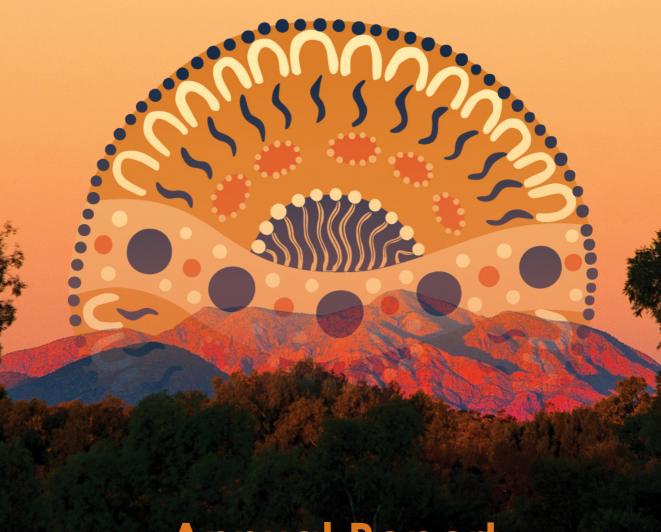


Australian Government

National Indigenous Australians Agency



Annual Report 2022–23

About this report

This report outlines the operations and performance of the National Indigenous Australians Agency for the financial year ending 30 June 2023. It has been prepared in accordance with the provisions of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) and the Department of Finance Resource Management Guide Number 135.

The compliance index in Section 7 lists the information required by the PGPA Act and PGPA Rule and the corresponding page number in this report.

The Annual Report 2022–23 can be found on the Agency's website:

https://www.niaa.gov.au/resource-centre/niaa/2022-23-annual-report

ISSN: 2652-7707 (Print) | ISSN: 2652-7715 (Online)

© Commonwealth of Australia 2023



Director, Planning and Performance Section

National Indigenous Australians Agency

Charles Perkins House 16 Bowes Place Woden ACT 2606

PO Box 2191 Canberra ACT 2601

W https://www.niaa.gov.au

E NIAA-Governance@niaa.gov.au

Enquiries concerning the contents of this report should be addressed to:

Chief Executive Officer

National Indigenous Australians Agency

Charles Perkins House 16 Bowes Place Woden ACT 2606

PO Box 2191 Canberra ACT 2601



National Indigenous Australians Agency

Annual Report

2022-23

Annual report team

The content of this report was collaboratively developed by staff across the National Indigenous Australians Agency.

Design and typesetting

This document was designed and produced by

Studio Elevenses

https://www.studioelevenses.com.au/

Cover photography

Getty Images

Typesetting

Studio Elevenses

Editing

The National Indigenous Australians Agency

Print

Printing and binding

Bambra Press

https://bambra.com.au/

Paper

The National Indigenous Australians Agency Annual Report 2022–23 is printed on ecoStar+ 100% Recycled Uncoated. ecoStar+ is an environmentally responsible paper made carbon neutral and is FSC Recycled certified. ecoStar+ is manufactured from 100% post consumer recycled fibre in a process chlorine free environment under the ISO 14001 environmental management system.

Copyright Notice

With the exception of the Commonwealth Coat of Arms, this work is licensed under a Creative Commons Attribution 4.0 International Licence (CC By 4.0) (https://creativecommons.org/licenses/by/4.0/). The licence is a standard-form licence agreement that allows the copy, distribution, transmission and adaptation of this publication provided it is attributed to this publication.

Third party copyright

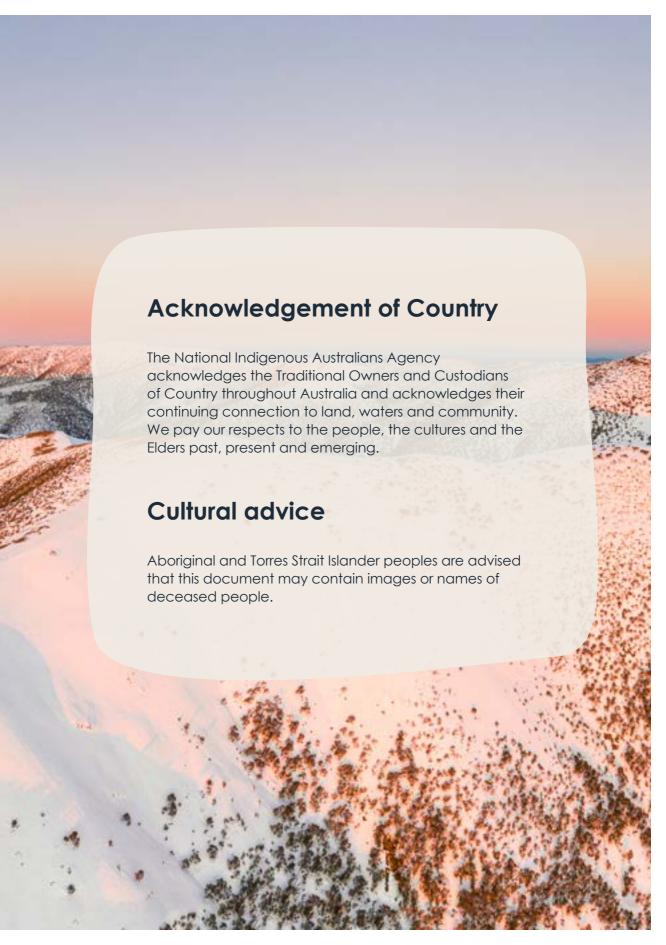
Wherever a third party holds copyright in this material, the copyright remains with that party. Their permission may be required to use the material. Please contact them directly.

Attribution

This publication should be attributed as follows:

© Commonwealth of Australia, National Indigenous Australians Agency, Annual Report 2022–23

The Department of Home Affairs provides translating and interpreting service for people who do not speak English and for English speakers who need to communicate with them. Please phone 131 450 or visit www.tisnational.gov.au for more information.



Letter of transmittal



Charles Perkins House 16 Bowes Place Woden Reference: MS23-000419

The Hon Linda Burney MP
Minister for Indigenous Australians
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the Annual Report of the National Indigenous Australians Agency (NIAA) for the year ended 30 June 2023.

The report has been prepared in accordance with all applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), including section 46, which requires that you table the report in Parliament. The report reflects the matters dealt with and the legislation administered by the NIAA as at 30 June 2023.

The Annual Performance Statement in Section 4 of this report is prepared in accordance with paragraph 39(1)(a) of the PGPA Act. It accurately presents the NIAA's performance for the 2022–23 financial year in accordance with subsection 39(2) of the PGPA Act.

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

My certification of the matters in subsection 17AG(2)(b) of the PGPA Rule relating to information on fraud control in 2022–23 is detailed on page 28.

Yours sincerely

Jody Broun

Chief Executive Officer

National Indigenous Australians Agency

October 2023

Contents

iV

Letter of transmittal

01

Section 1

Chief Executive Officer's Year in Review 07

Section 2

Agency Overview

19

Section 3

Management and Accountability

83

Section 4

Annual Performance Statement 129

Section 5

Financial Statements

209

Section 6
Appendices

229

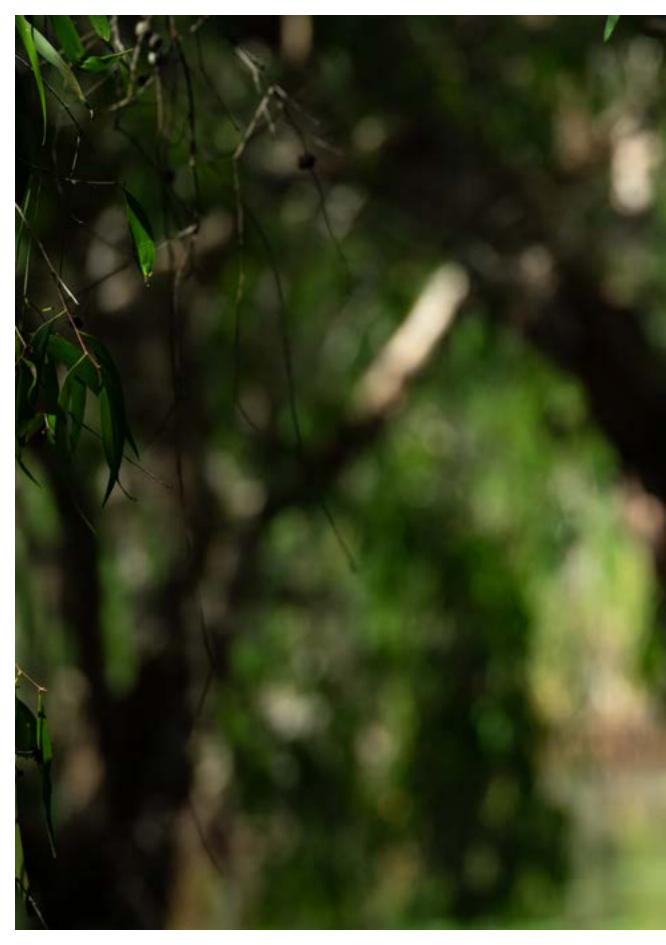
Section 7

Glossary and Indexes

Case Studies

To demonstrate in-depth examples of the NIAA's performance, the following case studies were developed for publication in the Annual Report.

