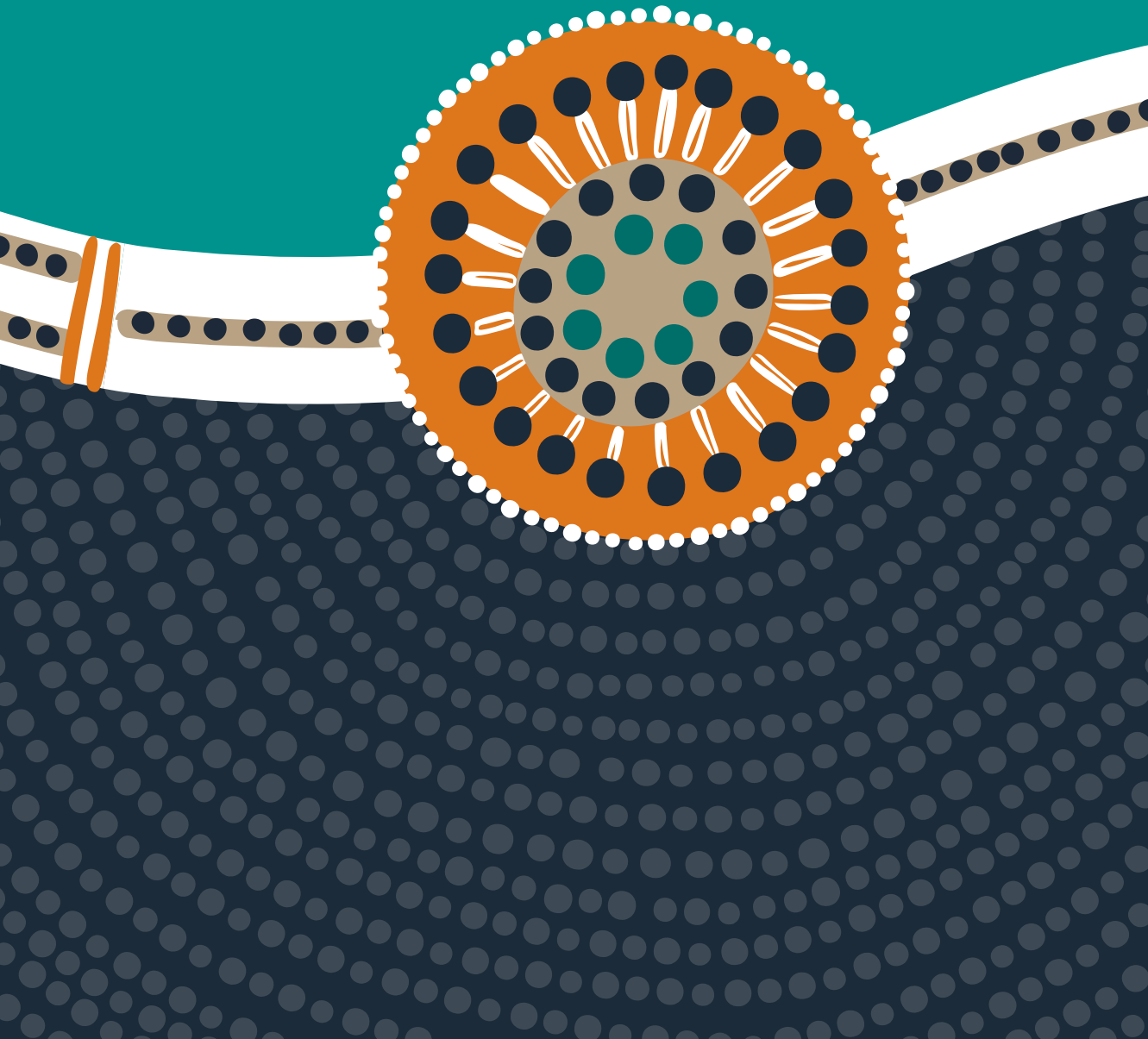




Australian Government

National Indigenous Australians Agency

Annual Report 2025–26



About this report

This report outlines the operations and performance of the National Indigenous Australians Agency for the financial year ending 30 June 2026.

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 2025–26 can be found on the Agency's website:

www.niaa.gov.au/annual-reports

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National Indigenous Australians Agency

Charles Perkins House
16 Bowes Place
Phillip ACT 2606

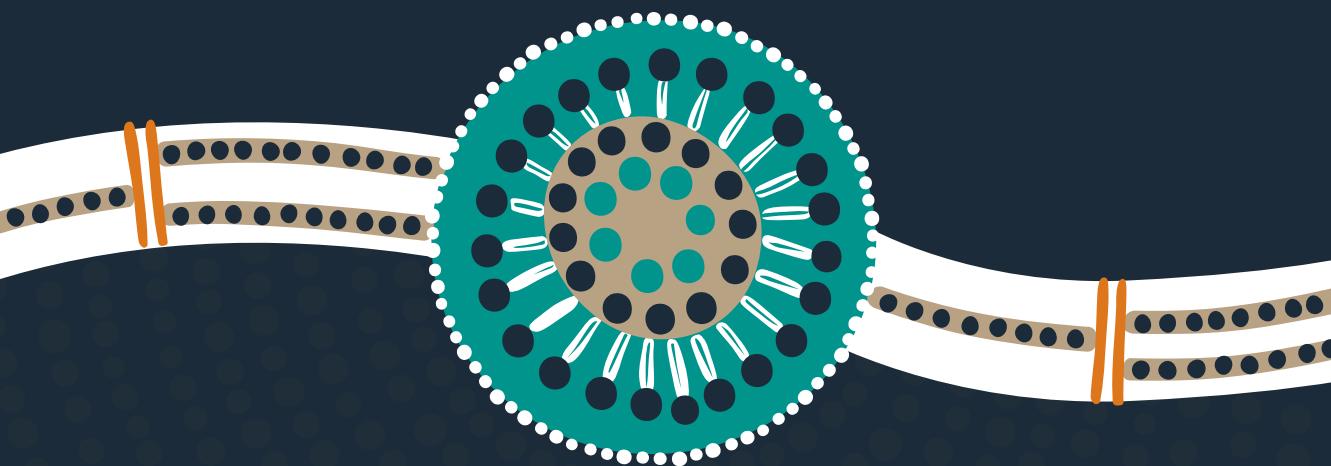
PO Box 2191
Canberra ACT 2601

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: MS26-000387

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 financial year 2025–26.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

This report includes the NIAA's audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the NIAA's annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG(2), of the *Public Governance, Performance and Accountability Rule 2014*, I certify that:

- the NIAA prepared fraud and corruption risk assessments and fraud and corruption control plans
- the NIAA had appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I took all reasonable measures to appropriately deal with fraud relating to the NIAA.

Yours sincerely

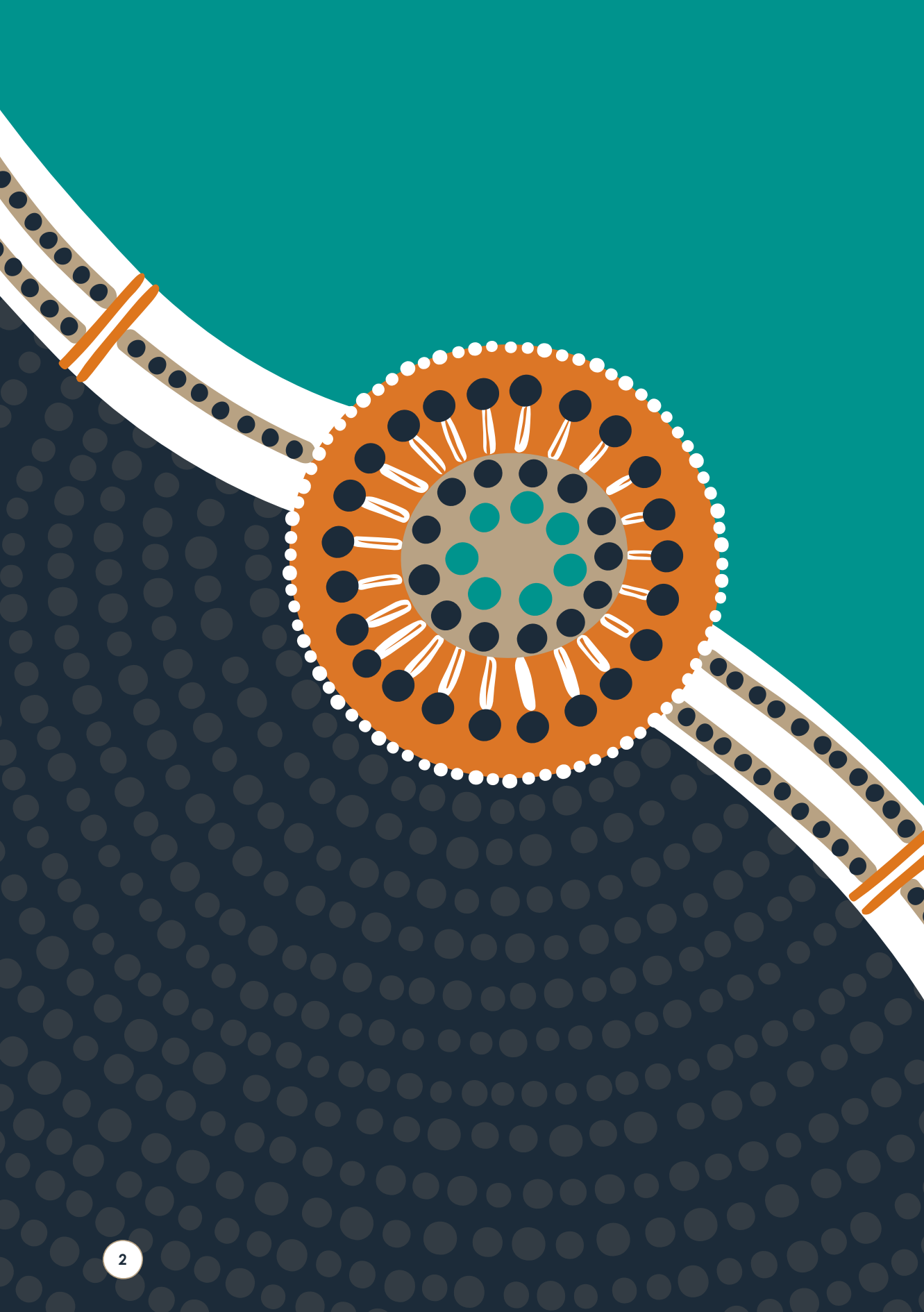
A handwritten signature in black ink, appearing to read 'Julie-Ann Guivarra'.

Julie-Ann Guivarra
Chief Executive Officer
National Indigenous Australians Agency

15 October 2026

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SECTION 1

Overview

CHIEF EXECUTIVE OFFICER'S YEAR IN REVIEW



In the first half of 2026, the NIAA responded proactively to the impact of fuel shortages and the resulting pressures on remote First Nations communities. In partnership with the Coalition of Peaks, we activated Clause 64 of the National Agreement on Closing the Gap to ensure that the experiences and priorities of remote communities were considered across governments. Through our regional network, staff provided critical on-the-ground intelligence on fuel availability, food security, and community impacts, enabling a coordinated whole-of-government response informed by local knowledge and community experience.

I am pleased to present the National Indigenous Australians Agency's (NIAA) 2025–26 Annual Report. Our role is to support better outcomes through stronger partnerships, practical action and sustained accountability.

This year, the NIAA continued to work alongside First Nations people, communities, and organisations to ensure policies, programs, and investments better reflect local priorities, strengths, and aspirations.

Partnership remains central to the way the NIAA works. During the year, we partnered with the Coalition of Peaks and all jurisdictions to develop a Joint Council response to the first Independent Aboriginal and Torres Strait Islander-led review of the National Agreement. We also supported implementation of the Productivity Commission's first review, helping to drive the reforms needed to accelerate progress on Closing the Gap.

The NIAA continued to lead the Commonwealth's contribution to the Northern Territory Remote Aboriginal Investment (NTRAI) Partnership Agreement. Through 7 funding agreements, funding was provided for initiatives that improved community safety, expanded access to First Nations interpreter services, and early learning and family support programs. The new 2025–31 funding arrangements introduce more flexible and accountable funding mechanisms while maintaining service continuity.

In Central Australia, the Aboriginal Leadership Group continued to play a critical role in shaping implementation of the Central Australia Plan. Its advice ensured initiatives remained grounded in local priorities and community aspirations. One example is the release of \$22 million in Investing in Youth grant opportunities, which will support workforce development and targeted facility and resource upgrades to improve outcomes for young people across the region.

The NIAA also continued to advocate for improved housing and infrastructure outcomes for First Nations communities through strong partnerships and targeted investment. In 2025–26, the NIAA supported delivery of 179¹ new homes in remote Northern Territory communities

through the \$4 billion Northern Territory Remote Housing Package. Delivered in partnership with the Northern Territory Government, Aboriginal Housing NT, and the Northern Territory Land Councils, this investment has so far contributed to a reduction in overcrowding from 53.4% to 48.0% over the first two years, improving living conditions and supporting stronger social and economic outcomes.

Food security remained a key priority. The NIAA progressed implementation of the Low-Cost Essentials Subsidy Scheme and the National Code of Practice for Remote Store Operations to improve access to affordable, healthy food in remote communities. By 30 June 2026, 120 stores had enrolled in these initiatives, demonstrating their commitment to minimum standards in governance, operations and health. The NIAA also established the First Nations Nutrition Workforce, providing training and employment opportunities for more than 100 locally employed staff to support healthier store environments. In recognition of the importance of this work, the Australian Government committed a further \$32.7 million to expand the Store Efficiency and Resilience Package, supporting up to 75 additional remote stores through targeted infrastructure improvements.

¹ This figure is the actual number of houses delivered in 2025-26. A forecasted figure is provided in the Annual Performance Statements section later in this Annual Report as the actual was not available at the time of their preparation.

The NIAA continued to administer important redress and support programs for community members. The Youpla Support Program provides resolution payments to eligible people who lost money paid to the former Youpla Group for funeral policies. As at 30 June 2026, \$53 million had been paid to 12,103 people in relation to 33,907 former policies.

We also continued delivery of the Territories Stolen Generations Redress Scheme. As at 30 June 2026, the Scheme had received 2,837 applications and paid \$140.1 million to 1,711 eligible applicants, while facilitating 130 Personal Acknowledgements. Senior leaders from more than 30 Commonwealth agencies have volunteered to provide personal acknowledgments, representing a practical example of Priority Reform Three (Transforming Government Organisations) under the National Agreement.

The NIAA remained focused on expanding employment opportunities in remote Australia through the Remote Jobs and Economic Development (RJED) program and establishment of the Remote Australia Employment Service (RAES). Increased Government investment has brought total funding for RJED to more than \$950 million, supporting the creation of 6,000 jobs by 2030. A third grant round conducted

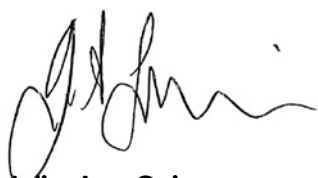
in 2025–26 will fund more than 1,300 additional roles, bringing the total number of jobs created to over 3,000. These opportunities span sectors including tourism, maintenance, Indigenous art, and remote laundry services, providing pathways to secure employment and economic participation. The RAES is also supporting around 40,000 job seekers across more than 1,200 communities to build skills, overcome barriers and connect to meaningful employment opportunities.

The Indigenous Rangers Program continued to grow, with an additional 82 groups funded through the second and final expansion round. There are now 320 Indigenous Ranger groups operating across Australia. Women make up more than 44% of the ranger workforce, and the program remains on track to deliver 3,800 Indigenous Ranger jobs by 2028, supporting the Government's commitment to double the number of Indigenous Rangers by the end of the decade.

In 2026, the First Nations Economic Partnership reached an important milestone with the establishment of 3 working groups to implement the First Nations Economic Partnership Agreement. Economic empowerment is fundamental to self-determination and long-term prosperity. The NIAA provided significant policy, leadership, and administrative

support to Treasury and First Nations partners in progressing this work and strengthening the foundations for shared economic development.

I am proud of what has been achieved this year. These outcomes reflect the commitment of communities, partners and the dedicated people of the NIAA. While the task ahead remains significant, the progress reflected in this report demonstrates what can be achieved when First Nations leadership, community priorities and government effort are aligned. I am confident that, together, we will continue to make meaningful progress throughout the 2026–30 Corporate Plan period and beyond.

A handwritten signature in black ink, appearing to read 'Julie-Ann Guivarra', with a stylized, flowing script.

Julie-Ann Guivarra

Chief Executive Officer
National Indigenous
Australians Agency

OVERVIEW OF THE NATIONAL INDIGENOUS AUSTRALIANS 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 supports the Minister for Indigenous Australians, Senator the Hon Malarndirri McCarthy, by providing high-quality, Aboriginal and Torres Strait Islander informed advice on issues impacting Aboriginal and Torres Strait Islander peoples and communities. As an Executive Agency in the Prime Minister and Cabinet portfolio, the NIAA is well placed to influence and coordinate across the Australian Government.

Our vision

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

Our role

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

The NIAA influences policy across the Australian Government, and state and territory jurisdictions, to ensure policies, programs and services are developed and delivered effectively to improve outcomes for Aboriginal and Torres Strait Islander peoples.

Our purpose

To ensure the needs and aspirations of Aboriginal and Torres Strait Islander peoples are met through government policies, programs, and services.

Our functions

The functions of the NIAA are to:

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

- Lead and coordinate the development and implementation of Closing the Gap targets in partnership with 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 Australian Government initiatives to promote reconciliation.
- Build and maintain effective partnerships with Aboriginal and Torres Strait Islander peoples, state and territory governments and other relevant stakeholders to inform whole-of-government priorities, and enable policies, programs and services to be tailored to the unique needs of communities.
- Design, consult and coordinate the delivery of employment initiatives.
- Analyse and monitor the effectiveness of programs and services for Aboriginal and Torres Strait Islander people, including programs and services delivered by bodies other than the Agency.
- Coordinate Indigenous portfolio agencies and advance a whole-of-government approach to improving the lives of Aboriginal and Torres Strait Islander people.
- Undertake other tasks the Prime Minister and the Minister require from time to time.

Our administered programs

The NIAA administered the following outcome and programs during the period:

- Program 1.1 – Jobs, Land and the 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.

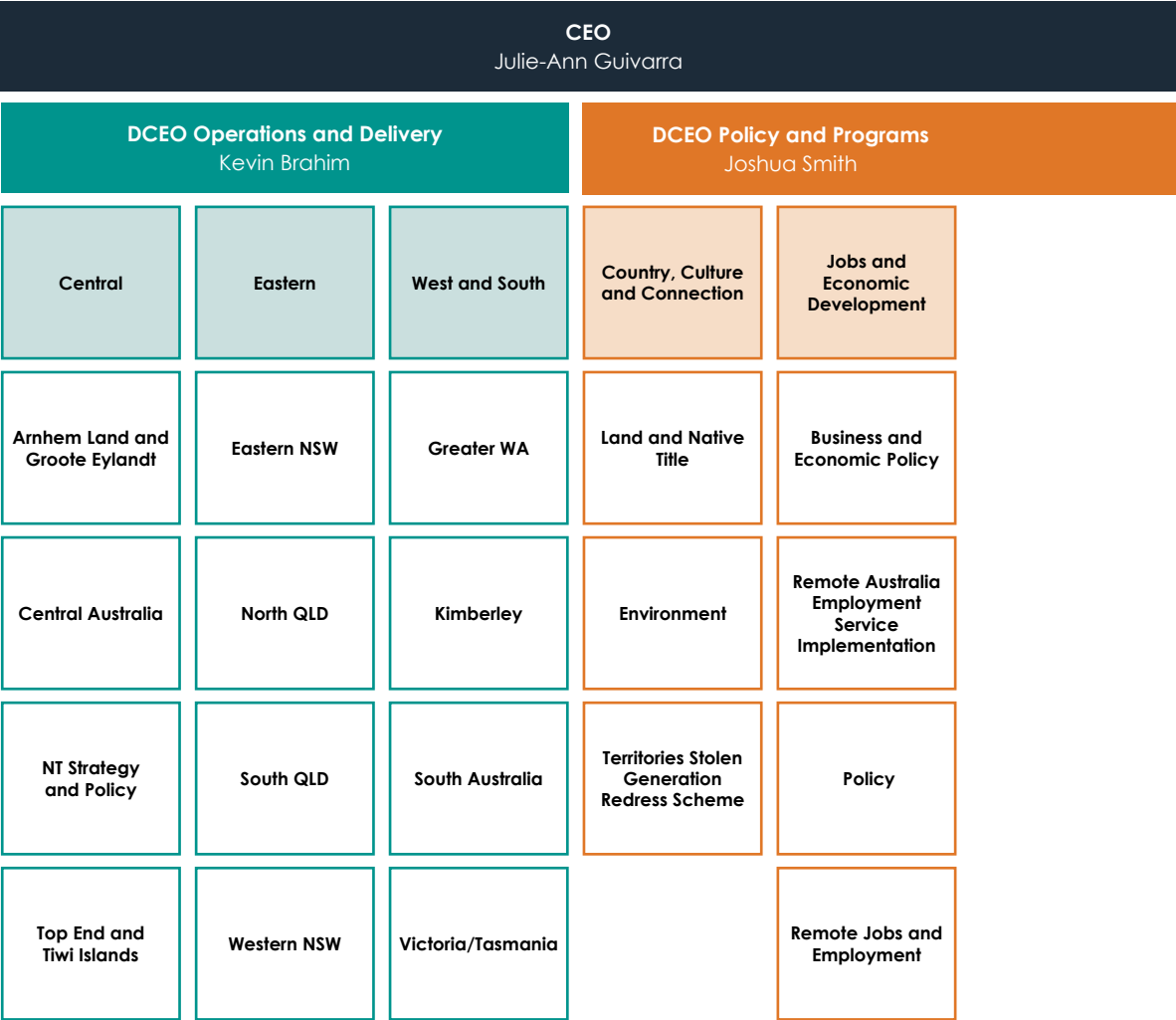
These programs contribute to **Outcome 1**: Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.

Accountable authority

The Accountable Authority of the NIAA for the period 1 July 2025 to 29 August 2025 was Ms Jody Broun, Chief Executive Officer. The Accountable Authority for the period 30 August 2025 to 30 June 2026 was Ms Julie-Ann Guivarra, Chief Executive Officer.

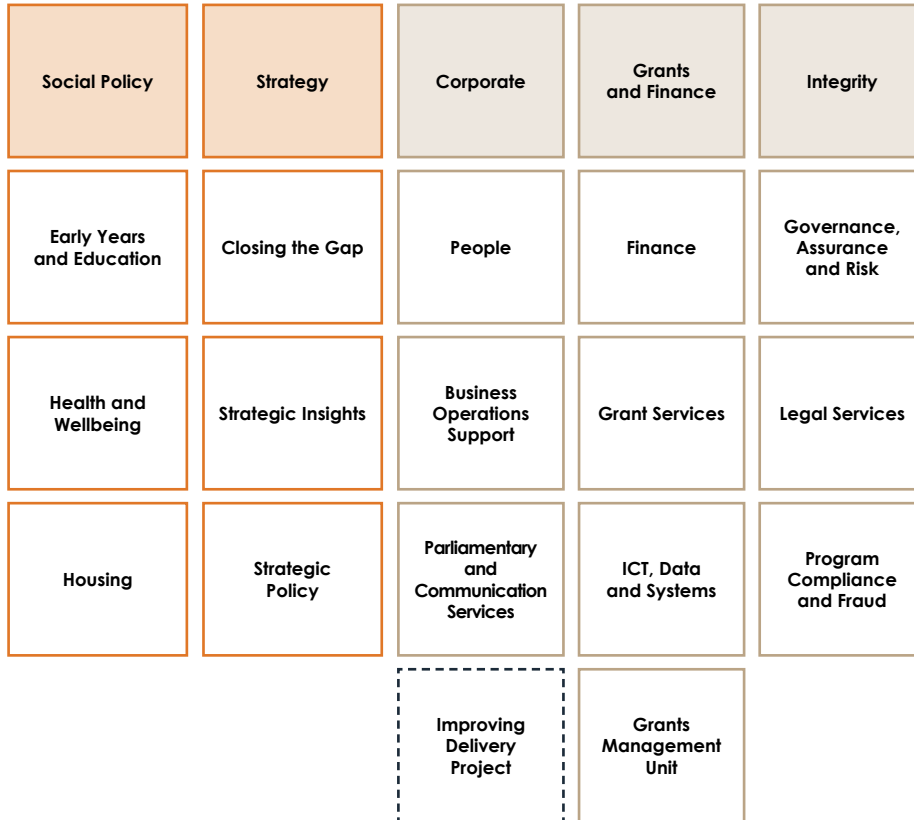
OUR ORGANISATIONAL STRUCTURE

Agency structure as at 30 June 2026



DCEO Policy and Programs
Joshua Smith

Chief Operating Officer — Enabling Services
Rachael Jackson



NIAA Statutory Office Holders

Aboriginal Land Commission

Aboriginal Land Commissioner
Jenny Blokland

Office of Township Leasing

Executive Director
Pennie Talbot

Office of the Registrar of Indigenous Corporations

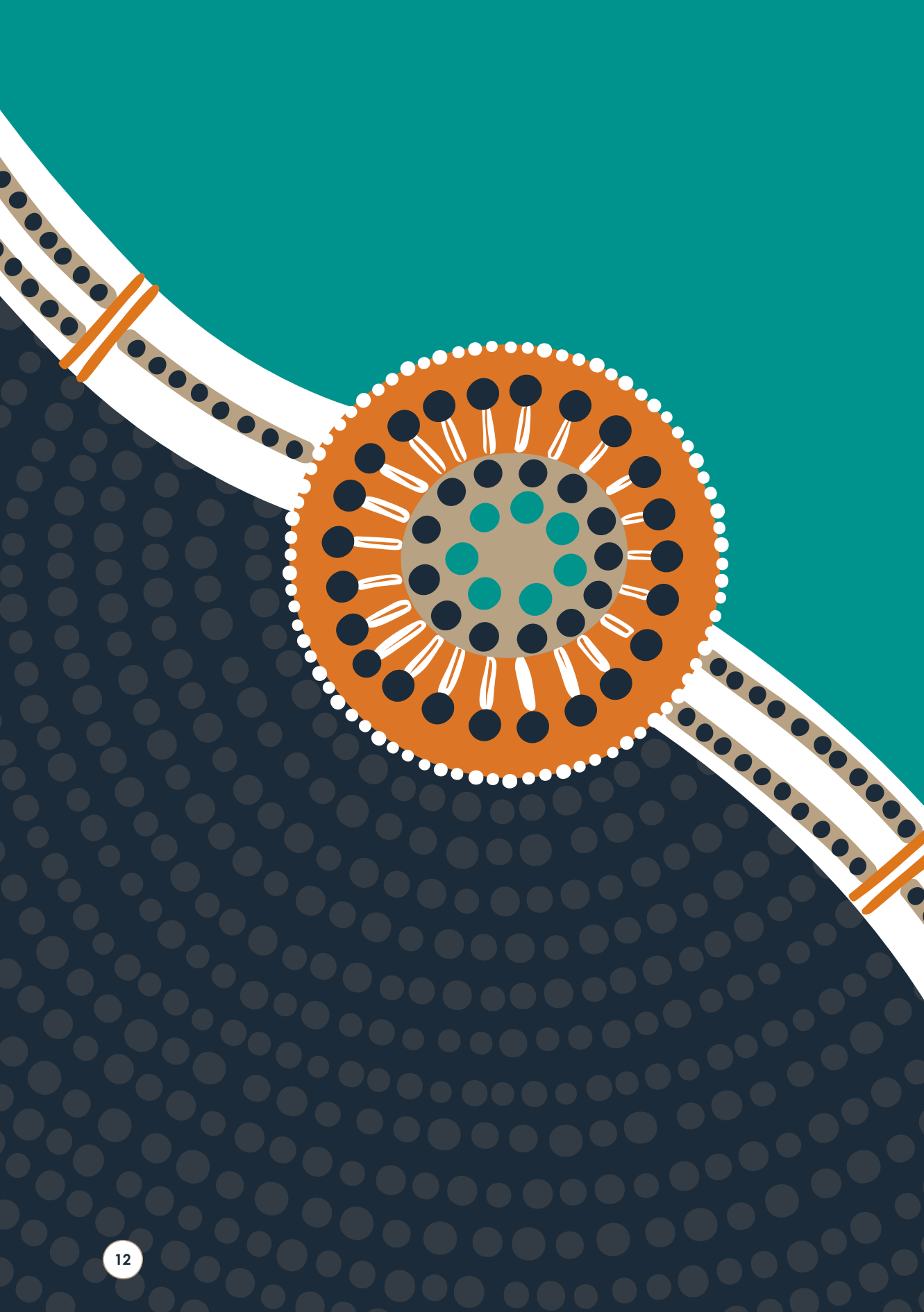
Registrar
Patricia Stroud

Deputy Registrar
Andrew Huey

Key

Executive

Temporary Taskforce



SECTION 2

Annual Performance Statements

NIAA ANNUAL PERFORMANCE STATEMENTS 2025-26

Statement of Preparation

As the Accountable Authority of the National Indigenous Australians Agency (NIAA), I present the 2025–26 Annual Performance Statements in accordance with paragraph 39(1)(a) and (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and section 16F of the *Public Governance, Performance and Accountability Rule 2014*.

In my opinion, the Annual Performance Statements are based on properly maintained records, accurately reflect the performance of the Agency for the reporting period and comply with subsection 39(2) of the PGPA Act.



Julie-Ann Guivarra

Chief Executive Officer

National Indigenous Australians Agency

16 September 2026

Introduction

The Annual Performance Statements (APS) present the National Indigenous Australians Agency's (NIAA) performance for 2025–26.² The APS completes the performance reporting cycle, linking actual results to the performance measures and targets set out in the [2025–29 Corporate Plan](#) and [2025–26 Portfolio Budget Statements](#) (PBS).

The NIAA's purpose is to ensure that the needs and aspirations of Aboriginal and Torres Strait Islander peoples are met through government policies, programs and services. The NIAA delivers against its purpose through 3 Key Activities, supported by 10 performance measures. These measures provide a clear line of sight between planned and actual performance.

The NIAA's purpose and Key Activities were refreshed for 2025–26 as part of ongoing improvements to the performance framework.³ This supports clearer alignment between activities, measures and outcomes, and strengthens the NIAA's ability to assess and report on performance.

This APS reports results for each measure, including performance against targets and corresponding analysis, any limitations in data, and actions as required to improve future performance.

- ² The APS relates specifically to the performance of the NIAA. NIAA Statutory Office Holders are listed in the NIAA's organisation structure, however, these Office Holders are functionally independent of the NIAA. As such, the performance of NIAA Statutory Office Holders is not included in these Statements.
- ³ Refer to pages 6 and 64–68 of the NIAA's [2025–29 Corporate Plan](#) for the NIAA's updated purpose statement and updated Key Activities.

How the NIAA measures performance

The NIAA's performance reporting framework provides details on how the NIAA measures progress in achieving its purpose. The NIAA's performance framework aligns with the Corporate Plan and Portfolio Budget Statements, and includes:

Key activities – the work the NIAA does to deliver on its priorities and fulfil its purpose.

Performance measures – how the achievement of the NIAA's purpose is measured and assessed to demonstrate progress.

Targets – the specific criteria the NIAA measures success against over time. Targets are designed to assess progress in delivering activities and achieving intended outcomes, recognising that performance is influenced by a range of factors within and beyond the NIAA's control.

Methodology and data sources – the method the NIAA uses to collect the information to monitor results and track progress, and where information is accessed to determine performance results.

The NIAA relies on partnerships to deliver key activities, and a range of data is obtained from the NIAA's internal systems and service delivery partners to support performance measurement and reporting in the APS. The NIAA's service delivery partners include other Australian Government entities, state and territory governments, and service providers.

Key changes for 2025–26

The NIAA has updated its performance measures following the publication of the 2025–26 PBS. These changes are reflected at [Appendix B](#) of the 2025–29 Corporate Plan. The methodologies and data sources of some performance measures have been clarified since the publication of the 2025–29 Corporate Plan. These clarifications have been identified within each performance measure table within this APS. No changes to the NIAA's performance measures were included in the NIAA's [2025–26 Portfolio Additional Estimates Statements \(PAES\)](#), which were published after the 2025–29 Corporate Plan.

Overview of performance

In 2025–26, the NIAA achieved 2 performance measures, substantially achieved 3, partially achieved 4 and reported a baseline for 1 measure.

Performance was strongest where results were largely within the NIAA's direct influence and where established governance, funding, and partnership arrangements supported delivery. Performance was lower for some measures where outcomes relied on implementation across multiple parties, longer-term reforms or factors outside the NIAA's direct control.

The NIAA measures progress against its purpose through 3 Key Activities:

- 1 We lead and coordinate Closing the Gap, fulfil our commitments under the National Agreement, and influence governments to deliver policies, programs and services;
- 2 We work in partnership to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples; and
- 3 We deliver targeted investment and programs through the Indigenous Advancement Strategy and partnership agreements.

Progress against each Key Activity is assessed through specific performance measures and targets that provide evidence of the NIAA's contribution to these outcomes.

Themes embedded across all Key Activities

Influencing across governments

The NIAA's influencing role across the Australian, state and territory governments is a common theme across all NIAA Key Activities.

The NIAA has a leadership role in coordinating, influencing, monitoring and reporting on the Australian Government's whole-of-Commonwealth implementation of the [National Agreement on Closing the Gap](#). In this role, the NIAA provides leadership, stewardship, and coordination across governments in partnership with Aboriginal and Torres Strait Islander peak bodies, including the Coalition of Peaks.

[The Closing the Gap Priority Reforms](#) and [socio-economic outcomes](#) apply across the NIAA's work and are provided at [Appendix A](#) and referred to throughout the performance analysis.

An example of the NIAA's influencing role during the reporting period was the NIAA's contribution to developing and launching the [Commonwealth Priority Reforms Roadmap: Building APS Readiness for Transformation](#) (the Roadmap). The Roadmap provides all Australian Public Service agencies with a clear framework to begin or strengthen transformation as part of Priority Reform 3 – Transforming Government Organisations.

The NIAA also influences the delivery of programs and policies across governments through a wide range of activities and forums. Some examples include:

- Participating in various forums such as the [Joint Council's Working Group on Fuel, Energy and Food Security in Remote Communities](#) and Commonwealth Implementation Joint Working Group
- Supporting stronger governance of Indigenous data across government through implementing the [Framework for Governance of Indigenous Data](#), including convening a cross-agency Community of Practice to share insights, tools and better practice
- Overseeing the NIAA's [First Nations Impact Framework](#), which includes First Nations Impact Assessments to help ensure policies and programs meaningfully consider impacts on Aboriginal and Torres Strait Islander peoples
- Working together with the [National Emergency Management Agency](#) to support local emergency management
- Contributing to the development of significant national strategies, for example the [Our Ways – Strong Ways – Our Voices: National Aboriginal and Torres Strait Islander Plan to End Family, Domestic and Sexual Violence 2026-2036](#).

Promoting reconciliation

[Reconciliation](#) is central to who we are and how we work. As the Australian Government agency responsible for leading and coordinating policy, programs and service delivery in partnership with Aboriginal and Torres Strait Islander peoples, the NIAA has a unique responsibility to embed reconciliation into our own operations while also leading and influencing change across the Australian Public Service.

For the NIAA, reconciliation and Closing the Gap are deeply connected. Closing the Gap sets out the policy framework, targets and reforms required to address systemic disadvantage. Reconciliation provides the cultural, relational, and leadership foundations that make reform possible and sustainable.

In the reporting period, the [NIAA's Stretch Reconciliation Action Plan \(2026-2029\) \(RAP\)](#) was published. The NIAA's RAP recognises that reconciliation must be embedded within the systems, governance and decision-making processes that shape government action. This approach enables the NIAA to strengthen reconciliation as part of our core business and to more deliberately influence how the Australian Public Service delivers lasting, system-level change, particularly under [Priority Reform 3 – Transforming Government Organisations](#).

Importantly, reconciliation is not something the NIAA can deliver alone. It requires genuine partnership with Aboriginal and Torres Strait Islander peoples, collaboration across governments, and leadership at every level of the Australian Public Service. Through initiatives such as the [Indigenous Champions Network \(ICN\)](#), our ongoing engagement with [Reconciliation Australia](#), and leadership forums, we will continue to support shared understanding, accountability, and collective progress.

Monitoring and Evaluation

The NIAA is committed to evidence-based decision-making across the policy cycle to inform investments that contribute to the outcomes of the National Agreement on Closing the Gap. Monitoring and evaluation provide timely evidence on the effectiveness, efficiency, and impact of NIAA programs, strengthening accountability and continuous improvement. Completed evaluation reports are published on the NIAA's website to support transparency, shared learning and the use of evidence in future policy, program, and investment decisions.

