIC))[1]. Funding is also provided to the Office of Township Leasing (OTL) and Aboriginal Land Rights Act (ALRA) related entities (Anindilyakwa Royalties Aboriginal Corporation, Gundjeihmi Aboriginal Corporation Jabiru Town and Njarrariyal Aboriginal Corporation).

As at 30 June 2025, the net assets of the ABA were $844 million (excluding future commitments). This represents a 7 per cent decrease from $907.5 million as at 30 June 2024. There are a number of existing commitments across future years, with $508 million in available funds in the ABA as at 30 June 2025.

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 for Indigenous Australians 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.

5 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.

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.

## Aboriginals Benefit Account performance 2024–25.

Mining royalty equivalent receipts of $269.7 million were credited to the ABA in 2024–25. This represents a 14.6 per cent decrease on the level of 2023–24 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 2023-24 and 2024-25**

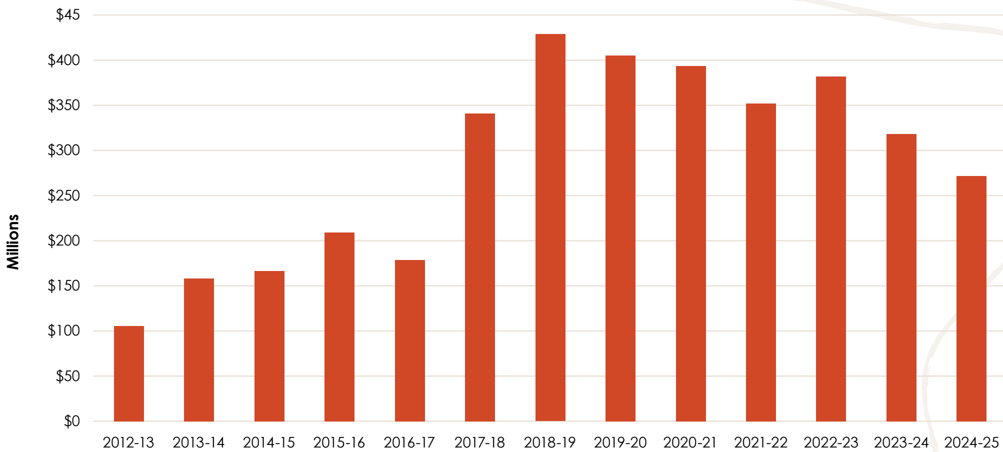
| | 2023-24<br>$'000 | 2024-25<br>$'000 |
|---|---|---|
| Royalty equivalents | 315,644 | 269,695 |
| Interest | 68,508 | 43,386 |
| Lease income | 1,742 | 2,146 |
| Community entity receipts | 5,044 | 6,063 |
| Resources received free of charge | 3,728 | 3,088 |
| Recoveries associated with land councils' distributions | - | 9,708 |
| Other revenue/gains | 1,065 | 3,061 |
| **Total ABA income** | **395,731** | **337,147** |

**Table 5.2: Summary of ABA expenditure (inclusive of mining withholding tax) 2023-24 and 2024-25**

| | 2023-24 $'000 | 2024-25 $'000 |
|---|---|---|
| Payments to Land Councils for administrative purposes – Land Rights Act, subsection 64(1)[1] | 138,294 | 172,785 |
| Payments to Land Councils for distribution to Royalty Associations – Land Rights Act, subsection 64(3)[1] | 94,693 | 80,910 |
| Payments to Aboriginal Investment NT for initial one-off endowment – Land Rights Act, subsections 64AA(1) | - | 20,833 |
| Payments to Aboriginal Investment NT for establishment purposes – Land Rights Act, subsections 64AA(3)[1] | 4,905 | 2,500 |
| Payments to Aboriginal Investment NT for administrative and capital purposes – Land Rights Act, Subsections 64AA(4)[1] | 6,328 | 11,207 |
| Grant payments to or for the benefit of Aboriginal people in the NT – Land Rights Act, subsection 64(4)[1] | 85,274 | 97,704 |
| Payments in relation to township leases and subleases – Land Rights Act, subsection 64(4A) | 9,304 | 10,482 |
| Administration (suppliers and employees including resources received free of charge) – Land Rights Act, subsection 64(6)[1] | 4,337 | 4,190 |
| **Total expenditure** | **343,135** | **400,611** |

1 The above amounts include mining withholding tax remitted to the Australian Taxation Office.

**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 2023-24 and 2024-25 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 2023-24 and 2024-25 to the 4 Northern Territory Land Councils for administrative expenses (net of mining withholding tax)**

| Land Councils | 2023-24 $'000 | 2024-25 $'000 |
|---|---|---|
| Northern Land Council | 65,575 | 100,860 |
| Central Land Council | 47,329 | 44,377 |
| Tiwi Land Council | 8,752 | 6,933 |
| Anindilyakwa Land Council | 11,106 | 13,703 |
| **Total** | **132,762** | **165,873** |

## Appendix A 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 5.5 lists payments made in 2023-24 and 2024-25 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.