The Circle	16
Empowered Communities	80
Ngukurr	109
Murri Binda	126







Wanthiwa (Yindjibarndi for hello)

Throughout the past year, matters affecting Australia's First Nations peoples have continued to be a key priority of the Government. I have felt privileged and proud to be the Chief Executive Officer (CEO) of the National Indigenous Australians Agency (NIAA) during this critical time.

The NIAA's vision is that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. We strive to make this present in our actions and thinking, bringing First Nations perspectives into the forefront of policy and program decisions and implementation across government.

In last year's Annual Report I outlined the ambitious agenda tasked to the NIAA and highlighted the priority areas for 2022–23 of implementing the Uluru Statement from the Heart, progressing the Closing the Gap agenda, re-designing the Community Development Program (CDP), focusing on the health and economic wellbeing of First Nations people, and continuing to strengthen the internal capability of the NIAA. Under-pinning our work is a commitment to genuine partnerships with First Nations communities, and leading and influencing across government.

Twelve months on, I am pleased to reflect on the achievements of the Agency in delivery of this agenda.



In delivering on the Government's commitment to the Uluru Statement from the Heart, the NIAA: supported engagement with First Nations Referendum Working and Engagement Groups; coordinated policy on the referendum process, the constitutional amendment and the referendum auestion: delivered a civics education program to build understanding and awareness of the Constitution, referendums and the Voice proposal ahead of the referendum. The NIAA's regional teams worked alongside our Canberra based colleagues to provide factual information to the public, with thousands of engagements with stakeholders and more than 2 million hard copy products distributed across the nation.

o com

We have continued to work with the Coalition of Aboriginal and Torres Strait Islander Peak Organisations (Coalition of Peaks), Commonwealth agencies, and all other Australian governments, to progress the Commonwealth's commitments under the National Agreement on Closing the Gap. The Commonwealth's first Closing the Gap annual report (tabled November 2022) and the 2023 Implementation Plan (tabled February 2023) saw an elevated focus on the Priority Reforms.

We know we still have a long way to go to achieve the ambitions of the National Agreement, however, it has been encouraging to see the Secretaries Board, to which I provide regular updates, enhance the governance of Closing the Gap. The Secretaries Board has welcomed the attendance of Pat Turner AM, Lead Convenor, Coalition of Peaks, twice during the year, with a particular focus on embedding the Priority Reforms and acceleration of Closing the Gap efforts across government.

The NIAA has also progressed the redesign of the CDP, with a focus on real jobs, proper wages and decent conditions, informed by community feedback from over 2,000 people in more than 100 remote communities. The NIAA has supported the establishment of trials to inform the new program. Already the Trialling Pathways to Real Jobs initiative, which gave CDP providers flexibility to test new approaches, has seen more than 1,300 participants attaining paid work directly through the trial projects.



The Indigenous Rangers Program (and Indigenous Protected Areas) continues to enable First Nations people to manage Country in accordance with Traditional Owners' aspirations and protocols. In 2022-23 the Indigenous Rangers Program supported 128 ranger groups through 80 organisations to employ approximately 2,000 people. This program contributes to preserving cultural traditions as well as giving job opportunities which are connected to Country. A great example is in the Northern Territory where the Tiuwanpa Women Rangers (Hermannsburg (Ntaria)), have contributed to the conservation of threatened species, particularly the greater bilby, by managing and controlling feral predators. Through patch burning to reduce weed growth, promote the growth of native species and minimise the risk of late season fires, the rangers are able to strategically set traps to capture feral cats that are attracted to the burn scars for hunting purposes.

The NIAA's regional presence, with 37 offices across Australia, provides vital local perspectives, supporting our ability to inform policy direction across government and shorten the distance between remote communities and Canberra. Our regional teams

build relationships and partner with communities to respond to locally identified issues and priorities, such as the Palm Island community led night patrol trial which has seen a significant reduction in crime on the Island. Throughout the year the NIAA has supported communities through disasters such as floods and fires, and other challenging circumstances. I want to acknowledge the hard work of the teams across the country involved in this work.



In response to issues in Alice Springs in late 2022 and early 2023, the Prime Minister announced almost \$300 million in funding to support Central Australia. The Better, Safer Future for Central Australia Plan aims to improve community safety, reduce alcoholrelated harm, and provide more opportunities for young people.



In partnership with the Office of the Central Australian Regional Controller (OCARC) and the Northern Territory (NT) Government, the NIAA has engaged with communities to drive change and identify priority actions. The NIAA supported the establishment of an Aboriginal Leadership Group to inform decision making and implementation of funding priorities in Central Australia – building a direct line between the community and the Minister for Indigenous Australians. One of the new initiatives which commenced in April 2023, the Lhere Artepe night patrol, aims to change behaviour, through the cultural authority of Arrernte patrollers. Lhere Artepe's hope is to cultivate understanding and respect from other Indigenous people, and non-Indigenous people entering Arrernte apmere (Country). Having patrollers present on the streets reduces youth crime and is a positive point of contact for vulnerable people.

A highlight of the October 2022 budget was an allocation of \$47.2 million to support Community Sector Organisations facing additional service delivery cost pressures. The NIAA identified 662 organisations conducting 1,041 activities in support of Indigenous Australians to receive supplementation. The structure of the payments recognised the higher costs of delivering services in very remote and remote areas.

During the year I visited many communities across Australia from Shepparton to Katherine, Kalgoorlie to Yarrabah (to name only a few) and have been inspired by strong community leadership and dedicated service providers. While there is always more to be done, I've been particularly proud of the NIAA team working together to make a difference.

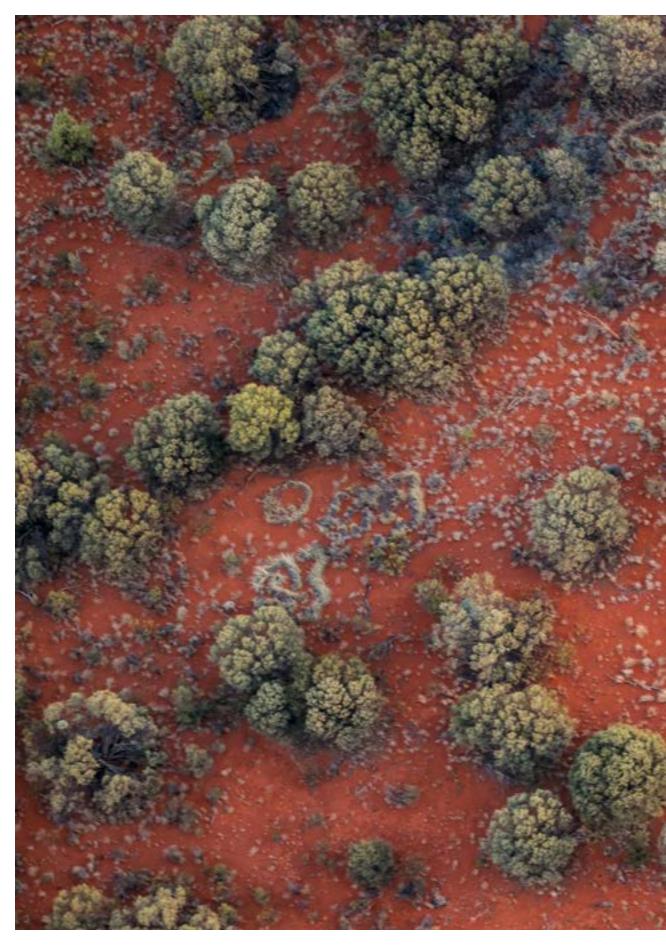


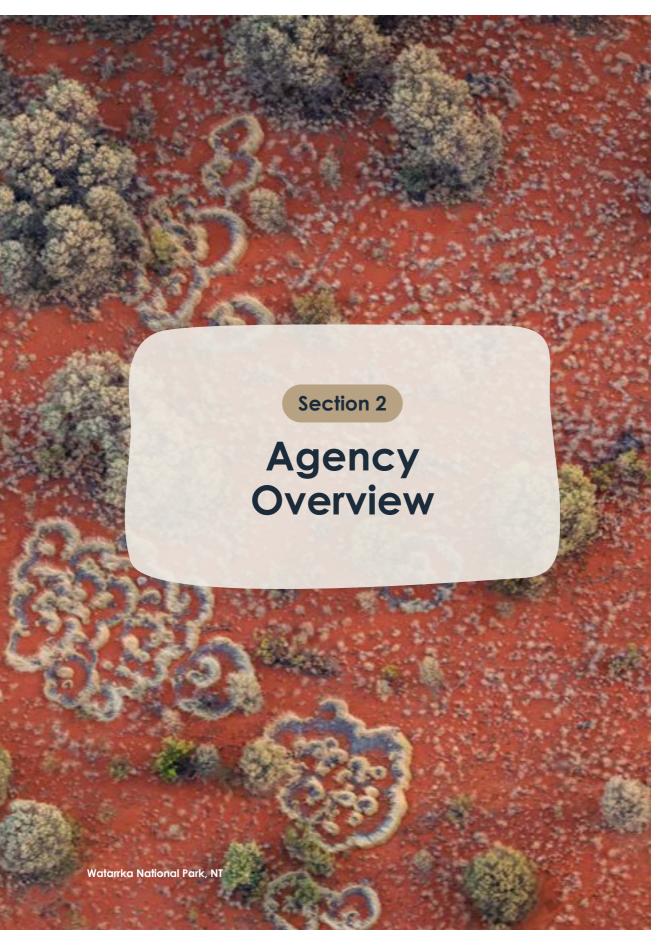
The year ahead promises to be just as challenging and rewarding as the last as we will continue to deliver key priorities of the Government. I look forward to continuing to work with communities and stakeholders to achieve the aspirations of Aboriginal and Torres Strait Islander peoples of Australia.