Activities completed or underway during 2025–26 are outlined at [Appendix B](#), with completed evaluations publicly available through the [Indigenous Advancement Strategy \(IAS\) Evaluation Clearinghouse](#).

Scope of reporting

The NIAA's organisational structure includes 3 independent statutory office holders:

- Executive Director, Office of Township Leasing
- Registrar of Aboriginal and Torres Strait Islander Corporations
- Aboriginal Land Commissioner.

As independent statutory office holders, their performance is not included in the NIAA's Annual Performance Statements reporting framework. Further information on the performance of these entities is available at the following sources:

Office of Township Leasing

- [Office of Township Leasing performance reports](#)

Office of the Registrar of Indigenous Corporations (ORIC)

- [ORIC Corporate Plan 2024–27](#)
- [ORIC performance reports](#)

Aboriginal Land Commissioner

- [Aboriginal Land Commissioner Report for the year ended 30 June 2025](#)

Overview of performance (continued)

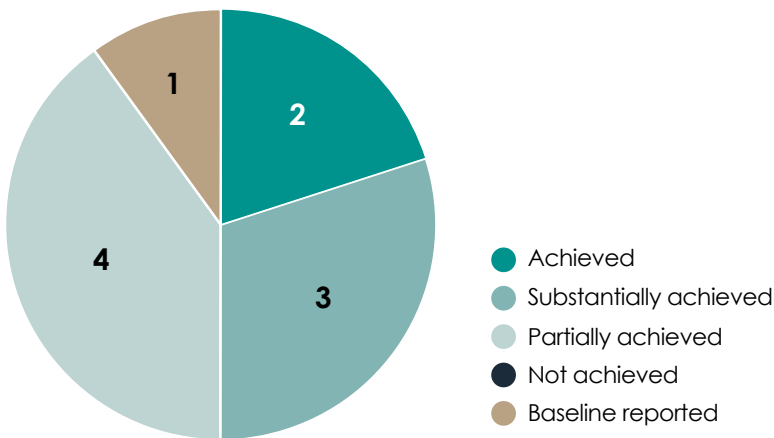
Continuous improvement

The NIAA continues to strengthen its performance reporting framework. Priorities include:

- Enhancing data quality, reliability and transparency
- Expanding outcome-focused performance measures
- Strengthening analysis and narrative to better explain performance.

These improvements aim to support clearer, more consistent and more meaningful performance reporting over time.

Diagram 1: Overview of NIAA performance measure results for 2025–26



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 – We lead and coordinate Closing the Gap, fulfil our commitments under the National Agreement, and influence governments to deliver policies, programs and services.

Performance Measure 1.1: NIAA actions under the National Agreement are delivered, ensuring accountability across all parties, leading to improved life outcomes for Aboriginal and Torres Strait Islander peoples.	Partially achieved
Performance Measure 1.2: Increased participation of Indigenous businesses in Commonwealth Government procurement supports the economic empowerment of Aboriginal and Torres Strait Islander peoples.	Substantially achieved
Performance Measure 1.3: Implementation of the National Strategy for Food Security in Remote First Nations Communities, supported by Commonwealth foundational initiatives, enabling improved health and food security in remote First Nations communities.	Achieved

Key Activity 2 – We work in partnership to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples.

Performance Measure 2.1: Aboriginal and Torres Strait Islander priorities are embedded in government policy, programs and investment through partnerships.	Baseline reported
Performance Measure 2.2: Increased access to secure and appropriate housing for Aboriginal and Torres Strait Islander communities, supporting improved housing outcomes.	Partially achieved
Performance Measure 2.3: Aboriginal people in remote Northern Territory communities have access to essential services that support progress towards socio-economic targets.	Partially achieved

Key Activity 3 – We deliver targeted investment and programs through the Indigenous Advancement Strategy and partnership agreements.

Performance Measure 3.1: Employment opportunities aligned with local needs and aspirations are increased and sustained in remote communities, supporting economic participation and long-term community development.	Achieved
Performance Measure 3.2: Access to tailored, culturally responsive employment services supports sustained employment outcomes contributing to long-term economic and social development of remote Australia.	Partially achieved
Performance Measure 3.3: Indigenous Rangers Program supports Aboriginal and Torres Strait Islander peoples to manage their lands and waters in line with Traditional Owner aspirations.	Substantially achieved
Performance Measure 3.4: Indigenous Advancement Strategy funded services meet or exceed contracted delivery requirements.	Substantially achieved

Key Activity 1

We lead and coordinate Closing the Gap, fulfil our commitments under the National Agreement, and influence governments to deliver policies, programs and services.

Performance Measures 1.1, 1.2 and 1.3

Summary of performance against Key Activity 1

The NIAA demonstrates leadership and coordination by driving collaborative action across governments to achieve systemic change.

The NIAA is responsible for coordinating the implementation of the Closing the Gap National Agreement. The NIAA's role includes supporting governance forums, facilitating transparent reporting, and working to strengthen whole-of-government alignment and accountability to progress Closing the Gap Outcomes.

While many outcomes under the National Agreement are influenced by the collective actions of all government and partner entities, the NIAA's performance measures assess those areas where the NIAA has a direct role in leading and working in partnership to deliver policies, programs, and services. The results show that the NIAA successfully led and coordinated the delivery of the Closing the Gap Annual Report and Implementation Plan (AR-IP), which involved extensive engagement

across stakeholders. However, the NIAA did not achieve its target in relation to completing NIAA Priority Reforms and socio-economic target actions. While substantial progress was made during the reporting period, implementation milestones, consultations and approval requirements had not been completed by the AR-IP publication date (12 February 2026). Actions recorded as 'in progress' often reflect the complexity of policy development, implementation and sequencing under the National Agreement.

Under Key Activity 1, the NIAA's influencing role is measured through the implementation of the Indigenous Procurement Policy (IPP). The NIAA administers the IPP, driving significant behavioural change across the Australian Government, increasing supply chains, stimulating entrepreneurship, business and economic development. While portfolios have consistently exceeded their IPP value and volume targets, the NIAA is working to improve reporting transparency and address feedback provided by Commonwealth procurement officials.

Key Activity 1 continued

The NIAA's leadership and coordination role is also measured through the implementation of the *National Strategy for Food Security in Remote Aboriginal and Torres Strait Islander communities* (the Strategy). Food insecurity continues to disproportionately affect Aboriginal and Torres Strait Islander peoples living in remote communities. The NIAA has successfully worked in partnership with Aboriginal and Torres Strait Islander community-controlled health organisations, state and territory governments, and remote stakeholders to implement the Strategy.

Performance Measure 1.1 – Closing the Gap⁴

NIAA actions under the National Agreement are delivered, ensuring accountability across all parties, leading to improved life outcomes for Aboriginal and Torres Strait Islander peoples.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) NIAA Priority Reform and Socio-Economic target actions are achieved.

Target: ≥80% of actions are reported as achieved in the CtG Annual Report and CtG Implementation Plan update.

2025–26 Result: 31 of 63 actions were completed (49.2%). **Not achieved**

- b) The CtG Annual Report and CtG Implementation Plan is finalised and delivered by the NIAA within agreed timeframes.

Target: The CtG Annual Report and CtG Implementation Plan are finalised and delivered within Government-agreed timeframes.

2025–26 Result: The AR-IP was finalised and delivered by the NIAA within government agreed timeframes: 100%. **Achieved**

- c) All agreed actions from all independent reviews of Closing the Gap are embedded in the Commonwealth's accountability mechanisms, as coordinated by the NIAA.

Target: 100% of agreed actions are embedded into the CtG Annual Report and CtG Implementation Plan by the scheduled publication date.

2025–26 Result: All agreed actions were embedded: 100%. **Achieved**

Overall performance rating: Partially achieved

⁴ Refer to page 35 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.7 – Program Support.

Key Activity 1 continued

Methodology and data sources

- a) NIAA Priority Reform and Socio-Economic target actions are achieved.

Methodology: quantitative analysis of progress against Closing the Gap Priority Reforms and Targets in the Closing the Gap Implementation Plan. Performance is reported as the proportion of actions led by the Minister for Indigenous Australians which are achieved or on track, based on consistent status definitions.

Data sources: the [Closing the Gap Annual Report and Implementation Plan \(AR-IP\)](#) and NIAA performance monitoring and reporting.

- b) The CtG Annual Report and CtG Implementation Plan is finalised and delivered by the NIAA within agreed timeframes.

Methodology: assessed by confirming that the AR-IP is completed through Cabinet processes and delivered within agreed timeframes.

Data sources: Cabinet and Government approval records, including decision and release dates.

- c) All agreed actions from all independent reviews of Closing the Gap are embedded in the Commonwealth's accountability mechanisms, as coordinated by the NIAA.

Methodology: assessed by verifying that agreed actions from independent reviews, including the Productivity Commission and Independent Aboriginal and Torres Strait Islander Review, are finalised, published, and integrated into the AR-IP. Performance is measured as the proportion of actions embedded.

Data sources: the AR-IP and NIAA internal performance monitoring and reporting.

For all Performance Results

Reporting is aligned to the most recent calendar year.

Analysis

Background and context

The NIAA leads and coordinates the Commonwealth's implementation of the [National Agreement on Closing the Gap](#) by stewarding the Commonwealth's Closing the Gap commitments, supporting shared accountability across governments, and influencing the delivery of policies, programs and services that contribute to improved outcomes for Aboriginal and Torres Strait Islander peoples. These commitments involve agreed actions, delivery responsibilities and accountabilities for individual Commonwealth agencies to support improved outcomes for Aboriginal and Torres Strait Islander peoples.

The NIAA works across Commonwealth entities to develop and coordinate agreement on [Priority Reforms](#) and [Socio-Economic Target actions](#) (which are published in the Commonwealth Implementation Plan), support ministerial and Government decision-making, and coordinate the preparation of the *Commonwealth Closing the Gap Annual Report and Implementation Plan* (AR-IP). This includes working with agencies to ensure agreed commitments and progress reporting are accurately reflected in the Commonwealth's formal accountability mechanisms.

This performance measure assesses the NIAA's stewardship of the Commonwealth's accountability framework through 3 key outputs: the delivery of NIAA Priority Reform and Socio-Economic Target actions, timely finalisation and publication of the AR-IP, and the integration of agreed actions arising from independent reviews into the AR-IP by the scheduled publication date.

During 2025–26, the NIAA continued to support governance and accountability mechanisms, including the Joint Council on Closing the Gap, the Partnership Working Group, the Deputy Senior Officials Working Group, the Commonwealth Implementation Joint Working Group, Secretaries Board, the Indigenous Affairs Ministers Meeting, and the Ministerial Working Group on Closing the Gap. Together, these arrangements strengthen transparency, shared accountability, and cross-government coordination, supporting the implementation of the National Agreement and providing a consistent mechanism for monitoring Commonwealth progress against Closing the Gap commitments.

Additionally, the NIAA coordinates and collates Mid-Year and End of Year Traffic Light Reporting results across all Commonwealth entities responsible for commitments published in the 2026 Implementation Plan. The NIAA tables these results at Secretaries Board and the Commonwealth Implementation Joint Working Group to enhance transparency and accountability among responsible agencies and with the NIAA's partner, the Coalition of the Peaks.

Analysis

Performance analysis

This performance measure and its targets are revised from 2024–25. The **target a)** result reflects the status of NIAA Priority Reform and Socio-Economic Target actions as reported in the published AR-IP. The result reflects the challenges associated with implementing a large and diverse portfolio of Closing the Gap commitments across multiple agencies and jurisdictions. Many of the 32 actions reported as being in progress involved complex policy development, consultation processes, staged implementation activities and cross-government dependencies. While not all actions were completed during the reporting period, governance and accountability arrangements remained effective in identifying implementation challenges, maintaining transparency, and supporting continued progress across the Commonwealth.

The **target b)** result was achieved through the NIAA's coordination of the development, approval and publication of the AR-IP. Feedback from Commonwealth entities and partners informed proposed improvements relating to engagement, coordination, and reporting arrangements. Finalisation of the AR-IP required extensive engagement and negotiation with Commonwealth agencies and stakeholders to confirm actions, resolve cross-portfolio issues, and secure agreement on the content of the AR-IP prior to Government approval processes. Through this leadership and coordination role, the NIAA facilitated whole-of-government agreement to ensure the AR-IP accurately reflected Commonwealth commitments and delivery under the National Agreement.

The **target c)** result reflects the NIAA's role in ensuring that actions agreed by the Joint Council in response to independent reviews are incorporated into the Commonwealth's accountability framework. During the reporting period, all actions agreed in response to the 2024 Productivity Commission Review were incorporated in the published AR-IP at [Appendix D](#). The AR-IP also reported on progress made by the Commonwealth in implementing agreed Essential Actions during 2025.

No additional actions arising from the Independent Aboriginal and Torres Strait Islander-led Review were agreed by Joint Council in 2025. Embedding agreed review actions within the AR-IP ensures that review findings are translated into formal implementation and accountability mechanisms across the Commonwealth, strengthening transparency and supporting ongoing scrutiny of Closing the Gap commitments.

Analysis

Evidence

The overall performance rating is calculated as the average result across each Performance Result, with each result weighted equally.

Performance against **target a)** was assessed by calculating the proportion of NIAA Priority Reform and Socio-Economic Target actions scheduled for the reporting period (as published in the [2025 Implementation Plan Actions Table](#) in February 2025) that were reported as complete in [Appendix F: Reconciliation of 2025 Implementation Plan Commitments](#) published in February 2026.

Performance against **target b)** was assessed by confirming that the AR-IP was developed, negotiated, finalised and delivered within agreed Government timeframes. The AR-IP was tabled in Parliament within the agreed timeframe for publication on 12 February 2026, meeting the requirements of this Target.

In relation to **target c)**, all actions agreed in response to the 2024 Productivity Commission Review were embedded in the AR-IP. No actions arising from the [Joint Council Response to the Productivity Commission Review](#) were agreed for inclusion in the AR-IP.

Key Activity 1 continued

Performance Measure 1.2 – Economic Empowerment⁵

Increased participation of Indigenous businesses in Commonwealth Government procurement supports the economic empowerment of Aboriginal and Torres Strait Islander peoples.

Prior year results, current year results and performance ratings

Performance Result(s) and Target(s)

- a) Satisfaction with the NIAA's stewardship and support for the IPP across Commonwealth portfolios.

Target: ≥60% satisfaction rating annually.

2025–26 Result: The satisfaction rate was 54.3%. **Partially achieved**

2024–25 Result: The satisfaction rate was 58.3%. **Substantially achieved**

- b) Achievement of Commonwealth portfolio procurement targets for the value and volume of contracts awarded to Indigenous businesses under the IPP.

Target: 100% of annual IPP targets met.

2025–26 Result: All portfolios met or exceeded volume and value targets based on 2024–25 data: 100%. **Achieved**

Overall performance rating for 2025–26: Substantially achieved

Overall performance rating for 2024–25: Substantially achieved

⁵ Refer to page 39 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.1 – Jobs, Land and the Economy. Performance Measure 4 from 2024–25 is comparable to Performance Measure 1.2 for 2025–26. Target 1 aligns with target a) and target 2 aligns with target b).

Methodology and data sources

a) Satisfaction with the NIAA's stewardship and support for the IPP across Commonwealth portfolios.

Methodology: the result is the proportion of Commonwealth portfolio procurement team respondents who are satisfied with the NIAA's stewardship and support of the [Indigenous Procurement Policy \(IPP\)](#), using a consistent methodology each year. Reporting aligns to the current financial year.

Data source: the NIAA IPP Satisfaction Survey.

b) Achievement of Commonwealth portfolio procurement targets for the value and volume of contracts awarded to Indigenous businesses under the IPP.

Methodology: Achievement is assessed on a yes/no basis against agreed annual Commonwealth Portfolio targets for the value and volume of contracts awarded to Indigenous businesses. Reporting is based on prior financial year data, reflecting the most recent portfolio verified data.

Data source: [Indigenous Procurement Policy Reporting Solution \(IPPRS\)](#) data.

Analysis

Background and context

The IPP aims to increase Commonwealth procurement from Indigenous businesses. Under the IPP, Commonwealth portfolios are required to meet annual targets for both the value and volume of contracts awarded to Indigenous businesses. The NIAA administers and oversees the procurement-connected policy, providing guidance and monitoring performance across government.

Since its commencement, the IPP has generated almost \$15 billion in contracts for Indigenous businesses, and over \$1.8 billion in 2025–26 as at July 2026, contributing to Closing the Gap Outcome 8. Reforms introduced in July 2025 increased portfolio targets to 3%, increasing by 0.25% each year until they reach 4% in 2029–30. The reforms also include strengthening the IPP eligibility criteria, requiring businesses to be at least 51% First Nations-owned and controlled or registered with the Office of the Registrar of Indigenous Corporations (ORIC).

Key Activity 1 continued

Analysis

Performance analysis

Overall achievement was 95.3%, calculated as the average of **target a)** (90.5%) and **target b)** (100%), resulting in a rating of **substantially achieved**.

Target a) was **partially achieved**, with 54.3% of respondents to the 2026 IPP stakeholder survey reporting being somewhat or very satisfied with the NIAA's stewardship and support of the IPP (82 of 151 responses), against a target of 60%. This equates to 90.5% achievement of the target. Survey results indicate stakeholder satisfaction was highest for the quality of the NIAA's advice (59.1%), but significantly lower for the timeliness of support (36.4%). Limited resourcing and competing priorities, particularly in implementing IPP reforms, likely contributed to these results. 35 survey responses were received from Commonwealth procurement officials representing 16 of the 17 Commonwealth portfolios, providing broad coverage across Commonwealth entities involved in procurement activities.

The NIAA will continue to work with Commonwealth procurement officials to provide guidance on the IPP, and ensure their feedback shapes the implementation of the reforms. Performance against the satisfaction target will be monitored, with consideration given to increasing expectations where performance consistently achieves the target.

For **target b)**, verified 2024–25 IPPRS data shows all Commonwealth portfolios achieved both their volume and value targets for contracts awarded to Indigenous businesses, resulting in 100% achievement of the target. The NIAA provided guidance, stakeholder engagement, training and undertook assurance processes. Performance reporting is dependent on the availability of AusTender data, resulting in a lag between the reporting period and the availability of final validated results.

As the IPP operates under a devolved model, portfolios are responsible for identifying and reporting eligible contracts, which results in some variability in reporting approaches. Results were verified through the NIAA's post-reporting period portfolio assurance process, which included Portfolio Secretary certification of their Portfolio's data and that they were satisfied with their Portfolio's own assurance processes.

Analysis

Evidence

Target b) was assessed based on final validated procurement data covering 2024–25. Following the completion of the NIAA's annual portfolio assurance process, all Commonwealth portfolios achieved both their volume and value targets for contracts awarded to Indigenous businesses.

2024–25 Volume	2024–25 Value
Target: 1,866 contracts awarded Achieved: 15,676 contracts awarded	Target: \$593,238,679 Achieved: \$1,614,511,290 of contracts awarded
Target exceeded by 740.1%	Target exceeded by 172.2%
Post-validation variance: 0.37%	Post-validation variance: 0.03%

The results were verified through the NIAA's annual portfolio assurance process, which includes certification by Portfolio Secretaries that reported contracts meet IPP requirements. The assurance process also reviews contracts that cannot be automatically verified through Supply Nation or ORIC. Final results are not available until after the reporting period due to the timing of AusTender data releases and the completion of portfolio validation and assurance activities.⁶

The NIAA manages the IPPRS to support reporting of IPP outcomes. The system integrates data from AusTender, Supply Nation, ORIC, Commonwealth portfolios, and the Australian Business Register to identify verified Indigenous businesses and measure performance against portfolio procurement targets.

Target b) results are based on data collected through the IPPRS and are supported by portfolio assurance processes. These processes involve engaging with each portfolio Secretary to certify their portfolio's data. This provides assurance over portfolio-level reporting and validation processes and confirms the eligibility of contracts that cannot be automatically verified through Supply Nation or ORIC.

As the policy is administered in a decentralised administrative framework, assurance activities are designed to improve consistency and data quality while recognising that each entity is responsible for its own procurement and reporting decisions. All contracts with Indigenous businesses are important if Indigenous businesses are to receive their share of Commonwealth procurement. To ensure that the targets under the IPP incentivise engaging with Indigenous businesses at all levels of Commonwealth expenditure, the NIAA does not impose restrictions on the value of contracts that may be reported against portfolio targets through the policy guidance and support the NIAA provides. Entities retain responsibility for procurement and reporting decisions, an entity's Accountable Authority may issue instructions that set a lower threshold for contracts to be reported under the IPP. This can result in variation in how portfolios report contracts and achieve their IPP volume and value targets. The NIAA seeks to mitigate this variability through standardised guidance, validation activities, and portfolio assurance processes, recognising that such variability cannot be eliminated.

⁶ The NIAA considers post-assurance variances for the volume and value results to be immaterial.

Evidence (continued)

Preliminary, unvalidated data covering 2025–26 as at 1 July 2026 indicates that Commonwealth portfolios will exceed their cumulative IPP targets in 2025–26. These figures remain subject to portfolio validation and assurance processes and should not be relied upon as final results.

2025–26 Unvalidated Volume	2025–26 Unvalidated Value
Target: 1,952 contracts awarded Achieved: 8,282 contracts awarded	Target: \$770,837,051 of contracts awarded Achieved: \$1,870,019,533 of contracts awarded
Target exceeded by 324.3%	Target exceeded by 142.6%
Anticipated variance between 1 July 2026 and final figures: increase of 32% to 41% (based on increases in the last 3 financial years over the same period)	Anticipated variance between 1 July 2026 and final figures: increase of 19% to 32% (based on increases in the last 3 financial years over the same period)

Portfolio-level results and targets for 2024–25 and targets for 2025–26 are publicly available on the [NIAA's IPP webpage](#).

Performance Measure 1.3 – Food Security⁷

Implementation of the National Strategy for Food Security in Remote First Nations Communities, supported by Commonwealth foundational initiatives, enabling improved health and food security in remote First Nations communities.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) Foundational national-level outputs for the Strategy are implemented by the NIAA.

Target: 100% of foundational outputs implemented.

2025–26 Result:

KPI 1: Strategy governance arrangements established in partnership with the National Aboriginal Community Controlled Health Organisation (NACCHO) (100%).

Achieved

KPI 2: Foundational arrangements for the Low-Cost Essentials Subsidy Scheme established (100%). **Achieved**

KPI 3: National Code of Practice for Remote Store Operations released (100%).

Achieved

KPI 4: First Nations Nutrition Workforce Initiative delivery arrangements established (100%). **Achieved**

Overall performance rating: Achieved

Methodology and data sources

- a) **Foundational national-level outputs for the Strategy are implemented by the NIAA.**

Methodology: assessed annually by measuring the proportion of agreed foundational outputs delivered under the [National Strategy for Food Security in Remote Aboriginal and Torres Strait Islander Communities](#) (the Strategy) implementation plan. The foundational initiatives are identified in the Closing the Gap 2025 Implementation Plan: the [Low-Cost Essentials Subsidy Scheme](#), [National Code of Practice for Remote Store Operations](#), and the [First Nations Nutrition Workforce Initiative](#). Outputs are considered complete where they meet predefined success criteria, including timeliness, quality and alignment with agreed objectives. Reporting is undertaken on a financial year basis.

Data sources: clarified as being internal NIAA program reporting, administrative data, and NIAA grant management systems, with data subject to internal quality assurance processes.

⁷ Refer to page 42 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.5 – Remote Australia Strategies.

Key Activity 1 continued

Analysis

Background and context

The Strategy was released in March 2025 in response to Recommendation 10 of the [2020 House of Representatives Standing Committee on Indigenous Affairs Inquiry into food pricing and food security in remote Indigenous communities Report](#): *The Committee recommends that the Australian Government, in partnership with the States and Territories and First Nations people, develop a strategy for food security and nutrition for remote First Nations communities.*

The Strategy was developed in partnership with First Nations peoples, Aboriginal and Torres Strait Islander community-controlled peak health organisations, and state and territory governments. It aims to improve food security and health outcomes for First Nations peoples living in remote communities through coordinated national action.

Together, the Commonwealth 2025 and 2026 Closing the Gap Implementation Plans commit \$131.5 million over 4 years from 2025–26 to improve food security in remote First Nations communities, including through the foundational initiatives.⁸

This performance measure assesses the NIAA's role implementing the foundational outputs required to support these initiatives and establish the key governance, service delivery, and partnership arrangements necessary to achieve the Strategy's longer-term food security objectives.

Performance analysis

As this is a new NIAA performance measure, the Key Performance Indicators (KPI) developed for this measure focused on implementation activities to set out strong foundations for delivery. The NIAA achieved all 4 KPIs underpinning this performance measure during 2025–26.

Specifically, the NIAA:

- Established governance arrangements for implementation of the Strategy in partnership with the NACCHO
- Implemented the foundational arrangements for the Low-Cost Essentials Subsidy Scheme
- Released the National Code of Practice for Remote Store Operations
- Established delivery arrangements for the First Nations Nutrition Workforce initiative.

Achievement of all outputs resulted in the establishment of governance, partnership and service delivery arrangements intended to support future improvements in and coordinated national action on food security in remote First Nations communities through implementation of the Strategy.

Key achievements during the reporting period included:

- Uptake of the Low-Cost Essentials Subsidy Scheme and the National Code of Practice for Remote Store Operations exceeding expectations. As a result, additional funding was allocated through the Closing the Gap 2026 Implementation Plan to remove the 152-store cap on the Scheme and enable equitable access for all eligible remote stores.

⁸ Refer to page 37 of the [2025 Plan](#) and page 26 of the [2026 Plan](#).

Performance analysis (continued)

- As at 30 June 2026, 120 remote stores had enrolled in the Low-Cost Essentials Subsidy Scheme, with the objective of reducing the prices of 30 essential grocery items to levels more comparable with major urban supermarkets.
- As at 30 June, 126 remote stores had been conditionally or fully registered under the National Code of Practice for Remote Store Operations, indicating participation in the nationally consistent governance, operational and health standards established under the Code.
- Recruitment to the First Nations Nutrition Workforce progressed faster than anticipated, with the recruitment target of 21 Good Food People being achieved in Quarter 3 of 2025-26.

Performance against this measure was influenced by 2 key factors: strong relationships with Aboriginal and Torres Strait Islander community-controlled organisations (ACCOs) and industry stakeholders, and a strong understanding of community needs. These factors informed the design and implementation of the foundational initiatives under the Strategy.

The NIAA drew on a strong evidence base to develop the Strategy and prioritise early actions. Development of the Strategy was supported by an extensive consultation process, with more than 500 people participating in forums and discussions across 31 locations and more than 25 written submissions received.

The Project Reference Group (PRG) includes representatives from the Australian Government, Aboriginal and Torres Strait Islander community-controlled health organisation peak bodies, and state and territory governments from New South Wales, Queensland, Western Australia, the Northern Territory, and South Australia.

The NIAA also coordinates the Remote Food Security Working Group, which brings together store management companies, distributors, freight operators, state and territory governments, and ACCOs to strengthen remote supply chain resilience and respond to supply chain vulnerabilities.

These stakeholders provided valuable insights into community needs and helped prioritise actions to improve food affordability and health outcomes: the Low-Cost Essentials Subsidy Scheme, the National Code of Practice for Remote Store Operations, and the First Nations Nutrition Workforce.

Several challenges affected implementation during the reporting period. External factors across jurisdictions impacted both the NIAA's and jurisdictional governments' capacity to engage with and progress the Strategy. These included a significant severe weather season across northern Australia and the impacts of global economic and geopolitical developments on food and fuel security. This required jurisdictions and stakeholders to focus on immediate supply chain and pricing pressures, reducing capacity to progress some implementation activities. As a result, agreement on the Strategy Governance Mechanism was achieved later than anticipated in the reporting period.

Key Activity 1 continued

Analysis

Evidence

Performance was assessed against 4 equally weighted KPIs which were achieved, resulting in an overall performance rating of **achieved (100%)**. The assessment of performance was based on whether the required foundational outputs and implementation milestones had been completed in 2025–26:

- **KPI 1** was achieved through the execution of funding agreement [GA560641](#) with the NACCHO on 14 May 2026 and through the agreement of the Governance Group Terms of Reference by the PRG on 30 June 2026.
- **KPI 2** was achieved through the publication of the [Low-cost Essentials Subsidy Scheme Rules and Guidelines](#), execution of a funding agreement with Outback Stores Pty Ltd on 27 June 2025, establishment of implementation governance arrangements on 9 September 2025, and verification that Outback Stores met the core service delivery requirements under funding agreement [GA481224](#) during the reporting period.
- **KPI 3** was achieved through the publication of the [National Code of Practice for Remote Store Operations](#) and associated registration materials on the NIAA's website on 30 June 2025.
- **KPI 4** was achieved through the execution of funding agreement [GA504951](#) with The Arnhem Land Progress Aboriginal Corporation on 20 August 2025, establishing the funding and governance arrangements required for implementation.

Key Activity 2

We work in partnership to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples.

Performance Measures 2.1, 2.2 and 2.3

Summary of performance against Key Activity 2

The NIAA partners with communities and governments to shape policy, programs and investment decisions. Through formal agreements and ongoing engagement, we support self-determination and strengthen shared accountability, consistent with the National Agreement.

Partnership approaches are embedded across NIAA programs and strategies, with sustained collaboration critical to effective design and delivery. By enabling shared decision-making, aligning investments with community priorities, and supporting culturally informed approaches, the NIAA strengthens delivery and accountability to progress Closing the Gap Outcomes.

We work across a range of partnership models, including Closing the Gap partnerships, place-based partnerships, and large-scale initiatives such as the Northern Territory Remote Aboriginal Investment, Partnership Agreements for NT Remote Housing and Homelands, and Empowered Communities. These partnerships are strengthened over time through trust, shared accountability, transparency and cultural awareness.

These partnerships are not one-size-fits-all. They reflect diverse community contexts and operate through locally agreed structures, enabling communities to actively shape decisions that affect them. In this way, formal partnerships act as both a governance mechanism and a practical tool to advance self-determination.

The NIAA is continuing to evolve its approach to measuring the effectiveness of partnerships.

Performance Measure 2.1 – Partnerships⁹

Aboriginal and Torres Strait Islander priorities are embedded in government policy, programs and investment through partnerships.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) Empowered Community (EC) partnerships enable the shared vision of the partnership and enact the partnership principles.

Target: Baseline established in 2025–26.

2025–26 Result: A baseline was established through the Partnership Health Check survey. **Baseline reported**

Overall performance rating: Baseline reported

Methodology and data sources

- a) **ECs partnerships enable the shared vision of the partnership and enact the partnership principles.**

Methodology: assessed using a structured [EC](#) Partnership Health Check, applied consistently across all EC regions to support comparability and reliability. This Health Check has been co-designed with the EC National Secretariat and measures the extent to which partnerships reflect a shared vision and demonstrate agreed partnership principles, using standard indicators and scoring criteria. Results for 2025–26 establish a baseline on partnership functioning and effectiveness. The baseline provides evidence to support the ongoing development and refinement of partnership performance measures and reporting approaches. Reporting is aligned with the financial year.

Data sources: qualitative and quantitative data collected through the EC Partnership Health Check.

⁹ Refer to page 44 of the 2025–29 Corporate Plan. This measure is clarified following the publication of the 2025–29 Corporate Plan as being linked to PBS Program 1.4 – Culture and Capability.

Analysis

Background and context

This measure assesses the NIAA's effectiveness in working in genuine partnership with Aboriginal and Torres Strait Islander peoples through the EC model. It focuses on the extent to which partnership arrangements support shared decision making and embed community priorities in government policy, programs, and investment. The measure captures evidence on partnership functioning and quality, which acts as an effectiveness measure for progress towards longer-term outcomes related to self-determination and community-led decision making.

In 2025–26, the NIAA finalised the co-design of a partnership health check with the EC National Secretariat. This health check is intended to measure how the NIAA has fulfilled its role as a partner to EC. As such, co-designing the health check was essential to ensure that the measure reflected EC's priorities and understanding of partnership. This approach also aligns with Closing the Gap Priority Reform 1 – Formal Partnerships and Shared Decision Making, and Priority Reform 3 – Transforming Government Organisations. The EC National Secretariat has taken part in shared decision-making processes in the health check design and deployment. The NIAA will use insights from the Health Check to inform future approaches to partnership development, performance reporting and continuous improvement.

A 2025 review from the Lowitja Institute into co-design highlights the importance of empowering and actively engaging with the end-users of policymaking to deliver effective and sustainable outcomes.¹⁰ This includes policy design, measurement and evaluation. 6 key principles are cited for effective co-design, which include Aboriginal and Torres Strait Islander leadership, respect, benefit to communities, there being a culturally grounded approach, having inclusive partnerships, and transparency and evaluation.

The co-design process of the partnership health check involved drafting concepts to test with ECs, receiving and discussing feedback, and iterating the approach based on feedback.

The health check tool was used in 2025–26 to establish the baseline for **performance result a)**. The baseline provides an initial evidence base on partnership functioning, including progress towards a shared partnership vision, the enactment of partnership principles, and the effectiveness of shared decision-making arrangements. The findings will be used to inform future approaches to measuring, reporting and improving partnership effectiveness.

¹⁰ The review is entitled '[Co-design Versus Faux-design of Aboriginal and Torres Strait Islander Health Policy: A Critical Review](#)'.

Analysis

Performance analysis

This is a new NIAA performance measure. In 2025–26, a baseline for assessing the health and effectiveness of EC partnerships was established through the co-designed Partnership Health Check survey. The baseline provides an initial evidence base on how respondents perceive funding arrangements, regional alignment, partnership progress, shared decision-making processes, and the application of partnership principles across EC regions.

Baseline findings indicate that respondents mostly identified NIAA funding to have 'somewhat' supported long-term planning and alignment with regional priorities through EC engagement. Respondents also indicated that the shared vision under Local Partnership Agreements (LPA) had been 'somewhat' progressed. These results provide an initial indication of how partnership arrangements are functioning at the commencement of the measure.

Survey responses were generally more positive in relation to how partnership principles were reflected in ways of working than in relation to long-term planning, funding alignment, or progress towards a shared vision. Comparatively, perceptions of long-term planning, funding alignment, and the progress towards shared vision were less favourable, identifying areas that may warrant further attention and improvement over time.

The survey also established a baseline understanding of policy influence, with nearly two-thirds of respondents reporting that EC engagement resulted in some or significant change to proposals. Respondents identified opportunities to further strengthen processes that enable EC backbones to engage with First Nations peoples before formal input is provided.

The findings identify areas where respondents perceived partnerships to be functioning more effectively, and areas where respondents identified opportunities for improvement. The baseline identified strengths and opportunities across shared vision, partnership principles, shared decision-making, funding alignment and policy influence. These findings provide an evidence base on partnership effectiveness and will inform the ongoing refinement of partnership performance reporting and measurement approaches.

Baseline themes

- **Funding and long-term planning:** 81.3% of respondents reported that current NIAA funding arrangements enable long-term planning 'somewhat' or 'a lot.'
- **Shared vision:** 68.8% of respondents report that the shared vision under LPAs had progressed 'somewhat' or 'a lot.'
- **Actions and behaviours:** 81.3% of respondents reported that the principles for working together are reflected 'somewhat' or 'a lot' in actions and behaviours.
- **EC input:** 62.5% of respondents reported that EC input materially changed the direction of a proposal 'somewhat' or 'significantly.'

Analysis

Performance analysis (continued)

Factors that supported the development and implementation of the Health Check included the NIAA allowing time for EC partners to provide feedback and consider proposals, creating opportunities for feedback through multiple channels, and accommodating partner priorities during the co-design process. The timeline also reflected the need to build a shared understanding of the value and purpose of a Partnership Health Check between the NIAA and ECs.

Work continued to finalise LPAs in all 10 EC Regions over this period. This work is foundational to the development of Partnership Health Checks, as it establishes a clear basis for the partnerships at a local level including governance, accountability and commitments. At the end of the reporting period, 9 out of 10 LPAs were signed. The final LPA has been drafted and is awaiting finalisation.

Evidence

Of a possible 22 responses to the Partnership Health Check survey, 16 were received which provided sufficient data to establish a baseline. The responses represented 10 out of 11 NIAA participants and 6 out of 10 EC regions. NIAA respondents accounted for 62.5% of responses and EC respondents for 37.5%. This means that aggregate results are more influenced by NIAA responses. An analysis of each response indicates that views were broadly consistent across some partnership areas, but more pronounced differences were evident in perceptions of partnership progress, shared decision-making and policy influence. Accordingly, the survey provides an initial baseline. It also recognises that aggregate findings should not be interpreted as representing an equal consensus between partner groups. The survey used a simplified 3-option response scale and free-text fields. This enabled respondents to explain their views, express disagreement with the premise of a question, identify concerns regarding the available response options and provide contextual information.

The survey's design sought to balance consistency of response scales, ease of completion and the opportunity for respondents to provide qualitative feedback where required. The NIAA reviewed both the quantitative survey responses and accompanying free-text comments. There did not appear to be any indications that respondents were unable to express concerns, disagreement or alternative perspectives through the survey.