### Township Leasing and Aboriginals Benefit Account administrative payments

Administration costs of township leases and other leases administered by the Executive Director Township Leasing are captured under subsection 64(4A) of the Land Rights Act. Costs associated with the administration of the ABA are captured under subsections 64(6) of the Land Rights Act. Table 5.6 provides a breakdown of township leasing administration expenses for 2023-24 and 2024-25, including services provided free of charge.

### Payments to Aboriginal Investment NT for administrative expenses

See Table 5.4 below.

**Table 5.4: ABA monies paid in 2023-24 and 2024-25 to Aboriginal Investment NT for administrative expenses (net of mining withholding tax)**

| | 2023-24<br>$'000 | 2024-25<br>$'000 |
|---|---|---|
| Payments to Aboriginal Investment NT for administrative and capital purposes – Land Rights Act, Subsections 64AA(4)[1] | 6,075 | 10,758 |

1 Additional payments were made to Aboriginal Investment NT during 2023-24 and 2024-25 in relation to subsection 64AA(3) of Lands Rights Act of $60 million. A payment of $500 million was paid to Aboriginal Investment NT during 2024-25 in relation to subsection 64AA(1) of Land Rights Act. All payments were recognisedas expenses in the 2022-23 ABA Financial Statements.

## 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 ran from early 2018 to 31 December 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. In total, 164 homelands will receive or have received support from the project for a range of priority infrastructure and assets, including water, power, ablution facilities and telecommunications. The remaining projects for the other 20 homelands were either no longer required, funded through other means, or no application was received.

## 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 2024-25 was $35.5 million, compared with $13 million in 2023-24.

## 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 2025, the ABA held $0.8 billion in term deposits with Australian banks. This compares with $1.4 billion as at 30 June 2024.

# Appendix A continued

**Table 5.5: Payments to Land Councils for distribution to royalty associations (net of mining withholding tax)**

| Land council | 2023-24<br>$'000 | 2024-25<br>$'000 |
|---|---|---|
| Northern Land Council | 18,190 | 29,987 |
| Central Land Council | 36,992 | 47,686 |
| Anindilyakwa Land Council | 35,724 | - |
| Tiwi Land Council | - | - |
| **Total** | **90,906** | **77,673** |

**Table 5.6: Departmental administration and expenditure (exclusive of GST)**

| Administration expenditure | 2023-24<br>$'000 | 2024-25<br>$'000 |
|---|---|---|
| **Departmental administration expenditure** | | |
| Resources provided free of charge | 3,728 | 3,088 |
| Impairment loss on financial instruments | 547 | 872 |
| **Subsection 64(6) payments** | | |
| Other administrative costs | 62 | 230 |
| **Subsection 64(4A) payments** | | |
| Office of Township Leasing administrative expenses | 4,910 | 4,765 |
| Depreciation | 91 | 90 |
| Township rent returned to owners under Head Lease agreements | 1,428 | 1,913 |
| Community entity administrative expenses | 2,875 | 3,714 |
| **Total administrative costs of the ABA** | **13,641** | **14,672** |

# Appendix B - Registrar of Indigenous Corporations Annual Report 2024–25

## Office of the Registrar of Indigenous Corporations Annual Report 2024–25

The Registrar of Aboriginal and Torres Strait Islander Corporations is an independent statutory office holder who regulates and supports Aboriginal and Torres Strait Islander corporations under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act). The Registrar is supported to do this work by the Office of the Registrar of Indigenous Corporations (ORIC).

As at 30 June 2025 the Registrar's functions were delivered by 42.95 full-time equivalent staff. Of those, 31.5 per cent  identify as Aboriginal and/or Torres Strait Islander staff.

The office is resourced through budget from the NIAA, with corporate support services also provided by the NIAA.

**Table 5.7: Funding and expenditure figures for ORIC, 2024–25**

| Type of funding | Total 2024–25 budget ($'000) | Total 2024–25 expenditure ($'000) | 2024–25 variance surplus ($'000) |
|---|---:|---:|---:|
| Departmental | 9,835 | 9,437 | 398 |
| Administered | 4,307 | 2,634 | 1,673 |

## Performance

As at 30 June 2025, there were 3,284 Aboriginal and Torres Strait Islander corporations registered under the CATSI Act, including 284 registered native title bodies corporate (RNTBC) and 1,312 corporations that are also registered charities.

During the year, ORIC registered 147 new corporations, including 4 transfers of incorporation from other legislation. ORIC also deregistered 340 corporations.

ORIC provided multiple channels for enquiries, the lodgement of forms and reports of concerns. This included its call centre, info@oric and online portal myCorp. There were 157,130 users of oric.gov.au in 414,912 sessions. From 1 July 2024 to 29 March 2025, there were 69,300 users and 205,036 sessions on the public Register of Aboriginal and Torres Strait Islander Corporations (public register).[2]

2 Due to the release of the new public register on 30 March 2025, a full year of data cannot be reported for 2024-25.

There were 11,900 calls in total to ORIC's call centre; of which 9,658 (or 81.1 per cent) were answered. ORIC's target is to answer 80 per cent of calls received.