Jody Broun

Chief Executive Officer

National Indigenous Australians Agency October 2023





O _ O

The Agency

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

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

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

The NIAA operates in a complex, dynamic environment, contributing to outcomes aligned with the aspirations of First Nations peoples and the Australian Government. At a regional and sectoral level, we do this by leveraging resources and partnerships, supplemented by targeted funding, and working with community leadership and service providers to deliver outcomes. At the Commonwealth and jurisdictional levels, we use our networks and expertise to influence mainstream policy and programs, legislative and structural reform, and funding of priority programs.

Our vision

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

Our purpose

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



Our 6 strategic pillars enable us to achieve our purpose:

- Building our influence
- 2 Investing to deliver the greatest benefit
- Identifying economic and human capital development opportunities
- Being a capable, engaged and unified workforce
- 5 Building genuine partnerships
- Using data and evidence to inform our approach

Our responsibilities

The NIAA's responsibilities are to:

- lead and coordinate Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander peoples
- provide advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples
- lead and coordinate the development and implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians

- lead Commonwealth activities to promote reconciliation
- build and maintain effective partnerships with Aboriginal and Torres Strait Islander peoples, state and territory governments and other relevant stakeholders to inform wholeof-government priorities for Aboriginal and Torres Strait Islander peoples, and enable policies, programs and services to be tailored to the unique needs of communities
- design, consult on and coordinate the delivery of community development employment projects
- analyse and monitor the effectiveness of programs and services for Aboriginal and Torres Strait Islander peoples, including programs and services delivered by bodies other than the NIAA
- coordinate Indigenous portfolio agencies and advance a whole-of government approach to improving the lives of Aboriginal and Torres Strait Islander peoples
- undertake other tasks the Prime Minister and the Minister require from time to time.

0~0~0~0~0~0~0~0

Our Ministers and Special Envoy

The NIAA works directly to and supports the Minister for Indigenous Australians and the Assistant Minister for Indigenous Australians and Indigenous Health.



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



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

The NIAA works and supports engagement with the Special **Envoy for Reconciliation and** the Implementation of the Uluru Statement from the Heart.

Senator Patrick Dodson

Special Envoy for Reconciliation and the Implementation of the Uluru Statement from the Heart





Our Executive

Chief Executive Officer

Jody Broun

Ms Jody Broun is a Yindjibarndi woman from the Pilbara in Western Australia, and her connections to her Country, community and culture remain strong. Ms Broun is passionate about social justice and working in partnership with community. Ms Broun is committed to making a difference by changing the way government does business with Aboriginal and Torres Strait Islander peoples, communities and organisations.

Ms Broun was appointed Chief Executive Officer (CEO) of the NIAA in February 2022. As the CEO, Ms Broun is responsible for leading policy, program and delivery reforms that support the Australian Government's priorities to deliver the Uluru Statement from the Heart and the National Agreement on Closing the Gap.

Ms Broun leads in our engagement with a wide range of government and non-government stakeholders to realise the aspirations of Aboriginal and Torres Strait Islander peoples; increasing opportunities for economic development, health and wellbeing; and strengthening cultural identity. Ms Broun is responsible for leading more than 1,400 staff across Australia.





Deputy Chief Executive Officer, Policy and Programs

Groups in Policy and Programs lead, influence and invest in social, cultural and economic policies and programs that contribute to improving the wellbeing and economic aspirations of First Nations people. The Groups also develop strategies to deliver on the Australian Government's priorities for First Nations people, including the Uluru Statement from the Heart and the National Agreement on Closing the Gap.

The Deputy Chief Executive Officer, Policy and Programs position was held by Letitia Hope and Julie-Ann Guivarra consecutively during the reporting period.

Deputy Chief Executive Officer, Operations and Delivery

Groups in Operations and Delivery operate across Australia engaging with First Nations people, the non-government sector, and all levels of government to develop and implement targeted strategies focused on the needs and aspirations of local Aboriginal and Torres Strait Islander communities. The Groups promote connections between community, the private sector and all levels of government.

The Deputy Chief Executive Officer, Operations and Delivery position was held by Blair Exell, Julie-Ann Guivarra and James Christian consecutively during the reporting period.

Chief Operating Officer, Corporate

Corporate Group works to the CEO and with the Executive Board and groups across the NIAA. It provides strategic advice and enabling services to support the NIAA's role. While delivering services in the NIAA, the Group also manages our relationship with the Department of the Prime Minister and Cabinet for the provision of a number of corporate functions through a shared-services arrangement.

The Chief Operating Officer (COO) position was held by Rachael Jackson during the reporting period.



Our organisational structure

Details of Accountable Authority during the reporting period

Table 2.1: Period as the accountable authority during the reporting period

Name	Position title/ Position held	Date of commencement	Date of cessation
Jody Broun	Chief Executive Officer	01/07/2022	Current



Yirrkala, East Arnhem NT



Agency structure as at 30 June 2023

Office CEO of the **CEO Jody Broun** Central **Deputy CEO Operations and Delivery** Australia Plan James Christian **Implementation** Gavin Matthews **Program** Central West and **Central Australia** Eastern **Performance** South Response Bridaette Delivery Andrea Kelly Bellenger Kevin Brahim Ali Jenkins Vance Khan **Arnhem Land** Grants Office of Central **Greater WA** and Groote **Eastern NSW Management Australian Regional** Eylandt Unit **Controller Support Central Australia** Central North QLD Data and **Kimberley** Plan Strategy and **Australia** Region **Evaluation Assurance** QLD/NSW NT Strategy South Strategy and **Grant Design** and Policy Australia **Policy** Top End and Select, Support Victoria/ South QLD Tiwi Islands and Report Tasmania **Western NSW**



Deputy CEO Policy and Programs

Julie-Ann Guivarra

Closing the Gap, Connection and Culture

Deborah Fulton

Economic Empowerment Carl Binning

Empowerment and **Recognition** Simon Gordon

(A/g)

Social **Policy** Andy Johnston (A/g)

Investment Taskforce Ben Burdon

Corporate Rachael Jackson

Closing the Gap

Business and **Economic**

Constitutional Recognition

Early Years and **Education**

Investment Taskforce

Finance and IT

Culture and Heritage

Community **Development** Program

Truth-Telling and **International**

Families and Safety

Governance and **Communications**

Environment Branch

Employment

Voice

Health and Wellbeing

Legal Services

Territories Stolen Generations Redress Scheme

Land and **Native Title**

Remote

Employment

Policy

Housing and **Infrastructure**

People

Program Compliance and Fraud

Property, Safety, Security and Support

Transformation Management

Office

The Circle

Case study

The NIAA has provided \$3 million over 4 years to the South Australia (SA) Department of the Premier and Cabinet to design, establish and deliver The Circle - First Nations Entrepreneur Hub (The Circle).

As at 30 June 2023, The Circle membership consisted of 220 businesses. It has delivered more than 142 business development support sessions, 8 member events, and facilitated over 57 industry connections for First Nations businesses in SA.

Officially launched on 27 August 2021, The Circle is an initiative to provide for an Indiaenous-specific element to the innovation, incubation, start-up and growth hub being established at Adelaide's Lot Fourteen District.

The Circle assists First Nations businesses and entrepreneurs in SA to start, grow and sustain their business via increased connections, capacity and capability, tailored business support, solutions and referrals.

The Circle was designed and implemented using a collaborative co-designed approach to place-based practice. In 2020 the NIAA supported Community Engagement Workshops in Adelaide and Port Augusta to gain

insights into the existing business support ecosystem and First Nations business and entrepreneur service needs and gaps in SA. Partnerships were established with representative groups to co-design the establishment and implementation of The Circle.

The NIAA embedded an evidence-based approach to project design so that community feedback informed service delivery. The Circle's establishment has facilitated several opportunities:

- The NIAA supported The Circle to develop partnerships with key First Nations economic development and business support providers, including Indigenous Business Australia and Many Rivers Microfinance, as well as other Commonwealth, SA Government and industry stakeholders to enhance tailored, place-based responses to individual business needs.
- The NIAA supported The Circle's regional footprint to grow, by establishing connections with stakeholders across the broader SA Region. Regional visits to the Adelaide Hills, Murraylands, Riverland, Fleurieu Peninsula and Far North have focused on developing relationships with Community, regional development boards, service providers and community organisations.