Performance Measure 2.2 – Housing¹¹

Increased access to secure and appropriate housing for Aboriginal and Torres Strait Islander communities, supporting improved housing outcomes.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) Completed houses in NT remote communities, delivered in partnership to halve overcrowding in the NT.

Target: Achieve ≥80% of the agreed annual housing completion target set in the approved Remote Housing Work Plan.

2025–26 Result: 181 houses expected to be completed (67.0%) of the annual target of 270 houses. **Partially achieved**

Overall performance rating: Partially achieved

Methodology and data sources

- a) **Completed houses in NT remote communities, delivered in partnership to halve overcrowding in the NT.**

Methodology: assessed by calculating the proportion of houses completed in remote NT communities against the agreed annual target set in the Remote Housing Work Plan. Results are expressed as a percentage of the annual target achieved. Verification of housing completions is linked to payment processes. This is complemented by joint oversight arrangements, including Joint Steering Committee (JSC) governance, review of supporting documentation, and targeted assurance activities, such as spot checks, to confirm that reported outputs align with funded delivery. Interim assurance is supported through NT Government oversight, joint governance forums and periodic validation activities. Reporting is aligned to the financial year.

Data sources: clarified as being quantitative data collected through quarterly progress reports provided to the JSC. These reports draw on program administrative data relating to housing completions and are assessed against the annual targets specified in the Remote Housing Work Plan.

¹¹ Refer to page 46 of the 2025–29 Corporate Plan. This measure is clarified following the publication of the 2025–29 Corporate Plan as being linked to PBS Program 1.5 – Remote Australia Strategies.

Analysis

Background and context

The [Australian and NT Governments have jointly committed \\$4 billion](#) over 10 years from 2024 to 2034 to improve housing in remote communities and deliver urgent repairs and maintenance to housing and essential infrastructure on NT homelands. The Commonwealth's investment includes:

- \$2 billion over 10 years, matched by the NT Government, to halve overcrowding and improve housing quality by delivering up to 2,700 new homes in 73 remote NT communities and 27 town camps, and to deliver Property and Tenancy Management activities.
- \$120 million over 3 years to extend funding to continue urgent repairs and upgrades to housing and essential infrastructure on NT Homelands (excluding new house builds). This brings the total Commonwealth investment under the agreement to \$220 million.
- \$1 million over 2 years to Aboriginal Housing NT (AHNT) to develop a strategic plan for a community-controlled housing model to expand Aboriginal and Torres Strait Islander-led governance of the NT housing system.

The implementation of the 10 year [Northern Territory Remote Housing Federation Funding Agreement](#) (the Agreement) is one of the ways in which the Australian Government and NIAA intend to improve housing conditions for, and in partnership with, First Nations peoples and halve overcrowding.

The Agreement's Annual Work Plan for 2025–26 sets an annual target of 270 houses. The target for this performance measure is to achieve $\geq 80\%$ of the agreed annual housing completion target set in the approved Work Plan, which is equal to 216 or more houses.

Analysis

Performance analysis

This is a new NIAA performance measure. The Agreement supports increased access to safe, secure and appropriately sized housing for First Nations peoples living in remote NT communities. The Agreement contributes to the Australian Government's commitment to improving housing outcomes for First Nations peoples and achieving Closing the Gap Outcome 9 – Aboriginal and Torres Strait Islander people secure appropriate, affordable housing that is aligned with their priorities and need.

The NT Government expects to complete 181 houses in remote communities during 2025–26. Housing delivery is guided by the NT's Remote Housing Needs Assessment Model, which uses Census, tenancy and population data to identify housing need and priorities for new housing. The Model estimates that 2,210 additional houses are required to halve overcrowding in remote communities, reducing the overcrowding rate from 51.4% in June 2024 to 27% by 30 June 2034.

Overcrowding in public housing dwellings in remote communities has reduced from 51.4% at 30 June 2024 to 48.0% at 31 March 2026, indicating movement towards the Agreement's long-term objective of reducing overcrowding. Reduced overcrowding is intended to support improved health, wellbeing, and living conditions and is aligned with broader Closing the Gap housing objectives.

Housing delivery was supported by partnership arrangements established under the Agreement, including shared governance arrangements through the JSC for Remote Housing NT. These governance arrangements are intended to support community-informed housing planning, First Nations participation in decision-making and alignment with local priorities. The Agreement includes mechanisms intended to support the participation of First Nations businesses and employees in housing delivery and to build capacity within the Aboriginal and Torres Strait Islander community-controlled housing sector.

Challenges impacting delivery in 2025–26 were identified through quarterly reporting to the JSC and implementation updates from the NT Government. Communiqués from each JSC meeting are publicly available on the [JSC's website](#). Constraints in contractor availability, workforce capacity and transitional accommodation required to support construction activity was a key challenge. Additionally, restricted access to communities due to severe weather events and cultural obligations (such as Sorry Business) was another challenge. Widespread flooding in the first quarter of 2026 and seasonal weather events led to road closures, impacting contractors' access to communities and the transportation of materials.

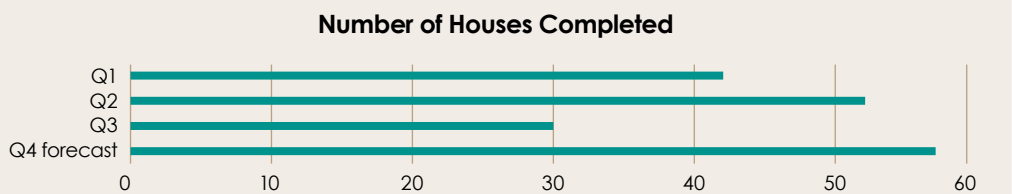
These challenges contributed to housing completions falling below the Annual Work Plan target of 270 houses for 2025–26. In addition, the Annual Work Plan was prepared before completion of the preceding delivery year, meaning actual housing completions may vary from original forecasts as delivery conditions change and implementation risks emerge.

The NIAA continues to work with the JSC through established governance and reporting arrangements to monitor delivery, identify emerging risks, and support implementation under the Agreement.

Analysis

Evidence

Under the Agreement, housing completion data is reported quarterly in arrears by the NT Government through JSC reporting processes. The result for this performance measure is based on reported housing completions from 1 July 2025 to 31 March 2026 (124 houses), supplemented by the NT Government's forecast of completions for 1 April to 30 June 2026 (57 houses).



Housing completions were reported quarterly through JSC governance processes and verified through payment assurance arrangements, including review of supporting evidence and targeted site verification activities undertaken by the NIAA.

To support assurance activities, the NT Department of Logistics and Infrastructure provides Housing Completions Forecasts and schedules of house handovers. In June 2026, the NIAA undertook community site visits to 17 houses in 3 communities to verify housing delivery across the 2024–25 and 2025–26 milestone claim periods, including verification of 8 houses relating to the 2025–26 reporting period.

A Strategic Risk Plan approved by JSC members in April 2026 provides a framework for identifying, assessing, and managing risks and issues under the Agreement. The JSC maintains a Risk and Issue Register to support the oversight of delivery risks and mitigation strategies.

A reconciliation of this year's final quarter data will be undertaken in 2026–27 and advised as part of the 2026–27 Annual Performance Statements.

Performance Measure 2.3 – NT Remote Aboriginal Investment¹²

Aboriginal people in remote Northern Territory communities have access to essential services that support progress towards socio-economic targets.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) NIAA-led NTRAI transition arrangements for 2025–26 have been completed as agreed.

Target: 100% of planned transition arrangements completed.

2025–26 Result:

KPI 1: governance arrangements were fully implemented (100%).¹³ **Substantially achieved**

KPI 2: 2 of 3 planned Indigenous Advancement Strategy funding agreements executed (66.7%).¹⁴ **Not achieved**

KPI 3: 7 of 9 planned Federation Funding Agreement schedules executed (77.8%).¹⁵ **Partially achieved**

Overall performance rating: Partially achieved

Methodology and data sources

- a) NIAA-led NTRAI transition arrangements for 2025–26 have been completed as agreed.

Methodology: assessed by calculating the proportion of planned [Northern Territory Remote Aboriginal Investment \(NTRAI\)](#) transition arrangements completed during the reporting period. Results are expressed as a percentage of total planned arrangements. Reporting is aligned to the financial year.

Data sources: endorsed Joint Steering Committee (JSC) minutes and executed funding agreements.

¹² Refer to page 48 of the 2025–29 Corporate Plan. This measure is clarified following the publication of the 2025–29 Corporate Plan as being linked to PBS Program 1.2 – Children and Schooling, PBS Program 1.3 – Safety and Wellbeing, PBS Program 1.4 – Culture and Capability, and PBS Program 1.5 – Remote Australia Strategies.

¹³ Note that 9 out of 13 meeting minutes were approved by 30 June 2026. The remaining minutes were approved by 28 July 2026, which was outside of the reporting period. Therefore, this KPI was **substantially achieved**.

¹⁴ Refer to [GA480292-V1](#) and [GA524560](#).

¹⁵ Each executed FFA is available through the [Federal Financial Relations system](#).

Analysis

Background and context

This measure assesses the NIAA's performance in working in partnership to enable access to essential services through the NTRAI Partnership Agreement, supporting government entities to better respond to the needs of Aboriginal and Torres Strait Islander peoples. On 7 February 2025, the Australian Government announced \$842.6 million over 6 years to deliver the NTRAI to:

- Continue to deliver essential services for remote communities including policing, women's safety, education and alcohol harm reduction.
- Increase funding for Aboriginal interpreter services and deliver new funding for community development, mediation, and peacekeeping activities.
- Continue to fund hearing and oral health services.
- Strengthen support for Aboriginal and Torres Strait Islander community-controlled organisations and enable the transition of services from government to community-control over time.
- Empower remote Aboriginal communities by establishing and funding local groups in up to 8 locations that will design and deliver services for community, in community, by community. This includes support for communities to navigate and access economic development and employment opportunities.
- Fund up to 12 Aboriginal Community Controlled Children and Family Centres to provide coordinated solutions to complex issues relating to family safety and child development.

The NTRAI operates within a partnership agreement between the Australian Government, the NT Government, and Aboriginal Peak Organisations Northern Territory (APO NT). It provides a framework for joint design, planning, decision-making, implementation, evaluation and accountability of the remote service system.

The activities conducted under this performance measure support progress towards multiple Closing the Gap Outcomes by ensuring that essential services in remote NT communities are increasingly aligned with community priorities and First Nations-led decision-making. These activities contribute to several Closing the Gap Outcomes. The measure also directly advances NIAA Key Activity 2, by working in partnership to support the self-determination and aspirations of First Nations peoples. The NTRAI Partnership Agreement reinforces this commitment through shared decision making, formal partnerships, and collective accountability arrangements that align with all 4 Priority Reforms under the National Agreement on Closing the Gap.

Analysis

Performance analysis

This is a new NIAA performance measure. Performance against this measure was assessed through 3 equally weighted Key Performance Indicators (KPI), resulting in a performance rating of **partially achieved**. While governance was delivered by the NIAA to the extent required, and funding and implementation activities were progressed in the context of a partnership, not all planned transition arrangements were completed during the reporting period. All JSC governance requirements were met, two-thirds of planned Indigenous Advancement Strategy (IAS) funding agreements were executed and almost four-fifths of planned Federation Funding Agreement (FFA) schedules were completed. Despite the overall result, implementation of the NTRAI and continuity of essential services continued to be delivered throughout the reporting period.

Services supported through NTRAI FFAs included:

- Remote Policing – continued delivery of a remote policing service.
- Alcohol Harm Reduction – continued delivery of alcohol services such as individual support programs, community support and healing programs, and liquor licensing compliance checks.
- Early learning and education programs – continued delivery of children and school services, remote early learning, and support for remote students to improve access and participation in education.
- Child and family safety services – crisis response services and planning for capital works for remote women's safe houses.
- Aboriginal interpreter services – continued and expanded delivery of Aboriginal interpreter services and planning for Aboriginal employment and career development pathways.
- Oral and hearing health services – continued oral and hearing health services.
- Monitoring, Evaluation, Accountability and Learning – planning to capture relevant information and strengthen outcomes under the NTRAI.

The execution of IAS agreements and FFAs, and implementation of governance arrangements, indicates progress in transitioning to a new trilateral partnership model involving the Australian Government, NT Government, and APO NT. These actions also indicate service delivery being maintained throughout 2025–26.

The NTRAI Partnership Agreement provided additional resourcing to support staffing, governance, participation and engagement activities for APO NT. These arrangements were intended to support organisational capability and participation in investment planning, implementation oversight, and accountability processes.

Analysis

NTRAI JSC communiques are publicly available on the [NIAA's website](#) and provide transparency regarding progress, decisions, and agreed actions. Through the development of funding schedules, execution of IAS funding agreements, and regular publication of communiques, the NIAA, APO NT, and the NT Government show how shared decision-making is operating. While several transition arrangements will be finalised in 2026–27, the completion of these arrangements to date has laid the foundations for sustained future delivery and ongoing service system reform.

Within a wider context of complex First Nations sector and government relations in the NT, performance against this measure was influenced by 3 key factors within the NIAA's direct control: the NIAA's commitment to genuine partnership and shared decision-making; the effectiveness of the JSC as a mechanism for shared accountability and oversight; and the NIAA's governance, secretariat, and program management arrangements. Together, these factors supported the transition to the new NTRAI framework.

Implementation was supported by the shared decision-making arrangements established under the NTRAI Partnership Agreement. Consistent with the Partnership Agreement and the National Agreement on Closing the Gap, funding and implementation arrangements were jointly developed through shared governance processes. This approach increased First Nations participation in decision-making and better aligned investment priorities with community needs and aspirations than was available under the standalone FFA Framework which does not have an explicit role for First Nations partners. While this required additional time to negotiate and finalise the funding agreements, those that were achieved were negotiated in genuine partnership.

The JSC played a central role in the implementation of transitional arrangements during the reporting period. As the principal governance body for the NTRAI, the JSC provided oversight, monitored risks and emerging issues, and supported collective accountability across partners. Through the endorsed minutes and publicly available communiques of the JSC's meetings, the JSC ensured that decisions were documented, implementation progress was monitored, and transition activities remained transparent. These governance arrangements resulted in KPI 1 being **substantially achieved** and supported the continuity of essential services during the transition period.

The NIAA's governance, secretariat, and program management arrangements also supported implementation and coordination activities, progressed funding agreements, implemented timeframes, and supported governance processes. These arrangements enabled the execution of most planned funding agreements and schedules while ensuring continuity of service delivery for remote First Nations communities.

Analysis

Performance analysis (continued)

A significant challenge affecting performance was the time required to negotiate all funding agreements under the new more complex partnership model. While governance arrangements were fully implemented, only 2 of the 3 planned IAS funding agreements and 7 of the 9 planned FFA schedules were executed by 30 June 2026. One IAS funding agreement relating to Aboriginal capacity building and sector strengthening was not executed during the reporting period following agreement with APO NT to move funding into future years, reflecting APO NT's capacity constraints and longer-term operational requirements. Additionally, 2 FFA schedules relating to new investment streams required further negotiation regarding program design, implementation arrangements and accountability requirements.

Evidence

Performance against this measure was assessed through 3 equally weighted KPIs, resulting in an overall performance rating of **partially achieved (81.5%)**.

KPI 1 was substantially achieved through the operation of the NTRAI JSC and endorsement of all required meeting minutes. During the reporting period, the NIAA convened 13 NTRAI JSC meetings to oversee the transition from the 2024–25 NTRAI arrangements to the 2025–31 investment framework. All meeting minutes were endorsed by partner representatives, demonstrating that governance arrangements functioned as intended. This demonstrates that decisions were made through agreed shared decision-making processes, collective oversight and ongoing monitoring of implementation progress. While all 13 meeting minutes were endorsed, 4 endorsement processes were completed after the reporting period resulting in KPI 1 being substantially achieved.

KPI 2 was not achieved with 2 of the 3 (66.7%) planned IAS funding agreements being executed. These agreements support essential services, First Nations participation in partnership governance, and monitoring and evaluation activities. The remaining agreement is expected to be executed in 2026–27 following an agreed reprofiling of funding into future years. The scope and priority areas of the IAS agreements were jointly determined by the JSC in accordance with Section 20 of the NTRAI Partnership Agreement.

KPI 3 was partially achieved with 7 of the 9 (77.8%) planned FFA schedules being executed. These agreements support the continued delivery of key services in remote communities and form a critical component of the transition to the new NTRAI framework. The remaining 2 schedules relate to new investment streams that require additional negotiation regarding program design, implementation arrangements and accountability requirements. Consistent with the principles of the NTRAI Partnership Agreement, these arrangements continue to be jointly developed through shared decision-making processes.

Key Activity 3

We deliver targeted investment and programs through the Indigenous Advancement Strategy and partnership agreements.

Performance Measures 3.1, 3.2, 3.3 and 3.4

Summary of performance against Key Activity 3

The NIAA delivers targeted investment and programs to support Closing the Gap Outcomes, focusing on initiatives aligned with community priorities, Priority Reforms and national commitments. This approach enables flexibility to respond to emerging needs and opportunities over time.

The Australian Government funds and delivers programs in partnership with Aboriginal and Torres Strait Islander peoples through the NIAA and other Australian Government portfolio agencies. The NIAA administers funding through several Indigenous Advancement Strategy (IAS) programs, with more than 100 sub-programs. We continuously improve how investments are delivered to ensure outcomes meet the needs and aspirations of Aboriginal and Torres Strait Islander peoples.

The performance results show strong achievements in employment outcomes and program delivery, including under the IAS. Overall, the NIAA found that across IAS-funded services, 87.4% of performance report assessments met or exceeded core service delivery requirements. While

this result meant that the NIAA's target was substantially achieved, the result was slightly lower than the previous reporting period.

Investments through the Remote Jobs and Economic Development (RJED) program and the Remote Australia Employment Service (RAES) deliver culturally safe, partnership-based employment services that strengthen accountability and support community-led outcomes. These programs improve employment and economic participation in remote communities, aligning with Priority Reforms and the National Agreement's Outcome 7 and Outcome 8.

The Indigenous Rangers Program (IRP) facilitates Aboriginal and Torres Strait Islander peoples to manage Country in line with Traditional Owners' objectives, using traditional knowledge and cultural practices to manage land, river, and sea country, delivering environmental, cultural, social, and economic outcomes for their communities. The IRP saw an increase in women's participation, suggesting that initiatives designed to increase female participation in the ranger workforce have been effective.

Key Activity 3 continued

Overall, while the expansion of the IRP has increased employment opportunities, some recruitment and onboarding activities did not occur as quickly as planned. The RAES and RJED programs have created jobs that reflect community priorities and provide participations with good pay and conditions. Participants are supported through tailored, culturally safe case management which builds skills, addresses barriers and supports pathways towards employment.

Performance Measure 3.1 – Remote Jobs and Economic Development¹⁶

Employment opportunities aligned with local needs and aspirations are increased and sustained in remote communities, supporting economic participation and long-term community development.

Prior year results, current year results and performance ratings

Performance Result(s) and Target(s)

- a) Employment opportunities are available in remote communities through RJED.
Target: 1,035 RJED-funded employment opportunities available in remote communities by 30 June 2026.
2025–26 Result: 1,040 jobs were approved, exceeding the target of 1,035. **Achieved**
2024–25 Result: 947 jobs approved. **Achieved**
- b) RJED-funded employment positions occupied in remote communities.
Target: 930 RJED-funded employment positions occupied in remote communities by 30 June 2026.
2025–26 Result: 1,112 positions were filled, exceeding the target of 930. **Achieved**
2024–25 Result: N/A, did not exist.
- c) Proportion of RJED grant applications with a decision made within 90 days of grant round closure.
Target: 80% or higher.
2025–26 Result: 87.3% of applications were assessed within 90 calendar days. **Achieved**
2024–25 Result: 86.2% of applications assessed within 90 calendar days. **Achieved**

Overall performance rating for 2025–26: Achieved

Overall performance rating for 2024–25: Achieved

¹⁶ Refer to page 50 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.1 – Jobs, Land and the Economy. Performance Measure 8 from 2024–25 is comparable to target c) for 2025–26. Performance Measure 9 from 2024–25 is comparable to target c) for 2025–26.

Methodology and data sources

a) Employment opportunities are available in remote communities through RJED.

Methodology: clarified as the number of RJED-funded employment positions approved by the Delegate during the reporting period. RJED-funded employment positions are counted according to the date the delegate approval decision is recorded in the NIAA grant management system for an executed grant agreement.

Data sources: the NIAA's grant management systems.

b) RJED-funded employment positions occupied in remote communities.

Methodology: the number of RJED-funded positions reported as occupied through quarterly employer reporting.

Data sources: clarified as NIAA grant management systems, and quarterly employer reports under RJED grant agreements.

c) Proportion of RJED grant applications with a decision made within 90 days of grant round closure.

Methodology: the proportion of grant applications that receive an approval or rejection decision within 90 calendar days of the published grant round closure date.¹⁷

Data sources: the NIAA grant management systems.

For all Performance Results

Reporting is aligned to the financial year.

Analysis

Background and context

The [Remote Jobs and Economic Development \(RJED\)](#) program is a key government priority. In December 2024, the Government announced \$707 million in funding to create 3,000 jobs. An additional \$299 million investment was announced in February 2026 to double the number of RJED jobs from 3,000 to 6,000. During this reporting period, the NIAA has delivered these 3,000 jobs ahead of schedule. This measure assesses the NIAA's performance in delivering policies, programs, and services through the RJED program and how they meet the needs and aspirations of Aboriginal and Torres Strait Islander peoples. These outputs measure how the NIAA supports the meaningful economic participation of First Nations peoples, sustainable local employment which is aligned to community priorities and improved administrative efficiency.

¹⁷ The calculation includes grant applications that received an approval, rejection or withdrawal decision.

Key Activity 3 continued

Analysis

Performance analysis

The RJED program supports employment opportunities in remote Australia through the creation of paid jobs with wages, superannuation and leave entitlements that align with community priorities. All performance targets were achieved across employment creation, employment participation and grant administration.

Approximately 1,700 jobs have been funded to the end of 2025–26, providing opportunities for First Nations peoples to access employment in remote communities while strengthening local organisations and economic activity in remote communities. This supports Closing the Gap Outcome 8 – Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities.

These outcomes directly contribute to NIAA Key Activity 3 by increasing workforce participation, intended to support longer-term employment outcomes. Through its connection with the [Remote Australia Employment Service](#), the program also helps individuals build skills and overcome barriers to work, supporting stronger long-term employment outcomes.

Results were higher than those reported in 2024–25 for employment opportunities and grant administration. Collectively, these results indicate that the RJED program achieved its targets for employment opportunities, employment participation and grant administration during the reporting period. The results demonstrate the delivery of planned program outputs, including the delivery of planned program employment opportunities in remote communities that are aligned with local needs and aspirations, the uptake of these opportunities, and the efficiency of decision making in relation to grants.

The extensive consultation undertaken during the design and development of the RJED program supported performance against **target a)**. Engagement with employers, communities, and other stakeholders informed the design of the grant opportunity and helped ensure that funded employment opportunities aligned with local needs and aspirations. Ongoing support for applicants, including through the program help desk, provided guidance throughout the application process. Together, these factors resulted in a large volume of applications that met program requirements.

The NIAA's regional presence supported achievement of **target b)**. Regional offices maintained ongoing engagement with RJED employers during program implementation, allowing recruitment and delivery issues to be identified and addressed early. This supported workforce planning and helped align employment opportunities with local labour market needs.

Performance against **target c)** was supported by lessons identified through RJED Grant Rounds 1 and 2. Refinements to assessment processes, administrative arrangements, and program management improved efficiency across the grant lifecycle and increased the programs capacity to manage larger application volumes. These improvements enabled the NIAA to deliver RJED Grant Round 3, which was substantially larger than earlier rounds, while maintaining timely assessment and decision-making processes.

Analysis

Evidence

Data for **target b)** was derived from Employment Reports submitted by employers. The result reflects the number of positions reported as occupied as at 31 March 2026, which represented the most complete dataset available at the end of the 2025–26 financial year.

As outlined in the table below, a total of 1,987 positions were approved across 2024–25 and 2025–26. Of these approved positions, 370 positions were excluded from reporting,¹⁸ leaving 1,617 approved positions available to be reported as occupied in 2025–26.

As at 31 March 2026, employers reported 943 approved positions occupied, and 169 additional positions were created and filled within existing funding.¹⁹ This resulted in a total of 1,112 occupied employment positions.

Employment Reports are submitted quarterly, and not all employers had completed reporting for the April to June 2026 quarter when performance data was finalised.

Approved positions for 2024–25	Approved positions for 2025–26	Positions excluded from reporting	Approved positions available to be occupied
947	1,040	370	1,617
Total approved positions for 2024–26: 1,987			
Approved positions occupied as at 31 March 2026	Additional occupied positions created within existing funding	Total occupied positions (Target b)	
943	169	1,112	

Application decisions for **target c)** were attributed to the financial year in which the grant round commenced. For example, where a grant round opened in February 2026 and concluded in July 2026, the decision was reported against the 2025–26 financial year. Performance was measured from the date the grant round closed to the date of the financial delegate's decision.

¹⁸ The following positions were removed: Round 3 approved positions (approved in June 2026), declined offers, changes due to project variations and employment positions for projects that did not submit an employment report in March 2026.

¹⁹ RJED employers are permitted to increase additional positions using any remaining funds under their grant agreement.

Key Activity 3 continued

Performance Measure 3.2 – Remote Australia Employment Service²⁰

Access to tailored, culturally responsive employment services supports sustained employment outcomes contributing to long-term economic and social development of remote Australia.

Prior year results, current year results and performance ratings

Performance Result(s) and Target(s)

- a) A proportion of remote employment participants achieve sustained (26-week) employment outcomes, indicating early progress toward long-term economic and social development in remote communities.

Target: 4%.

2025–26 Result: 3.4% of CDP/RAES participants achieved a 26-week employment outcome. **Partially achieved**

2024–25 Result: 4.1% of CDP participants achieved a 26-week employment outcome. **Achieved**

Overall performance rating for 2025-26: Partially achieved

Overall performance rating for 2024–25: Achieved

Methodology and data sources

- a) A proportion of remote employment participants achieve sustained (26-week) employment outcomes, indicating early progress toward long-term economic and social development in remote communities.

Methodology: the proportion of remote employment participants who achieve a 26-week employment outcome within the reporting period, based on administrative data from the Employment Services System (ESS). For 2025–26, the cohort includes participants in both [Remote Australia Employment Service \(RAES\)](#) and [Community Development Program \(CDP\)](#) during the transition period. Reporting is aligned to the financial year.

Data sources: clarified as: the ESS, which is hosted by the Department of Employment and Workplace Relations; internal monitoring and reporting records; NIAA program management systems; and RAES providers' administrative and performance reports.

²⁰ Refer to page 53 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.1 – Jobs, Land and the Economy. Performance Measure 7 from 2024–25 is comparable to Performance Measure 3.2 for 2025–26.

Analysis

Background and context

The RAES replaced the CDP on 1 November 2025 and is part of the Australian Government's \$1.9 billion commitment over 5 years to improving employment outcomes and economic participation of Aboriginal and Torres Strait Islander peoples living in remote Australia. The program was informed by trial activity that provided approximately 18,000 remote job seekers with access to paid work experience, mentoring and training incentives, supporting around 3,000 people into job placements. The RAES was subsequently established to support approximately 40,000 job seekers across remote Australia.

RAES supports funded providers to deliver employment services, including participant engagement, case management, training, mentoring, paid work experience and employment placement support. These activities are intended to improve job readiness and workforce participation, leading to sustained employment outcomes. This performance measure assesses the proportion of participants who achieve a 26-week employment outcome, providing an indicator of longer-term labour market attachment and contributing to improved economic and social outcomes in remote communities. As a result, this measure directly supports Closing the Gap Outcome 8 – Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities. Additionally, this performance measure contributes to the NIAA implementing Key Activity 3, with the NIAA managing and supporting employment services in partnership with First Nations participants and organisations.

Analysis

Performance analysis

The target of 4% is based on historical analysis of CDP participants achieving 26-week employment outcomes in each financial year since 2015. The benchmark was retained for 2025–26 to maintain comparability between CDP and RAES outcomes during the transition period and to enable early assessment of performance under the new service model. The result of 4.1% achieved in 2024–25 was the highest recorded over the preceding 4 years. In 2025–26, 2,002 distinct participants achieved a 26-week outcome out of the 58,595 distinct participants who have been in the CDP or RAES caseload, resulting in 3.4%.

A key factor affecting performance was the transition from the CDP to the RAES on 1 November 2025. During the transition period, providers were required to establish new operating arrangements, recruit and train staff, implement new systems and processes, and transfer participants to the new service model. These activities reduced provider capacity to focus on employment placement and post-placement support activities that contribute to sustained employment outcomes.

Analysis

Performance analysis (continued)

Performance was also affected by a nationwide contingency arrangement which operated from 1 October 2025 to 31 August 2026 to support the transition to RAES. During this period, mutual obligations were paused. While the arrangement supported the implementation of the new service model, it reduced participant requirements to engage in employment-related activities and contributed to lower levels of employment participation and recorded employment outcomes during the reporting period.

Additional challenges arose in some remote communities where service delivery was disrupted by local circumstances. Contingency arrangements were implemented in Pirlangimpi due to telecommunications and power outages, and in Yuendumu and Wadeye due to periods of Sorry Business. These events temporarily affected participant engagement and the delivery of employment services in those locations.

Evidence

A dedicated analytical sheet was developed to calculate performance outcomes for the relevant cohort. This involved:

- Identifying and counting the number of distinct participants who have been in the caseload of the CDP and the RAES; and
- Identifying the number of distinct participants who achieved a 26-week outcome, based on outcome claims recorded in the administrative dataset.

The performance measure is based on administrative data captured through operational employment services systems. As with all administrative datasets, the reported results may be affected by factors such as delays in the recording or processing of participant outcomes, subsequent corrections to participant records or amendments to outcome claims after initial submission. To minimise these risks and ensure the most complete and accurate reporting possible, performance results are calculated using data extracted following the reporting period, allowing for most outcome records and adjustments to be processed and reflected in the system.

Performance Measure 3.3 – Indigenous Rangers Program (IRP)²¹

Indigenous Rangers Program supports Aboriginal and Torres Strait Islander peoples to manage their lands and waters in line with Traditional Owner aspirations.

Current year results and performance ratings

Performance Result(s) and Target(s)

- a) Indigenous Rangers employed through the IRP, supporting the empowerment of Aboriginal and Torres Strait Islander peoples to manage their lands and waters.

Target: 3,000 Indigenous Rangers employed by 30 June 2026.

2025–26 Result: 2,719 Indigenous Rangers were employed against a target of 3,000.

Partially achieved

- b) Increased gender representation in the Indigenous Ranger workforce, supporting the unique and continuing role of Aboriginal and Torres Strait Islander women in managing their lands and waters.

Target: 40% of the Indigenous Ranger workforce are women.

2025–26 Result: 1,198 of 2,719 Indigenous Rangers were women, representing 44.1% of the workforce. **Achieved**

Overall performance rating: Substantially achieved

²¹ Refer to page 55 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.1 – Jobs, Land and the Economy.

Key Activity 3 continued

Methodology and data sources

a) Indigenous Rangers employed through the IRP, supporting the empowerment of Aboriginal and Torres Strait Islander peoples to manage their lands and waters.

Methodology: clarified as being assessed based on the number of Indigenous rangers employed. The result is based on the number of Indigenous rangers employed from July–December 2025 (for providers part of Round 1 of the Indigenous Rangers Program (IRP) Expansion and providers with IRP activity prior to 2021 and were extended) and from January–June 2026 (providers part of Round 2 of the IRP Expansion that commenced operations in early 2026).²²

b) Increased gender representation in the Indigenous Ranger workforce, supporting the unique and continuing role of Aboriginal and Torres Strait Islander women in managing their lands and waters.

Methodology: measured as the proportion of Indigenous ranger positions held by women against the total number of Indigenous ranger employees counted in performance result a).

For all Performance Results

Methodology: assessed using documented administrative data and program reporting, ensuring results are reliable, complete and auditable. Reporting aligns with the financial year.

Data sources: clarified as being NIAA grant management systems, and NIAA internal monitoring and reporting systems.

Analysis

Background and context

From 2021–28, the Australian Government has committed over \$1.3 billion to support the [IRP](#). The purpose of this funding is for the NIAA to support an increase in the number of Indigenous ranger jobs and to support an increase in the representation of women in the ranger workforce, as well as related capacity building and sector strengthening initiatives. This funding was delivered through 2 IRP Expansion grant rounds. The implementation of the IRP is one of the ways in which the Australian Government and NIAA intend to promote gender equity.

The IRP assists First Nations peoples to manage land and sea Country throughout Australia in line with Traditional Owners' aspirations for Country. The performance of IRP rangers is supported by workplans designed with the local community to deliver activities that meet both IRP objectives and Traditional Owners' aspirations for Country. IRP workplans combine traditional knowledge, cultural practices and Western science. Activities can include habitat and species management, rescue and rehabilitation, cultural burns and fire suppression, controlling weeds and feral animals, biosecurity monitoring, strengthening First Nations language and culture, cultural heritage protection and maintenance, and visitor education.

²² Round 2 groups utilise the latter reporting period to capture ranger jobs, which would otherwise be omitted if only July–December 2025 reporting is used as no Round 2 groups had commenced in time to report for this period. This provides a more complete result.

Background and context (continued)

In general, First Nations organisations funded under the IRP explore and generate greater economic opportunities in the land and water management sector. This provides employment and economic participation opportunities for First Nations communities. In this way, the IRP supports Closing the Gap Outcome 8 – Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities.

The IRP supports cultural and customary continuity between Traditional Owners, rangers, and First Nations organisations funded under the IRP. This is facilitated through an inter-generational transfer of First Nations knowledge and language. Moreover, two-way learning and best-practice collaborative approaches to caring for Country are developed through partnerships between Traditional Owners, rangers, and provider organisations. As a result, the IRP contributes to Closing the Gap Outcome 14 – Aboriginal and Torres Strait Islander people enjoy high levels of social and emotional wellbeing and to Outcome 15 – Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters. These outcomes are reflected in provider performance reports and employment indicators, which show continued participation and workforce engagement over the reporting period.

The Program is delivered by Aboriginal and Torres Strait Islander service providers through the Indigenous Advancement Strategy (IAS). Refer to **Performance Measure 3.4** for an overview of IAS grant processes.

Managing the IRP in this way directly contributes to the NIAA's purpose of assisting the Australian Government to achieve its objectives in improving the lives of First Nations peoples. Moreover, the implementation of the IRP increases the amount of government funding available for First Nations programs and services to be managed by Aboriginal and Torres Strait Islander community-controlled organisations. In this way, the IRP contributes to Closing the Gap Priority Reform 2 – Building the Community-Controlled Sector. Finally, IRP activities are designed and managed flexibly in collaboration with local First Nations communities to meet the contemporary needs of First Nations peoples. As a result, the IRP clearly contributes to NIAA Key Activity 3 by delivering targeted investment and programs through the IAS and partnership agreements.

Analysis

Performance analysis

This is a new NIAA performance measure. A key factor influencing performance against **target a)** was the continuing implementation of the IRP Expansion. Since 2024, 2 national grant rounds have established 193 new ranger groups across Australia. The IRP Expansion also introduced implementation challenges. Many newly funded ranger groups were still in the early stages of establishment during the reporting period and required time to recruit staff, develop governance arrangements, acquire assets, and build operational capability before reaching planned workforce levels.

Data and reporting challenges affected performance assessment. Internal quality assurance activities also identified inconsistencies between employment figures recorded in grants management systems and figures identified through assessment processes. While the IRP Expansion increased employment opportunities, recruitment and onboarding activity did not occur as quickly as planned across all provider organisations to achieve the planned employment outcome within the reporting period.

The result for **target b)** suggests that initiatives designed to increase female participation in the ranger workforce, including specific female employment commitments under the IRP Expansion, were effective in increasing women's representation.

Several operational and external challenges also constrained performance. Providers operating in remote and very remote locations continued to face difficulties attracting and retaining suitably qualified staff, as well as broader workforce shortages. Some organisations experienced delays in establishing new ranger teams and commencing program activities. Severe weather events, including cyclones and flooding, disrupted access to Country and delayed the delivery of planned activities in some regions. Rising fuel, travel, and operational costs also placed additional pressure on provider organisations and reduced their capacity to expand activities as quickly as anticipated.

The NIAA provided ongoing support through Regional Offices, grant management processes, provider guidance and capacity-building activities. While these measures assisted providers to continue delivering activities and managing emerging risks, they were not sufficient to fully overcome establishment challenges, workforce constraints, and external disruptions during 2025–26.

As such, the overall performance rating was **substantially achieved** by the end of the reporting period. The IRP supported First Nations peoples to access employment through First Nations organisations while contributing to the management of Australia's natural and cultural environment.