ORIC hosted 66 corporate governance training activities involving 1,278 participants from over 632 corporations. There were 18 corporate governance workshops (all in person), 20 single topic workshops (5 in person; 37 online), 7 corporation-specific workshops and 2 rule book design workshops. ORIC also commenced one certificate IV course which will run until 17 October 2025.

In 2024-25 ORIC introduced a new process for managing complaints about corporations which it now refers to as reports of concern. The reports of concern process is focussing on issues raised with ORIC that are suspected breaches against the CATSI Act or a corporation's rule book, rather than on individual conflicts. The new process is aimed at helping members, directors, common law holders and corporations resolve issues themselves using the mechanisms available to them under the CATSI Act. This includes enacting the dispute resolution clause set out in corporations' rule books as well as members invoking their rights to propose resolutions at general meetings and request directors call general meetings. During the year, ORIC received 456 reports of concern involving corporations.

To complement the new reports of concern process, ORIC also introduced a new definition and treatment for disputes within corporations. ORIC will recognise a dispute if one of the parties has enacted the dispute resolution clause set out the corporation's rule book. Under the CATSI Act, all corporations are required to have dispute resolution clauses in their rule books. In 2024-25, ORIC recorded 22 disputes.

ORIC commenced the financial year with 17 examinations in progress and started a further 41 during the year. As at 30 June 2025, 42 examinations had been finalised leaving 16 on hand. Of those finalised, 21 corporations were operating well and were issued a management letter, 17 were required to improve standards outlined in a compliance notice, and 4 had serious issues and were asked to show cause why a special administrator should not be appointed. Of these 4:

- 2 were subsequently placed under special administration, and
- 2 were issued a compliance notice.

As at 30 June 2025, ORIC had 7 criminal investigations in progress and had referred 20 briefs of evidence to the Commonwealth Director of Public Prosecutions. 19 of these matters are what ORIC refers to as minor regulatory prosecutions and relate to the non-lodgement of reports by corporations. There were 16 successful prosecutions during this period.

More information about ORIC's performance during 2024-25 is available on ORIC's website. ORIC introduced a new performance reporting framework in 2024-25. ORIC reports its performance against a strategic framework and associated deliverables as set out in ORIC's 2024-27 Corporate Plan. These reports are published 3 times a year:

- What have we achieved (November)
- What's been the impact (February)
- How well are we doing (July)

ORIC commenced 2024-25 with 2 Freedom of Information requests on hand and received a further 14 requests during the year.

# Appendix C – Workforce statistics

**Table 5.8: All ongoing employees 2024–25***

| | Man/Male | | | Woman/Female | | | X | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| **NSW** | 35 | 3 | 38 | 72 | 16 | 88 | - | - | - | **126** |
| Qld | 42 | 2 | 44 | 109 | 12 | 121 | 2 | - | 2 | **167** |
| SA | 16 | 1 | 17 | 40 | 9 | 49 | - | - | - | **66** |
| Tas | 3 | - | 3 | 5 | 4 | 9 | - | - | - | **12** |
| Vic | 21 | 1 | 22 | 34 | 5 | 39 | - | - | - | **61** |
| WA | 17 | 1 | 18 | 75 | 14 | 89 | 1 | - | 1 | **108** |
| ACT | 204 | 15 | 219 | 414 | 95 | 509 | 2 | - | 2 | **730** |
| NT | 58 | 1 | 59 | 115 | 18 | 133 | - | - | - | **192** |
| External Territories ^ | - | - | - | - | - | - | - | - | - | **-** |
| Overseas | - | - | - | - | - | - | - | - | - | **-** |
| **Total** | **396** | **24** | **420** | **864** | **173** | **1,037** | **5** | **-** | **5** | **1,462** |

### Table 5.9: 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.

# Appendix C continued

### Table 5.10: All non-ongoing employees 2024–25*

| | Male | | | Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| NSW | 3 | - | 3 | - | - | - | **3** |
| Qld | 1 | - | 1 | 2 | - | 2 | **3** |
| SA | - | - | - | 2 | 1 | 3 | **3** |
| Tas | - | - | - | - | - | - | **-** |
| Vic | 1 | - | 1 | - | 1 | 1 | **2** |
| WA | - | - | - | 3 | - | 3 | **3** |
| ACT | 6 | 2 | 8 | 15 | 2 | 17 | **25** |
| NT | 6 | - | 6 | 12 | - | 12 | **18** |
| External Territories ^ | - | - | - | - | - | - | **-** |
| Overseas | - | - | - | - | - | - | **-** |
| **Total** | **17** | **2** | **19** | **34** | **4** | **38** | **57** |

* 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: 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 | 12 | 39 | **52** |
| NT | 4 | 1 | 5 | 17 | - | 17 | **22** |
| External Territories ^ | - | - | - | - | - | - | **-** |
| Overseas | - | - | - | - | - | - | **-** |
| **Total** | **22** | **5** | **27** | **66** | **16** | **82** | **109** |

* 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.