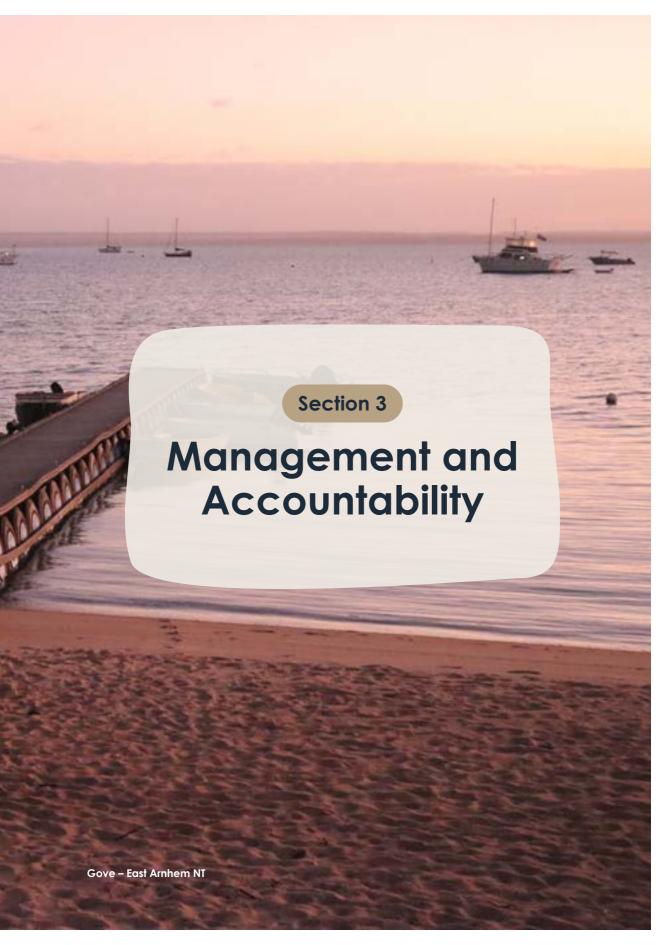
Yarning About Business – Starting and Building Your Own Business workshops were delivered in partnership with local regional development boards, local government and businesses, local service providers and service providers from metropolitan Adelaide, recognising the role partnerships play in providing a statewide service that is responsive to individual community needs.

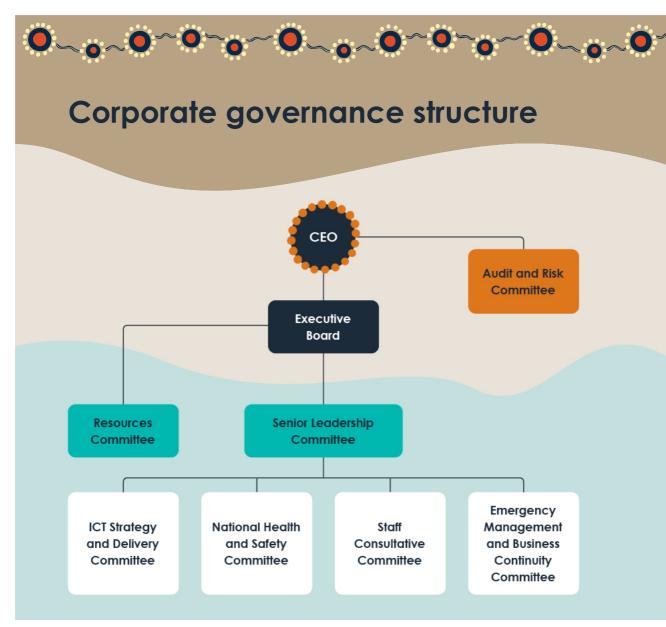
The NIAA funded the Inaugural First Nations Business Showcase, held in October 2022, where over 90 SA First Nations businesses showcased their work, providing opportunities for direct engagement with purchasers, invitations to connect to supply chains and requests to quote. The NIAA continues to support The Circle to build on the success of last year's Showcase, with preparations underway to host SA's 2023 event during Indigenous Business Month in October.



International Women's Day event hosted by The Circle - Lot Fourteen







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

The Executive Board is the core decision-making body and is supported by 6 subcommittees. The Audit and Risk Committee, made up of independent members, provides advice and assurance to the CEO. Throughout the year, the governance structure was streamlined to further enhance accountability and integrity across the Agency.



Internal governance committees

Executive Board

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

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

Resources Committee

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

Senior Leadership Committee

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

Information and Communications Technology (ICT) Strategy and Delivery Committee

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



National Health and Safety Committee

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

Staff Consultative Committee

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

Emergency Management and Business Continuity Committee

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

Audit and Risk Committee

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



Table 3.1: Audit and Risk Committee membership, 1 July 2022 to 30 June 2023

Qualifications, knowledge, skills or experience	Number of meetings attended / total number of meetings held	Member remuneration (GST inc.)
Carol Lilley Chair to 30 April 2023		

Carol Lilley is the former Chair of the NIAA Audit and Risk Committee.

4/4 \$29,365.60

Ms Lilley's experience and qualifications include:

- serving on a range of Commonwealth Government Audit and Risk Committees, including Department of the Prime Minister and Cabinet, Department of Home Affairs, Services Australia, Australian Federal Police and Austrade
- Deputy Chair of Icon Water as well as other director roles in the Commonwealth Government and private sector
- Chair of Audit Committee for ACT Transport Canberra and City Services
- former Partner at PricewaterhouseCoopers working in financial statements, internal audit and risk management
- Graduate of the Australian Institute of Company Directors, Fellow of the Institute of Chartered Accountants and Certified Internal Auditor.

Maria Storti

Member to 30 April 2023 / Chair from 1 May 2023 / Financial Reporting Specialist

Maria Storti was an independent member prior to being appointed as Chair of the NIAA's Audit and Risk Committee. 5/5 \$19,563.50

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



Qualifications, knowledge, skills or experience	Number of	Member
	meetings	remuneration
	attended /	(GST inc.)
	total number	
	of meetings	
	held	

- Master of Business Administration; Fellow of the Institute of Chartered Accountants; Fellow of the Australian Institute of Company Directors; member of the Institute of Internal Auditors
- former Ernst & Young (EY) Performance Improvement Partner, Deputy CEO at Defence Housing Australia and Vice-President Governance and Development at the University of Canberra.

Greg Divall

Member appointed 25 November 2022, first meeting November 2022

Greg Divall is 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 (DCEEW), Department of Industry, Science, Energy and Resources (DISER) and the Treasury
- Bachelor of Applied Science (Mathematics, with majors in Computing and Statistics) and Master of Business Administration
- Membership of the Australian Institute of Company Directors and a Vincent Fairfax Fellow
- completion of the Australian and New Zealand School of Government (ANZSOG) Executive Fellows Program, the Harvard Kennedy School's National and International Security program for senior executives, and the Advanced Management and Leadership Programme at Oxford Saïd Business School.

3/3 \$12,375



Qualifications, knowledge, skills or experience	Number of meetings attended / total number of meetings held	Member remuneration (GST inc.)
Lindon Coombes Member appointed 1 January 2023, first meeting June 2023		

Lindon Coombes is an Industry Professor at the Jumbunna Institute for Indigenous Education & Research at the University of Technology Sydney.

1/1 \$4,125

Professor Coombes' experience and qualifications include:

- CEO of the National Congress of Australia's First Peoples, and CEO of Tranby Aboriginal College in Glebe
- a range of roles in the NSW Government at the Senior Executive level and as a Ministerial Advisor
- Bachelor's Degree in Arts and a Diploma of Aboriginal Studies.

Paul SmithMember to 24 November 2022

Paul Smith is an independent management consultant.

3/3 \$7,500

Mr Smith's experience and qualifications include:

- executive committee roles across all facets of consulting organisations, including strategy, operations, and compliance
- over 35 years' experience in financial management and ICT consulting to public sector, commercial, and not for profit organisations
- Partner in consulting firms for 21 years
- Fellow of CPA Australia; Senior Certified Professional, Australian Computer Society; and Graduate Member of the Australian Institute of Company Directors
- Bachelor of Commerce from the Australian National University.



Reconciliation

The NIAA's vision for reconciliation is for Australians to work together to support the aspirations of Aboriginal and Torres Strait Islander peoples, their living cultures, stories and songlines, and acknowledge the historical injustices against them.

We are the Agency responsible for leading activities across the Commonwealth that promote reconciliation. This means we take opportunities to share knowledge, resources and practical guides with other agencies so they can take their own actions to drive reconciliation at all levels.

Reconciliation Action Plan 2022-2025

Through its Reconciliation Action Plan (RAP) (https://www.niaa.gov.au/ reconciliation-action-plan-2022-25), the NIAA strives to be an employer that allows First Nations employees to feel listened to, respected and valued for the immense skills and cultural knowledge they provide.

Since the launch of our RAP, the NIAA has continued to build and maintain its influence with partners inside and outside of government. We remain committed to developing policies and strategies that lead to the best possible outcomes for First Nations people and communities across Australia.

As we focus on seeking to build meaningful relationships with First Nations people, the NIAA has developed a First Nations Cultural Protocols Guide, Usina the extensive cultural and historical knowledge held by First Nations staff, the guide provides staff across our vast network with the skills and information needed to increase their understanding of the historical connection to family. Country, community and culture that First Nations people possess.

The NIAA's RAP supports our commitment to enhance our organisational culture to achieve and maintain a diverse, culturally safe and capable workforce. One of the ways this is achieved is through Footprints, NIAA's cross-cultural learning framework. The NIAA promotes Footprints internally and across the Australian Public Service (APS) as an opportunity to strengthen workplace cross-cultural awareness and as a foundational element of reconciliation.