Analysis

Evidence

Performance results were derived from IRP employment data reported by funded providers and verified through the NIAA's Performance Report Assessment (PRA) process. As at 16 July 2026, 182 performance reports were expected for the July–December 2025 reporting period. Of these:

- 6 reports had not been submitted.
- 3 reports had not been approved due to there being issues with the employment data contained within them.
- One report was approved but excluded from the Performance Results because the Regional Office identified issues with the employment data.
- 172 reports were included in the Performance Results.
 - 167 reports had completed the PRA process.
 - 5 reports were included in the Performance Results following confirmation from the GMU that any outstanding issues were not related to the quality of employment figures.

As at 20 July 2026, 83 performance reports were expected for the January–June 2026 reporting period. Of these, one had been submitted and approved, and 29 had been submitted but not approved. Following data assurance, 9 of the unapproved reports were included in the Performance Results as there were no issues identified with the quality of employment figures.

Summary of performance reports included in the Performance Results

Grant Round	Number of Performance Reports Included in the Performance Results
Original Funding	73 (includes 1 unapproved but verified)
Round 1 Expansion	99 (includes 4 unapproved but verified)
Round 2 Expansion	12 (includes 9 unapproved but verified)
Total	184

Performance reports include the employment indicators used to assess **targets a) and b)** under this measure. Results are based on the aggregation of provider-reported employment data collected through NIAA grant management and performance reporting systems and represent the best available information at the time of assessment.

Analysis

Evidence (continued)

While a small number of reports remained outstanding or were awaiting final assessment at the time of the publication, the available reporting data is considered sufficiently representative to support performance assessment. Nevertheless, final results remain subject to the completion of outstanding reporting and assessment activities. Program-level quality assurance identified some instances where employment figures recorded in NIAA grant management systems may have understated actual employment outcomes due to discrepancies between employment data entered in reporting systems and figures identified through assessment processes. This indicates that reported employment outcomes may understate actual employment outcomes. The NIAA is working with providers to strengthen data quality controls, improve reporting consistency and implement standardised reporting processes for future reporting cycles.

The NIAA has conducted an internal assurance review of employment data used for this measure. This review identified some discrepancies between employment figures recorded in reporting systems and figures identified through assessment processes. Program-level validation activities resulted in minor updates to the Performance Results:

Performance Result	Pre-validation Figure	Post-validation Figure
A	2,696.5	2,719 (0.8% increase)
B	43.4%	44.2% (1.8% increase)

While these issues may have affected the final reported results, they would not change the performance rating for either target, providing confidence in the robustness of the reported outcomes.

Performance Measure 3.4 – Indigenous Advancement Strategy Service Requirements²³

Indigenous Advancement Strategy funded services meet or exceed contracted delivery requirements.

Prior year results, current year results and performance ratings²⁴

Performance Result(s) and Target(s)

- a) IAS-funded services meet or exceed contracted delivery requirements.

Target: 90% of IAS-funded services meet or exceed core service delivery requirements, based on Agreement Manager assessments.

2025–26 Result and Overall Performance Rating: Across IAS-funded services, 87.4% of PRAs met or exceeded core service delivery requirements.

Substantially achieved

2024–25 Result and Overall Performance Rating: Across IAS-funded services, 89.8% of PRAs met or exceeded core service delivery requirements.²⁵

Substantially achieved

Methodology and data sources

- a) IAS-funded services meet or exceed contracted delivery requirements.

Methodology: assessed using Agreement Manager ratings of Indigenous Advancement Strategy (IAS) funded services against core service delivery requirements. 5 rating levels are applied, with 'meets' and 'exceeds' considered compliant. The performance result is calculated as the percentage of performance report assessments rated as meeting or exceeding requirements out of the total number of performance report assessments. Results are based on the most recent complete and validated calendar year dataset (1 January to 31 December).

Data sources: clarified as being NIAA grant management systems, and NIAA internal monitoring and reporting systems.

²³ Refer to page 58 of the 2025–29 Corporate Plan. This measure is linked to PBS Program 1.1 – Jobs, Land and the Economy, PBS Program 1.2 – Children and Schooling, PBS Program 1.3 – Safety and Wellbeing, PBS Program 1.4 – Culture and Capability, and PBS Program 1.5 – Remote Australia Strategies. Performance Measure 6 from 2024–25 is comparable to Performance Measure 3.4 for 2025–26.

²⁴ Since the publication of the NIAA's 2024–25 Annual Performance Statements (APS), additional performance report assessments (PRA) have been approved for 2024–25. To ensure that the results for Performance Measure 3.4 are as complete as possible as at 12 August 2026, clarifications have been included for each 2024–25 result.

²⁵ As at 30 June 2025, this result is clarified as being 89.8%. As at 12 August 2026, this result is clarified as being 88.8% (out of 1,840 completed PRAs).

Analysis

IAS grant management processes

IAS grant activities are delivered in partnership with Aboriginal and Torres Strait Islander peoples and their communities. The NIAA supports programs that strengthen the economic and social outcomes, wellbeing and cultural expression of First Nations peoples. All IAS Programs achieve this by establishing grant agreements with service providers in a consistent way. The Grants Management Unit (GMU) establishes agreements using standardised frameworks. This ensures that regular performance reporting, financial acquittal monitoring, and site visit assessments are included in agreements and allows the NIAA to work with providers to proactively identify successes, risks, and issues. The GMU works collaboratively with NIAA Regional Offices to maintain ongoing engagement with providers and conduct site visits. These site visits are an opportunity to have in-depth discussions with providers to identify successes and challenges, and work with providers to address these. Program Areas actively monitor the financial allocation of their programs which enables funding to be expended efficiently and effectively, in accordance with the requirements of the *Australian Government Grants Framework 2024*. Additionally, Program Areas may conduct site visits and engage with providers for national grant activities.

Agreement Managers assessed whether providers delivered services in accordance with agreed project descriptions and funding agreement requirements. Data verification was supported through routine grant management, regional oversight, engagement officer follow-up, review of supporting documentation and requests for clarification where reporting was incomplete or unclear. In some cases, Agreement Managers recommended additional follow-up with providers to improve future reporting, clarify Key Performance Indicator (KPI) results or address emerging delivery risks.

Factors that supported providers meeting or exceeding service delivery requirements included:

- **Regular progress monitoring** through NIAA-initiated site visits and performance report assessments to monitor progress against contracted deliverables.
- **Regular communication** between Program Areas, GMUs, and regional engagement officers to identify and mitigate emerging risks, and to identify and promote best practice.
- **Establishing and maintaining partnerships with government and Aboriginal and Torres Strait Islander community-controlled organisations** to adapt service delivery to local needs.
- **Providers embedding culture, language, family participation and local knowledge** into service delivery. This resulted in high levels of engagement and aligned service delivery with community needs.
- **Ongoing support being provided to service providers**, with the NIAA supporting flexible delivery options in response to local challenges.
- **The NIAA providing culturally appropriate and responsive service delivery** through engaged regional staff to provide on-the-ground expertise and support.

Analysis

IAS grant management processes (continued)

- **Community-led service delivery** enabled coordinated wrap-around services with local providers, enabling flexible and holistic care with reported outcomes
- **Active community engagement and participation** resulted in an effective scoping of infrastructure projects which influenced community satisfaction with the overall outcome and
- **Ensuring clear roles and responsibilities** for providers and sub-contractors allowed for flexibility and clearer task allocation. This helped streamline project delivery.

In contrast, **key challenges** which likely contributed to providers not meeting or exceeding expectations for service delivery requirements include:

- Provider and third-party workforce shortages and turnover creating service pauses, reduced session volumes and, in some cases, missed outputs tied to minimum staffing. This suppressed participation and attendance KPIs in affected sites
- Access and continuity to services and suppliers being limited by damaged or unsuitable facilities and severe weather, while Sorry Business and bereavements temporarily reduced staff availability and community engagement
- Reporting quality issues preventing assessors from verifying delivery against project descriptions, leading to 'below requirements' ratings even where partial delivery occurred. This included gaps in evidence, mixed cohorts and inconsistent data
- Gaps in governance and planning capability (e.g. missing activity work/project plans and incomplete co-design) reducing clarity on intended outcomes and contributing to uneven coverage across funded locations
- An inability to deliver due to time constraints (e.g. funding was provided late in the financial year and unable to be extended within the sub-program guidelines), and
- The increasing costs of service delivery, particularly in remote areas.

Program 1.1 – Jobs, Land and the Economy

Remote Jobs and Economic Development (RJED) Program

Refer to **Performance Measure 3.1** for an overview of the RJED program's background and context. During the reporting period, the number of RJED performance reports that met or exceeded core service delivery requirements was **339 out of 377 (89.9%)**. Factors supporting RJED service delivery included community support, jobs being aligned to local priorities, effective employer capability and the provision of sustainable paid employment opportunities. A key challenge is the nature of employment in remote Australia. The ever-evolving employment landscape can mean that projects may struggle in the implementation stages and lead to a poor performance rating.

Analysis

Indigenous Skills and Employment Program (ISEP)

The ISEP aims to connect First Nations peoples to jobs, career advancement opportunities, and to new training and job-ready activities. The ISEP model is flexible, place-based, and supports partnerships with First Nations communities and other key stakeholders to design and deliver ISEP projects. These projects address local needs, gaps or barriers in employment support, respond to regional priorities, and strengthen First Nations peoples' economic participation. The Australian Government has committed \$171.2 million over 4 years to ISEP projects that deliver services across urban, regional and remote Australia. The types of activities that ISEP projects support include job placements, training, mentoring and career advancement supports. In addition to IAS performance reporting processes, each ISEP provider has its own Project Monitoring Plan which is reported against every 6 months. These Plans detail how an ISEP provider's activities will be delivered, monitored and how outcomes will be measured.

ISEP projects are delivering services that have been designed with First Nations communities and other key stakeholders to respond to local challenges and employment opportunities. This contributes to the ISEP achieving program-level outcomes through place-based projects. These outcomes support the economic participation and community-led development of First Nations peoples, while advancing the NIAA's purpose and advancing the Australian Government's priority of creating sustainable employment opportunities in urban, regional, and remote Australia.

For the ISEP, **33 out of 39 (84.6%)** performance reports were rated as having met or exceeded expectations. The success factors of ISEP delivery include community involvement in the design and delivery of projects with activities that respond to local priorities, opportunities, and address barriers that First Nations peoples encounter in employment. The development of individual Project Monitoring Plans means that service providers can track how the project is meeting project deliverables and identify if adjustments are needed to achieve outcomes. The plans also outline how providers continue to engage with First Nations communities to ensure activities continue to be relevant and meet community needs. Some projects have experienced a range of operational challenges, including staff recruitment, onboarding and retention, participant engagement barriers, and the impacts of adverse weather events. The flexibility embedded in the program's design and through the implementation of providers' individual Project Monitoring Plans allows providers to refine their delivery approach and incorporate early learnings to strengthen delivery and enhance future performance.

Analysis

Indigenous Rangers Program (IRP)

Refer to **Performance Measure 3.3** for an overview of the IRP's background and context. During the reporting period, IRP service ranger groups met or exceeded service delivery requirements in **152 out of 180** performance report assessments (**84.4%**). The IRP continued to deliver activities consistent with its 4 overarching objectives, including environmental management, employment, organisational development and cultural strengthening. Refer to **Performance Measure 3.3** for an overview of the IRP's objectives.

To help mitigate the potential risk of new ranger groups not meeting service delivery requirements, the 2 IRP Expansion rounds had a focus on capacity building and allowed ranger groups to slowly ramp up operations over the life of their grant. The NIAA also increased support for providers during the reporting period, with increased information sessions and a dedicated provider resources section on the NIAA's website. NIAA Agreement Managers work with Regional Office staff and the program area to support IRP rangers and approve workplans. The NIAA also manages funding agreements and works to address risks and issues, helping support the delivery of activities.

The IRP operates across all states and territories and in the most remote parts of Australia, delivering diverse and complex activities, driven by First Nations community priorities. Individual service providers may not meet program requirements. Where this occurs, this is often due to the short-term difficulties of operating in this environment and the challenges in establishing an Indigenous ranger group in a short timeframe.

Key Activity 3 continued

Analysis

Land and Native Title

Land and Native Title activities support Traditional Owners to achieve recognition of their rights and interests in land and waters, and support achievement of their social, cultural and economic aspirations. The objectives of these activities include delivering services under Commonwealth land rights legislation. The Government has committed \$498 million over 3 years for a national system of representative bodies and service providers under the *Native Title Act 1993* to support First Nations peoples to determine and empower their native title rights and interests. A further \$30 million is committed over 3 years to strengthen Prescribed Bodies Corporate (PBC) to manage and develop economic opportunities arising from Traditional Owners' native title rights.

By funding Native Title Representatives Bodies and Services Providers (NTRB/SP), claimants and holders are supported to have their native title rights and interests recognised and protected. The rate of native title claims being determined continues to increase, with 19 positive findings of native title determined by the Federal Court of Australia in 2025. NTRB/SPs also support native title holding groups, or PBCs, to manage their native title rights and interests. There are currently 293 registered PBCs and the increasing number year-on-year is also driving an increase in economic, social, and cultural outcomes for the PBCs funded through the PBC capacity-building program. Determination of native title has contributed significantly to the continued achievement of targets for Closing the Gap Outcome 15 – Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.

For the performance of NTRB/SPs, **13 out of 14 (92.9%)** performance reports were assessed as having met or exceeded service delivery requirements. For the capacity building of PBCs, **38 out of 46 (82.6%)** performance reports were assessed as having met or exceeded service delivery requirements.

The NTRB/SPs program involves organisations working with several parties that are required to come to agreement in the delivery of outcomes. The NIAA works closely with organisations to address issues as they arise, such as timely resourcing to address mediation and native title claim requirements. Constraints in the number of experienced native title lawyers and anthropologists across the sector impacted the level and timing of native title outcomes, and the NIAA continues to work with providers and other key stakeholders to address and increase the capacity of qualified staff. The NIAA also undertakes rolling independent performance reviews of the providers, with implementation of review recommendations building continuous improvement.

PBC Capacity Building grants are one-off, time-limited grants to native title holding or associated organisations to increase their organisational and economic capacity. The NIAA mitigates program risks through close engagement with Regional Offices and recipient PBCs/providers to develop clear projects and requirements. These support new or lower capacity providers through agreed project plans and budgets, limits and reporting around third-party contracting and other expenditure, and transition plans for staffed positions.

Program 1.2 – Children and Schooling

Program 1.2 supports First Nations children, young people and families across the education continuum. The program funds activities that support early childhood development, school readiness, school and education engagement, attainment and attendance, mentoring, boarding, scholarships, transitions to further education and work, and culturally grounded learning.

Government investment under Program 1.2 supports providers to deliver locally tailored and culturally responsive services. These include playgroups, early years programs, school engagement initiatives, boarding support, youth development, mentoring, on-Country learning, family engagement, transition support and education-related infrastructure. Program funding supports providers, staff, facilities, transport, learning resources, family engagement and culturally appropriate delivery models. Funding enables activities such as early childhood education, play-based learning, school readiness, mentoring, boarding support, tutoring, cultural learning, student wellbeing support and transition activities. These activities produce outputs including student participation and support, family engagement, academic supports, and referrals. These outputs contribute to improved access, engagement, attendance, retention, school readiness, learning outcomes, and education pathways for First Nations children and young people.

Early years activities supported children and families through playgroups, school readiness programs, parenting activities, language and cultural learning, referrals to health and developmental supports, and family engagement. Some providers reported high parent or carer satisfaction, increased enrolments, high participation level, and improved confidence among families to support children's learning and development.

Schooling activities supported First Nations students through mentoring, tutoring, wellbeing support, transition support, cultural learning, family engagement, transport and safe accommodation. Some providers reported improved participation, stronger engagement, high retention and support for students to remain connected to education pathways.

Program 1.2 funds targeted, place-based activities that respond to education and developmental priorities for First Nations children and young people. This also supports the NIAA's purpose by partnering with First Nations peoples and communities to improve life outcomes and contributes to Closing the Gap Outcomes relating to early childhood development, school engagement, learning achievement, further education pathways, and youth participation.

Program 1.2 includes a wide range of early years, schooling, and youth-related activities, meaning results are not directly comparable across all providers or locations. Some measures are output-focused and do not fully capture longer-term outcomes such as sustained attendance, educational attainment, school completion or post-school transitions. Some assessments also identified incomplete KPI reporting, limited qualitative evidence, late reporting, short reporting periods, establishment-stage activities and data capture issues. The **achieved result of 90.0%** should be interpreted as a measure of assessed delivery performance against contracted requirements, rather than a complete measure of longer-term education outcomes.

Key Activity 3 continued

Analysis

Several early years providers reported strong outcomes through playgroups, language and cultural learning, school readiness activities, parenting support, and referrals to health or developmental services. Some schooling and boarding providers reported high levels of student engagement, retention, transition support, mentoring, and culturally safe accommodation or wellbeing supports.

External organisations played an important role in supporting delivery. Schools, boarding providers, early childhood centres, health and developmental services, local councils, community organisations, families, and cultural knowledge holders contributed to outcomes through referrals, family engagement, learning supports, service coordination, and culturally grounded delivery.

Overall, the result indicates that most activities delivered contracted outputs despite operating in a challenging remote environment. It also highlights the need for continued focus on workforce stability, reporting quality, KPI clarity, early risk identification, and stronger evidence of longer-term education and developmental outcomes.

Program 1.3 – Safety and Wellbeing

Program 1.3 funds activities that support safer, stronger, and more resilient First Nations communities. The program supports a broad range of services, such as social and emotional wellbeing, alcohol and other drugs support, youth engagement and diversion support, community night patrols, family safety, healing, mediation, sport and recreation, and community-led crime prevention activities.

Government investment supports culturally safe and trauma-informed services delivered by Aboriginal and Torres Strait Islander community-controlled organisations, community organisations, health providers, local councils, and other service partners. Funding enables staffing, outreach, case management, counselling, rehabilitation, prevention activities, community events, patrols, referrals, safe accommodation and other locally tailored supports.

Program funding supports providers and service delivery infrastructure. These inputs enable prevention, early intervention, intensive support, outreach, healing, diversion and community safety activities. These produce outputs such as client contacts, case management, referrals, patrol hours, group activities, counselling, rehabilitation support, emergency relief and community events. These outputs contribute to improved access to support strengthened community safety responses, improved wellbeing, reduced harm and stronger local service networks.

Although the result was below the target, Program 1.3 activities demonstrate substantial delivery across a large and diverse program. Most assessed activities continued to meet core service delivery requirements, although a material proportion were affected by unmet KPIs, workforce constraints, delivery gaps, reporting limitations or local operating pressures.

Analysis

The evidence indicates that most funded activities continued to deliver services and outputs in accordance with funding agreements. For example, youth engagement services delivered mentoring, diversionary activities, school holiday programs, sport and recreation, on-Country activities and community events. Social and emotional wellbeing and alcohol and other drugs services provided culturally appropriate counselling, outreach, rehabilitation, case management, referrals, and aftercare. Community night patrols also supported local safety through patrols, engagement with vulnerable people, and collaboration with community and service partners.

Some youth programs exceeded participation or activity targets and reported high levels of engagement with young people at risk of disengagement or justice contact. Some community safety activities reported increased patrol hours, high levels of First Nations staffing, and favourable stakeholder feedback on local safety and support.

In addition to the success factors and challenges common to all IAS programs, there were challenges specific to Program 1.3. These included unmet participation targets, low client numbers in some activities, reduced occupancy in some residential rehabilitation services, delayed commencement, limited reporting, missing work plans, late acquittals, underspends, and client or stakeholder feedback not being collected.

The **partially achieved result of 84.2%** reflects a program delivering important safety and wellbeing services across a complex national footprint. It also highlights the need for continued focus on workforce stability, reporting quality, KPI design, provider support, early risk identification and stronger evidence of outcomes.

Overall, Program 1.3 includes a very diverse range of activity types and results are not directly comparable across all providers or locations. Some measures are output-focused and do not fully capture longer-term outcomes such as healing, reduced harm, sustained wellbeing or improved community safety. Some assessments also identified incomplete reporting, unclear KPI interpretation, limited supporting evidence, missing feedback data and data quality concerns. The result for Program 1.3 should be interpreted as a measure of assessed delivery performance against contracted requirements, rather than a complete measure of long-term community-level impact.

Program 1.4 – Culture and Capability

Program 1.4 funds activities that enable Aboriginal and Torres Strait Islander peoples to maintain, strengthen, and share their culture while increasing economic and social participation by enhancing capability and leadership. The program recognises that First Nations culture is fundamental to lifelong wellbeing and is integral to achieving outcomes across all IAS programs.

Key Activity 3 continued

Analysis

Program 1.4 – Culture and Capability funds the following sub-programs:

- **Indigenous Culture**, which includes a range of activities that support the expression, engagement and preservation of First Nations cultures.
- **Capability Building** activities which aim to increase the participation of First Nations peoples in Australian society through improved individual, community and organisational capability, governance, and leadership.
- **Indigenous Media and Broadcasting** activities, where First Nations communities are supported to have control of and access to their own media and communication.
- **Interpreting** services and activities which aim to increase the access and utilisation of qualified interpreter services.
- **Empowered Communities** activities which support 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 First Nations communities and governments to work together to set priorities, improve services, and apply funding effectively at a regional level.
- **Reconciliation** funding which supports Reconciliation Australia to help build relationships between First Nations peoples and the wider Australian community, contributing to an understanding of the strength of First Nations histories, cultures, and peoples.
- **Closing the Gap – Partnering for Delivery** which supports activities that empower First Nations 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, 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**, which are exempt from performance reporting requirements due to their small financial value and short-term nature.
- **National NAIDOC Committee and Awards**, which is not provided through a grant arrangement and is therefore not subject to grant-specific reporting obligations.
- Support for the **Office of the Registrar of Indigenous Corporations (ORIC)**.

Although the result was only **substantially achieved (88.5%)**, evidence shows that most activities met their objectives and the result is consistent with performance trends observed in recent years. Examples of success under the program include delivery of culturally responsive and community-led programs, on-country learning, language revitalisation activities, and cultural mentoring with the strong participation of Traditional Owners and Elders. Funding for broadcasting activities has created platforms which amplify First Nations voices and preserve cultural knowledge and community connection.

Program 1.5 – Remote Australia Strategies

Program 1.5 supports priority areas including schooling, employment, community safety, service access and community infrastructure in remote Australia. The program funds flexible and locally tailored activities that respond to community needs, including infrastructure upgrades, community facilities, remote service supports, governance activities, accommodation, store infrastructure, ranger bases, and other place-based projects.

Program funding supports infrastructure and local service activities. These inputs enable project delivery, facility upgrades, construction, service continuity and community engagement. As a result, these activities produce several outputs, including completed works, improved facilities, operational support, accommodation services and strengthened community infrastructure. These outputs contribute to improved access to services, community safety, resilience, local participation and better conditions for service delivery in remote communities.

Performance summaries indicate that several providers met project deliverables, delivered activities in accordance with funding agreements, completed infrastructure works, provided photo evidence, progressed construction milestones and maintained service delivery in remote locations.

Examples of outcomes include completed or progressed community infrastructure, improved community facilities, ranger base upgrades, food storage and store infrastructure improvements, accommodation and amenity upgrades, and continued delivery of remote community services.

Program 1.5 continued to contribute to Key Activity 3 by supporting targeted, locally responsive IAS investments in remote communities. The program also supports the NIAA's purpose by funding practical projects and services that respond to the needs and aspirations of First Nations peoples in remote Australia.

In addition to the common challenges encountered by all IAS programs, key challenges that Program 1.5 service providers encountered included construction delays, procurement and approval timeframes, contractor availability, and scope changes.

There were also examples of specific KPI pressures, including First Nations employment targets not being met, community satisfaction results falling below benchmarks, and cases where limited information required further NIAA follow-up. These issues contributed to the result falling below the 90% target. Overall, the **partially achieved (84.0%)** result highlights the importance of continued focus on project readiness, reporting quality, KPI design, risk management and early intervention where delivery risks emerge.

Key Activity 3 continued

Analysis

Evidence used to support the result included provider performance reports, Agreement Manager assessments, site visit observations, photographs, project milestone information, contract and procurement updates, reporting against project schedules, and evidence of completed or progressed works.

Program 1.5 includes a diverse mix of infrastructure, service delivery, governance and project-based activities, which means results are not directly comparable across all activities. Some activities were affected by project timing, reporting gaps or incomplete performance information. Infrastructure outcomes may take longer to implement beyond the reporting period. Consequently, the result should be interpreted as a measure of assessed delivery performance against contracted requirements, rather than as a complete measure of long-term community impact.

Evidence

See beneath for a program-level breakdown of results for 2024–25 and 2025–26.

2025–26 Program-level Results: % of PRAs that Met or Exceeded Core Service Delivery Requirements

Program 1.1: 87.7% of PRAs, calculated from a total of 739 completed PRAs.
Substantially achieved

Program 1.2: 90.0% of PRAs, calculated from a total of 708 completed PRAs.
Achieved

Program 1.3: 84.2% of PRAs, calculated from a total of 646 completed PRAs.
Partially achieved

Program 1.4: 88.5% of PRAs, calculated from a total of 165 completed PRAs.
Substantially achieved

Program 1.5: 84.0% of PRAs, calculated from a total of 75 completed PRAs.
Partially achieved

2024–25 Program-level Results: % of PRAs that Met or Exceeded Core Service Delivery Requirements²⁶

Program 1.1: 87.4% of PRAs, calculated from a total of 309 completed PRAs.
Substantially achieved

Program 1.2: 91.5% of PRAs, calculated from a total of 682 completed PRAs. **Achieved**

Program 1.3: 88.9% of PRAs, calculated from a total of 558 completed PRAs.
Substantially achieved

Program 1.4: 90.1% of PRAs, calculated from a total of 172 completed PRAs. **Achieved**

Program 1.5: 90.7% of PRAs, calculated from a total of 75 completed PRAs. **Achieved**

²⁶ As at 12 August 2026, the following results are clarified as being: Program 1.1, 87.0% (out of 315 completed PRAs); Program 1.2, 90.8% (out of 698 completed PRAs); Program 1.3, 87.0% (out of 569 completed PRAs); Program 1.4, 89.0% (out of 181 completed PRAs); and Program 1.5, 90.9% (out of 77 completed PRAs).

Appendix A – Closing the Gap

Priority Reforms and Outcomes

Priority Reforms

The following [Priority Reforms](#) are each delivered through **Key Activities 1, 2 and 3**:

1. Formal Partnerships and Shared Decision Making.
2. Building the Community-Controlled Sector.
3. Transforming Government Organisations.
4. Shared Access to Data and Information at a Regional Level.
4. Aboriginal and Torres Strait Islander children thrive in their early years.
5. Aboriginal and Torres Strait Islander students achieve their full learning potential.
6. Aboriginal and Torres Strait Islander students reach their full potential through further education pathways.
7. Aboriginal and Torres Strait Islander youth are engaged in employment or education.

Outcomes

The following [socio-economic outcomes](#) are each supported through **Key Activities 1, 2 and 3**:

1. Aboriginal and Torres Strait Islander people enjoy long and healthy lives.
2. Aboriginal and Torres Strait Islander children are born healthy and strong.
3. Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years.
8. Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities.
9. Aboriginal and Torres Strait Islander people secure appropriate, affordable housing that is aligned with their priorities and need.
10. Aboriginal and Torres Strait Islander people are not overrepresented in the criminal justice system.

11. Aboriginal and Torres Strait Islander young people are not overrepresented in the criminal justice system.
12. Aboriginal and Torres Strait Islander children are not overrepresented in the child protection system.
13. Aboriginal and Torres Strait Islander families and households are safe.
14. Aboriginal and Torres Strait Islander people enjoy high levels of social and emotional wellbeing.
15. Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.
16. Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing.
17. Aboriginal and Torres Strait Islander people have access to information and services enabling participation in informed decision-making regarding their own lives.

Appendix B – Underway and Completed NIAA Evaluation Activities for 2025–26

Performance Measure 2.1 – Partnerships

- [Empowered Communities Partnership Lessons Learned](#)

Performance Measure 2.2 – Housing

- Northern Territory Remote Housing Package Monitoring and Evaluation Framework

Performance Measure 2.3 – NT Remote Aboriginal Investment

- [Northern Territory Remote Aboriginal Investment 2025–31 – Monitoring, Evaluation, Accountability and Learning Framework Schedule](#)

Performance Measure 3.1 – Remote Jobs and Economic Development

- [Operationalisation of the Monitoring, Evaluation and Learning Framework for the Remote Jobs and Economic Development \(RJED\) program – Phase 2 \(underway\)](#)

Performance Measure 3.2 – Remote Australia Employment Service

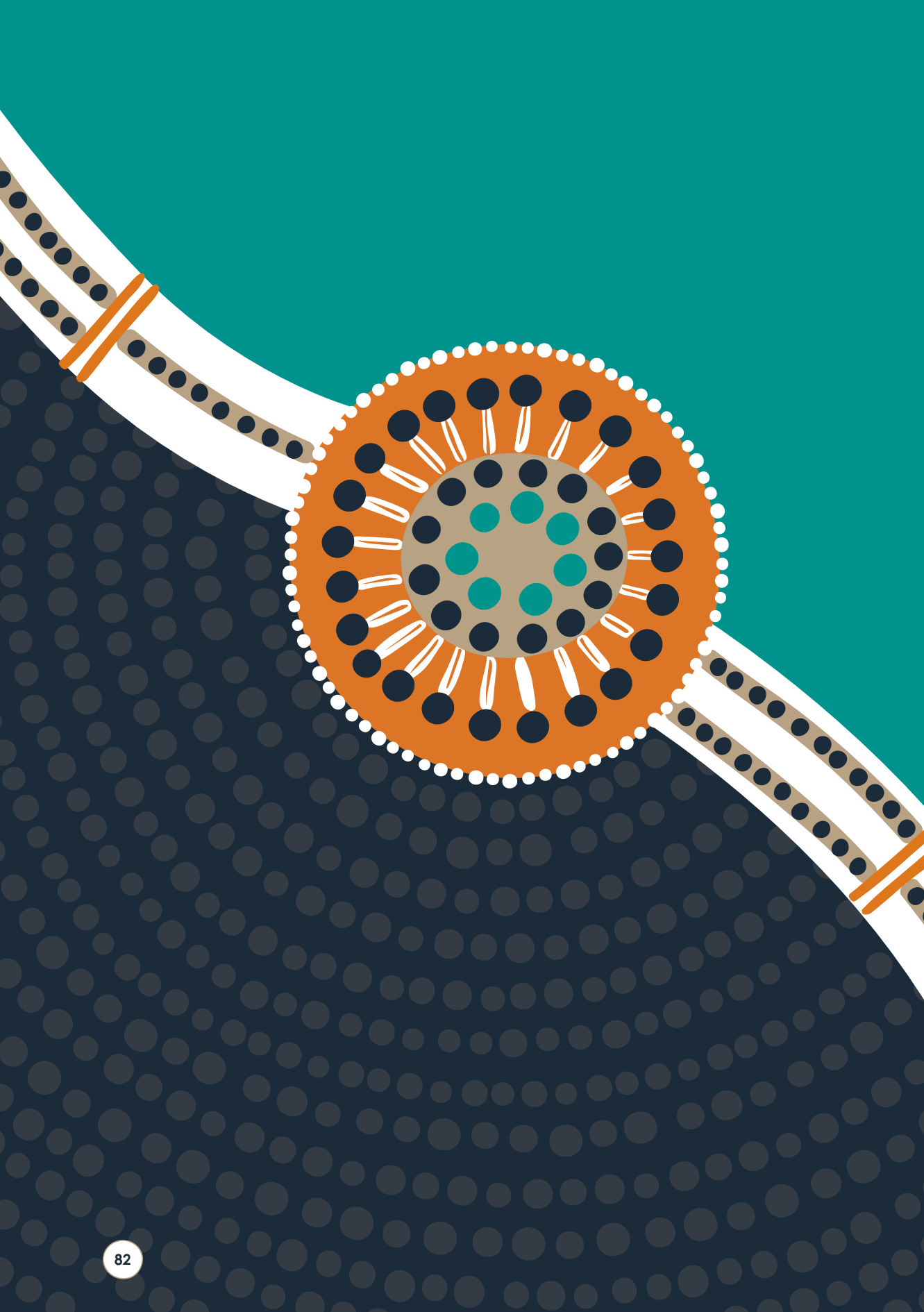
- [New Remote Jobs Program](#)
- [Monitoring, Evaluation and Learning Strategy for the Remote Australia Employment Service \(RAES\) \(underway\)](#)

Performance Measure 3.3 – Indigenous Rangers Program

- [Indigenous Rangers Program Review \(underway\)](#)

Performance Measure 3.4 – Indigenous Advancement Strategy Service Requirements

- [Indigenous Girls' STEM Academy Evaluation](#)
- [Strong Culture, Strong Place, Strong Families](#)



SECTION 3

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 2026:

- (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 2026 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 2026 and for the year then ended:

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

Basis for opinion

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

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



Catherine Pauli
Executive Director
Delegate of the Auditor-General

Canberra

8 September 2026

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

In our opinion, the attached financial statements for the year ended 30 June 2026 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
Chief Executive Officer

8 September 2026

Signed 
Maria Babler
Acting Chief Financial Officer

8 September 2026

National Indigenous Australians Agency
Statement of Comprehensive Income
For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	235,535	218,071	244,140
Suppliers	1.1B	77,525	82,929	77,385
Depreciation and amortisation	3.2	32,532	32,210	29,736
Finance costs	1.1C	2,404	2,339	1,804
Impairment loss on financial instruments		86	-	-
Write-down and impairment of non-financial assets	1.1D	223	467	-
Losses from asset sales		-	100	-
Settlement of litigation	1.1E	93	1,553	-
Total expenses		348,398	337,669	353,065
Own-source Income				
Own-source Revenue				
Revenue from contracts with customers	1.2A	10,217	9,173	11,607
Rental income	1.2B	2,600	2,744	2,525
Resources received free of charge	1.2C	3,438	650	871
Total own-source revenue		16,255	12,567	15,003
Gains				
Other gains		66	1,050	-
Total gains		66	1,050	-
Total own-source income		16,321	13,617	15,003
Net cost of services		(332,077)	(324,052)	(338,062)
Revenue from Government	1.2D	312,886	340,548	317,918
Surplus / (deficit) on continuing operations		(19,191)	16,496	(20,144)
OTHER COMPREHENSIVE INCOME / (LOSS)				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	3.2	2,842	6,035	-
Total other comprehensive income		2,842	6,035	-
Total comprehensive income / (loss)		(16,349)	22,531	(20,144)

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

National Indigenous Australians Agency

Statement of Financial Position

As at 30 June 2026

		2026	2025	Original Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	53	-	253
Trade and other receivables	3.1B	109,259	99,681	101,213
Total financial assets		109,312	99,681	101,466
Non-financial assets¹				
Property plant and equipment	3.2	161,960	178,526	122,965
Intangibles	3.2	16,438	18,309	23,940
Prepayments		4,225	4,460	2,889
Total non-financial assets		182,623	201,295	149,794
Assets held for sale - land and buildings		-	-	1,920
Total assets		291,935	300,976	253,180
LIABILITIES				
Payables				
Suppliers	3.3A	13,259	9,774	10,361
Other payables	3.3B	9,256	8,542	8,263
Total payables		22,515	18,316	18,624
Interest bearing liabilities				
Leases	3.4	91,221	102,434	61,008
Total interest bearing liabilities		91,221	102,434	61,008
Provisions				
Employee provisions	6.1A	60,545	60,103	67,897
Other provisions	3.5	6,245	3,206	3,534
Total provisions		66,790	63,309	71,431
Total liabilities		180,526	184,059	151,063
Net assets		111,409	116,917	102,117
EQUITY				
Contributed equity		102,164	91,323	139,269
Accumulated deficit		(31,196)	(12,005)	(68,716)
Asset revaluation reserve		40,441	37,599	31,564
Total equity		111,409	116,917	102,117

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 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		91,323	117,123	128,144
Transactions with owners				
Distributions to owners				
Returns of equity				
Prior year operating appropriation return		-	(36,821)	-
Prior year equity injection return		(284)	-	-
Contribution by owners				
Appropriations (equity injection)		2,101	2,101	2,101
Departmental Capital Budget (DCB)		9,024	8,920	9,024
Total transactions with owners		10,841	(25,800)	11,125
Closing balance as at 30 June		102,164	91,323	139,269
RETAINED EARNINGS				
Opening balance as at 1 July				
Balance carried forward from previous period		(12,005)	(28,501)	(48,572)
Comprehensive income				
Surplus / (Deficit) for the period		(19,191)	16,496	(20,144)
Total comprehensive income / (loss)		(19,191)	16,496	(20,144)
Closing balance as at 30 June		(31,196)	(12,005)	(68,716)
ASSET REVALUATION RESERVE				
Opening balance as at 1 July				
Balance carried forward from previous period		37,599	31,564	31,564
Comprehensive income				
Changes in asset revaluation reserve	3.2	2,842	6,035	-
Total comprehensive income		2,842	6,035	-
Closing balance as at 30 June		40,441	37,599	31,564
TOTAL EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		116,917	120,186	111,136
Comprehensive income				
Surplus / (deficit) for the period		(19,191)	16,496	(20,144)
Changes in asset revaluation reserve		2,842	6,035	-
Total comprehensive income / (loss)		(16,349)	22,531	(20,144)
Transactions with owners				
Returns of equity:				
Prior year operating appropriation return		-	(36,821)	-
Prior year equity injection return		(284)	-	-
Contribution by owners				
Appropriations (equity injection)		2,101	2,101	2,101
Departmental Capital Budget (DCB)		9,024	8,920	9,024
Total transactions with owners		10,841	(25,800)	11,125
Closing balance as at 30 June		111,409	116,917	102,117

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 2026

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 a dividend. In 2025-26 NIAA returned \$0.284m lapsed equity injection from *Supply Act (No 4) 2022-23*.