# Appendix C continued

### Table 5.12: Australian Public Service Act ongoing employees 2024–25*

| | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| SES 3 | 1 | - | 1 | 3 | - | 3 | **4** |
| SES 2 | 6 | - | 6 | 6 | 1 | 7 | **13** |
| SES 1 | 20 | - | 20 | 21 | - | 21 | **41** |
| EL 2 | 78 | 4 | 82 | 148 | 14 | 162 | **244** |
| EL 1 | 145 | 11 | 156 | 273 | 74 | 347 | **503** |
| APS 6 | 80 | 5 | 85 | 209 | 51 | 260 | **345** |
| APS 5 | 37 | 3 | 40 | 113 | 17 | 130 | **170** |
| APS 4 | 17 | - | 17 | 64 | 13 | 77 | **94** |
| APS 3 | 2 | - | 2 | 3 | 2 | 5 | **7** |
| APS 2 | 1 | 1 | 2 | 2 | 1 | 3 | **5** |
| APS 1 | 1 | - | 1 | 1 | - | 1 | **2** |
| Other | 8 | - | 8 | 22 | - | 22 | **30** |
| **Total** | **396** | **24** | **420** | **865** | **173** | **1,038** | **1,458** |

* 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 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 | - | - | **372** |
| APS 5 | 35 | 2 | 37 | 107 | 20 | 127 | - | - | - | **164** |
| APS 4 | 21 | 1 | 22 | 79 | 15 | 94 | 2 | - | - | **118** |
| APS 3 | 9 | - | 9 | 14 | - | 14 | 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** |

* There were no ongoing full-time or part-time employees under the categories 'Non-binary' or 'Prefers not to answer.'

## Appendix C continued

**Table 5.14: Australian Public Service Act non-ongoing employees 2024–25**

| | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| SES 3 | - | - | - | - | - | - | **-** |
| SES 2 | - | - | - | - | - | - | **-** |
| SES 1 | - | - | - | - | - | - | **-** |
| EL 2 | 2 | - | 2 | 4 | 2 | 6 | **8** |
| EL 1 | 9 | 1 | 10 | 14 | - | 14 | **24** |
| APS 6 | 3 | 1 | 4 | 9 | 1 | 10 | **14** |
| APS 5 | 3 | - | 3 | 4 | 1 | 5 | **8** |
| APS 4 | - | - | - | 2 | - | 2 | **2** |
| APS 3 | - | - | - | 1 | - | 1 | **1** |
| APS 2 | - | - | - | - | - | - | **-** |
| APS 1 | - | - | - | - | - | - | **-** |
| Other | - | - | - | - | - | - | **-** |
| **Total** | **17** | **2** | **19** | **34** | **4** | **38** | **57** |

* 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.'

**Table 5.15: 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 | 1 | 6 | **10** |
| APS 2 | - | - | - | - | - | - | **-** |
| APS 1 | - | - | - | - | - | - | **-** |
| Other | - | - | - | - | - | - | **-** |
| **Total** | **22** | **5** | **27** | **66** | **16** | **82** | **109** |

* 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.'

# Appendix C continued

**Table 5.16: Australian Public Service Act employees by full-time and part-time status 2024–25**

| | Ongoing | | | Non-ongoing | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total ongoing | Full-time | Part-time | Total non-ongoing | |
| SES 3 | 4 | - | 4 | - | - | - | **4** |
| SES 2 | 12 | 1 | 13 | - | - | - | **13** |
| SES 1 | 41 | - | 41 | - | - | - | **41** |
| EL 2 | 226 | 18 | 244 | 6 | 2 | 8 | **252** |
| EL 1 | 419 | 86 | 505 | 23 | 1 | 24 | **529** |
| APS 6 | 289 | 56 | 345 | 12 | 2 | 14 | **359** |
| APS 5 | 152 | 20 | 172 | 7 | 1 | 8 | **180** |
| APS 4 | 82 | 13 | 95 | 2 | - | 2 | **97** |
| APS 3 | 5 | 2 | 7 | 1 | - | 1 | **8** |
| APS 2 | 3 | 2 | 5 | - | - | - | **5** |
| APS 1 | 2 | - | 2 | - | - | - | **2** |
| Other | 30 | - | 30 | - | - | - | **30** |
| **Total** | **1,265** | **198** | **1,463** | **51** | **6** | **57** | **1,520** |

**Table 5.17: Australian Public Service Act employees by full-time and part-time status 2023–24**

| | Ongoing | | | Non-ongoing | | | 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 | 2 | 10 | **35** |
| APS 2 | 5 | 2 | 7 | - | - | - | **7** |
| APS 1 | 2 | - | 2 | - | - | - | **2** |
| Other | - | - | - | - | - | - | **-** |
| **Total** | **1,238** | **188** | **1,426** | **88** | **22** | **109** | **1,535** |

## Appendix C continued

### Table 5.18: Australian Public Service Act employment type by location 2024–25

| | Ongoing | Non-ongoing | Total |
|---|---|---|---|
| NSW | 126 | 3 | **129** |
| QLD | 167 | 3 | **170** |
| SA | 66 | 3 | **69** |
| TAS | 12 | - | **12** |
| VIC | 61 | 2 | **63** |
| WA | 108 | 3 | **111** |
| ACT | 730 | 25 | **755** |
| NT | 193 | 18 | **211** |
| External Territories* | - | - | **-** |
| Overseas | - | - | **-** |
| **Total** | **1,463** | **57** | **1,520** |