Fraud and risk management

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

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

The NIAA's approach to fraud and corruption risk management is directed by our Accountable Authority Instructions. Risk Management Framework and Policy, and Fraud and Corruption Control System 2022-24 (the FCCS) which came into effect on 1 July 2022. These directive elements are further supported by the NIAA's Integrated Program Compliance and Fraud Management Framework, which provides a principlesbased and practical approach to managing compliance and fraud risk of funded activities under the Indigenous Advancement Strategy (IAS). Collectively, these frameworks guide the NIAA to take all reasonable measures to prevent, detect, and deal with fraud as required by section 10 of the PGPA Rule (the Fraud Rule).

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

The NIAA undertakes individual fraud and corruption risk assessments (FCRAs) on a rolling-program basis in relation to our enabling functions as well as our administered activities at least once every 2 years. Fraud and corruption risks are also considered when new policies or programs are being developed, or when significant organisational change occurs. Individual FCRAs are consolidated into the NIAA's Fraud and Corruption Risk Register.

During 2022–23, we continued to mature our detection measures, including taking steps to introduce data analysis techniques to enable earlier detection of suspected fraud or corruption. Some of the key detection measures described in the FCCS include encouraging tip-offs through our confidential fraud reporting channels, ongoing monitoring of funded activities, and assurance activities (including in relation to funded activities).



To report suspected fraud or corrupt behaviour please:

- contact us by phone on (02) 6152 3020
- send an email to the Fraud helpdesk at fraud@niaa.gov.au, or
- contact us by mail:

Fraud Control Officer

National Indigenous Australians Agency PO Box 2191 Canberra ACT 2600

Where incidents of suspected fraud or corruption are detected, the NIAA's Fraud and Corruption Investigation Section is responsible for conducting investigations or otherwise dealing with the matter. All investigation activities adhere to the requirements of the Australian Government Investigation Standards. In accordance with these standards, the NIAA has an investigation case management system which enables the recording and reporting of fraud or suspected fraud.

On 30 May 2023, the Australian National Audit Office (ANAO) released its audit report on the NIAA's Management of Provider Fraud and Non-compliance (Auditor-General Report No. 27 2022–23). The NIAA agreed with all recommendations. The opportunities for improvement identified in the Report, in conjunction with the work already underway to enhance practices and processes, support the NIAA's continuous improvement of its management of risk, fraud, corruption, and non-compliance.

The audit found that the NIAA was not fully compliant with subsections 10(a) and 10(b) of the Fraud Rule, which requires entities to conduct fraud risk assessments regularly and to develop and implement a fraud control plan that deals with identified risks as soon as practicable after conducting a fraud risk assessment.

The NIAA recognises that there were some administrative deficiencies in relation to fraud risk assessments and subsequent updates to its fraud risk register during the period examined by the ANAO. The Agency has undertaken considerable work since the audit to address these issues; however, more work is required before full compliance with subsection 10(a) and (b) of the Fraud Rule can be achieved.

Certification by Accountable Authority

Excluding the deficiencies noted above in relation to compliance with subsections 10(a) and 10(b) of the Fraud Rule, I certify that the NIAA has in place appropriate fraud control mechanisms that meet our needs and comply with subsection 17AG(2)(b) of the PGPA Rule.



Our people

Our vision is to ensure Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered.

In line with APS Reform we are all about people, purpose and partnerships. We are committed to a common goal, we care about each other and our stakeholders, and we work with our partners to support the self-determination and aspirations of First Nations peoples. The NIAA is about putting people and businesses at the centre of policy and services. We aim to be a model employer and a great place to work.

The NIAA is committed to a workforce that reflects the communities we serve and brings lived experience to shape government policies to improve outcomes for First Nations people. As at 30 June 2023, 22% of our people identify as Aboriginal and/or Torres Strait Islander.

NIAA is striving to meet the following First Nations employment targets:

- increase current representation of Indigenous employees within the NIAA to 26% by 2024
- by 2025 increase the Indigenous workforce in the NIAA at the EL1 and EL2 levels by 3% on current representation.

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 shared values are:

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

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

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

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



Capability development

The NIAA's cross-cultural learning framework, Footprints, was refreshed this year to enable electronic participation. To share Footprints with other workplaces the NIAA also developed an implementation toolkit.

The NIAA Learning to Lead development program concluded in February 2023. Over 12 months of virtual and face-to-face delivery, 240 staff across Australia participated. The program was pitched at all levels across the Agency and aimed to enable participants to think, plan and to take action for leadership transformation in the workplace. This provided participants with the opportunity to think critically about workplace knowledge systems and the people skills needed for genuine leadership engagement in a supportive and a safe learning environment.

The NIAA continued to offer a range of programs to help boost Aboriginal and Torres Strait Islander employment in the APS. Building on the 2021 pilot of the Indigenous Development and Employment Program (IDEP), the NIAA has just commenced its seventh cohort of participants. Supporting the Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020– 2024, IDEP's intent is to enable Aboriginal and Torres Strait Islander employees to reach their full potential. IDEP provides the opportunity to explore career development pathways with a view to becoming the future managers and leaders of the broader APS. As a measure of success of the program, 67 APS staff from 10 agencies, including the NIAA, have participated in the program.

Another successful program that continued in 2022–23 is the Australian National University Management program. With support from the NIAA and partner agencies, a further 21 Aboriginal and Torres Strait Islander APS employees have commenced their Graduate Certificate in Management this year.

Inclusion and diversity

The NIAA remains committed to strengthening our diversity and inclusion agenda by:

- eliminating and preventing harassment and discrimination
- respecting and embracing individual differences in all their forms
- consulting with staff about diversity and inclusion, and what belonging means to them
- promoting the positive value of a diverse workforce through our strategic priorities which empowers people to be themselves, share their perspectives and be valued for their diversity
- taking action to implement the Commonwealth's Diversity Strategies
- leveraging the diverse backgrounds, experiences, perspectives and potential of our people to embed equality and diversity
- supporting our people from diverse backgrounds through provision of cultural and ceremonial leave and National Aborigines and Islanders Day Observance Committee (NAIDOC) Week leave



 adopting the recruitAbility scheme for all our recruitment processes to ensure that people who may require reasonable adjustment are well supported. This is outlined in the Australian Public Service Disability Employment Strategy and aims to attract and develop candidates who either are living with a disability or are neurodivergent.

Inclusion and diversity in action

Our People Branch works closely with the NIAA's Diversity Networks to drive diversity and inclusion. In 2022–23 the NIAA worked in partnership with its Diversity Networks to:

- create user-designed workshops to develop an Agency Diversity and Inclusion Framework which will be launched in late 2023
- continue being a supporter organisation of the Racism. It Stops With Me campaign https://www. itstopswithme.humanrights.gov.au
- lift our staff diversity and inclusion literacy by hosting a range of training sessions, including Disability Confidence Training and Empowering Allies Training
- make it easier for staff to lift their cultural capability through a refresh of Footprints with a digital library created to help staff identify Footprints opportunities and a forum to share experiences and ideas with colleagues
- maintain the NIAA's membership of Diversity Council Australia, Pride in Diversity, and the Australian Network on Disability

 encourage the use of our Reasonable Adjustment Passport as a tool for staff and managers to ensure that the NIAA provides an accessible and inclusive workplace for all, including staff who are living with a disability or identify as being neurodiverse.

In addition, throughout 2022–23, we engaged a diverse range of leaders to acknowledge days of significance, including International Women's Day; Harmony Week, National Reconciliation Week, NAIDOC Week, International Day of Persons with Disability and International Day Against Homophobia, Biphobia, and Transphobia.

These leaders included:

- Professor Nareen Young, Leading Workplace Diversity Practitioner
- Damian Griffis, CEO First Peoples Disability Network
- Shelley Reys AO, CEO Arrilla Digital
- Uncle Richard and Uncle Lester, Kinchela Boys Home Survivors
- Mission Songs Project
- Chin Tan, Race Discrimination Commissioner.

Carer Recognition Act 2010 Report

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



Managing our human resources

At 30 June 2023, the NIAA had 1,489 employees, including 111 non-ongoing employees. The NIAA has a diverse workforce: 71% of our workforce are women, and 22% of our workforce identify as Aboriginal and/or Torres Strait Islander employees.

The NIAA has staff working across Australia, with 41% of staff located outside Canberra in capital cities and regional and remote areas.