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 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Sale of services - cost-recovery		12,886	13,427	14,061
Net GST received		5,786	7,119	3,044
Appropriations		330,336	322,539	332,178
Total cash received		349,008	343,085	349,283
Cash used				
Employees		231,163	217,002	249,139
Suppliers		76,766	89,397	79,236
Settlement of litigation		93	1,553	-
Short-term lease rentals		613	2,368	-
Interest payments on lease liabilities		2,308	2,233	1,804
Retained receipts transferred to Official Public Account		21,973	19,221	9,512
Total cash used		332,916	331,774	339,691
Net cash from operating activities		16,092	11,311	9,592
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		-	600	-
Total cash received		-	600	-
Cash used				
Purchase of property, plant and equipment		4,021	5,932	4,211
Purchase of intangibles		1,845	5,460	6,914
Total cash used		5,866	11,392	11,125
Net cash (used by) investing activities		(5,866)	(10,792)	(11,125)
FINANCING ACTIVITIES				
Cash received				
Equity injections		1,557	2,824	2,101
Departmental Capital Budget		4,894	11,416	9,024
Total cash received		6,451	14,240	11,125
Cash used				
Principal payments of lease liabilities		16,624	15,012	9,592
Total cash used		16,624	15,012	9,592
Net cash from / (used by) financing activities		(10,173)	(772)	1,533
Net increase / (decrease) in cash held		53	(253)	-
Cash and cash equivalents at the beginning of the reporting period		-	253	253
Cash and cash equivalents at the end of the reporting period	3.1A	53	-	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 2026

The below table provides commentary for significant variances between the NIAA's budget estimates for Departmental functions, as published in the 2025-26 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

Revenue from contracts with customers

Revenue from contracts with customers was \$1.4 million (12%) below budget. The variance was primarily due lower than budgeted administrative expenditure recoveries associated with the Office of Township Leasing.

Revenue from contracts with customers –
Statement of Comprehensive Income

Resources received free of charge

Resources received free of charge was \$2.6 million (295%) above budget. The variance was primarily due to a higher than anticipated Comcover insurance premium offset recognised during the year.

Resources received free of charge – Statement
of Comprehensive Income
Suppliers – Statement of Comprehensive
Income

Non-financial assets

Non-financial assets were \$31.5 million (21%) above budget. The variance was primarily due to the recognition of new leasehold assets, capitalisation of property and ICT projects, and increases arising from asset revaluations during the year.

Non-financial assets – Statement of Financial
Position
Changes in asset revaluation reserve –
Statement of Comprehensive Income
Asset revaluation reserve – Statement of
Financial Position.

Suppliers

Supplier payables were \$2.9 million (28%) above budget. The variance was primarily due to higher payables owing to other Commonwealth entities at year end.

Suppliers - Statement of Financial Position.

Interest bearing liabilities - Leases

Interest-bearing lease liabilities were \$30.2 million (50%) above budget. The variance was due to changes in lease arrangements and lease remeasurements during the year.

Interest bearing liabilities - Statement of
Financial Position
Note 3.2 - Asset Movement Table
Cash flow statement

Other Provision

Other provisions were \$2.7 million (77%) above budget. The variance was due to the recognition of a voluntary redundancy provision.

Other Provisions – Statement of Financial
Position
Employee Benefits – Statement of
Comprehensive Income.

National Indigenous Australians Agency
Administered Schedule of Comprehensive Income
For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1A	54	46	67
Suppliers	2.1B	65,934	81,387	60,608
Subsidies - Petrol Sniffing Prevention Strategy		288	276	245
Personal benefits	2.1C	27,289	42,302	89,293
Grants	2.1D	1,933,761	1,806,411	2,152,392
Depreciation and amortisation	4.2	389	389	384
Finance costs		4	4	-
Impairment loss on financial instruments	2.1E	3,446	8,164	41
Payments associated with Land Councils	2.1F	287,448	243,547	246,183
Payments associated with Aboriginal Investment NT	2.1G	55,842	10,758	72,255
Payments to Indigenous Land and Sea Corporation	5.2	66,419	64,863	66,596
Mining withholding tax	2.1F, 2.1G	18,572	35,529	16,456
Total expenses		2,459,446	2,293,676	2,704,520
Income				
Revenue				
Non-taxation revenue				
Interest	2.2A	34,441	43,394	29,157
Return of grant funding	2.2B	20,206	15,262	14,373
Indigenous Land and Sea Corporation funding	5.2	66,419	64,863	66,596
Recoveries associated with land councils distributions	2.1F	3,306	9,708	-
Other revenue		5,732	12,032	5,612
Total non-taxation revenue		130,104	145,259	115,738
Total revenue		130,104	145,259	115,738
Gains				
Gain on reversal of provision		9,372	12,000	-
Reversal of impairment losses		2,125	282	-
Total gains		11,497	12,282	-
Total income		141,601	157,541	115,738
Net cost of services		(2,317,845)	(2,136,135)	(2,588,782)
Deficit		(2,317,845)	(2,136,135)	(2,588,782)
Total comprehensive loss		(2,317,845)	(2,136,135)	(2,588,782)

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 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	116,962	119,333	54,979
Trade and other receivables	4.1B	32,119	41,596	53,985
Other financial assets	4.1C	-	722	-
Term deposits	7.3A	740,500	802,400	534,028
Total financial assets		889,581	964,051	642,992
Non-financial assets¹				
Land and buildings	4.2	7,761	7,886	7,761
Prepayments		58	10,673	-
Intangibles	4.2	18,901	19,162	18,900
Total non-financial assets		26,720	37,721	26,661
Total assets administered on behalf of Government		916,301	1,001,772	669,653
LIABILITIES				
Payables				
Suppliers		4,860	4,926	4,116
Grants payable	4.3A	33,871	42,364	51,443
Other payables	4.3B	1,588	2,616	-
Personal benefits		103	439	157
Total payables		40,422	50,345	55,716
Interest bearing liabilities				
Leases	4.4A	246	279	239
Total interest bearing liabilities		246	279	239
Provisions				
Employee provisions		12	10	12
Personal benefits	4.5	11,407	24,750	69,344
Settlement of litigation	4.5	31,082	127,987	12,000
Total provisions		42,501	152,747	81,356
Total liabilities administered on behalf of Government		83,169	203,371	137,311
Net assets		833,132	798,401	532,342

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 2026

The below table provides commentary for significant variances between the NIAA's budget estimates for Administered functions, as published in the 2025-26 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
Personal benefits expense:	
Personal benefits payments were \$62.0 million (69%) below budget. The variance was due to lower than budgeted payments for the Territories Stolen Generations Redress Scheme (TSGRS). The scheme is demand driven and expenditure is difficult to forecast.	Personal Benefits expense - Administered Schedule of Comprehensive Income.
Grants expense:	
Grant expenses were \$218.6 million (10%) below budget. The variance was primarily due to lower than budgeted expenditure associated with the transition from the Community Development Program to the Remote Australia Employment Service, along with extended timeframes for implementation of other budget measures now forecast to occur in forward years.	Grants expense – Administered Schedule of Comprehensive Income.
Payments associated with land councils:	
Payments associated with land councils were \$41.3 million (17%) above budget. The variance was due to higher distributions of mining royalty receipts during the year.	Payments associated with land councils – Administered Schedule of Comprehensive Income.
Payments associated with Aboriginal Investment NT:	
Payments associated with Aboriginal Investment NT were \$16.4 million (23%) below budget. The variance is driven by the lower level of funding approved by the Minister for Aboriginal Investment NT's grant and investment program during the year.	Payments associated with Aboriginal Investment NT – Administered Schedule of Comprehensive Income.
Cash and cash equivalents:	
Cash and cash equivalents were \$62.0 million (113%) above budget. The variance is due to higher than anticipated credits held in the Official Public Account for the NIAA's other special accounts.	Cash and cash equivalents – Administered Schedule of Assets and Liabilities.
Term deposits:	
Term deposits were \$206.5 million (39%) above budget. The variance is due to the receipt of higher than expected mining royalty equivalents. Term deposits are part of the ABA special account and the balances fluctuate depending on mining royalty equivalents and required payments.	Term Deposits – Administered Schedule of Assets and Liabilities.
Personal benefits provision:	
The personal benefits provision was \$57.9 million (84%) below budget. The variance is partly due to a reassessment of expected future payments under the Youpla Support Program following the closure of applications on 30 June 2026. The remaining provision principally relates to expected future payments under the Territories Stolen Generations Redress Scheme.	Personal benefits provision – Administered Schedule of Assets and Liabilities Gains on reversal of provision – Administered Schedule of Assets and Liabilities.
Settlement of litigation provision:	
The settlement of litigation provision was \$19.1 million (159%) above budget. The variance was due to the timing of anticipated settlement payments, resulting in a higher remaining provision than budgeted. 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. The remaining provision is the outstanding balance yet to be paid in relation to the settlement.	Settlement of litigation – Administered Schedule of Assets and Liabilities.

National Indigenous Australians Agency Administered Reconciliation Schedule

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July	798,401	751,336
Net contribution by services		
Income	141,601	157,541
Expenses	(2,459,446)	(2,293,676)
Transfers (to) / from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriation for administered expenses	2,147,090	1,986,377
Special appropriations (limited)	2,000	84,336
Special appropriations (unlimited)	450,976	334,559
Appropriation transfers to Official Public Account		
Transfers to Official Public Account	(181,071)	(157,209)
Transfers to Official Public Account special accounts	(66,419)	(64,863)
Closing assets less liabilities as at 30 June	833,132	798,401

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 2026

	Notes	2026 \$'000	2025 \$'000
OPERATING ACTIVITIES			
Cash received			
GST received		174,337	156,348
Indigenous Land and Sea Corporation Funding		66,419	64,863
Return of grant funding		16,676	9,673
Other		9,268	12,152
Total cash received		266,700	243,036
Cash used			
Employees		52	47
Suppliers		55,384	91,352
Settlement of litigation		96,905	62,013
Subsidy payments		288	276
Personal benefits		31,596	86,614
Grant payments		2,111,453	1,956,479
Interest payments on lease liabilities		4	4
Payments associated with Land Councils		287,448	234,227
Payments to Indigenous Land and Sea Corporation		66,419	64,863
Payments to Aboriginal Investment NT		55,842	570,758
Other		19,600	33,577
Total cash used		2,724,991	3,100,210
Net cash used by operating activities		(2,458,291)	(2,857,174)
INVESTING ACTIVITIES			
Cash received			
Proceeds from realisation of investments		958,900	1,313,500
Interest on investments and loans		40,754	48,977
Repayment from other financial assets		727	12
Total cash received		1,000,381	1,362,489
Cash used			
Purchase of investments		897,000	722,400
Total cash used		897,000	722,400
Net cash generated by financing activities		103,381	640,089
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities		37	37
Total cash used		37	37
Net cash used by financing activities		(37)	(37)

National Indigenous Australians Agency
Administered Cash Flow Statement
For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Cash from Official Public Account			
Appropriations		2,149,090	2,070,711
Special accounts		450,976	334,559
Total cash from official public account		2,600,066	2,405,270
Cash to Official Public Account			
Appropriations		181,071	157,209
Special accounts		66,419	64,863
Total cash to official public account		247,490	222,072
Net decrease in cash held		(2,371)	(33,924)
Cash and cash equivalents at the beginning of the reporting period		119,333	153,257
Cash and cash equivalents at the end of the reporting period	4.1A	116,962	119,333

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

National Indigenous Australians Agency

Notes to and forming part of the financial statements

For the period ended 30 June 2026

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's work supports the Australian Government's efforts to ensure that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. The NIAA's key activities are to:

- lead and coordinate Closing the Gap, fulfil the NIAA's commitments under the National Agreement, and influence governments to deliver policies, programs and services.
- work in partnership to support the self-determination and aspirations of Aboriginal and Torres Strait Islander people.
- deliver targeted programs through the Indigenous Advancement Strategy and partnership agreements.

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 include leading 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. This is delivered across six programs: Jobs, Land and the Economy, Children and Schooling, Safety and Wellbeing, Culture and Capability, Remote Australia Strategies and Evaluation and Research. Administered activities are distinguished from Departmental items using grey shading.

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

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

Charles Perkins House
16 Bowes Street
Phillip ACT 2606

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

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

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

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

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

Taxation

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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.

Events after the Reporting Period

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

1. Departmental Financial Performance

This section analyses the financial performance of National Indigenous Australians Agency for the year ended 30 June 2026.

1.1: Expenses

	2026 \$'000	2025 \$'000
Note 1.1A: Employee benefits		
Wages and salaries	170,281	157,213
Superannuation		
Defined contribution plans	21,004	18,575
Defined benefit plans	11,289	13,753
Leave and other entitlements	23,268	27,265
Separation and redundancies	9,693	1,265
Total employee benefits	235,535	218,071

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

Goods and services supplied or rendered

Consultants, legal, contractors and secondees	12,750	11,831
Shared Service Provider for the provision of payroll, IT, financial operations and travel services	21,722	24,043
Facility management and security	11,140	12,153
Minor equipment, repairs and maintenance	7,394	5,670
Travel	5,957	7,663
General expenses ¹	5,204	5,463
Training	4,092	5,275
Comcover ²	3,880	994
Information, communication and technology	2,539	2,075
Total goods and services supplied or rendered	74,678	75,167

Goods supplied	4,542	4,943
Services rendered	70,136	70,224
Total goods and services supplied or rendered	74,678	75,167

Other suppliers

Workers compensation expenses	2,234	5,373
Short-term leases	613	2,389
Total suppliers	77,525	82,929

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.

² Expenses associated with the Comcover premium offset 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 lease term is less than 12 months or for leases of low-value assets (less than \$10,000 per asset). The NIAA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

	2026	2025
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	2,308	2,233
Unwinding of discount on make good	<u>96</u>	<u>106</u>
Total finance costs	<u>2,404</u>	<u>2,339</u>

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

Note 1.1D: Write-down and impairment of non-financial assets

Impairment of property, plant and equipment	<u>223</u>	<u>467</u>
Total write-down and impairment of other assets	<u>223</u>	<u>467</u>

Note 1.1E: Settlement of litigation expenses

Settlement of litigation	<u>93</u>	<u>1,553</u>
Total settlement of litigation expenses	<u>93</u>	<u>1,553</u>

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

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

Accounting Policy

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

1.2: Own-Source Revenue and Gains

	2026 \$'000	2025 \$'000
Own-Source Revenue		
Note 1.2A: Revenue from contracts with customers		
Cost recovery	10,217	9,173
Total revenue from contracts with customers	10,217	9,173
Disaggregation of revenue from contracts with customers		
Major sources of revenue:		
Cost recovery	10,217	9,173
Total sources of revenue	10,217	9,173
Type of customer:		
Australian Government entities (related parties)	10,217	9,173
Total sources of revenue	10,217	9,173
Timing of transfer of services:		
Point in time	10,217	9,173
Total sources of revenue	10,217	9,173

Accounting Policy

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

Note 1.2B: Rental income

Operating lease - variable lease payment income	2,600	2,744
Total rental income	2,600	2,744

Accounting Policy

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

Maturity analysis of future amounts receivable under operating leases:

Within 1 year	2,160	2,530
1 to 2 years	1,984	879
2 to 3 years	412	734
3 to 4 years	208	566
4 to 5 years	168	190
More than 5 years	68	117
Total undiscounted lease payments receivable	5,000	5,016

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

	2026	2025
	\$'000	\$'000
Note 1.2C: Resources received free of charge		
Comcover premium offset	2,850	-
Remuneration of auditors - financial statement audit	506	462
Seconded staff	82	188
Total resources received free of charge	3,438	650

Accounting Policy

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

Note 1.2D: Revenue from Government

Appropriations		
Departmental appropriations	312,886	340,548
Total revenue from Government	312,886	340,548

Accounting Policy

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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

	2026 \$'000	2025 \$'000
Note 2.1A: Administered - Employee benefits		
Wages and salaries	42	37
Superannuation		
Defined contribution scheme	7	6
Leave and other entitlements	5	3
Total employee benefits	54	46
Note 2.1B: Suppliers		
Goods and services supplied or rendered		
Outsourced providers, contractors and consultants	49,488	67,976
ABA special account township leases and other administrative expenses	14,279	10,957
Travel	285	184
Information, communication and technology	1,873	2,210
Total goods and services supplied or rendered	65,925	81,327
Goods supplied	110	12
Services rendered	65,815	81,315
Total goods and services supplied or rendered	65,925	81,327
Other suppliers		
Short-term leases	9	60
Total other supplier expenses	9	60
Total supplier expenses	65,934	81,387
Note 2.1C: Personal benefits		
Direct		
Territories Stolen Generations Redress Scheme	27,289	42,302
Total Personal benefits	27,289	42,302

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*.

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 2.1D: Grants		
Public sector		
Australian Government entities (related entities)	184,791	86,090
State and Territory Governments	25,866	76,325
Local Governments	71,068	79,926
Private Sector		
Non-profit organisations	1,441,047	1,379,043
Commercial entities	210,989	185,027
Total grants	1,933,761	1,806,411
By program:		
1.1 Jobs, Land and the Economy	1,141,274	922,432
1.2 Children and Schooling	328,081	403,251
1.3 Safety and Wellbeing	305,333	347,608
1.4 Culture and Capability	75,228	64,781
1.5 Remote Australia Strategies	82,555	65,230
1.6 Evaluation and Research	1,290	3,109
Total Grants	1,933,761	1,806,411

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.

Note 2.1E: Impairment loss on financial instruments		
Impairment of receivables	3,446	8,164
Total impairment loss allowance on financial instruments	3,446	8,164

Note 2.1F: Payments associated with Land Councils		
Land Councils administration	163,332	165,874
Land Councils distributions	124,116	77,673
Total payments associated with Land Councils	287,448	243,547

Accounting Policy

Land councils obtain funding based on their operational requirements in accordance with subsection 64(1) of the *Aboriginal Land Rights (Northern Territory) Act 1976* (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.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 2.1G: Payments associated with Aboriginal Investment NT		
Payments under s64AA(4)	55,842	10,758
Total payments associated with Aboriginal Investment NT	55,842	10,758

Accounting Policy

A corporate Commonwealth entity, Aboriginal Investment NT, was established during 2022-23 and is funded through the ABA special account.

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.

During 2025-26 funding was obtained by Aboriginal Investment NT under subsection 64AA(4) of the ALRA in relation to Aboriginal Investment NT's grant and investment program. In prior years, funding had been obtained by Aboriginal Investment NT under subsection 64AA(3) of the ALRA in relation to three annual \$60 million payments.

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

2.2: Administered – Income

	2026 \$'000	2025 \$'000
Note 2.2A: Interest		
Interest on investments	34,436	43,381
Unwinding of discount on long term debt arrangement	5	13
Total interest	34,441	43,394
Note 2.2B: Return of grant funding		
Return of grant funding	20,206	15,262
Total return of grant funding	20,206	15,262

Accounting Policy

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

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

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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

	2026	2025
	\$'000	\$'000
Note 3.1A: Cash and cash equivalents		
Cash on hand or on deposit	53	-
Total cash and cash equivalents	53	-
Note 3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services - cost recovery	4,741	4,035
Total goods and services receivables	4,741	4,035
Appropriations receivable		
Existing programs	104,163	95,250
Total appropriations receivables	104,163	95,250
Other receivables		
Statutory receivables	556	511
Total other receivables	556	511
Total trade and other receivables (gross)	109,460	99,796
Less expected credit loss allowance		
Goods and services - cost recovery	(201)	(115)
Total expected credit loss allowances	(201)	(115)
Total trade and other receivables (net)	109,259	99,681

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.

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

for the period ended 30 June 2026

3.2: Non-Financial Assets

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

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software internally developed \$'000	Total \$'000
As at 1 July 2025						
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 1 July 2025	11,181	132,604	29,251	5,490	18,309	196,835
Additions						
Purchase - Property, plant and equipment	-	1,093	1,276	1,747	-	4,116
Purchase - Internally developed	-	-	-	-	2,048	2,048
Right-of-use assets	122	496	-	1,720	-	2,338
Revaluations and impairments recognised in other comprehensive income	138	1,842	758	104	-	2,842
Disposals of right-of-use assets	-	(111)	-	-	-	(111)
Depreciation and amortisation	-	(3,574)	(5,018)	(2,262)	(3,919)	(14,773)
Depreciation of right-of-use assets	(161)	(16,843)	-	(755)	-	(17,759)
Disposals	-	-	-	(7)	-	(7)
Write-down and impairments recognised in net cost of services (expense)	-	-	(46)	-	-	(46)
Write-down and impairments recognised in net cost of services (expense) of right-of-use assets	-	(170)	-	-	-	(170)
Remeasurement of right-of-use assets	8	3,077	-	-	-	3,085
Total as at 30 June 2026	11,288	118,414	26,221	6,037	16,438	178,398
Total as at 30 June 2026 represented by						
Gross book value	12,004	224,606	31,239	12,496	39,978	320,323
Accumulated depreciation, amortisation and impairment	(716)	(106,192)	(5,018)	(6,459)	(23,540)	(141,925)
Total as at 30 June 2026	11,288	118,414	26,221	6,037	16,438	178,398
Carrying amount of right-of-use assets included above	467	77,592	-	1,624	-	79,683

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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

Contractual commitments totalling \$0.43 million for the acquisition of IT equipment and other capital works are payable within one year (2024-25: \$1.81million).

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 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.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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 2025-26, the NIAA procured valuation services from independent valuation experts JLL Public Sector Valuations Pty Ltd to perform a desktop assessment of all tangible asset classes as at 30 June 2026. The resulting overall impact to the asset portfolio value was an increase of 6%. The increase largely reflects increases in the cost of materials, observable market movements and lease extensions exercised during 2025-26 which impacted the corresponding asset.

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 2026 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.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

<u>Assets held for sale</u>		
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. As at 30 June 2026, the NIAA has no held for sale assets. (2024-25: nil).		
<u>Intangibles</u>		
Intangibles comprise internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.		
<u>Impairment</u>		
All cash generating units and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. 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 2026.		
<u>Depreciation and amortisation</u>		
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	2026	2025
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.		

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

3.3: Payables

	2026	2025
	\$'000	\$'000
Note 3.3A: Suppliers		
Trade creditors and accruals	13,259	9,774
Total suppliers	13,259	9,774

Note 3.3B: Other payables

Salaries, wages and superannuation	7,571	6,278
Leave transfers	1,247	1,950
Other	438	314
Total other payables	9,256	8,542

3.4: Interest Bearing Liabilities

Note 3.4: Leases

Lease liabilities	91,221	102,434
Total leases	91,221	102,434

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

Maturity analysis - contractual undiscounted cash flows

Within 1 year	16,983	16,809
Between 1 to 5 years	60,951	64,360
More than 5 years	19,711	29,416
Total undiscounted lease payments payable	97,645	110,585
Unexpired lease interest	(6,424)	(8,151)
Net leases liability	91,221	102,434

The NIAA in its capacity as a lessee has a total of 138 (2024-25: 138) 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.

National Indigenous Australians Agency
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3.5: Other Provisions

Reconciliation of movements in provisions

	Makegood	Redundancy	Total
	\$'000	\$'000	\$'000
As at 1 July 2025	3,206	-	3,206
Additional provisions made	-	3,301	3,301
Finance cost	96	-	96
Amounts used	(210)	-	(210)
Net reassessment movement	(140)	-	(140)
Gain on reversal of provision	(8)	-	(8)
Total as at 30 June 2026	2,944	3,301	6,245

The NIAA currently has 26 (2024-25: 28) agreements for the leasing of premises which have provisions requiring NIAA to restore the premises to their original condition (i.e. make good) at the conclusion of the lease.

Accounting Policy

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

Make good

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

Redundancy

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

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

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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

	2026	2025
	\$'000	\$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or deposit	-	170
Aboriginals Benefit Account - Special Account	10,190	12,157
Cash held in the Official Public Account - Special Account	106,772	107,006
Total cash and cash equivalents	116,962	119,333

There were no amounts held in trust in the closing balance of cash in special accounts in 2025-26 (2024-25: nil). See Note 5.2 Special Accounts.

Note 4.1B: Trade and other receivables

Other receivables

Statutory receivables	13,019	18,359
Interest receivable	11,741	18,059
Grants receivable	28,884	25,761
Lease rental receivable	220	248
Total other receivables	53,864	62,427
Total trade and other receivables (gross)	53,864	62,427

Less expected credit loss allowance

Grants receivables	(21,745)	(20,831)
Total expected credit loss allowance	(21,745)	(20,831)
Total trade and other receivables (net)	32,119	41,596

Note 4.1C: Other financial assets

Long-term debt arrangement ¹	-	722
Total other financial assets	-	722

¹During 2021-22, the NIAA entered into a deed of forbearance and repayment in relation to the recovery of unspent grant funding with one organisation. This was repaid in 2025-26.

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

National Indigenous Australians Agency
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4.2: Administered – Non-Financial Assets

Note 4.2: Reconciliation of the opening and closing balances of property, plant and equipment¹

	Land \$'000	Buildings \$'000	Intangibles \$'000	Total \$'000
Total as at 30 June 2025				
Gross book value	8,437	197	20,050	28,684
Accumulated depreciation and impairment	(680)	(68)	(888)	(1,636)
Total as at 1 July 2025	7,757	129	19,162	27,048
Depreciation and amortisation	-	-	(261)	(261)
Depreciation on right-of-use assets	(116)	(13)	-	(129)
Disposals of right-of-use assets	-	-	-	-
Remeasurement of right-of-use assets	2	2	-	4
Total as at 30 June 2026	7,643	118	18,901	26,662
Total as at 30 June 2026 represented by:				
Gross book value	8,440	199	20,050	28,689
Accumulated depreciation and impairment	(797)	(81)	(1,149)	(2,027)
Total as at 30 June 2026	7,643	118	18,901	26,662
Carrying amount of right-of-use assets included above	7,643	118	-	7,761

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	2026	2025
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.

National Indigenous Australians Agency
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4.3: Administered – Payables

	2026 \$'000	2025 \$'000
Note 4.3A: Grants		
Public sector		
Australian Government entities (related parties)	-	1,365
State and Territory Governments	-	213
Local Governments	430	1,654
Private sector		
Commercial entities	4,751	6,275
Non-profit organisations	28,690	32,857
Total grants	33,871	42,364

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

Note 4.3B: Other payables

Other payables	1,588	2,616
Total other payables	1,588	2,616

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.

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

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4.4: Administered – Interest Bearing Liabilities

	2026	2025
	\$'000	\$'000
Note 4.4A: Leases		
Lease liabilities	246	279
Total leases	246	279

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

Maturity analysis - contractual undiscounted cash flows

Within 1 year	43	42
Between 1 to 5 years	156	168
More than 5 years	61	87
Total undiscounted lease payments payable	260	297
Unexpired lease interest	(14)	(18)
Net leases liability	246	279

The NIAA in its capacity as lessee has a total of 4 administered leases distributed between property and land leases (2024-25: 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.

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

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4.5: Administered – Provisions

Reconciliation of movements in provisions

	Youpla Support Program	TSGRS	Settlement of litigation	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount 1 July 2025	19,823	4,927	127,987	152,737
Additional provisions made	-	5,933	-	5,933
Gain on reversal of provision	(9,372)	-	-	(9,372)
Amounts used	(6,431)	(3,473)	(96,905)	(106,809)
Total as at 30 June 2026	4,020	7,387	31,082	42,489

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. Applications for the Program closed on 30 June 2026. 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. As at 30 June 2026, following the closure of applications, the provision was reassessed and adjusted to reflect the estimated remaining obligation.

Territories Stolen Generations Redress Scheme (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 2026 represents payments yet to be paid.

Accounting judgements and estimates

The personal benefits provision for payments under the 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
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5. Funding

This section identifies the National Indigenous Australians Agency funding structure.

5.1: Appropriations

5.1A: Annual appropriations

	2026 \$'000	2025 \$'000
Ordinary annual services		
Annual appropriation		
Operating	313,550	353,899
Capital budget ¹	9,024	8,920
Section 74 receipts ²	21,973	19,221
Section 75 transfers	(664)	-
Total available appropriation	343,883	382,040
Appropriation applied in 2026 (current and prior years)	(335,177)	(334,209)
Variance	8,706	47,831
Opening unspent appropriation balance	193,530	159,055
Repealed <i>Appropriation Act (No. 1) 2021-22</i>	-	(7,498)
Repealed <i>Appropriation Act (No. 1) 2021-22</i>	-	(5,858)
Repealed <i>Appropriation Act (No. 1) 2022-23</i>	(46,947)	-
Closing unspent appropriation balance	155,289	193,530
Balance comprises appropriations as follows:		
<i>Appropriation Act (No. 1) 2022-23</i>	-	46,947
<i>Appropriation Act (No. 1) 2023-24³</i>	39,995	39,995
<i>Appropriation Act (No. 1) 2023-24 - Departmental Capital Budget (DCB)</i>	-	786
<i>Appropriation Act (No. 1) 2024-25³</i>	38,709	43,961
<i>Appropriation Act (No. 1) 2024-25 - Departmental Capital Budget (DCB)</i>	4,812	8,920
<i>Appropriation Act (No. 3) 2024-25</i>	-	52,921
<i>Appropriation Act (No. 1) 2025-26</i>	56,226	-
<i>Appropriation Act (No. 3) 2025-26</i>	6,355	-
<i>Appropriation Act (No. 5) 2025-26</i>	115	-
<i>Appropriation Act (No. 1) 2025-26 - Departmental Capital Budget (DCB)</i>	5,264	-
<i>Appropriation Act (No. 1) 2025-26 - Cash held by the agency</i>	53	-
<i>Supply Act (No. 1) 2025-26 - Departmental Capital Budget (DCB)</i>	3,760	-
Total unspent appropriation - ordinary annual services	155,289	193,530
Other services		
Annual appropriation		
Equity injections	2,101	2,101
Total available appropriation	2,101	2,101
Appropriation applied in 2026 (current and prior years)	(1,557)	(2,824)
Variance	544	(723)
Opening unspent appropriation balance	2,012	2,735
Repealed <i>Supply Act (No. 4) 2022-23</i>	(284)	-
Closing unspent appropriation balance	2,272	2,012
Balance comprises appropriations as follows		
<i>Supply Act (No. 4) 2022-23 - Non-Operating Equity Injections</i>	-	284
<i>Appropriation Act (No. 2) 2024-25 - Non-Operating Equity Injections</i>	171	1,728
<i>Appropriation Act (No. 2) 2025-26 - Non-Operating Equity Injections</i>	1,225	-
<i>Supply Act (No. 2) 2025-26 - Non-Operating Equity Injections</i>	876	-
Total unspent appropriation - other services	2,272	2,012
Total unspent appropriation	157,561	195,542

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

² In 2025-26, NIAA changed the presentation of appropriations disclosed in the appropriation note to include GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from the appropriation note.

³ The Departmental unspent annual appropriation is shown inclusive of Section 51 quarantines against *Appropriation Act (No. 1) 2023-24* of \$39.9 million and *Appropriation Act (No. 1) 2024-25* of \$13.4 million.

National Indigenous Australians Agency
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Note 5.1B: Administered annual and unspent appropriations

	2026 \$'000	2025 \$'000
Ordinary annual services		
Annual appropriation		
Operating	2,319,080	2,140,799
Section 74 receipts	1,100	3,247
Total available appropriation	2,320,180	2,144,046
Appropriation applied (current and prior years) ²	(1,984,655)	(1,830,198)
Variance	335,525	313,848
Opening unspent appropriation balance	762,495	521,729
Repealed <i>Appropriation Act (No. 1) 2021-22</i>	-	(56,449)
Repealed <i>Appropriation Act (No. 3) 2021-22</i>	-	(16,633)
Repealed <i>Appropriation Act (No. 1) 2022-23</i>	(67,206)	-
Repealed <i>Supply Act (No. 1) 2022-23</i>	(95,137)	-
Closing available appropriation balance	935,677	762,495
Balance comprises appropriations as follows¹:		
<i>Appropriation Act (No. 1) 2022-23</i>	-	67,206
<i>Supply Act (No. 1) 2022-23</i>	-	95,137
<i>Appropriation Act (No. 1) 2023-24</i>	235,640	235,640
<i>Appropriation Act (No. 3) 2023-24</i>	17,785	17,785
<i>Appropriation Act (No. 5) 2023-24</i>	634	634
<i>Appropriation Act (No. 1) 2024-25</i>	128,306	158,657
<i>Appropriation Act (No. 3) 2024-25</i>	173,063	187,266
<i>Appropriation Act (No. 1) 2024-25 - Cash held by the agency</i>	-	170
<i>Appropriation Act (No. 1) 2025-26</i>	225,983	-
<i>Appropriation Act (No. 3) 2025-26</i>	149,432	-
<i>Appropriation Act (No. 5) 2025-26</i>	4,000	-
<i>Supply Act (No. 1) 2025-26</i>	834	-
Total unspent appropriation - ordinary annual services	935,677	762,495
Other services		
Annual appropriation		
States, ACT, NT and Local government	5,720	7,529
Total available appropriation	5,720	7,529
Appropriation applied (current and prior years)	(5,720)	(7,529)
Total unspent appropriation	935,677	762,495

¹ The administered unspent annual appropriation is shown inclusive of Section 51 withholdings against *Appropriation Act (No. 1) 2023-24* of \$235.6 million, *Appropriation Act (No.3) 2023-24* of \$16.4 million, *Appropriation Act (No.5) 2023-24* of \$0.4 million, *Appropriation Act (No. 1) 2024-25* of \$126.3 million, *Appropriation Act (No. 3) 2024-25* of \$148.9 million and *Appropriation Act (No. 1) 2025-26* of \$89.7 million.

² The Department of Employment and Workplace Relations has drawing rights for the NIAA administered annual appropriation for the Community Development Program and Remote Australia Employment Service program, payments were \$353.0 million (2024-25: \$353.7 million).

National Indigenous Australians Agency
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Correction of prior period errors
Two prior period errors were identified in the comparative information presented in Note 5.1B – Administered Annual and Unspent Appropriations.
The first error related to the incorrect allocation of unspent administered appropriation balances between Appropriation Acts. This resulted in a reduction of *Appropriation Act (No. 1) 2023-24* by \$16.8 million, with corresponding increases of \$16.4 million to *Appropriation Act (No. 3) 2023-24* and \$0.4 million to *Appropriation Act (No. 5) 2023-24*. This error did not affect the total reported unspent appropriation balance.
The second error related to the omission of amounts held in the agency’s bank account on 30 June 2025 from the calculation of administered unspent appropriations. The comparative information has been restated to recognise these amounts as *Appropriation Act (No. 1) 2024 25 – Cash held by the agency*. This has resulted in changes to both appropriation applied and unspent appropriation.

Note 5.1C: Special appropriations		
Authority	Appropriation Applied	
	2026 \$'000	2025 \$'000
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i> ¹	2,000	1,250
<i>Higher Education Support Act 2003</i> ²	-	83,086
Total	2,000	84,336

¹Appropriation for royalty equivalent income to the Aboriginals Benefit Account is now credited directly to the special account under section 63 of the *Aboriginal Land Rights (Northern Territory) Act 1976*.
²This legislation authority was transferred from 1 July 2025 and is no longer managed by the NIAA.
There was no appropriation applied against *Public Governance, Performance and Accountability Act 2013 s.77* in 2025-26 or 2024-25.
There was no appropriation applied against *Indigenous Education (Targeted Assistance) Act 2000 s.13* in 2025-26 or 2024-25.
There was no appropriation applied against *Native Title Act 1993 s.54(2)* in 2025-26 or 2024-25.