* 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 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 | 21 | **222** |
| External Territories* | - | - | **-** |
| Overseas | - | - | **-** |
| **Total** | **1,426** | **109** | **1,535** |

**Table 5.20: Australian Public Service Act Indigenous employment 2024–25**

| | Total |
|---|---|
| Ongoing | 363 |
| Non-ongoing | 9 |
| Total | **372** |

**Table 5.21: Australian Public Service Act Indigenous employment 2023–24**

| | Total |
|---|---|
| Ongoing | 349 |
| Non-ongoing | 32 |
| **Total** | **381** |

**Table 5.22: Australian Public Service Act employment salary ranges by classification level 2024–25**

| | Minimum Salary | Maximum Salary |
|---|---|---|
| SES 3 | $398,627 | $450,450 |
| SES 2 | $298,866 | $331,416 |
| SES 1 | $226,240 | $263,581 |
| EL 2 | $147,052 | $185,343 |
| EL 1 | $126,342 | $154,000 |
| APS 6 | $98,314 | $121,026 |
| APS 5 | $88,887 | $95,028 |
| APS 4 | $80,505 | $86,097 |
| APS 3 | $74,007 | $77,086 |
| APS 2 | $66,271 | $70,619 |
| APS 1 | $56,515 | $61,695 |
| Other | - | - |
| **Minimum/Maximum range** | **$56,515** | **$450,450** |

# Appendix C continued

**Table 5.23: 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 5.24: Australian Public Service Act employment arrangements 2024–25

| | SES | Non-SES | Total |
|---|---|---|---|
| Enterprise Agreement | - | 1,462 | **1,462** |
| Section 24(1) determination | 58 | - | **58** |
| Individual flexibility arrangement | - | 26 | **26** |
| **Total** | **58** | **-** | **1,520** |

Employees are still covered by their enterprise agreement when under an Individual Flexibility Arrangement (IFA). An IFA is a written agreement made with an individual employee to change the effect of certain terms in the enterprise agreement.

### Table 5.25: Australian Public Service Act employment arrangements 2023–24

| | SES | Non-SES | Total |
|---|---|---|---|
| Enterprise Agreement | - | 1,484 | **1484** |
| Section 24(1) determination | 51 | - | **51** |
| Individual flexibility arrangement | - | 13 | **13** |
| **Total** | **51** | **-** | **1,535** |

Employees are still covered by their enterprise agreement when under an IFA. An IFA is a written agreement made with an individual employee to change the effect of certain terms in the enterprise agreement.

## Appendix C continued

### 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 support leave

#### Remote locality benefits

- Additional annual leave for those in remote localities

#### Working hours and working arrangements

- Flex time for APS1-6
- Time off in lieu for EL1-EL2

#### Employee support and workplace culture

- Financial assistance to access financial advice for staff 54 years and older
- Access to the Employee Assistance Program, Yarn Strong wellbeing program, Before Blue: by Beyond Blue Mental Health Coaching
- Annual free onsite influenza vaccinations for staff
- Breastfeeding facilities and family care rooms

#### Flexible working arrangements (all roles having flexibility)

- Professional development
- Study assistance
- Study leave
- Coaching support
- Internal learning and development offerings
- Leadership programs
- 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 5.26: 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 Manger, Central | Part year – to 18 March 2025 |
| Deborah Fulton* | Group Manager Closing the Gap, Connection and Culture | Part year – to 18 March 2025 |

*Rotating position of the Executive Board.

### Table 5.27: Total key management personnel expenses for the reporting period ($)

| | |
|---|---|
| **Short-term benefits** | |
| Base Salary | 2,338,165 |
| Bonuses | - |
| Other benefits and allowances | 7,963 |
| **Total short-term benefits** | **2,346,128** |
| Superannuation contribution | 344,715 |
| **Total post-employment benefits** | **344,715** |
| Other long-term benefits: | - |
| Long service leave | 136,075 |
| **Total other long-term benefits** | **136,075** |
| Termination benefits | - |
| **Total remuneration** | **2,826,918** |

**Table 5.28: Key management personnel expenses for the reporting period ($)**

| | | Short-term benefits | | | Post-employment benefits | Other long-term benefits | | Termination benefits | Total remuneration |
|---|---|---|---|---|---|---|---|---|---|
| **Name** | **Position title** | **Base salary** | **Bonuses** | **Other benefits and allowances** | **Superannuation contributions** | **Long service leave** | **Other long-term benefits** | | |
| Jody Broun | CEO | 596,375 | - | 1,508 | 30,116 | 35,154 | - | - | **663,152** |
| Julie-Ann Guivarra | Deputy CEO Policy and Programs | 427,749 | - | 572 | 80,071 | 26,274 | - | - | **534,665** |
| Kevin Brahim | Deputy CEO Operations and Delivery | 423,635 | - | 4,091 | 72,862 | 24,444 | - | - | **525,032** |
| Rachael Jackson | COO | 401,213 | - | 572 | 74,737 | 27,084 | - | - | **503,605** |
| Bridgette Bellenger | Group Manger, Central | 244,633 | - | 810 | 45,301 | 2,096 | - | - | **292,840** |
| Deborah Fulton | Group Manager Closing the Gap, Connection and Culture | 244,560 | - | 410 | 41,629 | 21,024 | - | - | **307,623** |
| **Total** | | **2,338,165** | **-** | **7,963** | **344,715** | **136,075** | **-** | **-** | **2,826,918** |