Table 3.2: All ongoing employees, current report period (2022–23)

		Male	•	F	emal	е		Non- inary			fers answ			Jses or rent t	a erm*	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	25	1	26	45	10	55	-	-	-	-	-	-	-	-	-	81
Qld	31	-	31	81	11	92	-	_	-	-	-	_	-	-	-	123
SA	16	1	17	31	8	39	-	-	-	_	_	_	-	-	-	56
Tas	2	1	3	1	3	4	-	_	-	-	-	_	-	-	-	7
Vic	12	-	12	16	1	17	-	_	-	-	-	_	-	-	-	29
WA	17	-	17	49	12	61	-	_	-	-	-	_	-	-	-	78
ACT	231	14	245	449	127	576	-	_	-	-	-	_	-	-	-	821
NT	54	2	56	114	12	126	-	_	-	-	-	_	-	-	-	182
External Territories	-	_	_	-	_	_	-	_	_	_	_	_	-	-	-	_
Overseas	-	-	-	-	_	_	_	-	-	-	-	-	-	-	-	_
Total	388	19	407	786	184	970	-	-	-	-	-	-	-	-	-	1,377

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.3: All ongoing employees, previous report period (2021–22)

		Male		F	emal	е		Non- inary			efers answ		l diffe	Jses o		Total
	Full fime	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	22	1	23	36	10	46	-	-	-	-	-	_	-	-	_	69
Qld	28#	-	28#	56#	7	63#	-	-	-	_	-	_	-	-	-	91#
SA	15	-	15	25#	8	33#	-	-	-	_	-	-	-	-	-	48 [#]
Tas	1	-	1	1	2	3	-	-	-	_	_	_	-	-	-	4
Vic	10	1	11	13#	1	14#	-	_	-	_	_	-	-	-	-	25 [#]
WA	16	3	19	45#	10	55#	-	-	-	_	-	_	-	-	-	74 [#]
ACT	195	17	212	406#	121#	527#	-	-	-	_	-	_	-	-	-	739#
NT	51	-	51	97#	17	114#	_	-	-	_	-	-	-	-	_	165#
External Territories	-	-	-	_	_	-	-	-	-	_	_	_	_	_	-	_
Overseas	_	-	_	_	_	_	_	_	-	_	_	_	-	-	-	-
Total	338#	22	360#	679#	176#	855#	-	-	-	-	-	-	-	-	-	1,215#

[#] These figures are corrections to the 2021–22 Annual Report. The reported figure included staff on temporary transfer out of the Agency and excluded secondees into the Agency.

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.4: All non-ongoing employees, current report period (2022–23)

		Male		F	emal	е		Non- inary			fers answ			Jses o		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	-	_	_	6	1	7	_	_	_	-	_	_	-	_	_	7
Qld	_	_	-	6	1	7	_	-	-	-	-	_	-	-	_	7
SA	1	-	1	2	-	2	_	-	-	_	_	_	-	-	-	3
Tas	_	-	-	1	-	1	_	-	-	_	_	_	-	-	-	1
Vic	1	1	2	2	-	2	_	-	-	-	-	_	-	-	-	4
WA	1	-	1	3	7	10	_	-	-	-	-	_	-	-	-	11
ACT	10	5	15	25	14	39	_	-	-	-	-	_	-	-	-	54
NT	7	1	8	13	3	16	_	-	-	-	-	_	-	-	-	24
External Territories	-	-	_	_	_	_	_	-	-	_	_	_	-	_	-	_
Overseas	_	-	-	_	_	_	_	_	_	_	-	_	_	_	-	-
Total	20	7	27	58	26	84	-	-	-	-	-	-	-	-	-	111

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.5: All non-ongoing employees, previous report period (2021–22)

		Male		F	emal	е		Non- inary			fers answ			Jses (rent t	a erm*	Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full fime	Part time	Total	Full time	Part time	Total	
NSW	-	-	-	3	1	4	-	-	-	_	-	-	-	-	-	4
Qld	3	-	3	6	3	9	-	_	-	_	-	_	-	-	-	12
SA	2	-	2	_	2	2	-	_	-	_	_	_	-	-	-	4
Tas	-	-	-	_	_	_	-	_	_	_	-	_	-	-	_	_
Vic	-	1	1	1	_	1	-	_	-	_	-	_	-	-	_	2 ^
WA	1	-	1	4	8^	12^	-	-	-	_	-	_	_	-	_	13^
ACT	14	2	16	20	16^	36^	-	-	-	_	-	_	_	-	_	52 ^
NT	3	2	5	18	2^	20^	-	-	-	_	-	_	_	-	_	25 ^
External Territories	-	-	-	-	-	-	_	_	_	_	-	-	-	_	-	_
Overseas	-	-	-	_	_	_	-	-	-	_	-	_	-	-	-	-
Total	23	5	28	52	32 ^	84 ^	-	-	-	-	-	-	-	-	-	112^

[^] These figures are corrections to the 2021–22 Annual Report. The results did not previously include casual employees.

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.6: Australian Public Service Act ongoing employees, current report period (2022-23)

		Male		F	emal	е		Non- inary			fers answ			Jses o		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	_	_	-	-	_	_	-	_	_	1
SES 2	5	-	5	5	-	5	-	-	-	_	_	_	-	-	-	10
SES 1	18	-	18	16	2	18	-	-	-	_	-	_	-	-	-	36
EL 2	75	3	78	110	20	130	-	-	-	_	-	_	-	-	-	208
EL 1	133	9	142	247	78	325	-	-	-	_	-	_	-	-	-	467
APS 6	94	4	98	206	46	252	-	-	-	_	_	_	_	-	-	350
APS 5	35	2	37	101	22	123	-	-	-	_	_	_	_	-	-	160
APS 4	18	1	19	63	14	77	-	-	-	_	_	_	_	-	-	96
APS 3	7	-	7	30	1	31	-	-	-	_	_	_	_	-	-	38
APS 2	2	-	2	1	1	2	-	-	-	_	_	_	_	-	-	4
APS 1	1	-	1	6	-	6	-	-	-	_	-	-	-	-	-	7
Other	-	-	-	-	-	-	-	-	-	_	-	-	-	-	-	_
Total	388	19	407	786	184	970	-	-	-	-	-	-	-	-	-	1,377

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.7: Australian Public Service Act ongoing employees, previous report period (2021–22)

		Male	,	F	emal	le		Non- inary			fers answ			Jses o		Total
	Full fime	Part time	Total	Full fime	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	1	_	1	1	_	1	_	_	_	_	-	_	-	_	_	2
SES 2	5	_	5	2	_	2	-	_	_	_	-	_	-	-	-	7
SES 1	19	-	19	23	_	23#	-	-	-	-	-	_	-	-	-	42#
EL 2	59#	3	62#	107	17	124	_	_	_	_	-	_	-	-	_	186#
EL 1	122#	11	133#	208	73#	281#	_	_	_	_	-	_	-	-	_	414#
APS 6	68	4	72	175#	48	223#	_	_	_	_	-	_	-	-	_	295#
APS 5	30#	3	33#	89#	21	110#	_	_	_	_	-	_	_	-	_	143#
APS 4	22	1	23	49	14	63	_	-	-	_	_	_	_	-	_	86
APS 3	7	-	7	21#	1	22#	_	_	_	_	-	_	_	-	_	29#
APS 2	2	-	2	3	2	5	_	-	-	-	-	-	_	-	_	7
APS 1	3	-	3	1	_	1	_	-	-	_	-	_	-	-	_	4
Other	_	-	_	_	_	_	_	-	-	_	_	_	_	-	-	_
Total	338#	22	360#	679#	176 [±]	[‡] 855 [#]	-	-	-	_	_	-	-	-	-	1,215#

[#] These figures are corrections to the 2021–22 Annual Report. The reported figure included staff on temporary transfer out of the Agency and excluded secondees into the Agency.

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.8: Australian Public Service Act non-ongoing employees, current report period (2022-23)

		Male		F	emal	e		Non- inary			fers answ			Jses o		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	_	-	_	-	_	-	-	-	_	-	_	_	1
SES 2	_	_	_	_	_	_	_	-	-	_	_	_	_	-	_	-
SES 1	-	-	_	1	-	1	-	_	-	_	-	-	-	-	_	1
EL 2	2	2	4	6	2	8	-	-	-	_	_	_	-	-	_	12
EL 1	6	-	6	14	6	20	_	_	-	_	_	_	-	-	-	26
APS 6	6	3	9	15	6	21	_	_	-	_	_	_	-	-	-	30
APS 5	1	-	1	9	4	13	_	-	-	_	_	_	-	-	-	14
APS 4	1	-	1	8	3	11	-	-	-	_	-	_	-	-	_	12
APS 3	3	1	4	5	3	8	-	-	-	_	-	_	-	-	_	12
APS 2	-	1	1	_	1	1	_	-	-	_	_	_	-	-	-	2
APS 1	-	-	-	_	1	1	_	-	-	_	-	_	-	-	-	1
Other	-	-	-	_	_	_	_	_	-	_	_	_	-	_	-	-
Total	20	7	27	58	26	84	-	-	-	-	-	-	-	-	-	111

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.9: Australian Public Service Act non-ongoing employees, previous report period (2021–22)

		Male		F	emal	е	В	Non- inary	/*		fers answ			Jses o rent t		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	1	3	3	2	5	-	-	_	_	_	_	-	-	_	8
EL 1	9	2	11	13	5	18	_	_	_	_	_	_	_	-	_	29
APS 6	8	1	9	13	9	22	_	_	_	_	_	_	_	-	_	31
APS 5	3	_	3	10	6	16	-	-	-	_	_	_	_	-	_	19
APS 4	1	_	1	11	5^	16^	-	-	-	_	_	_	_	-	_	17 ^
APS 3	_	_	-	1	3^	4^	-	-	-	_	_	_	_	-	_	4^
APS 2	_	1	1	1	-	1	_	_	_	_	_	_	_	-	_	2
APS 1	_	-	_	_	2^	2^	-	-	-	_	_	_	-	-	_	2 ^
Other	_	_	-	_	_	_	_	_	_	_	_	_	_	-	-	-
Total	23	5	28	52	32 ^	84 ^	_	-	-	_	-	_	_	-	-	11 2 ^

[^] These figures are corrections to the 2021–22 Annual Report. The results did not previously include casual employees.