National Indigenous Australians Agency
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5.2: Special Accounts									
	Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account¹		Aboriginals Benefit Account²		Indigenous Land and Sea Corporation Funding Special Account³		Indigenous Remote Service Delivery Special Account⁴		Services for Other Entities and Trust Moneys⁵
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000
Balance brought forward from previous period	48	45	12,157	46,801	-	-	102,732	104,099	4,225
Increases									
Administered									
Appropriation credited to special account	-	-	-	-	-	-	16,600	26,662	400
Adjustments to special accounts	-	-	384,555	269,695	-	-	-	-	-
Proceeds from sales of investments	-	-	958,900	1,313,500	-	-	-	-	-
Interest receipts	-	-	40,753	48,977	-	-	-	-	-
Other receipts	-	3	18,738	9,303	66,419	64,863	238	-	3,211
Total increase	-	3	1,402,946	1,641,475	66,419	64,863	16,838	26,662	3,611
Available for payments	48	48	1,415,103	1,688,276	66,419	64,863	119,570	130,761	7,836
Decreases:									
Administered									
Purchase of investments	-	-	(897,000)	(722,400)	-	-	-	-	-
Payments made	(8)	-	(507,913)	(953,719)	(66,419)	(64,863)	(15,112)	(28,030)	(5,563)
Total administered decreases	(8)	-	(1,404,913)	(1,676,119)	(66,419)	(64,863)	(15,112)	(28,030)	(5,563)
Total balance carried to next period	41	48	10,190	12,157	-	-	104,458	102,732	2,273
Balance represented by:									
Cash held in NIAA bank accounts	-	-	10,190	12,157	-	-	-	-	-
Cash held in the Official Public Account	41	48	-	-	-	-	104,458	102,732	2,273
Total balance carried to next period	41	48	10,190	12,157	-	-	104,458	102,732	2,273

There were no amounts held in trust in the Services for Other Entities and Trust Moneys Special Account in 2025-26 or 2024-25.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

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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 2025-26 (2024-25: nil).

National Indigenous Australians Agency
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5.3: Net Cash Appropriation Arrangements

	2026 \$'000	2025 \$'000
Note 5.3: Net Cash Appropriation Arrangements		
Total comprehensive income - as per the Statement of Comprehensive Income	(16,349)	22,531
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	14,773	15,884
Plus: depreciation of ROU assets	17,759	16,326
Less: lease principal repayments ²	(16,628)	(15,012)
Less: other comprehensive income from changes in asset revaluation surplus	(2,842)	(6,035)
Net cash operating surplus / (deficit)	(3,287)	33,694

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.

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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

	2026	2025
	\$'000	\$'000
Note 6.1A: Employee provisions		
Annual leave	19,799	19,017
Long service leave	40,746	41,086
Total employee provisions	60,545	60,103

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 2026 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.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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:

	2026	2025
	\$'000	\$'000
6.2: Key Management Personnel Remuneration		
Short-term employee benefits	1,965	2,346
Post-employment benefits	305	345
Other long-term benefits	127	136
Termination benefits	282	-
Total key management personnel remuneration expenses	2,679	2,827

The NIAA had 4 key management personnel roles during 2025-26 (2024-25: 6 roles until March 2025, reducing to 4). These roles were occupied by 6 staff members during the year (2024-25: 6). Of those staff members, 3 served in a KMP role for the full year (2024-25: 4) and 3 served for part of the year due to personnel changes (2024-25: 2).

Key management personnel on acting arrangements are assessed based on whether the officer had authority and responsibility for planning, directing and controlling the activities of the NIAA, with acting arrangements longer than two months included where those responsibilities were substantively performed.

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.

6.3: Related Party Disclosures

Related party relationships:

The NIAA is an Australian Government controlled entity. Related parties to the NIAA are KMP and their close family members, 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.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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. Some of the claims have been settled during 2025-26, with the remainder still being assessed.

The NIAA is currently managing one (1) claim brought by an individual 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 2025-26, with one 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 2026, the NIAA has an administered unquantifiable contingent liability in relation to estimated applications not yet received under the Scheme.

As at 30 June 2026, the NIAA has an administered quantifiable contingent liability of \$45.2 million in relation to applications received but not assessed under the Scheme (2024-25: \$40.5 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.

Unquantifiable contingent liabilities

A class action was filed in the Federal Court, alleging the Commonwealth, through its Community Development Program (CDP), racially discriminated against remote Indigenous persons, arguing that as CDP participants they were subjected to more onerous conditions than Workforce Australia participants who were predominantly non-Indigenous. NIAA has been identified as the responsible Commonwealth Agency. Any associated costs and future litigation outcomes are reported by the Department of Finance through Comcover and NIAA where appropriate.

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

7.2: Financial Instruments

	2026	2025
	\$'000	\$'000
Note 7.2A: Categories of financial instruments		
Financial assets at amortised cost:		
Cash and cash equivalents	53	-
Goods and services receivables (net)	4,540	3,920
Total financial assets at amortised cost	4,593	3,920
Total financial assets	4,593	3,920
Financial Liabilities		
Financial liabilities measured at amortised cost:		
Suppliers	13,259	9,774
Leave transfers	1,247	1,950
Other	438	314
Total financial liabilities measured at amortised cost	14,944	12,038
Total financial liabilities	14,944	12,038
Note 7.2B: Net losses on financial assets		
Financial assets at amortised cost		
Impairment	86	-
Net (losses) on financial assets at amortised cost	86	-
Net (loss) from financial assets	86	-

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

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.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

For the period ended 30 June 2026

7.3: Administered Financial Instruments

	2026	2025
	\$'000	\$'000
Note 7.3A: Categories of financial instruments		
Financial assets at amortised cost		
Bank term deposits	740,500	802,400
Cash and cash equivalents	116,962	119,333
Interest receivable	11,741	18,059
Grants receivable (net)	7,139	4,930
Lease rental receivable	220	248
Other financial assets	-	722
Total financial assets at amortised cost	876,562	945,692
Total financial assets	876,562	945,692
Financial liabilities measured at amortised cost		
Suppliers	4,860	4,926
Grants	33,871	42,364
Other payables	1,588	2,616
Total financial liabilities measured at amortised cost	40,319	49,906
Total financial liabilities	40,319	49,906

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 average duration of the term deposits is approximately 10 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 2026 is 100% with Australian banks (2024-25: 100%).

Note 7.3B: Net gains or losses from financial assets

Financial assets at amortised cost		
Interest	34,441	43,381
Reversal of impairment losses	2,125	282
Impairment loss on financial instruments	(3,446)	(8,164)
Net gains on financial assets at amortised cost	33,120	35,499

National Indigenous Australians Agency
Notes to and forming part of the financial statements
For the period ended 30 June 2026

8. Other Information

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

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

	2026	2025
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	53	-
Trade and other receivables	109,259	99,681
Prepayments	3,544	4,356
Total no more than 12 months	112,856	104,037
More than 12 months		
Prepayments	681	104
Property, plant and equipment	161,960	178,526
Intangibles	16,438	18,309
Total more than 12 months	179,079	196,939
Total assets	291,935	300,976
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	13,259	9,774
Other payables	9,256	8,542
Leases	15,163	14,763
Employee provisions	19,853	19,306
Other provisions	4,385	1,040
Total no more than 12 months	61,916	53,425
More than 12 months		
Leases	76,058	87,671
Employee provisions	40,692	40,797
Other provisions	1,860	2,166
Total more than 12 months	118,610	130,634
Total liabilities	180,526	184,059

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

For the period ended 30 June 2026

	2026 \$'000	2025 \$'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	116,962	119,333
Trade and other receivables	32,119	41,596
Other financial assets	-	23
Term deposits	740,500	736,400
Prepayments	58	10,673
Total no more than 12 months	889,639	908,025
More than 12 months		
Other financial assets	-	699
Term deposits	-	66,000
Land and buildings	7,761	7,886
Intangibles	18,901	19,162
Total more than 12 months	26,662	93,747
Total assets	916,301	1,001,772
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	4,860	4,926
Grants	33,871	42,364
Other payables	1,588	2,616
Personal benefit liabilities	103	439
Personal benefit provision	11,407	23,798
Leases	43	42
Employee provisions	7	6
Settlement of litigation	31,082	127,987
Total no more than 12 months	82,961	202,178
More than 12 months		
Leases	203	237
Personal benefit provision	-	952
Employee provisions	5	4
Total more than 12 months	208	1,193
Total liabilities	83,169	203,371

8.2: Restructuring

During the 2025-26 financial year, the administration of the Indigenous Protected Areas program and associated funding was transferred from NIAA to Department of Climate Change, Energy, the Environment and Water (DCCEEW) as a Machinery of Government change. The transfer of responsibility was a government decision that did not require amendments to *Administrative Arrangements Orders*.

The department agreed to a \$0.664 million departmental funding transfer, which was transferred to DCCEEW under section 75 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Expenses relating to the program were incurred by NIAA until 31 March 2026.

There were no transfers of assets or liabilities as a result of this transfer. There were no departmental funding transfers during the 2024-25 financial year.



INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2026:

- (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 ABA as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the ABA, which I have audited, comprise the following as at 30 June 2026 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; 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 ABA in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the ABA, 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.

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



Catherine Pauli

Executive Director

Delegate of the Auditor-General

Canberra

8 September 2026

Aboriginals Benefit Account

Statement by the Accountable Authority and Chief Financial Officer

for the period ended 30 June 2026

The accompanying financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2026 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 2026 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

Chief Executive Officer

8 September 2026

Signed.....

Maria Babler

Acting Chief Financial Officer

8 September 2026

Aboriginals Benefit Account
STATEMENT OF COMPREHENSIVE INCOME
For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
NET COST OF SERVICES			
Expenses			
Suppliers - services rendered		127	230
Grants	1.1A	147,324	97,704
Payments for township leases	1.1B	13,709	10,392
Payments associated with land councils administration	1.1C	170,136	172,785
Payments associated with land councils distributions	1.1D	129,288	80,910
Payments associated with Aboriginal Investment NT	1.1E	58,169	34,540
Depreciation	2.2	91	90
Impairment loss on financial instruments		2,217	872
Other expenses	1.1F	2,683	3,088
Total expenses		523,744	400,611
Own-Source Revenue and Gains			
Revenue			
Interest	1.2A	34,437	43,386
Lease income	1.2B	2,027	2,146
Community entity receipts	1.1B	-	6,063
Resources received free of charge	1.2C	2,683	3,088
Recoveries associated with land councils distributions	1.1D	3,306	9,708
Other revenue		5,350	3,061
Total revenue		47,803	67,452
Gains			
Reversal of impairment allowance		61	-
Total gains		61	-
Total own-source revenue and gains		47,864	67,452
Net cost of services		475,880	333,159
Revenue from Government	1.2D	384,555	269,695
Deficit		(91,325)	(63,464)
Total comprehensive loss		(91,325)	(63,464)

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

Aboriginals Benefit Account
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Notes	2026 \$'000	2025 \$'000
ASSETS			
Financial assets			
Cash and cash equivalents	3.1	10,190	12,157
Trade and other receivables	2.1A	14,202	21,920
Investments - term deposits	4.2A	740,500	802,400
Other financial assets	2.1B	-	262
Total financial assets		764,892	836,739
Non-financial assets			
Land ¹	2.2	7,527	7,618
Prepayments - subsection 64(3)	1.1D	58	10,673
Total non-financial assets		7,585	18,291
Total assets		772,477	855,030
LIABILITIES			
Payables			
Township leasing payables	2.3A	3,908	4,665
Grants payables		15,613	2,848
Other payables		256	3,492
Total payables		19,777	11,005
Total liabilities		19,777	11,005
Net assets		752,700	844,025
EQUITY			
Retained surplus		752,700	844,025
Total equity		752,700	844,025

¹Right-of-use (ROU) assets are included in the Land line item.

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

Aboriginals Benefit Account
STATEMENT OF CHANGES IN EQUITY
For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
TOTAL EQUITY - RETAINED SURPLUS		
Opening balance		
Balance carried forward from previous period	844,025	907,489
Total opening balance	844,025	907,489
Comprehensive loss		
Deficit for the period	(91,325)	(63,464)
Total comprehensive loss	(91,325)	(63,464)
Closing balance as at 30 June	752,700	844,025

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

Aboriginals Benefit Account
CASH FLOW STATEMENT
For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations		384,555	269,695
Net GST received		14,778	7,940
Lease income		2,258	2,265
Community entity receipts		-	5,470
Other cash received		1,374	1,563
Total cash received		402,965	286,933
Cash used			
Suppliers		140	252
Grants		148,780	104,023
Payments for township leases		15,318	9,149
Payments associated with land councils administration		170,136	172,785
Payments associated with land councils distributions		115,367	80,910
Payments associated with Aboriginal Investment NT		58,169	594,540
Total cash used		507,910	961,659
Net cash used by operating activities		(104,945)	(674,726)
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of investments		958,900	1,313,500
Interest on investments		40,753	48,977
Repayment from other financial assets		325	5
Total cash received		999,978	1,362,482
Cash used			
Purchase of investments		897,000	722,400
Total cash used		897,000	722,400
Net cash from investing activities		102,978	640,082
Net decrease in cash held		(1,967)	(34,644)
Cash and cash equivalents at the beginning of the reporting period		12,157	46,801
Cash and cash equivalents at the end of the reporting period	3.1	10,190	12,157

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 2026

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Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

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 2025 to 30 June 2026. 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% (2024-25: 4%).

GST is payable on purchases made by the ABA where applicable. These amounts are recoverable from the Australian Taxation Office (ATO).

New Australian Accounting Standards

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

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

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 of the ABA include key management personnel (KMP) and other Australian Government entities. KMP of the ABA comprise the Minister for Indigenous Australians and members of the NIAA Executive Board who have authority and responsibility for planning, directing and controlling the activities of the ABA, directly or indirectly. The remuneration and other benefits of the Minister for Indigenous Australians are determined by the Remuneration Tribunal and are not paid by the ABA. Similarly, remuneration and other benefits for members of the NIAA Executive Board are not paid by the ABA. Accordingly, no KMP remuneration is recognised or disclosed in the ABA financial statements.

Transactions with government related entities, including Land Councils and Aboriginal Investment NT, are disclosed in the relevant financial statement notes. No additional related party transactions have been identified that require separate disclosure.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. Financial Performance

This section analyses the financial performance of Aboriginals Benefit Account for the year ended 30 June 2026.

1.1: Expenses

	2026 \$'000	2025 \$'000
Note 1.1A: Grants		
Public Sector		
Australian Government entities (related parties)	-	600
State Territory Governments	-	211
Local Governments	1,054	4,231
Private Sector		
Non-profit organisations	126,703	84,761
Commercial entities	7,402	3,997
Homelands Project	7,977	2,354
Mining Withholding Tax	4,188	1,550
Total grants	147,324	97,704

Accounting Policy

The ABA makes payments to or for the benefit of Aboriginals living in the Northern Territory under subsection 64(4) of the ALRA. A Mining Withholding Tax is payable on grant payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA.

A Mining Withholding Tax is not payable on grant payments made from other income.

Note 1.1B: Payments for township leases

Office of Township Leasing administrative expenses	6,196	4,765
Community entity administrative expenses	5,486	3,714
Township leasing income returned	2,027	1,913
Total payments for township leases	13,709	10,392

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 administering a township lease under subsection 64(4A) of the ALRA. The return of advance payments are shown within the line item Community entity receipts in the Statement of Comprehensive Income which totalled nil in 2025-26 (2024-25: \$6.063 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.

The above disclosures should be read in conjunction with the accompanying note 2.3A.

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 1.1C: Payments associated with land councils administration		
Subsection 64(1) payments		
Northern Land Council	97,277	100,860
Mining Withholding Tax	4,053	4,203
Sub-total Northern Land Council	101,330	105,063
Central Land Council	42,094	44,377
Mining Withholding Tax	1,754	1,849
Sub-total Central Land Council	43,848	46,226
Tiwi Land Council	8,071	6,933
Mining Withholding Tax	336	289
Sub-total Tiwi Land Council	8,407	7,222
Anindilyakwa Land Council	15,889	13,703
Mining Withholding Tax	662	571
Sub-total Anindilyakwa Land Council	16,551	14,274
Total payments associated with land councils for administration	170,136	172,785

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.

Note 1.1D: Payments associated with land councils distributions

Subsection 64(3) payments		
Northern Land Council	31,152	29,987
Mining Withholding Tax	1,298	1,250
Sub-total Northern Land Council	32,450	31,237
Central Land Council	77,180	47,686
Mining Withholding Tax	3,216	1,987
Sub-total Central Land Council	80,396	49,673
Anindilyakwa Land Council	15,784	-
Mining Withholding Tax	658	-
Sub-total Anindilyakwa Land Council	16,442	-
Total payments associated with land councils distributions	129,288	80,910

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. Recoveries associated with land councils distributions is recognised if Ministerial approval is received to offset the overpayment. The recoveries are 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.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 1.1E: Payments associated with Aboriginal Investment NT		
Payments under s64AA(4)	55,842	10,758
Mining Withholding Tax	2,327	23,782
Total payments associated with Aboriginal Investment NT	58,169	34,540

Accounting Policy

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.

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

Note 1.1F: Other expenses

Salaries and operating expenses ¹	2,683	3,088
Total other expenses	2,683	3,088

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 and Gains

REVENUE

Note 1.2A: Interest

Term deposits	33,017	40,282
Interest bearing bank account	1,418	3,099
Unwinding of discount on long term debt arrangement	2	5
Total interest	34,437	43,386

Accounting Policy

Interest revenue is recognised using the effective interest method.

Note 1.2B: Lease income

Lease - Wurrumiyanga	964	1,143
Lease - Milikapiti	305	382
Lease - Wurankuwu	123	41
Lease - Pirlangimpi	369	385
Lease - Mutitjulu	266	195
Total lease income	2,027	2,146

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 from sub-lease arrangements is recognised on an accrual basis. Refer to Note 1.1B.

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 1.2B: Lease income - Maturity analysis		
Maturity analysis of finance lease income receivables:		
Within 1 year	2,134	1,927
1 to 2 years	2,133	1,923
2 to 3 years	2,044	1,922
3 to 4 years	1,730	1,837
4 to 5 years	1,618	1,539
More than 5 years	13,046	8,996
Total undiscounted lease payments receivable	22,705	18,144

The EDTL sub-leases its various properties held under township head leases to individuals and agencies in remote and regional areas in the Northern Territory. The EDTL manages the risks associated with any rights it retains in the underlying asset through the use of contract and memorandum of understanding arrangements, appropriate insurance coverage, engagement of a licensed property manager for rental management services, and documented arrears management procedures.

Note 1.2C: Resources received free of charge

Salaries	2,607	3,018
Remuneration of auditors - financial statements audit	76	70
Total resources received free of charge	2,683	3,088

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 to Note 1.1F.

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

REVENUE FROM GOVERNMENT

Note 1.2D: Revenue from Government

Appropriations

Special appropriations	384,555	269,695
Total revenue from Government	384,555	269,695

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.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

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

	2026 \$'000	2025 \$'000
Note 2.1A: Trade and other receivables		
Interest	11,741	18,059
GST receivable from the ATO	2,133	2,228
Grants	3,987	3,047
Other	220	248
Total trade and other receivables	18,081	23,582
Less expected credit loss allowance		
Grants	(3,879)	(1,662)
Total expected credit loss allowance	(3,879)	(1,662)
Total trade and other receivables (net)	14,202	21,920

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. This policy should be read in conjunction with the accompanying note 4.2A.

Note 2.1B: Other financial assets

Long term debt arrangements	-	262
Total other financial assets	-	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. Full payment of the debt was received by ABA in December 2025. 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 2026

2.2: Non-Financial Assets

Reconciliation of the Opening and Closing Balances

	Land \$'000	Total \$'000
As at 1 July 2025		
Gross book value	8,161	8,161
Accumulated depreciation and impairment	(543)	(543)
Total as at 1 July 2025	7,618	7,618
Depreciation of ROU assets	(91)	(91)
Total as at 30 June 2026	7,527	7,527
Total as at 30 June 2026 represented by		
Gross book value	8,161	8,161
Accumulated depreciation and impairment	(634)	(634)
Total as at 30 June 2026	7,527	7,527
Carrying amount of ROU assets	7,527	7,527

The above table discloses land subject to operating leases.

Accounting Policy

Asset Recognition Threshold

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 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 ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

Derecognition

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

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

2.3: Payables

	2026	2025
	\$'000	\$'000
<u>Note 2.3A: Township leasing payables</u>		
Office of Township Leasing administrative liabilities	2,578	2,328
Township leasing income payables	1,330	2,337
Total Township leasing payables	3,908	4,665

The above disclosure should be read in conjunction with the accompanying note 1.1B.

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

3. Funding

This section identifies the Aboriginals Benefit Account funding structure.

3.1: Special Accounts

Special accounts ('recoverable GST exclusive')

	Aboriginals Benefit Account ¹	
	2026	2025
	\$'000	\$'000
Balance brought forward from previous period	12,157	46,801
Increases		
Appropriation credited to special account	384,555	269,695
Proceeds from sales of investments	958,900	1,313,500
Other receipts	44,710	58,280
Total increases	1,388,165	1,641,475
Available for payments	1,400,322	1,688,276
Payments made	(493,132)	(953,719)
Purchase of investments	(897,000)	(722,400)
Total decreases	(1,390,132)	(1,676,119)
Total balance carried to the next period	10,190	12,157
Balance represented by:		
Cash held in entity bank account	10,190	12,157
Total balance carried to the next period	10,190	12,157

¹Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 80.

Establishing instrument: *Aboriginal Land Rights (Northern Territory) Act 1976*, sections 62, 63, 64 and 65.

Purpose: For the receipt and disbursement of the equivalent of mining royalty moneys derived from mining operations on Aboriginal land in the Northern Territory.

This account is interest bearing.

4. Managing Uncertainties

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

4.1: Contingent Assets and Liabilities

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 (2024-25: nil).

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.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

4.2: Financial Instruments

	2026 \$'000	2025 \$'000
Note 4.2A: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Cash and cash equivalents	10,190	12,157
Interest receivable	11,741	18,059
Grants receivables (net)	108	1,385
Other receivables	220	248
Investments - term deposits	740,500	802,400
Long term debt arrangement	-	262
Total financial assets at amortised cost	762,759	834,511
Total financial assets	762,759	834,511
Financial liabilities		
Financial liabilities at amortised cost		
Township leasing payables	3,908	4,665
Grants payables	15,613	2,848
Other payables	256	277
Total financial liabilities measured at amortised cost	19,777	7,790
Total financial liabilities	19,777	7,790

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 average duration of the term deposits is approximately 10 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 2026 is 100% (2024-25:100%) with Australian banks.

Aboriginals Benefit Account

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the period ended 30 June 2026

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).

	2026 \$'000	2025 \$'000
<u>Note 4.2B: Net gains or losses on financial assets</u>		
Financial assets at amortised cost		
Interest revenue	34,437	43,386
Reversal of impairment allowance	61	-
Impairment loss on financial instruments	(2,217)	(872)
Net gain on financial assets at amortised cost	32,281	42,514
Net gain on financial assets	32,281	42,514

The above net gain is from financial assets that are not recognised at fair value through profit or loss.

Accounting Policy

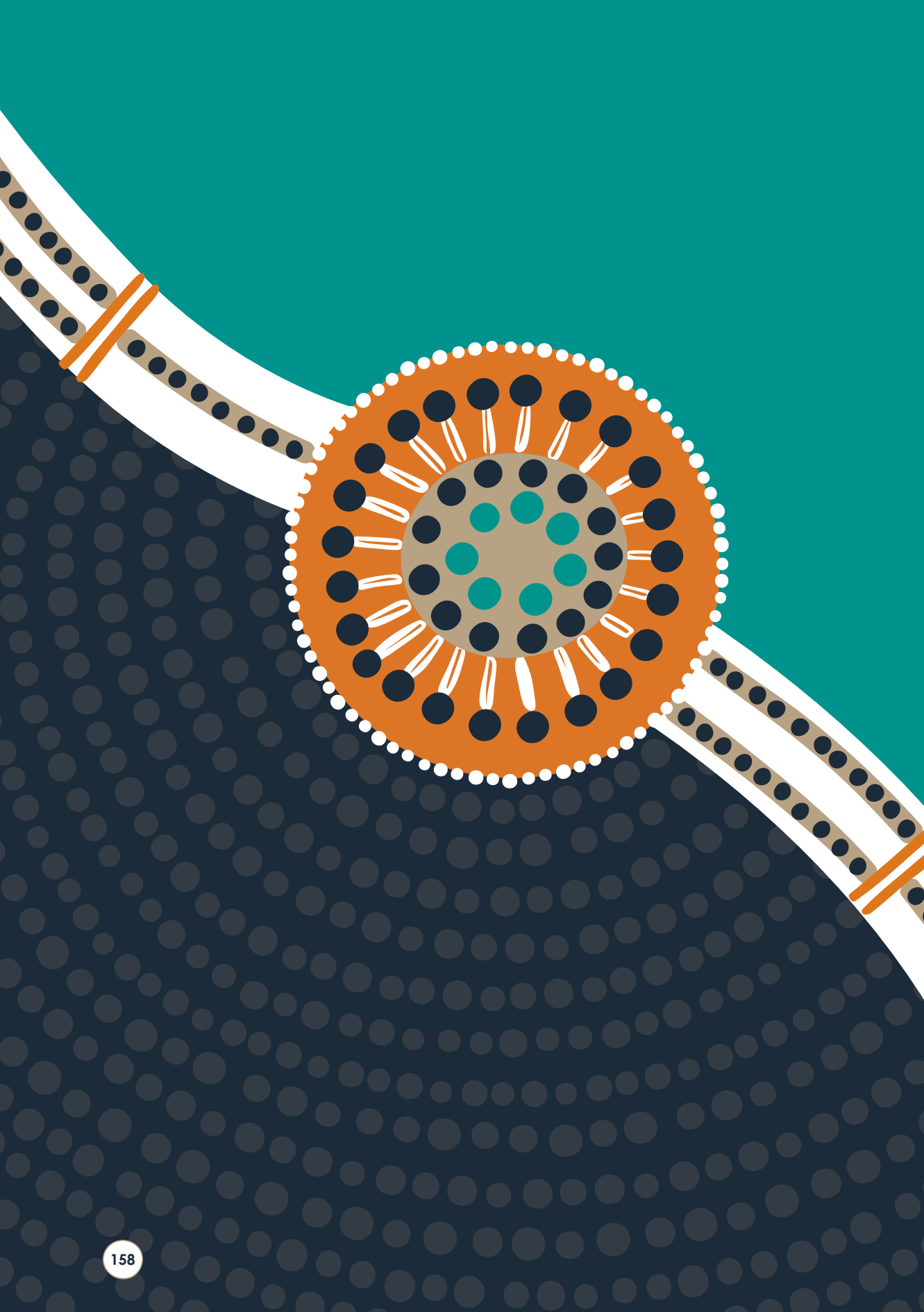
Gains or losses from disposal of assets are recognised when control of the asset has passed to the purchaser.

Aboriginals Benefit Account
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the period ended 30 June 2026

5. Other Information

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

	2026 \$'000	2025 \$'000
<u>Current/Non-current Distinction for Assets and Liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10,190	12,157
Trade and other receivables	14,202	21,677
Investments - term deposits	740,500	736,400
Prepayments - subsection 64(3)	58	10,673
Long term debt arrangements	-	8
Total no more than 12 months	764,950	780,915
More than 12 months		
Trade and other receivables	-	243
Investments - term deposits	-	66,000
Land	7,527	7,618
Long term debt arrangements	-	254
Total more than 12 months	7,527	74,115
Total assets	772,477	855,030
Liabilities expected to be settled in:		
No more than 12 months		
Township leasing payables	3,908	4,665
Grants payables	15,613	2,848
Other payables	256	3,492
Total no more than 12 months	19,777	11,005
Total liabilities	19,777	11,005



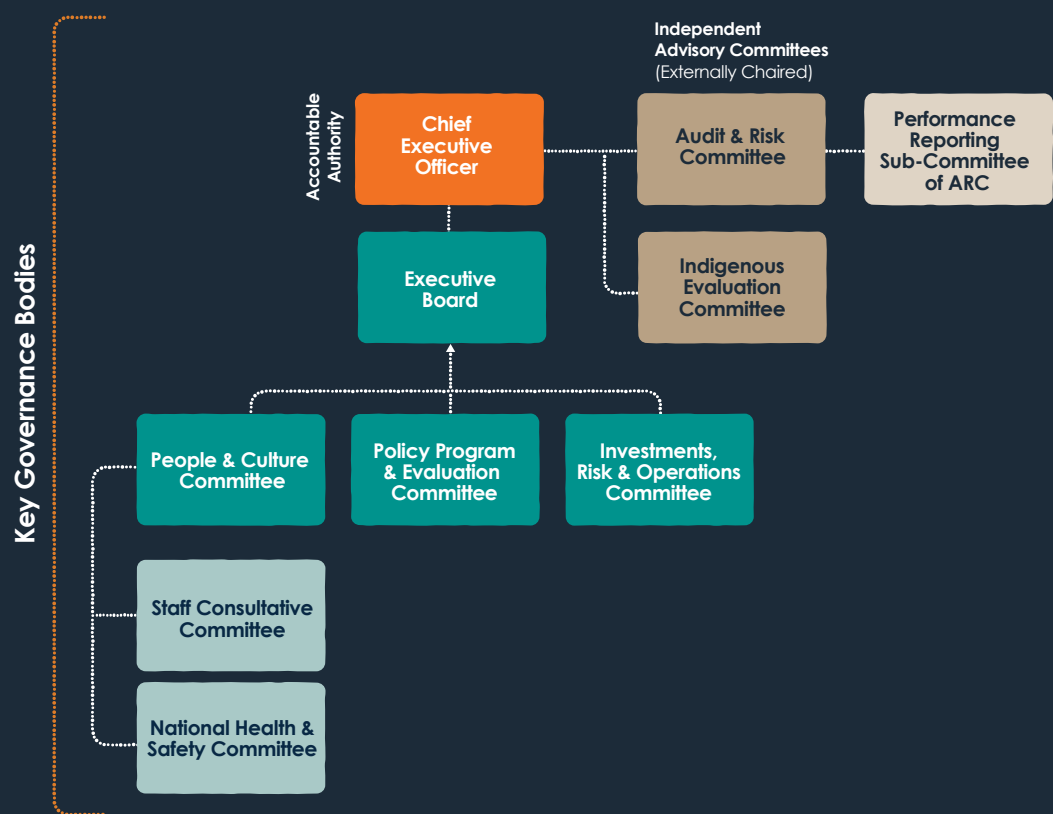
SECTION 4

Management and Accountability

CORPORATE GOVERNANCE

Governance structure

The NIAA's governance structure and operating model supports the CEO as the NIAA's Accountable Authority and ensures accountability, transparency, and integrity across the organisation.



Internal governance committees

Executive Board

The Executive Board sets the strategic direction for the organisation and is supported by 3 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.

Investments, Risk and Operations Committee

The Investments, Risk and Operations Committee oversees the NIAA's risk management frameworks and activities, emergency management and business continuity, capital investment, major projects, 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, the Indigenous Advancement Strategy (IAS), and Agency performance.

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 advisory body that supports transparency, accountability and learning regarding 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 Agency.

Audit and Risk Committee

The role of the Audit and Risk Committee (ARC) is to provide independent advice to the CEO and the NIAA Executive on the appropriateness of the NIAA's financial and performance reporting responsibilities, risk oversight, 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: www.niaa.gov.au/resource-centre/niaa/audit-and-risk-committee-charter.

The Performance Reporting Sub-Committee assists the ARC in providing advice on the appropriateness of the NIAA's performance management and reporting.

Details of members of the ARC are at [table 4.1](#).

Fraud and corruption control and prevention

Fraud and corruption have the capacity to seriously undermine the NIAA's ability to effectively deliver on our purpose. The NIAA is committed to deterring and preventing such behaviour in the performance of our operations and, where relevant, investigating or otherwise dealing with suspected fraud or corruption.

In 2025–26, the NIAA's approach to fraud and corruption risk management was 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. The FCCP was updated at the end of 2025–26 to reflect the NIAA's fraud and corruption control arrangements for 2026 to 2028. These directive elements were further supported by the NIAA's Integrated Program Compliance and Fraud Management Framework, which provided a principles-based and practical approach to managing compliance, fraud and corruption risk associated with both internal agency circumstances as well as funded activities. Collectively, these frameworks guided 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 (FCRA), the performance of proactive fraud detection activities, conflict of interest

management, recruitment screening, and undertaking due diligence on funding applications and those organisations applying for funding.

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 incidents as appropriate. All investigation activities adhere to the requirements of the Australian Government Investigation Standards 2022.

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

Significant non-compliance with finance law

There were no significant issues reported to the Minister under section 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Table 4.1: ARC membership 2025–26

Qualifications, knowledge, skills or experience	Number of ARC meetings held/ attended	Number of Performance Reporting subcommittee meetings held	Total annual remuneration (GST inc.)	Additional Information
Maria Storti				
Maria Storti is the Chair of the NIAA's Audit and Risk Committee, and a member of the Performance Reporting Sub-Committee. Ms Storti's experience and qualifications include: Specialising in financial management, performance reporting and risk management. Serving on a range of boards and Commonwealth Government Audit and Risk Committees, and in senior executive roles and consultancy for over 3 decades. Master of Business Administration; Fellow of the Institute of Chartered Accountants; Fellow of the Australian Institute of Company Directors; member of the Institute of Internal Auditors. Former Ernst & Young Performance Improvement Partner, Deputy CEO at Defence Housing Australia and Vice-President Governance and Development at the University of Canberra.	5/5	4/4	\$49,464	Chair Financial Statements Adviser Member of Performance Reporting Subcommittee

Qualifications, knowledge, skills or experience	Number of ARC meetings held/ attended	Number of Performance Reporting subcommittee meetings held	Total annual remuneration (GST inc.)	Additional Information
Barbara Causon PSM				
Barbara Causon PSM is a Wiradjuri woman and an independent member of the NIAA Audit and Risk Committee. Ms Causon's skills and experience include: Previously a Senior Executive Service Officer in the Australian Public Service working at Centrelink, Department of Human Services, and the Aboriginal and Torres Strait Islander Commission (ATSIC). The Chair of the <i>Our Booris, Our Way</i> 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. The inaugural Aboriginal and Torres Strait Islander Children and Young People Advocate for the ACT. 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.	5/5	Not applicable	\$22,500	Member

Qualifications, knowledge, skills or experience	Number of ARC meetings held/ attended	Number of Performance Reporting subcommittee meetings held	Total annual remuneration (GST inc.)	Additional Information
Greg Divall				
Greg Divall is the Chair of the NIAA Performance Reporting sub-committee, and member of the NIAA Audit and Risk Committee. Mr Divall is also an Independent Assurance Board member with the Department of Defence, and an independent member of several Commonwealth Audit and Risk Committees. Mr Divall's experience and qualifications include: 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 (DCCEE), Department of Industry, Science and Resources (DISR) and the Treasury. Bachelor of Applied Science (Mathematics, with majors in Computing and Statistics) and Master of Business Administration.	5/5	4/4	\$49,624	Member Chair of Performance Reporting subcommittee

Qualifications, knowledge, skills or experience	Number of ARC meetings held/ attended	Number of Performance Reporting subcommittee meetings held	Total annual remuneration (GST inc.)	Additional Information
Greg Divall (continued)				
Membership of the Australian Institute of Company Directors and a Vincent Fairfax Fellow. Completion of the Australian and New Zealand School of Government (ANZSOG) Executive Fellows Program, the Harvard Kennedy School's National and International Security program for senior executives, and the Advanced Management and Leadership Programme at Oxford Saïd Business School.	continued	continued	continued	continued

External scrutiny

Reports by the Auditor-General

The NIAA and its activities were subject to the following external scrutiny during the reporting period:

- *Auditor-General Report No. 19 of 2025–26 - Closing the Gap in Schooling and Early Childhood Development — Partnership and Reporting.* The NIAA noted 3 recommendations. To view the audit, please visit: www.anao.gov.au/work/performance-audit/closing-the-gap-schooling-and-early-childhood-development-partnership-and-reporting.
- *Auditor-General Report No. 37 of 2025–26 - Support and Regulation of Indigenous Corporations.* The NIAA noted one recommendation and agreed to 3 in principle. To view the audit, please visit: www.anao.gov.au/work/performance-audit/support-and-regulation-of-indigenous-corporations.

Judicial and administrative decisions

There were no judicial decisions or decisions of administrative tribunals during the year that had, or may have, a significant impact on the NIAA's operations.

Reports by the Commonwealth Ombudsman

There were no reports on the NIAA during the reporting period by the Commonwealth Ombudsman or the Office of the Australian Information Commissioner.

Australian Privacy Commissioner decisions

There were no decisions by the Australian Privacy Commissioner 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.

Parliamentary committee inquiries

The NIAA provided evidence and/or submissions to a range of parliamentary committee inquiries during 2025–26 on matters relating to Indigenous Australians policy and programs (Table 4.2).