## Table 5.29: Senior executive remuneration for the reporting period ($)

| | | Short-term benefits | | | Post-employment benefits | Other long-term employee benefits | | Termination benefits | Total remuneration |
|---|---|---|---|---|---|---|---|---|---|
| Band | Number of senior executives | Average base salary | Average bonuses | Average other benefits and allowances | Average superannuation contribution | Average long-service leave | Average other long-term benefits | Average termination benefits | Average total remuneration |
| $0 - $220,000 | 21 | 106,784 | - | 4,463 | 17,800 | 10,228 | - | - | **139,275** |
| $220,000 - $245,000 | 2 | 190,541 | - | 1,647 | 27,175 | 14,365 | - | - | **233,728** |
| $245,000 - $270,000 | 7 | 214,887 | - | 484 | 32,245 | 8,602 | - | - | **256,218** |
| $270,000 - $295,000 | 10 | 234,486 | - | 2,388 | 35,363 | 7,529 | - | - | **279,766** |
| $295,000 - $320,000 | 9 | 254,690 | - | 2,762 | 39,016 | 16,053 | - | - | **312,520** |
| $320,000 - $345,000 | 10 | 272,881 | - | 2,029 | 46,081 | 9,473 | - | - | **330,465** |
| $345,000 - $370,000 | 7 | 278,543 | - | 2,587 | 48,135 | 21,779 | - | - | **351,044** |
| $370,000 - $395,000 | 2 | 309,200 | - | 2,339 | 51,985 | 22,382 | - | - | **385,907** |
| $395,001- $420,000 | 1 | 325,230 | - | 576 | 55,751 | 20,069 | - | - | **401,626** |
| $420,001- $445,000 | 1 | 357,368 | - | - | 60,865 | 17,765 | - | - | **435,998** |
| **Total** | **70** | **210,635** | **-** | **2,754** | **33,957** | **12,190** | **-** | **-** | **259,535** |

# 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) | Pages 236-239 | Alphabetical index (print only) | Mandatory |
| 17AJ(c) | Pages 232-235 | Glossary of abbreviations and acronyms | Mandatory |
| 17AJ(d) | Pages 222-231 | 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) | Pages 4-7 | A review by the accountable authority of the entity | Mandatory |
| **17AD(b)** | **Overview of the entity** | | |
| 17AE(1)(a)(i) | Pages 8-9 | A description of the role and functions of the entity | Mandatory |
| 17AE(1)(a)(ii) | Pages 10-11 | A description of the organisational structure of the entity | Mandatory |
| 17AE(1)(a)(iii) | Page 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 13 | 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 13 | Position title of the accountable authority or each member of the accountable authority | Mandatory |
| 17AE(1) (aa) (iii) | Page 13 | Period as the accountable authority or member of the accountable authority within the reporting period | Mandatory |
| 17AE(1)(b) | Not applicable | An outline of the structure of the portfolio of the entity | Portfolio departments mandatory |
| 17AE(2) | Not applicable | 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 Statement** | | |
| 17AD(c)(i); 16F | Pages 58-110 | 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) | Pages 38-40 | A discussion and analysis of the entity's financial performance | Mandatory |
| 17AF(1)(b) | Pages 41-46 | A table summarising the total resources and total payments of the entity | Mandatory |
| 17AF(2) | Not applicable | 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 |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| **17AD(d)** | **Management and Accountability** | | |
| | **Corporate Governance** | | |
| 17AG(2)(a) | Pages 24-25 | Information on compliance with section 10 (fraud systems) | Mandatory |
| 17AG(2)(b)(i) | Page 25 | A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared | Mandatory |
| 17AG(2)(b)(ii) | Page 25 | 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 25 | 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 16-18 | 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 46 | A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance | If applicable, Mandatory |
| | **Audit Committee** | | |
| 17AG(2A)(a) | Page 18 | A direct electronic address of the charter determining the functions of the entity's audit committee | Mandatory |
| 17AG(2A)(b) | Pages 19-22 | The name of each member of the entity's audit committee | Mandatory |
| 17AG(2A)(c) | Pages 19-22 | The qualifications, knowledge, skills or experience of each member of the entity's audit committee | Mandatory |
| 17AG(2A)(d) | Pages 19-22 | Information about the attendance of each member of the entity's audit committee at committee meetings | Mandatory |
| 17AG(2A)(e) | Pages 19-22 | 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 26 | Information on the most significant developments in external scrutiny and the entity's response to the scrutiny | Mandatory |
| 17AG(3)(a) | Not applicable | 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) | Pages 26-27 | 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 27 | 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 28-30 | An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives. | Mandatory |
| 17AG(4)(aa) | Pages 202-205 | Statistics on the entity's employees on an ongoing and nonongoing basis, including the following:<br>• statistics on fulltime employees<br>• statistics on parttime employees<br>• statistics on gender<br>• statistics on staff location | |
| 17AG(4)(b) | Pages 206-213 | Statistics on the entity's **APS employees on an ongoing and non-ongoing basis**; including the following:<br>• statistics on staffing classification level<br>• statistics on fulltime employees<br>• statistics on parttime employees<br>• statistics on gender<br>• statistics on staff location<br>• statistics on employees who identify as Indigenous | Mandatory |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| 17AG(4)(c) | Page 215 | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999* | Mandatory |
| 17AG(4)(c)(i) | Page 215 | 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 214 | The salary ranges available for APS employees by classification level | Mandatory |
| 17AG(4)(c)(iii) | Page 216 | A description of nonsalary benefits provided to employees | Mandatory |
| 17AG(4)(d)(i) | Page 216 | Information on the number of employees at each classification level who received performance pay | If applicable, Mandatory |
| 17AG(4)(d)(ii) | Not applicable | Information on aggregate amounts of performance pay at each classification level | If applicable, Mandatory |
| 17AG(4)(d)(iii) | Not applicable | Information on the average amount of performance payment, and range of such payments, at each classification level | If applicable, Mandatory |
| 17AG(4)(d)(iv) | Not applicable | Information on aggregate amount of performance payments | If applicable, Mandatory |
| | **Assets Management** | | |
| 17AG(5) | Page 47 | 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 48 | An assessment of entity performance against the *Commonwealth Procurement Rules* | Mandatory |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| | **Reportable consultancy contracts** | | |
| 17AG(7)(a) | Page 48-49 | 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 49 | 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 49 | 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 |
| 17AG(7)(d) | Page 50 | 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 |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| | **Reportable non-consultancy contracts** | | |
| 17AG(7A)(a) | Pages 49-50 | 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 50 | 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 | Pages 49-50 | Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts | Mandatory |
| | **Australian National Audit Office Access Clauses** | | |
| 17AG(8) | Page 50 | 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 |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| | **Exempt contracts** | | |
| 17AG(9) | Page 50 | 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 51 | 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 51 | An outline of the ways in which the procurement practices of the entity support small and medium enterprises | Mandatory |
| 17AG(10)(c) | Not applicable | 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 |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| | **Financial Statements** | | |
| 17AD(e) | Pages 114-188 | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act | Mandatory |
| | **Executive Remuneration** | | |
| 17AD(da) | Pages 217-219 | Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule | Mandatory |
| **17AD(f)** | **Other Mandatory Information** | | |
| 17AH(1)(a)(i) | Not applicable | 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) | Page 51 | If the entity did not conduct advertising campaigns, a statement to that effect | If applicable, Mandatory |
| 17AH(1)(a)(i) | Page 47 | A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]" | If applicable, Mandatory |
| 17AH(1)(c) | Page 37 | Outline of mechanisms of disability reporting, including reference to website for further information | Mandatory |