^{*} Responses for these identifiers have been hidden for de-identification purposes to reduce the risk to individuals' privacy.



Table 3.10: Australian Public Service Act employees by full-time and part-time status, current report period (2022–23)

		Ongoin	g		Non-ong	oing	Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	1	-	1	1	-	1	2
SES 2	10	-	10	-	-	-	10
SES 1	34	2	36	1	-	1	37
EL 2	185	23	208	8	4	12	220
EL 1	380	87	467	20	6	26	493
APS 6	301	50	351	21	9	30	381
APS 5	136	24	160	10	4	14	174
APS 4	81	15	96	9	3	12	108
APS 3	37	1	38	8	4	12	50
APS 2	3	1	4	-	2	2	6
APS 1	7	-	7	_	1	1	8
Other	_	-	_	_	-	_	-
Total	1,175	203	1,378	78	33	111	1,489



Table 3.11: Australian Public Service Act employees by full-time and part-time status, previous report period (2021–22)

		Ongoin	g		Non-ong	oing	Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	2	-	2	-	-	-	2
SES 2	7	_	7	-	-	-	7
SES 1	42	_	42×	-	-	-	42 [×]
EL 2	166*	20	186×	5	3	8	194×
EL 1	331×	84*	415×	23	7	30	445×
APS 6	244×	52	296×	21	10	31	327×
APS 5	119×	24	143×	13	6	19	162×
APS 4	71	15	86	12	5^	17^	103 ^
APS 3	28×	1	29×	1	3^	4^	33*^
APS 2	5	2	7	1	2^	3^	10^
APS 1	4	_	4	_	2^	2^	6^
Other	_	-	_	-	-	-	-
Total	1,019×	198×	1,217×	76	38 ^	114^	1,331×^

^{*} These figures are corrections to the 2021–22 Annual Report. The reported figure did not include casual employees and previously included employees on temporary transfer out of the Agency, and excluded secondees into the Agency.

[^] These figures are corrections to the 2021–22 Annual Report. The results did not previously include casual employees.



Table 3.12: Australian Public Service Act employment type by location, current report period (2022-23)

	Ongoing	Non-ongoing	Total
NSW	81	7	88
Qld	123	7	130
SA	56	3	59
Tas	7	1	8
Vic	29	4	33
WA	78	11	89
ACT	822	54	876
NT	182	24	206
External Territories	_	_	-
Overseas	_	_	-
Total	1,378	111	1,489

Table 3.13: Australian Public Service Act employment type by location, previous report period (2021–22)

	Ongoing	Non-ongoing	Total
NSW	69	4	73
Qld	91×	12	103 [×]
SA	48*	4	52 [×]
Tas	4	_	4
Vic	25 [×]	3	28 [×]
WA	74×	13*	87×
ACT	741×	53*	794 [×]
NT	165*	25*	190×
External Territories	_	_	-
Overseas	_	_	-
Total	1,217 [×]	114*	1,331 [×]

x These figures are corrections to the 2021–22 Annual Report. The reported figure did not include casual employees and previously included employees on temporary transfer out of the Agency, and excluded secondees into the Agency.



Table 3.14: Australian Public Service Act Indigenous employment, current report period (2022–23)

Ongoing	298
Non-ongoing	24
Total	322

Table 3.15: Australian Public Service Act Indigenous employment, previous report period (2021–22)

Ongoing	276#
Non-ongoing	17^
Total	293 [#] ^

^{*} These figures are corrections to the 2021–22 Annual Report. The reported figure included staff on temporary transfer out of the Agency and excluded secondees into the Agency.

Table 3.16: Australian Public Service Act employment salary ranges by classification level, current report period (2022–23)

	Minimum Salary	Maximum Salary
SES 3	\$372,131	\$420,510
SES 2	\$279,001	\$309,387
SES 1	\$211,202	\$246,061
EL 2	\$132,252	\$166,689
EL 1	\$113,627	\$138,501
APS 6	\$88,419	\$108,846
APS 5	\$79,941	\$85,464
APS 4	\$72,403	\$77,432
APS 3	\$66,559	\$69,328
APS 2	\$59,601	\$63,512
APS 1	\$50,744	\$55,485
Other	_	-
Minimum/Maximum range	\$50,744	\$420,510

[^] These figures are corrections to the 2021–22 Annual Report. The results did not previously include casual employees.



Table 3.17: Australian Public Service Act employment salary ranges by classification level, previous report period (2021–22)

	Minimum Salary	Maximum Salary
SES 3	\$361,292	\$408,262
SES 2	\$270,875	\$300,376
SES 1	\$205,050	\$238,894
EL 2	\$129,786	\$163,581
EL 1	\$111,508	\$135,919
APS 6	\$86,770	\$106,816
APS 5	\$78,450	\$83,870
APS 4	\$71,053	\$75,988
APS 3	\$65,318	\$68,035
APS 2	\$58,490	\$62,328
APS 1	\$49,798	\$54,450
Other	_	_
Minimum/Maximum range	\$49,798	\$408,262



Table 3.18: Australian Public Service Act employment arrangements, current report period (2022–23)

	SES	Non-SES	Total
Enterprise Agreement	_	1,431	1,431
Section 24(1) determination	49	_	49
Individual flexibility arrangement	_	9	9
Total	49	1,440	1,489

Table 3.19: Australian Public Service Act employment arrangements, previous report period (2021–22)

	SES	Non-SES	Total
Enterprise Agreement	-	1,276	1,276
Section 24(1) determination	51#	_	51#
Individual flexibility arrangement	_	4	4
Total	51#	1,280	1,331#

[#] These figures are corrections to the 2021–22 Annual Report. The reported figure included staff on temporary transfer out of the Agency and excluded secondees into the Agency.

Australian Public Service Act Employment Performance Pay by classification level in the current report period (2022–23)

The NIAA does not pay performance bonuses to employees.

Non-salary benefits provided to employees

The NIAA also provides a range of non-salary benefits for employees, as outlined in the NIAA Enterprise Agreement 2021–24.



Recruitment

The Agency has continued to prioritise and actively tailor recruitment processes to attract a highly engaged and capable workforce. During the reporting period, the Agency began the administration of functions previously delivered by the Department of the Prime Minister and Cabinet: recruitment, entry level programs and Senior Executive Service (SES) unit functions.

All roles at the NIAA are Identified Positions, which requires candidates to demonstrate an understanding of matters impacting First Nations people and communities. Cultural capability is assessed in all our recruitment processes. As we strive for inclusive and culturally safe recruitment, we have continued to refine guidance and practices internally and assist with advancement in this space across the APS.

In February 2023, we welcomed 28 graduates from diverse backgrounds and with a range of qualifications into the Agency. Our graduates rotate through 3 different business areas, including the option to undertake a regional rotation. They also undergo a comprehensive learning and development program to build foundational skills for their careers. In particular the regional placements, allow graduates to gain first-hand community engagement experience to better understand how the Agency works in partnership with communities and stakeholders.

The NIAA continued to participate in the Department of Finance Career Starters Program while also commencing participation in the Australian Taxation Office HR School Leavers Program. These programs provide a supportive pathway into the APS for people who have

recently completed Year 12. Our Career Starters and HR School Leavers work in our enabling areas and are supported to complete either a Certificate IV in Government or Certificate IV in Human Resource Management while on the program.

In March 2023, the Agency launched its Employee Value Proposition (EVP), which is our unique branding and employment offering in the NIAA. The NIAA's EVP is underpinned by 3 themes: people, purpose and partnerships. In short, we are committed to a common goal, we care about each other and our stakeholders, and we work with our partners to support the self-determination and aspirations of First Nations peoples. The EVP is important in supporting our strategies, communications and processes around attracting and retaining staff, and key elements of our workforce planning in the current labour market.

Our recruitment approaches remain closely aligned with Commonwealth strategies and plans, including the Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–2024, Closing the Gap Implementation Plan 2023 and the Agency's Reconciliation Action Plan. We have also demonstrated commitment to boosting First Nations employment through our participation in the Indigenous Australians Government Development Program, Indigenous Graduate Program, and Affirmative Measures Indigenous recruitment. The NIAA has worked with the Australian Public Service Commission (APSC) and the Cultural Capability hub in the development of support tools for Affirmative Measures for Indigenous rounds.



Flexible work

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

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

Executive remuneration

Remuneration policies and practices

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

Remuneration governance arrangements

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

Key management personnel

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

During the reporting period to 30 June 2023, the NIAA had 12 individuals who met the definition of KMP. Their names and the summary total length of their terms as KMP are in Table 3.20; expenses are in Table 3.21; and individual remuneration details are in Table 3.22. KMP on acting arrangements are included where the length of the arrangement is longer than 2 months; therefore, more than one individual may have filled a single position over the reporting period. These tables should be read in conjunction with note 6.2 of the financial statements on page 176.