Table 4.2 Parliamentary committee inquiries

Committee	Inquiry
The Senate Standing Committees on Finance and Public Administration	During 2025–26, the Cross Portfolio Indigenous Matters Portfolio received 7,357 Questions on Notice from the Finance and Public Administration Committee hearings.
House of Representatives Committee on Social Policy and Legal Affairs	<i>Inquiry into the relationship between domestic, family and sexual violence and suicide</i> , the NIAA provided evidence at a public hearing on 27 March 2026, and a Department of Social Services-led Submission on 20 February 2026.
House of Representatives Standing Committee on Health, Aged Care and Disability	<i>Inquiry into the Thriving Kids Initiative</i> , the NIAA lodged a submission on 13 October 2025. <i>Inquiry into the health impacts of alcohol and other drugs in Australia</i> , the NIAA provided evidence at a public hearing on 12 March 2026.
House of Representatives Standing Committee on Primary Industries	<i>Inquiry into factors shaping social licence and economic development outcomes in critical minerals projects across Australia</i> , the NIAA lodged a submission on 15 April 2026.
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	<i>Inquiry into racism, hate and violence directed at Aboriginal and Torres Strait Islander people</i> , the NIAA lodged a submission on 4 June 2026 and provided evidence at a public hearing on 26 June 2026.
Joint Standing Committee on Northern Australia	<i>Inquiry into Preparing for Emerging Industries Across Northern Australia</i> , the NIAA provided evidence at a public hearing on 26 June 2026.
Senate Legal and Constitutional Affairs Legislation Committee	<i>Inquiry into Australia's youth justice and incarceration system</i> , the NIAA made a joint submission with the Attorney-General's Department on 19 December 2025.

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 2025–26, a total of 275 complaints were received, primarily through the online portal on the NIAA website, by email, and by telephone. Wherever possible, complaints are resolved at a local level, and the NIAA uses the information from these complaints to help improve services and systems.

Financial performance

The NIAA's financial statements are presented in Section 3 of this report, with the ANAO issuing an unmodified audit opinion on 8 September 2026.

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

Departmental activities

The NIAA has reported a total comprehensive loss of \$16.3 million, compared to a total comprehensive income of \$22.5 million in 2024–25. After adjusting for unfunded depreciation and lease principal payments, and changes in the asset revaluation reserve, the NIAA recorded an operating deficit of \$3.3 million.

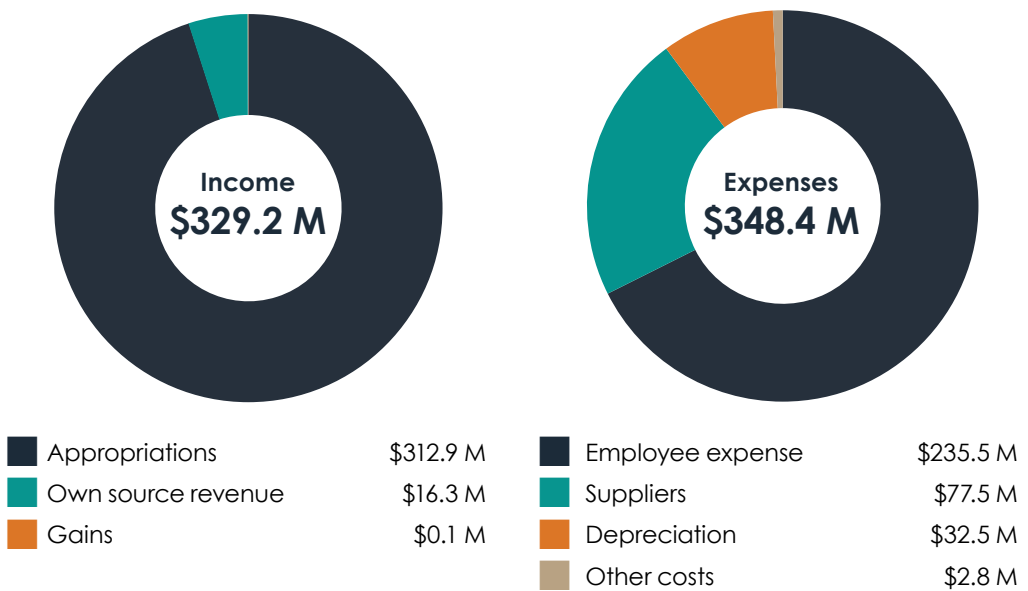
Own-source revenue

A total of \$16.3 million of own-source revenue was recorded for 2025–26. Own-source revenue mainly comprises cost recoveries from other government agencies and rental income from subleased premises.

Expenses

Departmental expenses primarily comprise employee expenses, which increased from the prior year due to higher wages and salaries along with costs associated with employee separations and redundancies.

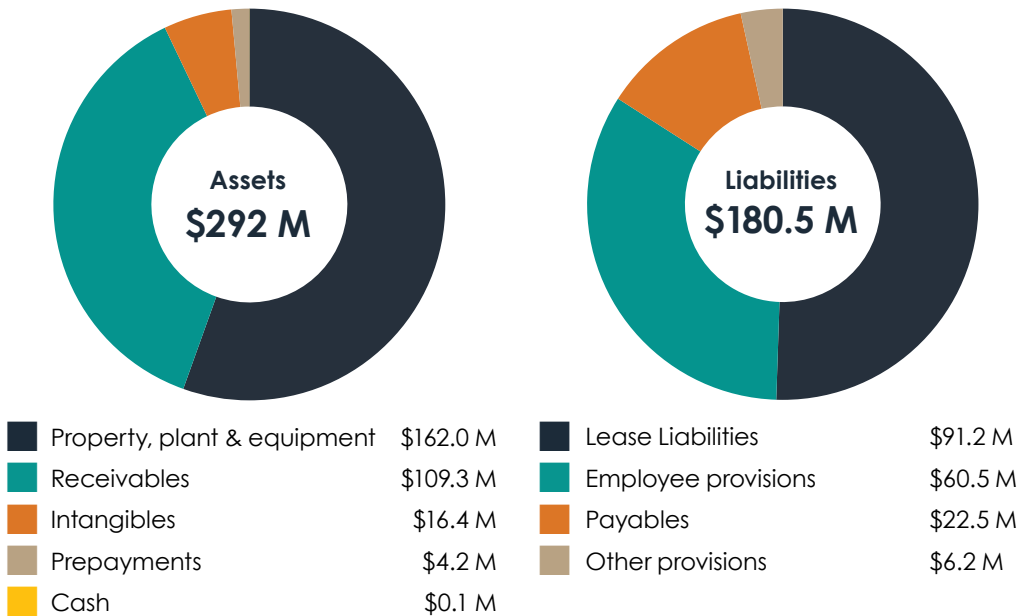
Figure 4.1: NIAA Departmental income and expenses 2025–26



Departmental assets and liabilities

The NIAA reported a net asset position of \$111.4 million. The decrease in the Agency's net asset position is largely due to a decrease in non-financial assets as of 30 June 2026.

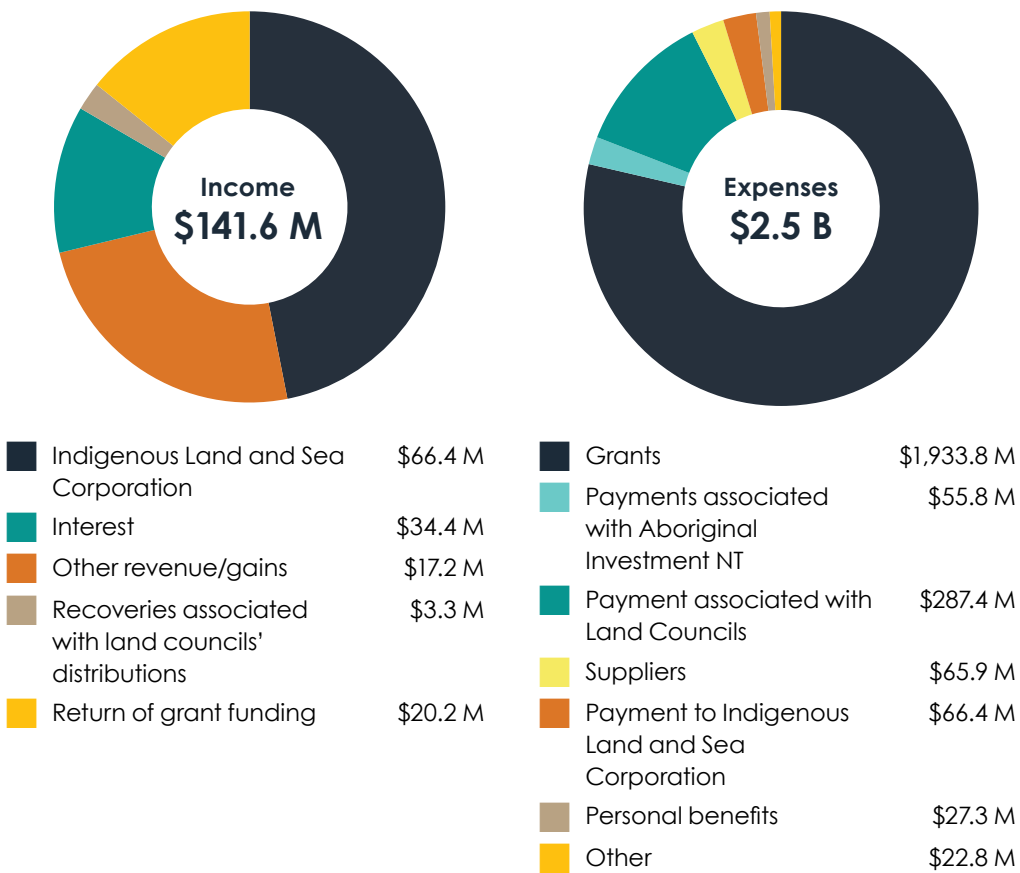
Figure 4.2: NIAA Departmental assets and liabilities 2025–26



Administered activities

In 2025–26, the NIAA administered the Australian Government's Indigenous Advancement Strategy with a budgeted net cost of services of \$2.6 billion including special appropriations and special accounts expenditure. Administered expenditure is recorded across 6 programs. Actual administered net cost of services totalled \$2.3 billion for 2025–26.

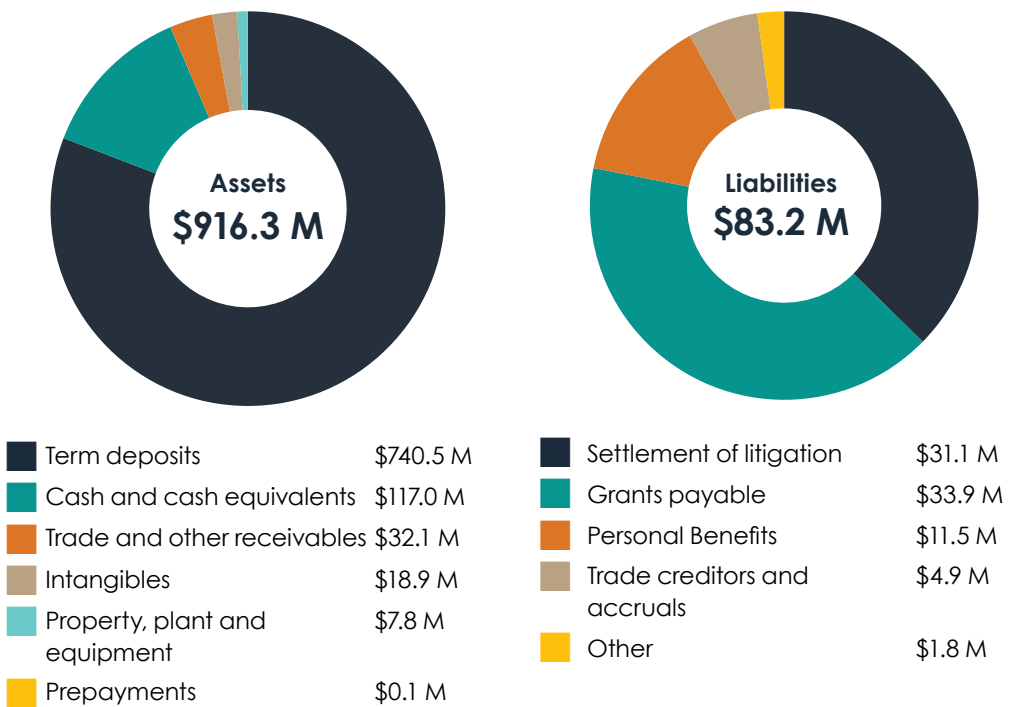
Figure 4.3: NIAA administered income and expenses 2025–26.



Administered assets and liabilities

The NIAA holds net administered assets of \$833.1 million. The main contributor to this balance is the Aboriginals Benefit Account (ABA) term deposit investment holdings, which is \$740.5 million.

Figure 4.4: NIAA administered assets and liabilities 2025–26.



Agency resource statements

Table 4.3: Agency resource statement 2025–26

	Current available appropriation	Payments made	Balance remaining
	\$'000	\$'000	\$'000
	(a)	(b)	(a)-(b)
Departmental			
Annual appropriations - ordinary annual services			
Prior year appropriations available ¹	93,237	63,067	30,170
Departmental appropriations ^{1,2,3}	312,939	250,188	62,751
Section 74 external revenue	21,973	21,973	-
Departmental capital budget	9,024	-	9,024
Annual appropriations - other services - non-operating			
Prior year appropriations available	2,012	1,841	171
Equity injection	2,101	-	2,101
Total departmental resourcing	441,286	337,069	104,217
Administered			
Annual appropriations - ordinary annual services			
Prior year appropriations available ¹	72,615	44,724	27,892
Administered appropriations ^{1,2}	2,229,368	1,938,831	290,537
Section 74 external revenue	1,100	1,100	-
Annual appropriations - other services - specific payments to States, ACT, NT and local government			
Prior year appropriations available	-	-	-
Administered appropriations	5,720	5,720	-

	Current available appropriation	Payments made	Balance remaining
	\$'000	\$'000	\$'000
	(a)	(b)	(a)-(b)
Total administered annual appropriations (g)	2,308,803	1,990,375	318,428
Total administered special appropriations (h)	2,000	2,000	-
Opening balance - special accounts	119,162	-	119,162
Special account receipts	1,489,814	1,492,015	(2,201)
Total special accounts receipts (i)	1,608,976	1,492,015	116,962
less administered appropriations drawn from annual/special appropriations and credited to special accounts (j)	17,000	17,000	-
Total administered resourcing (g+h+i-j)	3,902,780	3,467,390	435,391
Total resourcing and payments for NIAA	4,344,066	3,804,459	539,608

- 1 Excludes amounts withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). For further details refer to Note 5.1 to the financial statements.
- 2 Appropriation Act (No. 1) 2025-26, Appropriation Act (No. 3) 2025-26, Appropriation Act (No. 5) 2025-26 and Supply Act (No.1) 2025-26.
- 3 Excludes departmental capital budget (DCB) and section 74 external receipts retained under section 74 of the PGPA Act.

Table 4.4: Expenses for Outcome 1

Outcome 1	Budget*	Actual expenses	Variation
	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
	(a)	(b)	(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 Acts No. 1 and No. 3)	1,256,880	998,447	258,433
Special appropriations	2,010	2,000	10
Special accounts	527,124	590,808	(63,684)
Expenses not requiring appropriation in the Budget year ²	90	2,414	(2,324)
Total expenses for Program 1.1	1,786,104	1,593,669	192,435

Program 1.2: Children and Schooling

Administered expenses

Ordinary annual services (Appropriation Acts No. 1 and No. 3)	342,207	323,832	18,375
Other services (Appropriation Act No. 2)	5,720	5,720	-
Expenses not requiring appropriation in the Budget year ²	33	39	(6)
Total expenses for Program 1.2	347,960	329,591	18,369

Outcome 1	Budget*	Actual expenses	Variation
	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
	(a)	(b)	(a) - (b)

Program 1.3: Safety and Wellbeing

Administered expenses

Ordinary annual services (Appropriation Acts No. 1 and No. 3)	493,164	346,258	146,906
Special accounts	35	-	35
Expenses not requiring appropriation in the Budget year ²	-	287	(287)
Total expenses for Program 1.3	493,199	346,545	146,654

Program 1.4: Culture and Capability

Administered expenses

Ordinary annual services (Appropriation Act No. 1)	86,650	81,463	5,187
Special accounts	1,001	995	6
Expenses not requiring appropriation in the Budget year ²	261	786	(525)
Less expenses made from appropriations credited to special accounts	-	(400)	400
Total expenses for Program 1.4	87,912	82,844	5,068

Program 1.5: Remote Australia Strategies

Administered expenses

Ordinary annual services (Appropriation Acts No. 1 and No. 5)	104,702	106,880	(2,178)
Special accounts	38,204	12,652	25,552
Expenses not requiring appropriation in the Budget year ²	-	309	(309)
Less expenses made from appropriations credited to special accounts	-	(16,600)	16,600
Total expenses for Program 1.5	142,906	103,241	39,665

Outcome 1	Budget*	Actual expenses	Variation
	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
	(a)	(b)	(a) - (b)

Program 1.6: Evaluation and Research

Administered expenses

Ordinary annual services (Appropriation Act No. 1)	11,214	3,556	7,658
Total expenses for Program 1.6	11,214	3,556	7,658

Program 1.7: Program Support

Departmental expenses

Departmental appropriation	313,435	315,926	(2,491)
s74 External Revenue ¹	15,602	12,817	2,785
Expenses not requiring appropriation in the Budget year ²	15,144	19,655	(4,511)
Total expenses for Program 1.7	344,181	348,398	(4,217)

Outcome 1 totals by appropriation type

Administered expenses

Ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5)	2,294,817	1,860,436	434,381
Other services (Appropriation Act No. 2)	5,720	5,720	-
Special appropriations	2,010	2,000	10
Special accounts	566,364	604,455	(38,091)
Expenses not requiring appropriation in the Budget year ²	384	3,835	(3,451)
Less expenses made from appropriations credited to special accounts	-	(17,000)	17,000
Administered total	2,869,295	2,459,446	409,849

Outcome 1	Budget*	Actual expenses	Variation
	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
	(a)	(b)	(a) - (b)
Departmental expenses			
Departmental appropriation	313,435	315,926	(2,491)
s74 External Revenue ¹	15,602	12,817	2,785
Expenses not requiring appropriation in the budget year ²	15,144	19,655	(4,511)
Departmental total	344,181	348,398	(4,217)
Total expenses for Outcome 1	3,213,476	2,807,844	405,632
Average staffing level (number)³	1,522	1,422	100

* Full-year budget, including any subsequent adjustment made to the 2025–26 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, audit fees and other services provided free of charge.

3 The reported average staffing level figure of 1422 represents how many full-time equivalent employees worked, averaged over the financial year.

Our people

Management of human resources

We prioritise people, purpose and partnerships. We are committed to a common goal, we care about each other and our stakeholders, and we work with our partners to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples. We aim to be a model employer and a great place to work.

As at 30 June 2026, the NIAA had 1,488 employees, including 36 non-ongoing employees. The NIAA has a diverse workforce: 72% of our workforce are women and 25% identify as Aboriginal and/or Torres Strait Islander employees. The NIAA has staff working across Australia, with 55% of staff located outside Canberra in capital cities and regional and remote areas.

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.

Capability development

In 2025–26, the NIAA continued to invest in building a capable, confident and future-ready workforce through a range of strategic capability initiatives. Guided by the NIAA Capability Framework, the NIAA supports staff growth through a strengths-based approach to learning and development, providing opportunities to build capability through everyday work, targeted development activities, and formal learning.

The NIAA Capability Framework remains the foundation of the NIAA's approach to workforce development. The framework provides a flexible, strengths-based model covering 24 capabilities that support staff to adapt to evolving roles and ways of working. Recognising the diversity of responsibilities across the Agency, it can be applied across a range of operating environments and career pathways.

To support capability development, all learning opportunities available through the NIAA Learning Management System are aligned to the Capability Framework, making it easier for staff to identify and access learning relevant to their role and development priorities.

During the reporting period, the NIAA further strengthened its capability approach through the introduction of new capability assessment and planning tools to help staff and

managers assess capability strengths, identify development priorities, and monitor progress over time. The capability planning tool complements the assessment tool by enabling staff to translate assessment outcomes into targeted development actions, document learning plans and track progress in alignment with the NIAA performance cycle.

Together, these initiatives support a culture of continuous learning, career development, and performance improvement, strengthening workforce capability and ensuring that the NIAA is well positioned to deliver its priorities and respond to future challenges.

The NIAA continued to strengthen cultural capability across the agency through Footprints, its award-winning cross-cultural learning and professional development framework. Footprints supports staff to deepen their understanding of Aboriginal and Torres Strait Islander peoples, cultures, histories, and connections to Country, while building the skills and awareness needed to work effectively across all cultures. Participation in Footprints remains a key component of capability development at the NIAA and continues to contribute to cross-cultural capability across the Australian Public Service through its broader adoption.

The NIAA also continued to steward Australian Public Service-wide early career and leadership development programs for Aboriginal and Torres Strait Islander employees. These initiatives provide NIAA staff and

participants from across Australian Public Service with opportunities to build capability, support career progression, and strengthen leadership skills at different stages of their careers. This suite of programs includes the Australian Public Service First Nations Graduate Certificate Program, which provides accredited tertiary study in management, supporting the development of leadership and management capability, and contributing to a strong and sustainable First Nations leadership pipeline across the Australian Public Service.

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 Australian Public Service Commission 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 and resources for all staff and managers.
- Maintaining active partnerships with leading diversity bodies, including Pride in Diversity, Diversity Council Australia, the Australian Disability Network, and the Sunflower Invisible Disabilities Organisation.

- 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

The NIAA's inaugural Stretch Reconciliation Action Plan (RAP) 2022-2025 established strong foundations for reconciliation across the NIAA and the Australian Public Service. Key achievements included advancing First Nations employment and development pathways, strengthening cultural capability, supporting Australian Public Service-wide networks and leadership initiatives, implementing the First Nations Impacts Framework, and promoting opportunities for truth-telling, learning, and engagement through initiatives such as National Reconciliation Week and NAIDOC Week.

Building on these achievements, the NIAA launched its Stretch RAP 2026-2029 in May 2026. The RAP represents the next phase of the NIAA's reconciliation journey, bringing a stronger focus to how our core business contributes to the Priority Reforms under the National Agreement on Closing the Gap. The RAP reflects a deliberate shift from a broad range of activities to a smaller number of strategically focused priorities that strengthen the way we work with Aboriginal and Torres Strait Islander peoples and communities and drive lasting, system-level change.

Aligned with the Priority Reforms under the National Agreement on Closing the Gap, the NIAA's focus over this period is on:

- Strengthening partnerships and shared decision-making with Aboriginal and Torres Strait Islander peoples and communities.
- Building the capability and strength of the Aboriginal and Torres Strait Islander community-controlled sector.
- Transforming government organisations by strengthening cultural capability, accountability and culturally safe practices.
- Supporting community-led outcomes through improved access to and governance of data and information.

Much of this work is already embedded within the NIAA's day-to-day operations. The Stretch RAP 2026–2029 provides a clear

framework to bring these efforts together, reinforcing reconciliation as business-as-usual and ensuring that partnerships, cultural capability, accountability and community-led outcomes remain central to how the NIAA delivers on its purpose and leadership role across the Australian Public Service.

Recruitment

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

The NIAA's recruitment approaches remain closely aligned with Commonwealth strategies and plans, including the Closing the Gap Implementation Plan 2025 and 2026, and the NIAA's RAP 2026–2029. 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 Program, and Affirmative Measure Indigenous recruitment.

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.

During the reporting period, the NIAA updated its Flexible Working Policy. The Flexible Working Policy provides clarity and guidance to staff and managers to access flexible working arrangements. At the NIAA, our approach to flexible work aims to achieve a reasonable balance of incorporating individual needs, team collaboration and operational requirements. The policy creates a framework that ensures consistency and accountability for the application of flexible working arrangements across the NIAA. 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.

Flexible work is just one way the NIAA supports work-life balance and wellbeing.

Workplace agreements

Table 4.5: Public Service Act 1999 Employment arrangements 2025–26

Employment arrangements	SES	Non-SES	Total
Enterprise Agreement		1,434	1,434
Determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	54	-	54
Individual Flexibility Arrangements (IFAs)	-	13	13
Total	54	1,434*	1,488*

* Employees on Individual Flexibility Arrangements (IFAs) are still covered by their Enterprise Agreement. An IFA is a written agreement made with an individual employee to change the effect of certain terms in the enterprise agreement. The figures in this table are indicative of headcount as at 30 June 2026.

Assets 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 at [Appendix A of this Report](#).

Grants

The NIAA manages grant programs to achieve outcomes set out in the Portfolio Budget Statements (PBS). In doing so, we maintain effective grant design, selection, implementation, monitoring, and evaluation processes to support outcomes for Aboriginal and Torres Strait Islander peoples. During the 2025–26 financial year, the NIAA managed 3,653 individual grants across 6 IAS programs, administering \$1.96 billion in funding, and managed a further \$131.8 million through the ABA.

Information on grants awarded by the NIAA during the period 1 July 2025 to 30 June 2026 is available at: 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, supporting operational guidelines and procurement framework. All procurement policies, frameworks, and guidelines are regularly reviewed and updated to maintain compliance and best practice procurement approaches. The NIAA has maintained compliance with the CPRs over the 2025–26 financial year.

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 Agency's Annual Procurement Plan are published on the AusTender website at www.tenders.gov.au.

The NIAA undertakes regular assurance of procurements. Any instances of non-compliance are reported through the financial management compliance system and addressed, as required, through training and process improvement initiatives.

In 2025–26, the NIAA awarded 61 new contracts over \$10,000 to Indigenous businesses. This represented 20% of all the NIAA contracts awarded over \$10,000. The total estimated value of contracts that the NIAA awarded to Indigenous businesses in 2025–26 was \$21.9 million, or 33% of the total contract value.

Consultancy and non-consultancy contract expenditure

Reportable Consultancy Contracts

During the 2025–26 financial year, 11 new reportable consultancy contracts were entered into involving total actual expenditure of \$1.2 million. In addition, 13 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of approximately \$0.9 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.

Decisions to engage consultants during the 2025–26 financial year were made in accordance with the PGPA Act and related regulations including the CPRs and relevant internal policies. The NIAA engages consultants when it requires specialist expertise, for example independent research, advisory and probity services.

Table 4.6: Expenditure on Reportable Consultancy Contracts

Reportable Consultancy Contracts	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	11	1,170
Ongoing contracts entered into during a previous reporting period	13	926
Total	24	2,096

Table 4.7: Organisations Receiving a Share of Reportable Consultancy Contract Expenditure

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of spend (%)
Deloitte Touche Tohmatsu	74490121060	670	32%
Australian National University	52234063906	273	13%
Ernst & Young	75288172749	268	13%
Barrett Family Trust No 2 and Others	14942509138	264	13%
Armac Sixty-Four Pty Ltd & Others	34824776937	165	8%
KPMG	51194660183	151	7%
Jones Lang Lasalle Advisory Services Pty Limited	56003262600	113	5%

Reportable Non-Consultancy Contracts

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](#).

Table 4.8: Expenditure on Reportable Non-Consultancy Contracts

Reportable Non-Consultancy Contracts	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	282	35,087
Ongoing contracts entered into during a previous reporting period	241	58,596
Total	523	93,683

Table 4.9: Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)	Proportion of spend (%)
Jones Lang LaSalle (ACT) Pty Limited	69008585260	9,638	10%
Evri Group Rental Account	95106732245	8,280	9%
Viva Energy Australia Pty Ltd	46004610459	8,231	9%
Power Back Pty Ltd	47655199732	7,722	8%
Australian Private Networks	27103009552	5,065	5%

Strategic Commissioning Framework

In 2025–26, the NIAA took steps to bring core work in-house in line with the Australian Public Service Strategic Commissioning Framework. Our targets for 2025–26 aimed to bring \$129,726 (GST exclusive) of core work in-house from information and communications technology, and administration staff. This target was partially achieved, with an actual reduction of \$7,630 in relevant supplier expenditure in 2025–26.

While this figure is lower than the original target, the target assumed that the contracted work would continue throughout 2025–26. The relevant contracts were short-term

arrangements that concluded as planned. The NIAA does not rely on contractors to undertake ongoing core work, and therefore opportunities to bring additional work in-house were limited during the reporting period.

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: www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts.

Where appropriate, the NIAA utilises Exemptions 16 and 17 of the Commonwealth Procurement Rules to engage with these SMEs via Limited Tenders.

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

The NIAA recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found at the Treasury's website.

Other mandatory information

Advertising and market research

During 2025–26, the NIAA did not conduct any campaign advertising that met the definition of advertising campaigns as per the Australian Government Guidelines on Information and Advertising Campaigns by non-corporate Commonwealth entities. The NIAA did not make any payments to direct mail organisations or polling organisations during the reporting period.

Non-campaign advertising and market research expenditure is set out in Table 4.10.

In accordance with Section 311A of the *Commonwealth Electoral Act 1918*, payments of \$17,300 (GST inclusive) or more for relevant organisations are set out in Table 4.11.

Table 4.10: Non-Campaign advertising and market research of \$17,300 or more

Organisation	Purpose	Expenditure \$ (GST inc.)
Mediabrand Australia Pty Ltd	Public notice advertising	1,065,227
Mediabrand Australia Pty Ltd	Recruitment advertising	116,089
Total		1,181,316

Table 4.11: Campaign advertising and market research of \$17,300 or more

Organisation	Purpose	Expenditure \$ (GST inc.)
-	-	-
Total	-	-

Disability reporting

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 published and available at: www.disabilitygateway.gov.au/ads.

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

Freedom of information

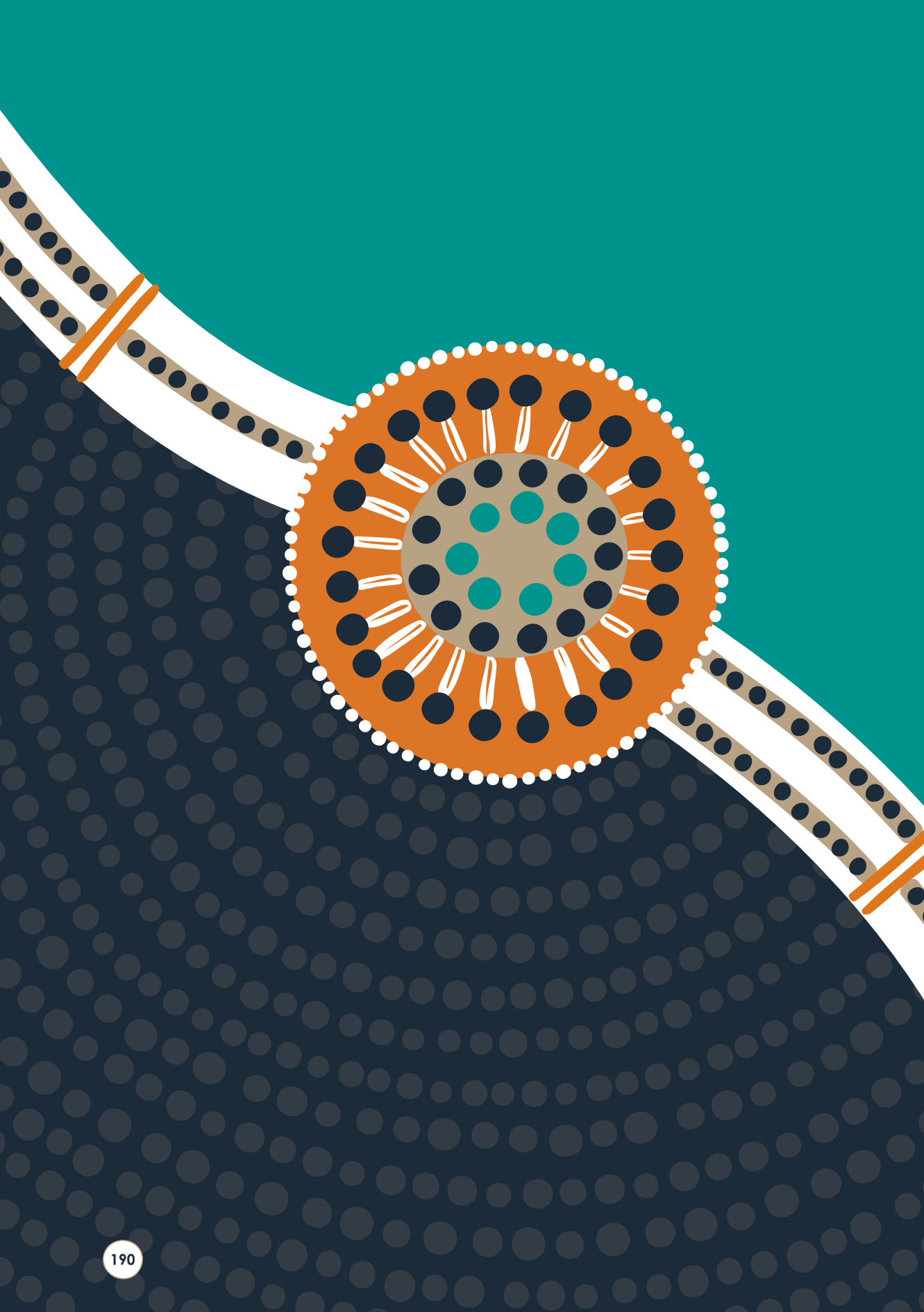
The NIAA's Information Publication Scheme statement, pursuant to *Part II of the Freedom of Information Act 1982*, is available at: www.niaa.gov.au/information-publication-scheme.

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.

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: www.niaa.gov.au/freedom-information/agency-foi-disclosure-logs.

Remediation of information published in previous annual reports

There were minor errors in the NIAA 2024–25 Annual Report in Table 5.8 and Table 5.12, these have been corrected in the NIAA 2025–26 Annual Report at Table 5.9 and Table 5.13.



SECTION 5

Appendices



APPENDIX A: ABORIGINALS BENEFIT ACCOUNT ANNUAL REPORT 2025-26

Overview

The Aboriginals Benefit Account (ABA) is legislated under the *Aboriginal Land Rights (Northern Territory) Act 1976* (Land Rights Act). It is a special account for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The ABA receives and distributes monies generated from mining on Aboriginal land in the Northern Territory (NT). Payments into the ABA are based on royalty equivalents that are determined by the estimated value of the statutory royalty payments.

The Minister for Indigenous Australians allocates funds from the ABA for the operational costs of:

- The 4 NT Land Councils (Northern Land Council, Central Land Council, Anindilyakwa Land Council and Tiwi Land Council)
- Aboriginal Investment NT
- The administration of township leases, including to:
 - The Executive Director of Township Leasing and Office of Township Leasing
 - Community entities holding township leases (Anindilyakwa Royalties Aboriginal Corporation, Gundjeihmi Aboriginal Corporation and Darrariyal Aboriginal Corporation).

Payments may be made from the ABA for the benefit of Aboriginal people living in the NT, including through Aboriginal Investment NT's programs.

The NIAA continues to manage ABA grants approved through the 2022 and earlier funding rounds and oversees the funding and delivery of the ABA Homelands Project.

Funds from the ABA are also distributed to Aboriginal and Torres Strait Islander corporations in areas affected by mining, as determined by Land Councils.

As at 30 June 2026, the net assets of the ABA were \$752.7 million (excluding future commitments). This represents a 10.8% decrease from \$844.0 million as at 30 June 2025. There are a number of existing commitments across future years, with \$538.1 million in available funds in the ABA as at 30 June 2026.

The NIAA is responsible for ensuring that 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 2025–26

Mining royalty equivalent receipts of \$384.6 million were credited to the ABA in 2025–26. This represents a 42.6% increase on the level of 2024–25 receipts. The increase in royalty receipts can be attributed to changing commodity prices and recovery following natural disasters. Tables 5.1 and 5.2 summarise the ABA income and expenditure.

Table 5.1: Summary of ABA income 2025–26 and 2024–25

	2025–26 \$'000	2024–25 \$'000
Royalty Equivalents	384,555	269,695
Interest	34,437	43,386
Lease Income	2,027	2,146
Community entity receipts	-	6,063
Resources received free of charge	2,683	3,088
Recoveries associated with land councils distributions	3,306	9,708
Other revenue/gains	5,411	3,061
Total ABA income	432,419	337,147

Table 5.2: Summary of ABA expenditure (inclusive of mining withholding tax) 2025–26 and 2024–25

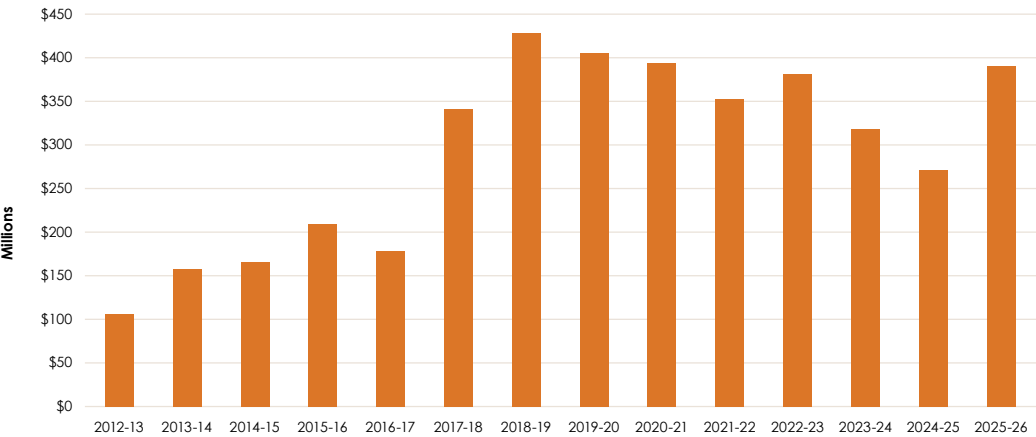
	2025–26 \$'000	2024–25 \$'000
Payments to land councils for administrative purposes – Land Rights Act, subsection 64(1) ¹	170,136	172,785
Payments to land councils for distribution to Royalty Associations – Land Rights Act, subsection 64(3) ¹	129,288	80,910
Payments to Aboriginal Investment NT for initial one-off endowment – Land Rights Act, subsection 64AA(1) ¹	-	20,833
Payments to Aboriginal Investment NT for establishment purposes – Land Rights Act, subsection 64AA(3) ¹	-	2,500
Payments to Aboriginal Investment NT for administrative and capital purposes – Land Rights Act, subsection 64AA(4) ¹	13,898	11,207

Appendix A continued

	2025–26 \$'000	2024–25 \$'000
Payments to Aboriginal Investment NT to meet its costs of making payments and investments to or for the benefit of Aboriginal people in the NT – Land Rights Act, subsection 64AA(4) ¹	44,271	-
Grant payments to or for the benefit of Aboriginal people in the NT – Land Rights Act, subsection 64(4) ¹	147,324	97,704
Payments in relation to township leases and subleases – Land Rights Act, subsection 64(4A)	13,800	10,482
Administration (suppliers and employees including resources received free of charge) – Land Rights Act, subsection 64(6) ¹	5,027	4,190
Total expenditure	523,744	400,611

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

Figure 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 2025–26 and 2024–25 is provided above at Table 5.2.