| PGPA Rule Reference | Part of report | Description | Requirement |
|---|---|---|---|
| 17AH(1)(d) | Page 27 | 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) | Not applicable. No errors were identified in the 2023-24 Annual Report | Correction of material errors in previous Annual Report | If applicable, mandatory |
| 17AH(2) | Pages 36-37, 52-55 | Information required by other legislation | Mandatory |

# Abbreviations

| | |
|---|---|
| ABA | Aboriginals Benefit Account |
| ALRA | Aboriginal Land Rights Act |
| ANAO | Australian National Audit Office |
| APS | Australian Public Service |
| APSC | Australian Public Service Commission |
| ARC | Audit and Risk Committee |
| ARIP | Closing the Gap Annual Report for 2024 and the 2025 Implementation Plan |
| ACT | Australian Capital Territory |
| CATSI Act | Corporations (Aboriginal and Torres Strait Islander) Act 2006 |
| CDP | Community Development Program |
| CEO | Chief Executive Officer |
| CNS | Custody Notifications Service |
| CO2-e | Carbon Dioxide Equivalent |
| COO | Chief Operating Officer |
| CPRs | Commonwealth Procurement Rules |
| CtG | Closing the Gap |
| DCEO | Deputy Chief Executive Officer |
| FCCP | Fraud and Corruption Control Plan 2024–26 |
| FCRA | Fraud and Corruption Risk Assessments |
| FOI | Freedom of Information |
| GPS | Grant Payment System |
| GST | Goods and Services Tax |
| IAS | Indigenous Advancement Strategy |
| ICT | Information and Communications Technology |
| IFA | Individual Flexibility Arrangement |
| IPP | Indigenous Procurement Policy |
| IPPRS | Indigenous Procurement Policy Reporting Solution |
| IRP | Indigenous Rangers Program |
| JRPP | Jurisdictional Renewable Power Percentage |
| KMP | Key Management Personnel |
| kWh | Kilowatt Hours |
| NABERS | National Australian Built Environment Rating System |