Payments to land councils for administrative expenses

See Table 5.3 below.

Note: More details can be found in Section 3 in the financial statements.

Table 5.3: ABA monies paid in 2025–26 and 2024–25 to the 4 Northern Territory Land Councils for administrative expenses (net of mining withholding tax)

	2025–26 \$'000	2024–25 \$'000
Northern Land Council	97,277	100,860
Central Land Council	42,094	44,377
Tiwi Land Council	8,071	6,933
Anindilyakwa Land Council	15,889	13,703
Total	163,331	165,873

Payments to royalty associations

Under the Land Rights Act, 30% 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 and Torres Strait Islander corporations (royalty associations) in those areas affected by mining operations. Table 5.5 lists payments made in 2025–26 and 2024–25 to Land Councils for distribution to royalty associations (net of mining withholding tax). More detail can be found in Section 3 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 subsection 64(6) of the Land Rights Act. Table 5.6 provides a breakdown of township leasing administration expenses for 2025–26 and 2024–25, including services provided free of charge.

Appendix A continued

Payments to Aboriginal Investment NT

See Table 5.4 below.

Table 5.4: ABA monies paid in 2025–26 and 2024–25 to Aboriginal Investment NT (net of mining withholding tax)

	2025–26 \$'000	2024–25 \$'000
Payments to Aboriginal Investment NT for administrative and capital purposes – Land Rights Act, subsection 64AA(4)	13,342	10,758
Payments to Aboriginal Investment NT to meet its costs of making payments and investments to or for the benefit of Aboriginal people in the NT – Land Rights Act, subsection 64AA(4)	42,500	-
Total¹	55,842	10,758

1 A payment was made to Aboriginal Investment NT during 2024–25 in relation to subsection 64AA(3) of Lands Rights Act of \$60.0 million. A payment of \$500.0 million was made to Aboriginal Investment NT during 2024–25 in relation to subsection 64AA(1) of Land Rights Act. All payments were recognised as expenses in the 2022–23 ABA Financial Statements.

Homelands project

The NIAA manages the ABA Homelands Project, an allocation of \$56.0 million made under subsection 64(4) of the Land Rights Act to improve infrastructure other than housing in homelands and outstations across the NT. The project ran from early 2018 and closed for new applications on 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 former 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%.

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 2025–26 was \$18.5 million, compared with \$35.5 million in 2024–25.

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 2026, the ABA held \$740.5 million in term deposits with Australian banks. This compares with \$802.4 million as at 30 June 2025.

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

	2025–26 \$'000	2024–25 \$'000
Northern Land Council	31,152	29,987
Central Land Council	77,180	47,686
Tiwi Land Council	-	-
Anindilyakwa Land Council	15,784	-
Total	124,116	77,673

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

	2025–26 \$'000	2024–25 \$'000
Resources provided free of charge	2,683	3,088
Impairment loss on financial instruments	2,217	872
Subsection 64(6) payments		
Other administrative costs	127	230
Subsection 64(4A) payments		
Office of Township Leasing administrative expenses	6,196	4,765
Depreciation	91	90
Township rent returned to owners under Head Lease agreements	2,027	1,913
Community entity administrative expenses	5,486	3,714
Total administrative costs of the ABA	18,827	14,672

APPENDIX B: OFFICE OF THE REGISTRAR OF INDIGENOUS CORPORATIONS ANNUAL REPORT 2025-26

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 registered 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 2026, the Registrar's functions were delivered by 48 full-time equivalent staff. Of those, 35% identified as Aboriginal and/or Torres Strait Islander. ORIC's staff retention rate for 2025–26 was 98%.

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

Table 5.7: Funding and expenditure figures for ORIC, 2025–26

Type of funding	Total 2025–26 budget (\$'000)	Total 2025–26 expenditure (\$'000)	2025–26 variance surplus / (deficit) (\$'000)
Departmental	9,649	9,897	(248)
Administered	3,408	3,245	163

Performance

As at 30 June 2026, there were 3,399 Aboriginal and Torres Strait Islander corporations registered under the CATSI Act, including 293 registered native title bodies corporate (RNTBCs) and 1,390 corporations that are also registered charities.

During the year, ORIC registered 162 new corporations, including 8 transfers of incorporation from other legislation. ORIC also deregistered 53 corporations (31 were Registrar-initiated and 22 were voluntary).

ORIC provided multiple channels for enquiries, the lodgement of forms and reports of concerns. This included its 1800 number, info@oric.gov.au and ORIC's online portal myCorp.

Appendix B continued

In 2025–26:

- There were 212,000 users of oric.gov.au in 382,000 sessions. This was an increase from 157,130 users in 2024–25, yet there was a slight reduction in sessions from 414,912.
- 92% of the 10,371 calls received by ORIC's 1800 number were answered. ORIC's target is to answer 80% of calls received. This was an improvement on 2024–25, which saw 81% of 11,900 calls answered.
- 267 requests for rule book changes were received, and each was processed within an average of 9 days. The volume of requests was a reduction on 316 in 2024–25.
- 2,705 enquiries were answered, and each was resolved within an average of 2 days.
- 2,698 auditors, financial and directors' reports were lodged, with each report having an average processing time of 4 days. This was an increase in volume from 2,078 in 2025–26.
- 1,153 reports of concern were raised in relation to corporations, each of which were resolved within an average of 8 days. The volume is an increase from 456 in 2024–25. In part, the increase was due to ORIC's revised approach as reflected in the 2024–25 NIAA Annual Report.

From 1 July 2025 to 30 June 2026, there were 36,051 downloads of corporation extracts from the public Register of

Aboriginal and Torres Strait Islander Corporations (public register).

ORIC hosted 66 corporate governance training activities involving 1,314 participants from over 568 corporations:

- There were 15 corporate governance workshops, all in person. ORIC scheduled 19 workshops, although 4 of these were cancelled. 3 were cancelled due to low registrations and one due to a weather event
- There were 48 single topic workshops, 2 of which were in-person and 46 were online, and
- There were 3 corporation-specific workshops.

In October 2025, 11 students graduated with a Certificate IV in Aboriginal and Torres Strait Islander Governance. A second cohort of students commenced in the Certificate IV course in May 2026.

In June 2026, ORIC also released a self paced learning platform created specifically for directors of Aboriginal and Torres Strait Islander corporations, ORIC learn. The free platform is available to anyone with a login for ORIC's corporation portal, myCorp, and allows users to register for modules, save their progress, and download completion certificates. Modules available include: budgeting, finance basics, financial board papers, financial delegations, rights of members and governing an RNTBC.

Throughout 2025–26, ORIC continued a codesign process with sector stakeholders and the NIAA to develop a practical, culturally appropriate training package to support directors of remote community stores. This work forms part of the 'Remote retail' pillar of the National Strategy for Food Security in Remote Aboriginal and Torres Strait Islander Communities. Pilot sessions began in early-2026 and will continue in 2026–27.

ORIC commenced the 2025–26 financial year with 16 examinations in progress and started a further 41 during the year. As at 30 June 2026, 34 examinations had been finalised leaving 23 on hand to be finalised in 2026–27. Of those 34 finalised, 11 corporations were operating well and were issued an examination outcome letter, 19 were required to improve standards outlined in a compliance notice, and 2 had serious issues and were asked to show cause why a special administrator should not be appointed. Of these 2, both were subsequently placed under special administration. One corporation was referred for deregistration whilst another corporation was placed into liquidation as a result of a creditor application to the court to wind the corporation up.

As at 30 June 2026, ORIC had 4 criminal investigations in progress and had referred 18 briefs of evidence to the Commonwealth Director of Public Prosecutions. Of these matters, 17 were for strict liability offences which relate to the non-lodgement of reports by corporations. There were 19 successful prosecutions during this period. In 2025–26, ORIC also referred 2 matters for civil litigation.

More information about ORIC's performance during 2025–26 is available on [ORIC's website](#). 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 2025–26 with one Freedom of Information request on hand and received a further 20 requests during the year.

APPENDIX C: GENDER EQUALITY REPORTING

In line with commitments made under *Working for Women: A Strategy for Gender Equality*, Australian Government departments and agencies have committed to report on their efforts to achieve gender equality and build gender analysis capability in their annual reports. This year's annual report includes case studies to demonstrate how the NIAA is working towards the ambition of a better, gender equal Australia for everyone.

The work of the NIAA across Aboriginal and Torres Strait Islander focussed policies and programs provides an opportunity to promote gender equality. The short case studies included in Appendix C are examples of how we are advancing gender equality across different areas of our work.

Case study – Indigenous Rangers Program

The Indigenous Rangers Program (IRP) assists First Nations peoples to manage Country in line with Traditional Owners' priorities. Rangers combine cultural knowledge and practices with Western science to care for land, river, and sea Country, delivering environmental, cultural, social, and economic outcomes. Recognising the important role Indigenous women play in caring and managing land and sea Country, recent grant rounds to expand the IRP focussed on increasing the number of Indigenous women rangers.

Prior to the IRP expansion grant rounds in 2024 and 2025, Indigenous women rangers comprised around 34% of the Indigenous workforce. In 2025–26, after 2 expansion grant rounds, Indigenous women comprise around 44% of the Indigenous ranger workforce and are already having a positive impact. For example, an extension to the Tjuwanpa Women Rangers through the Indigenous IRP Expansion Round 1 provided an additional 4 full-time women ranger positions.

The Tjuwanpa Women Rangers use cultural knowledge passed down through generations of women before them to maintain Women's Sacred Sites in Western Arrente Country. Their work is helping future generations learn, respect, acknowledge and understand culture. The Tjuwanpa Women Rangers program is about much more than protecting physical sites. It is helping ensure stories, traditions and cultural responsibilities are passed from Elders to younger women. This is achieved as women of different ages spend time on Country together, sharing knowledge about the significance of sacred places and the role they play in Western Arrente culture.

Case study – Girls Academies

Girls Academies provide place-based, supportive programs which aim to enhance school engagement and attainment, as well as improve health, wellbeing, and readiness to transition into further education and employment. Examples of support include academic tutoring, mentoring, health checks, cultural activities and careers guidance. During the first half of 2026, the NIAA provided funding to 19 providers to support over 11,000 First Nations girls and young women nationally.

Girls Academies activities are critical to growing the level of educational attainment and workforce participation for First Nations women, improving gender equality over time. For example, the Stars Foundation supported over 4,000 students nationally in the second half of 2025. This included 326 students in Year 12 who completed their studies, with an attainment rate of 90%. As at 30 June 2026, 76% of the 2025 graduates have transitioned into a post-school pathway, including 47% in employment and 27% in further education and training.

Case study – Indigenous Girls STEM Academy

The Indigenous Girls' STEM (science, technology, engineering and mathematics) Academy (the Academy) is a 10-year national investment (2018–2028) in high-achieving First Nations women and girls who aspire to pursue education and careers in STEM professions. The Academy is fostering a generation of First Nations female leaders and game changers in STEM.

While First Nations people make up 1.9% of all people working in STEM occupations, First Nations women represent just 0.3% of the STEM workforce, highlighting the significant gender gap in First Nations

Appendix C continued

STEM participation. This is where the Young Indigenous Women's STEM Academy is making a difference. To date, nearly 700 young women have been supported by the STEM Academy, 142 young women have completed a STEM degree, 421 have progressed through tertiary education, 572 paid STEM internships have been completed, and 16 young women have progressed to postgraduate study, including PhDs. This sustained investment is contributing to measurable national change: the proportion of Indigenous women among people with STEM degrees increased from 0.2% in 2018 to 0.3% in 2023, a 50% increase, compared with a 22% increase across the general population. While 0.3% remains too low, this growth represents a meaningful shift in the participation of Aboriginal and Torres Strait Islander women in STEM.

A recent mid-term evaluation adds new evidence to strengthen STEM education for First Nation women and girls. The evaluation found that individual mentoring that is culturally responsive, together with flexible scholarship support for students at school and university, is helping young women stay engaged and complete their studies. The Academy received the National NAIDOC Award for Innovation at the 2026 NAIDOC Awards.

APPENDIX D: WORKFORCE STATISTICS

Employee statistics

The figures in tables 5.8 to 5.21 are indicative of headcount as at 30 June 2026.

Table 5.8: All Ongoing Employees 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	35	4	39	83	18	101	1	-	1	-	-	-	-	-	-	141
Qld	38	2	40	126	9	135	1	-	1	-	-	-	-	-	-	176
SA	16	-	16	47	11	58	-	-	-	-	-	-	-	-	-	74
Tas	3	-	3	9	3	12	-	-	-	-	-	-	-	-	-	15
Vic	24	2	26	49	7	56	1	-	1	-	-	-	-	-	-	83
WA	23	-	23	72	17	89	-	1	1	-	-	-	-	-	-	113
ACT	196	10	206	367	89	456	4	-	4	-	-	-	-	-	-	666
NT	46	1	47	120	17	137	-	-	-	-	-	-	-	-	-	184
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	381	19	400	873	171	1,044	7	1	8	-	-	-	-	-	-	1,452

Table 5.9: All Ongoing Employees 2024–25

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	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	116	18	134	-	-	-	-	-	-	-	-	-	193
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	396	24	420	865	173	1,038	5	-	5	-	-	-	-	-	-	1,463

Table 5.10: All Non-Ongoing Employees 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Qld	3	-	3	3	-	3	-	-	-	-	-	-	-	-	-	6
SA	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
WA	-	-	-	1	2	3	-	-	-	-	-	-	-	-	-	3
ACT	3	1	4	7	-	7	-	-	-	-	-	-	-	-	-	11
NT	6	-	6	6	1	7	-	-	-	-	-	-	-	-	-	13
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	13	1	14	19	3	22	-	-	-	-	-	-	-	-	-	36

Table 5.11: Non-Ongoing Employees 2024–25

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	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

APS employee statistics

Table 5.12: Public Service Act 1999 Ongoing Employees 2025–26

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
SES 2	4	-	4	7	1	8	-	-	-	-	-	-	-	-	-	12
SES 1	18	1	19	19	1	20	-	-	-	-	-	-	-	-	-	39
EL 2	67	1	68	113	9	122	-	-	-	-	-	-	-	-	-	190
EL 1	140	10	150	267	65	332	2	1	3	-	-	-	-	-	-	485
APS 6	80	5	85	247	59	306	-	-	-	-	-	-	-	-	-	391
APS 5	44	1	45	118	20	138	2	-	2	-	-	-	-	-	-	185
APS 4	20	-	20	93	14	107	3	-	3	-	-	-	-	-	-	130
APS 3	3	-	3	6	1	7	-	-	-	-	-	-	-	-	-	10
APS 2	2	1	3	1	1	2	-	-	-	-	-	-	-	-	-	5
APS 1	1	-	1	1	-	1	-	-	-	-	-	-	-	-	-	2
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	381	19	400	873	171	1044	7	1	8	-	-	-	-	-	-	1452

Table 5.13: Public Service Act 1999 Ongoing Employees 2024–25

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	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	1	-	1	-	-	-	-	-	-	504
APS 6	80	5	85	209	51	260	1	-	1	-	-	-	-	-	-	346
APS 5	37	3	40	113	17	130	1	-	1	-	-	-	-	-	-	171
APS 4	17	-	17	64	13	77	2	-	2	-	-	-	-	-	-	96
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	5	-	5	-	-	-	-	-	-	1,463

Table 5.14: Public Service Act 1999 Non-Ongoing Employees 2025–26

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	3	-	3	3	-	3	-	-	-	-	-	-	-	-	-	6
EL 1	6	1	7	3	1	4	-	-	-	-	-	-	-	-	-	11
APS 6	1	-	1	5	1	6	-	-	-	-	-	-	-	-	-	7
APS 5	2	-	2	3	1	4	-	-	-	-	-	-	-	-	-	6
APS 4	1	-	1	5	-	5	-	-	-	-	-	-	-	-	-	6
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	13	1	14	19	3	22	-	-	-	-	-	-	-	-	-	36

Table 5.15: Public Service Act 1999 Non-Ongoing Employees 2024–25

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	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

Table 5.16: Public Service Act 1999 Employees by Full-time and Part-time Status 2025–26

Classification	Ongoing	Ongoing	Ongoing	Non-Ongoing	Non-Ongoing	Non-Ongoing	Total
	Full-time	Part-time	Total Ongoing	Full-time	Part-time	Total Non-Ongoing	
SES 3	3	-	3	-	-	-	3
SES 2	11	1	12	-	-	-	12
SES 1	37	2	39	-	-	-	39
EL 2	180	10	190	6	-	6	196
EL 1	409	76	485	9	2	11	496
APS 6	327	64	391	6	1	7	398
APS 5	164	21	185	5	1	6	191
APS 4	116	14	130	6	-	6	136
APS 3	9	1	10	-	-	-	10
APS 2	3	2	5	-	-	-	5
APS 1	2	-	2	-	-	-	2
Other	-	-	-	-	-	-	-
Total	1261	191	1452	32	4	36	1488

Table 5.17: Public Service Act 1999 Employees by Full-time and Part-time Status 2024–25

Classification	Ongoing	Ongoing	Ongoing	Non-Ongoing	Non-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 5.18: Public Service Act 1999 Employment type by location 2025–26

Location	Ongoing	Non-Ongoing	Total
NSW	141	1	142
Qld	176	6	182
SA	74	1	75
Tas	15	-	15
Vic	83	1	84
WA	113	3	116
ACT	666	11	677
NT	184	13	197
External Territories	-	-	-
Overseas	-	-	-
Total	1,452	36	1,488

Table 5.19: Public Service Act 1999 Employment type by location 2024–25

Location	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

Table 5.20: Public Service Act 1999
Indigenous employment 2025–26

Employment basis	Total
Ongoing	357
Non-Ongoing	10
Total	367

Table 5.21: Public Service Act 1999
Indigenous employment 2024–25

Employment basis	Total
Ongoing	363
Non-Ongoing	9
Total	372

Table 5.22: Public Service Act 1999 Employment Salary Ranges by Classification
Level (Minimum/Maximum) 2025–26

Classification	Minimum Salary	Maximum Salary
SES 3	413,775	467,567
SES 2	310,223	344,010
SES 1	234,837	273,597
EL 2	152,052	191,645
EL 1	130,638	159,236
APS 6	101,657	125,141
APS 5	91,909	98,259
APS 4	83,242	89,024
APS 3	76,523	79,707
APS 2	68,524	73,020
APS 1	58,437	63,793
Other	-	-
Minimum/Maximum range	58,437	467,567

Table 5.23: Public Service Act 1999 Employment Salary Ranges by Classification Level (Minimum/Maximum) 2024–25

Classification	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

Performance pay

The NIAA did not have arrangements for performance pay during 2025–26.

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 E: EXECUTIVE REMUNERATION

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 the 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 of 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. The Executive Board includes 4 KMP positions being the CEO, 2 Deputy CEOs and the COO. 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 5.24; expenses are in Table 5.25; and individual remuneration details are in Table 5.26. KMP on acting arrangements are included where the length of the arrangement is longer than 2 months. These tables should be read in conjunction with note 6.2 of the financial statements in Section 3.

Information about remuneration for Executive Board key management personnel

Table 5.24: Key management personnel for the reporting period

Name	Position(s)	Term as key management personnel
Jody Broun	Chief Executive Officer (CEO)	Part year – departed 29 August 2025
Julie-Ann Guivarra	CEO / Deputy CEO	Full year
Kevin Brahim	Deputy CEO	Full year
Rachael Jackson	Chief Operating Officer	Full year
Deborah Fulton	Acting Deputy CEO	Part year – commenced 30 August 2025 to 8 June 2026
Josh Smith	Deputy CEO	Part year – commenced 9 June 2026

Table 5.25: Total key management personnel expenses for the reporting period (\$)

Short term benefits:	
Base Salary	1,957,558
Bonuses	-
Other benefits & allowances	7,633
total short-term benefits	1,965,191
Superannuation	305,195
total post-employment benefits	305,195
Other long-term benefits:	
Long service leave	127,154
total other long-term benefits	127,154
Termination benefits	281,917
Total key management personnel remuneration	2,679,457

Table 5.26: Key management personnel expenses for the reporting period (\$)

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Jody Broun	CEO	90,066	-	292	4,846	3,330	-	281,917	380,451
Julie-Ann Guivarra	CEO / Deputy CEO	613,972	-	1,589	86,162	77,820	-	-	779,542
Kevin Brahim	Deputy CEO	469,335	-	4,033	77,854	19,366	-	-	570,588
Rachael Jackson	Chief Operating Officer	421,781	-	840	80,004	20,824	-	-	523,450
Deborah Fulton	Acting Deputy CEO	338,213	-	631	51,549	5,516	-	-	395,908
Josh Smith	Deputy CEO	24,191	-	247	4,780	299	-	-	29,518
Total		1,957,558	-	7,633	305,195	127,154	-	281,917	2,679,457

Information about remuneration for senior executives

Table 5.27: Senior executive remuneration for the reporting period (\$)

Total remuneration bands	Number of senior executives	Short-term benefits			Post-employment benefits		Other long-term benefits		Termination benefits	Total remuneration
		Average base salary (\$)	Average bonuses (\$)	Average other benefits and allowances (\$)	Average superannuation contributions (\$)	Average long service leave (\$)	Average other long-term benefits (\$)	Average termination benefits (\$)		
\$0 - \$220,000	19	73,296	-	741	10,466	5,144	-	1,337	90,984	
\$245,001 - \$270,000	4	131,466	-	30,955	35,733	12,180	-	53,758	264,092	
\$270,001 - \$295,000	13	239,547	-	838	38,092	8,105	-	-	286,582	
\$295,001 - \$320,000	12	237,362	-	1,963	37,837	12,459	-	19,474	309,095	
\$320,001 - \$345,000	8	272,965	-	3,351	45,060	9,135	-	-	330,511	
\$345,001 - \$370,000	7	290,197	-	5,085	49,002	8,161	-	-	352,445	
\$370,001 - \$395,000	4	308,352	-	1,218	52,599	15,544	-	-	377,713	
\$395,001 - \$420,000	3	341,521	-	2,004	61,409	10,870	-	-	415,805	
\$420,001 - \$445,000	2	300,161	-	250	49,897	5,703	-	76,048	432,058	
\$470,001 - \$495,000	1	270,767	-	840	54,859	8,044	-	138,639	473,148	
Total	73	208,563	-	3,383	34,846	8,846	-	10,478	266,117	

APPENDIX F: OTHER LEGISLATIVE REQUIREMENTS

Climate Action in Government Operations

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them.

As a Tranche 2 entity, we are required to include climate-related disclosures in our annual reporting suite from the 2025–26 financial year.

Our Climate Disclosure Report has been prepared in accordance with the Year 1 Reporting Provisions and is available on the [Transparency Portal](#).

Work, Health and Safety Act 2011

Work health and safety

At the NIAA, the health, safety, and wellbeing of our people and those we work with remain a core priority. In 2025–26, the NIAA introduced a new CEO Work Health and Safety Commitment Statement, reaffirming leadership accountability for fostering a workplace that is physically safe, psychologically supported, and culturally respectful.

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 2025–26, we strengthened our focus on proactive risk management, mental health support, and continuous improvement to ensure our WHS practices evolve with the needs of our workforce and communities.

Initiatives and outcomes

Psychosocial Risk

The NIAA continued to strengthen its approach to psychosocial risk management during 2025–26, recognising the impact psychosocial hazards can have on employee health, wellbeing and organisational performance. Building on the implementation of the APSC ADDRESS framework, the Agency continued to support branches and regions to identify, assess, and manage psychosocial risks through local risk assessments and risk registers.

Appendix F continued

Throughout the year, the NIAA consulted with internal stakeholders including staff and Health and Safety Representatives and external stakeholders on a suite of psychosocial hazard products aligned with the Managing Psychosocial Hazards at Work Code of Practice. Updated intranet resources, training materials, and manager guidance were also developed to support the identification and management of psychosocial hazards and promote awareness of available support services.

Following on from the NIAA's proactive participation in the Comcare Psychosocial Inspection Program in 2025, consultation was conducted on the action plan to address recommendations and the implementation of corrective actions to strengthen psychosocial risk management, consultation, training, and governance arrangements. These initiatives form part of the NIAA's ongoing commitment to fostering a psychosocially safe, supportive and resilient workplace.

National Safe Work Month

In October 2025, the NIAA recognised National Safe Work Month, embracing the theme *Safety: Every Job, Every Day*. Staff participated in a range of activities promoting health, safety,

and wellbeing, including the launch of a new bi-monthly WHS induction program, incident, and hazard reporting workshops, and SafeTea events held across the NIAA. The month also provided an opportunity to recognise the contributions of Health and Safety Representatives, First Aid Officers, and members of the National Health and Safety Committee in supporting a positive safety culture.

National Influenza Vaccination Program

Each year, the NIAA provides staff at all locations with access to an influenza vaccination program through on-site vaccination clinics, pharmacy vouchers and the reimbursement of vaccination costs. In 2025–26, participation in the program remained strong, with uptake slightly higher for on-site clinics and pharmacy vouchers than in the previous year.

Notifiable incidents and investigations

Under Schedule 2, Part 4 of the WHS Act, the NIAA must report details of notifiable incidents, investigations, improvement notices, prosecutions and other matters as prescribed.

Table 5.28: Incidents notified under the WHS Act, 2025–26

Incident type	Number
Deaths that required notice under section 38	0
Serious injury or illness that required notice under section 38	0
Dangerous incidents that required notification under section 38*	1

* Initially notified to Comcare as a potentially dangerous incident under section 37(e) of the WHS Act involving a suspected electric shock. Subsequent investigation confirmed the appliance was fault-free and that the event resulted from a static electricity discharge rather than an electrical fault or electric shock. Comcare was advised of the findings and determined that no further action was required by either Comcare or the Agency. No ongoing injury or illness was reported by the employee.

Table 5.29: Investigations, improvement notices and prosecutions made under the WHS Act, 2025–26

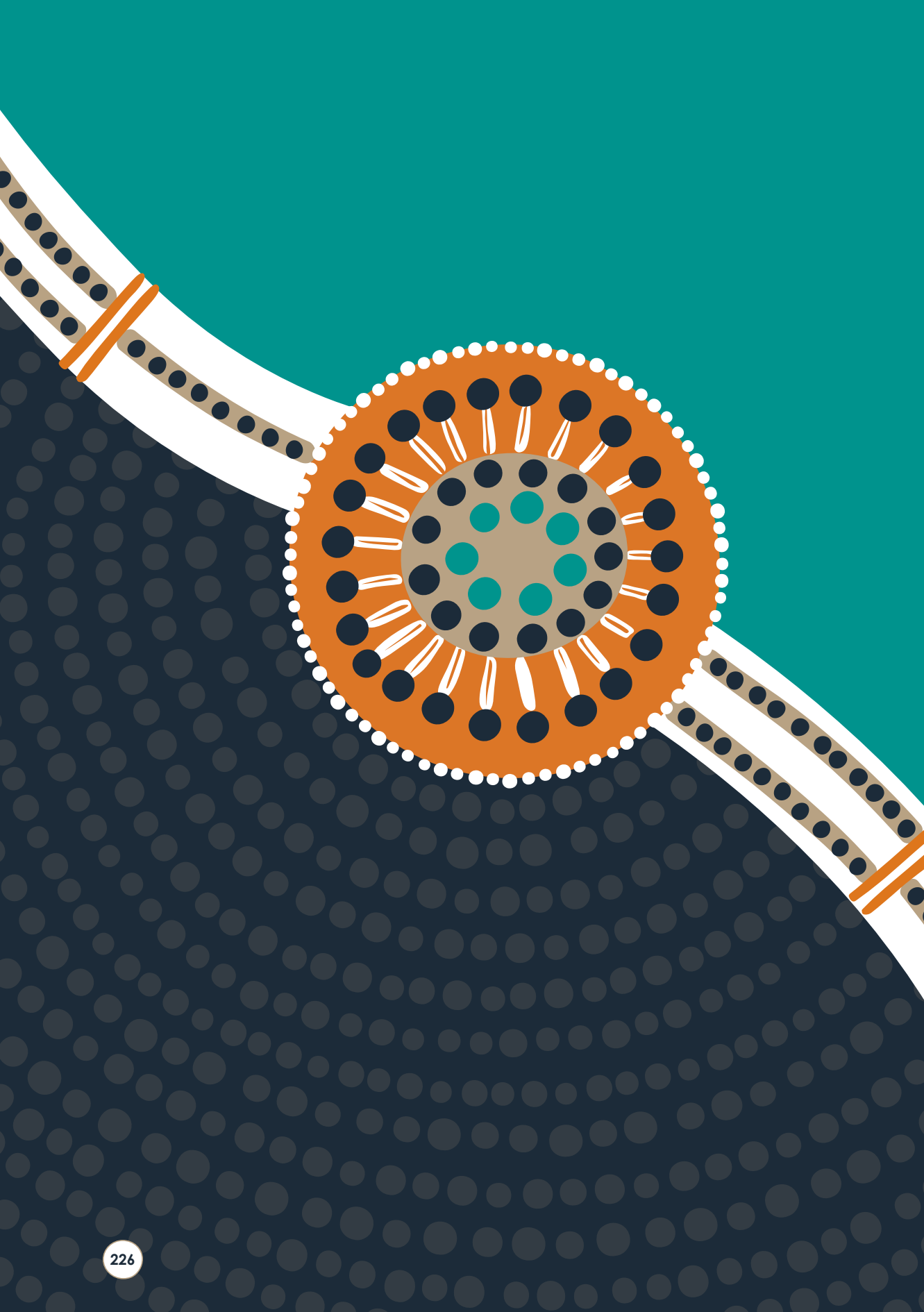
Incident type	Number
Notices given to the department under section 191 (improvement notices)	0
Notices given to the department under section 195 (prohibition notices)	0
Notices given to the department under section 198 (non-disturbance)	0
Investigations conducted under part 10	0

Commonwealth Electoral Act 1918

Not applicable for the 2025–26 reporting period.

Carer Recognition Act 2010

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.



SECTION 6

Aids to Access

LIST OF REQUIREMENTS

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		-
17AI	Letter of Transmittal 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.	Mandatory
17AJ(b)	Pages 242–244	Alphabetical index.	Mandatory
17AJ(c)	Pages 238–241	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	Page 228–237	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 programmes 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 9	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	Page 9	Position title of the accountable authority or each member of the accountable authority	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(aa)(iii)	Page 9	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 statements

17AD(c)(i); 16F	Pages 13–81	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	Page 170–179	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Pages 174–179	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.

List of Requirements continued

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(d)		Management and Accountability	-

Corporate Governance

17AG(2)(a)	Pages 162–163	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	Page IV	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Page IV	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Page IV	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	Page 160–162	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 163	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 non-compliance.	If applicable, Mandatory

Audit Committee

17AG(2A)(a)	Page 162	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Pages 164–167	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Pages 164–167	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Pages 164–167	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(e)	Pages 164–167	The remuneration of each member of the entity's audit committee.	Mandatory

External Scrutiny

17AG(3)	Pages 168–169	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	Page 168	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	Page 168	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 168	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 180–183	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Pages 205–208	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory

List of Requirements continued

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(b)	Pages 209–217	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level; Statistics on fulltime employees; Statistics on parttime employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	Page 184	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Page 184	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	Pages 216–217	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Pages 217–218	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	Page 217	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

PGPA Rule Reference	Part of Report	Description	Requirement
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Assets Management

17AG(5)	Page 184	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
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Purchasing

17AG(6)	Page 185	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
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Reportable consultancy contracts

17AG(7)(a)	Pages 185–189	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 185	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 186	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory

List of Requirements continued

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7)(d)	Page 185	A statement that <i>"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."</i>	Mandatory

Reportable non-consultancy contracts

17AG(7A)(a)	Page 187	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 186	A statement that <i>"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."</i>	Mandatory

Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts

17AGA	Pages 186–187	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
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PGPA Rule Reference	Part of Report	Description	Requirement
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Australian National Audit Office Access Clauses

17AG(8)	Not applicable	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
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Exempt contracts

17AG(9)	Not applicable	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
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Small business

17AG(10)(a)	Page 187	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)	Pages 187–188	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory

List of Requirements continued

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(10)(c)	Page 188	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. Further information on payment times can be found at [entity web address].”	If applicable, Mandatory

Financial Statements

17AD(e)	Pages 83–157	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
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Executive Remuneration

17AD(da)	Page 219–222	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory
17AD(f)	-	Other Mandatory Information	-
17AH(1)(a)(i)	Not applicable	If the entity conducted advertising campaigns, a statement that “ <i>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.</i> ”	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AH(1)(a)(iii)	Page 188	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	Page 185	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory
17AH(1)(c)	Page 189	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	Page 189	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	Page 189	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Pages 188–189 and 223–225	Information required by other legislation	Mandatory

ABBREVIATIONS AND ACRONYMS

ABA	Aboriginals Benefit Account	GPS	Grant Payment System
ABN	Australian Business Number	GST	Goods and Services Tax
ACT	Australian Capital Territory	IAS	Indigenous Advancement Strategy
ANAO	Australian National Audit Office	ICT	Information and Communications Technology
APS	Australian Public Service	IFA	Individual Flexibility Arrangement
APSC	Australian Public Service Commission	IPP	Indigenous Procurement Policy
ARC	Audit and Risk Committee	IPPRS	Indigenous Procurement Policy Reporting Solution
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>	IPS	Information Publication Scheme
CDP	Community Development Program	IRP	Indigenous Rangers Program
CEO	Chief Executive Officer	KMP	Key Management Personnel
COO	Chief Operating Officer	NAIDOC	National Aborigines and Islanders Day Observance Committee
CPR	Commonwealth Procurement Rules	NIAA	National Indigenous Australians Agency
CtG	Closing the Gap	NRW	National Reconciliation Week
DCEO	Deputy Chief Executive Officer	NSW	New South Wales
FCCP	Fraud and Corruption Control Plan 2024–26	NT	Northern Territory
FCRA	Fraud and Corruption Risk Assessments	NTAIC	Northern Territory Aboriginal Investment Corporation
FOI	Freedom of Information		

ORIC	Office of the Registrar of Indigenous Corporations
PAYG	Pay As You Go
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
QLD	Queensland
RAES	Remote Australia Employment Service
RAP	Reconciliation Action Plan
RAS	Remote Australia Strategies
RJED	Remote Jobs and Economic Development
SA	South Australia
SES	Senior Executive Service
SME	Small and Medium Enterprises
Tas	Tasmania
Vic	Victoria
WA	Western Australia
WHS	Work Health and Safety

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 in the Northern Territory.

Accountable Authority Instructions -

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

Closing the Gap - A national initiative aimed at reducing disadvantage among Aboriginal and Torres Strait Islander peoples by setting measurable targets across areas such as health, education, employment, and justice. It is guided by the National Agreement on Closing the Gap, developed in partnership with Indigenous organisations.

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 -

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

Community Development Program -

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 - A collective agreement made between an employer and its employees about terms and conditions of employment. In the APS, it sets out entitlements such as leave, pay, and flexible work arrangements.

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.

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 Rangers Program (IRP) - 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.

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.

Northern Territory Remote Aboriginal Investment (NTRAI) - A government initiative that delivers support for critical services in remote First Nations communities in the Northern Territory.

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*.

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.

Remote Australia Employment Service (RAES) - A program that aims to help people prepare for work and create pathways for job seekers to move into work.

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 2026-2029 includes initiatives to build and sustain formal partnerships, support the growth of Aboriginal Torres Strait Islander community-controlled organisations, strengthen cultural capability and support data sovereignty.

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.

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