| | |
|---|---|
| NAIDOC | National Aborigines and Islanders Day Observance Committee |
| NEMA | National Emergency Management Agency |
| NIAA | National Indigenous Australians Agency |
| NSW | New South Wales |
| NT | Northern Territory |
| NTAIC | Northern Territory Aboriginal Investment Corporation |
| ORIC | Office of the Registrar of Indigenous Corporations |
| OTL | Office of Township Leasing |
| PAYG | Pay As You Go |
| PBS | Portfolio Budget Statements |
| PGPA Act | *Public Governance, Performance and Accountability Act 2013* |
| PGPA Rule | *Public Governance, Performance and Accountability Rule 2014* |
| QLD | Queensland |
| RAP | Reconciliation Action Plan |
| RJED | Remote Jobs and Economic Development |
| RPP | Renewable Power Percentage |
| SA | South Australia |
| SES | Senior Executive Service |
| SOETM | Services for Other Entities and Trust Moneys |
| Tas | Tasmania |
| Vic | Victoria |
| WA | Western Australia |
| WHS | Work Health and Safety |
| WHS Act | Work Health and Safety Act 2011 |

# Glossary

**Aboriginals Benefit Account (ABA)** – A special account established under the *Aboriginal Land Rights (Northern Territory) Act 1976*. It receives mining royalty equivalents and distributes funds to support Aboriginal communities in the Northern Territory.

**Aboriginal Investment NT** – An organisation formerly known as the Northern Territory Aboriginal Investment Corporation (NTAIC). It receives funding from the ABA to support economic development and investment in Aboriginal communities.

**Accountable Authority Instructions** – Instructions and guidance provided for accountability requirements under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

**APS ADDRESS** – This acronym is used to assist in remembering what types of psychosocial hazards might be present in a workplace. ADDRESS is Autonomy, Define, Demands, Recognition, Exposure, Support, Strengths.

**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. It works in partnership with governments to implement the National Agreement 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.

**Community Development Program (CDP)** – A remote employment and community development service that provides personalised assistance to jobseekers in remote Australia. It supports skill-building and employment pathways tailored to local community needs.

**Empowered Communities** – A partnership model that enables Aboriginal and Torres Strait Islander communities to participate in shared decision-making with the government. It supports self-determination by aligning government investment with community priorities.

**Enterprise Agreement** – An agreement about the terms and conditions of employment, made under the *Fair Work Act 2009*.

**Footprints** – The NIAA's cross-cultural capability framework that supports staff to build cultural safety and integrity. It has been nationally recognised and is shared across the APS to strengthen cultural capability.

**Galambany** – Ngunnawal language meaning 'you, me, we – together'. NIAA's internal transformation program.

**Indigenous Advancement Strategy (IAS)** – The Australian Government's primary funding mechanism for programs and activities that support Aboriginal and Torres Strait Islander peoples. It includes programs focused on education, employment, safety, wellbeing, culture, and remote strategies.

**Indigenous Procurement Policy (IPP)** – A policy designed to stimulate Indigenous entrepreneurship and business development by mandating targets for government contracts awarded to Indigenous-owned businesses. It supports economic participation and development.

**Indigenous Procurement Policy Reporting System (IPPRS)** – combines data from a range of sources including AusTender, Supply Nation, Office of the Registrar of Indigenous Corporations, Commonwealth portfolios and the Australian Business Register.

**Indigenous Protected Areas** – Areas of land and sea managed by Indigenous communities for conservation purposes. They contribute to biodiversity protection and support cultural, social, and economic outcomes.

**Indigenous Rangers Program** – A program that supports Aboriginal and Torres Strait Islander peoples to manage and protect land and sea Country. It provides employment and training opportunities while strengthening cultural connection and environmental stewardship.

**Indigenous Skills and Employment Program** – A program that connects Aboriginal and Torres Strait Islander peoples to employment and training opportunities. It delivers place-based activities developed with communities to address local barriers to employment.

**Local Partnership Agreements** – Formal agreements between the NIAA and Empowered Communities regions that outline shared priorities and mutual accountability. They support collaborative decision-making and alignment of government investment with community goals.

**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.

**Office of the Registrar of Indigenous Corporations (ORIC)** – An independent statutory office holder that regulates and supports Aboriginal and Torres Strait Islander corporations under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.

**Partnership Register** – Partnership Register that documents partnerships and partnership style arrangements between NIAA and Aboriginal and Torres Strait Islander people, communities, and organisations.

**Portfolio Budget Statements (PBS)** – Statements that explain where appropriated funds are to be spent for the portfolio.

**Priority Reforms** – Four key reforms under the National Agreement on Closing the Gap: formal partnerships and shared decision-making, building the community-controlled sector, transforming government organisations, and shared access to data and information.

**Reconciliation Action Plan (RAP)** – A strategic document that outlines practical actions an organisation will take to advance reconciliation with Aboriginal and Torres Strait Islander peoples. The NIAA's Stretch RAP 2022–2025 includes initiatives to promote cultural safety, reduce bias, and increase Indigenous employment.

**Remote Jobs and Economic Development (RJED) Program** – A government initiative to create 3,000 jobs in remote communities by funding wages and equipment for eligible employers. It aims to increase economic opportunities and support meaningful employment for Aboriginal and Torres Strait Islander peoples.

# Alphabetical index

## A



## B



## C

## D



## E



## F



## G



## H



## I

National Indigenous Australians Agency

www.niaa.gov.au