Table 3.20: Key management personnel for the reporting period

Name	Position(s)#	Term as KMP
Jody Broun	CEO	July 2022 – June 2023
Blair Exell	Deputy CEO	July 2022 – October 2022
Letitia Hope	Deputy CEO	July 2022 – March 2023
Julie-Ann Guivarra	Deputy CEO and Group Manager – SES B2	July 2022 – June 2023
James Christian	Deputy CEO	March 2023 – June 2023
Sam White	Acting Chief Operating Officer	July 2022 – March 2023
Brendan Jacomb	Acting Chief Operating Officer	December 2022 – January 2023; March 2023 – May 2023
Rachael Jackson	Group Manager – SES B2 and Chief Operating Officer	October 2022 – January 2023; May 2023 – June 2023
William (Sam) Jeffries*	Acting Deputy CEO and Group Manager – SES B2	July 2022 – March 2023
Fleur Hill*	Acting Group Manager – SES B2	July 2022; February 2023 – May 2023
Simon Gordon*	Acting Group Manager – SES B2	February 2023 – June 2023
Bridgette Bellenger*	Group Manager – SES B2	May 2023 – June 2023

^{*} Rotating position of the Executive Board.

^{*} Note some individuals held more than one KMP position during the reporting period.



Table 3.21: Key management personnel expenses for the reporting period (\$)

	30 June 2023
Base Salary	2,201,966
Bonuses	-
Other benefits & allowances	23,105
Total short-term benefits	2,225,071
Superannuation contribution	297,778
Total post-employment benefits	297,778
Long service leave	81,932
Total other long-term benefits	81,932
Termination benefits	-
Total remuneration	2,604,781

Note 6.2 of the financial statements on page 176, disclosed the above key management personnel expenses for period ending 30 June 2023.



Table 3.22: Key management personnel expenses for the reporting period (\$)

Name	Shc	Short-term benefits	efits	Post-employment benefits	Other lo ben	Other long-term benefits	Termination benefits	Total remuneration
	Base salary	Bonuses	Other benefits & allowances	Superannuation contribution	Long service leave	Other Iong-term benefits		
Jody Broun	588,632	I	2,044	25,281	12,407	I	I	628,363
Blair Exell	85,768	I	264	17,164	44	ſ	I	103,240
Letitia Hope	262,777	I	735	47,560	15,833	ſ	I	326,904
Julie-Ann Guivarra	324,730	I	16,403	48,908	28,404	Γ	I	418,445
James Christian	138,575	I	953	24,835	653	Ι	I	165,016
Sam White	180,547	I	765	24,966	1,676	Γ	I	207,954
Brendan Jacomb	72,195	I	164	13,037	(1,946)	Γ	I	83,450
Rachael Jackson	125,836	I	102	23,021	10,046	ſ	I	159,005
William (Sam) Jeffries	187,733	I	1,190	37,700	9,293	I	I	235,916
Fleur Hill	57,710	I	43	7,843	1,447	I	I	67,043
Simon Gordon	127,342	I	443	16,389	3,904	I	I	148,078
Bridgette Bellenger	50,121	I	1	11,074	173	I	I	61,368
Total	2,201,966	'	23,105	297,778	81,932	'	1	2,604,781



Table 3.23: Senior executive remuneration for the reporting period (\$)

		Sho	Short-term benefits	efits	Post-employment benefits	Other lo ben	Other long-term benefits	Termination benefits	Total remuneration
Band	Number of senior executives	Base salary	Bonuses	Other benefits & allowances	Superannuation contribution	Long service leave	Other long-term benefits		
\$0- \$220,000	41	84,778	I	247	12,211	1,601	I	I	103,836
\$220,000 - \$245,000	7	197,591	I	452	30,885	8,106	ľ	I	237,033
\$245,000 - \$270,000	11	217,765	I	2,102	34,362	5,483	I	I	259,712
\$270,000 - \$295,000	7	236,096	I	2,016	38,954	9,249	I	I	286,315
\$295,000 - \$320,000	7	240,928	I	1,789	42,605	17,527	I	I	302,849
\$320,000 - \$345,000	4	280,821	l	554	43,004	6,065	I	I	333,444
\$345,000 - \$370,000	2	286,915	I	554	44,327	30,297	I	I	362,093
\$370,000 - \$395,000	2	307,592	I	554	53,755	24,168	I	I	386,069
Total	81	161,863	1	833	25,110	6,362	•	1	194,168



Work health and safety

At the NIAA, the health and safety of our workforce is paramount. We recognise the importance of creating a safe work environment that safeguards both physical and psychological wellbeing. We are fully committed to fulfilling our obligations and responsibilities under the Work Health and Safety Act 2011 (WHS Act), the Work Health and Safety Regulations 2011, and associated Codes of Practice.

Initiatives and outcomes

Safety management system

In partnership with the National Health and Safety Committee, we have continued to refine our safety management system. Our aim is to ensure that our work health and safety frameworks meet the standards of a mature management system supporting due diligence obligations, legislative compliance, and best practice when evaluated against the International Standard AS/NZS ISO 45001.

Health and wellbeing support

The NIAA undertook several activities to promote positive health and wellbeing to assist staff to support their mental health. The Agency acknowledged several days of significance relating to health, and wellbeing, organised all staff events to promote good mental health and provided a variety of ongoing health, wellbeing and psychosocial education sessions throughout the year. Following critical incidents, the Employee Assistance Program (EAP) provider supported staff with onsite and virtual psychological support. Several proactive wellbeing programs were implemented in high-risk areas of the Agency. The Agency also invested heavily in proactive rehabilitation case management activities, resulting in a significant decrease in the Comcare premium and improved return to work outcomes for staff.

Psychosocial risk project

The NIAA is undertaking a psychosocial risk assessment to support the identification and assessment of psychosocial hazards in the workplace. This includes an assessment of identified psychosocial hazards, development of a psychosocial risk register, control framework and recommendations on new controls with a roadmap to ensure psychosocial safety is being appropriately managed now and into the future.



National Safe Work Month

The NIAA developed and conducted a number of activities during National Safe Work Month in October 2022, themed 'Safe Driving'. The events and activities included a case study on safe driving and a webinar on driving risks, and systems thinking approach to driving, with a safety driving specialist.

COVID-19 response

The NIAA continued its effective COVID-19 management strategy across all workplaces by providing COVID Safe plans and information to all staff. During the reporting period, many staff continued to use flexible working from home arrangements. The NIAA also

began developing a new COVID-19 Management Plan to address the post-pandemic phase of living with a communicable disease that is endemic in the Australian community. This plan will come into effect in 2023–24.

National Influenza Vaccination Program

Each year, the NIAA offers staff at all locations access to an influenza vaccination program. The program is accessed through on-site clinics, pharmacy vouchers or reimbursements of the vaccination cost. In 2022–23, the program continued to have good take up rates by staff.

Notifiable incidents and investigations

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

Table 3.24: Incidents notified under the WHS Act, 2022–23

Incident type	Number
Deaths that required notice under section 38	_
Serious injury or illness that required notice under section 38	1
Dangerous incidents that required notification under section 38	_



Table 3.25: Investigations, improvement notices and prosecutions made under the WHS Act, 2022–23

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

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 in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Disability Strategy. A range of reports on progress of the Disability Strategy's actions and outcome areas will be published and available at https://www.disabilitygateway.gov.au/ads.

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



External scrutiny

Judicial and administrative decisions

The NIAA has not been the subject of any significant judicial or administrative decisions in 2022–23.

Reports by the Auditor-General

The ANAO tabled 2 performance audit reports in 2022–23 that considered the activities of the NIAA:

Auditor-General Report No. 25 of 2022–23 Governance of the Tiwi Land Council

- The NIAA accepted the one recommendation that related to the NIAA.
- To view the audit report, please visit: https://www.anao.gov.au/work/performance-audit/governance-the-tiwi-land-council

Auditor-General Report No. 27 of 2022–23 National Indigenous Australians Agency's Management of Provider Fraud and Non-compliance

- The NIAA accepted all 7 recommendations.
- To view the audit report please visit: https://www.anao.gov.au/work/performance-audit/national-indigenous-australians-agencys-management-provider-fraud-and-non-compliance



Parliamentary committees

The NIAA provided evidence and/or submissions to the following parliamentary committee inquiries in 2022–23:

Table 3.26 Parliamentary committee inquiries

Committee	Inquiry		
House of Representatives Select Committee on Workforce Australia Employment Services	Inquiry into Workforce Australia Employment Services		
House of Representatives Standing Committee on Health, Aged Care and Sport	Inquiry into long COVID and Repeated COVID infections		
Joint Select Committee on Northern Australia	Inquiry into Northern Australia Workforce Development		
Joint Select Committee on the Aboriginal and Torres Strait Islander Voice Referendum	Inquiry into the Aboriginal and Torres Strait Islander Voice Referendum		
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Inquiry into Community Safety Support Services and job opportunities in the NT		
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Inquiry Into the Application of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) in Australia		
Senate Finance and Public Administration References Committee	Inquiry into the Administration of the referendum into an Aboriginal and Torres Strait Islander Voice		
Senate Select Committee on Australia's Disaster Resilience	Inquiry into Australia's Disaster Resilience		
Senate Community Affairs References Committee	The extent and nature of poverty in Australia		
Senate Education and Employment Legislation Committee	Family Assistance Legislation Amendment (Cheaper Child Care) Bill 2022 [Provisions]		
Senate Rural and Regional Affairs and Transport References Committee	Inquiry into Bank Closures in Regional Australia		



Committee	Inquiry	
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Inquiry into Community Safety, Support Services and Job Opportunities in the Northern Territory	
Senate Standing Committees on Economics	Atomic Energy Amendment (Mine Rehabilitation and Closure) Bill 2022 [Provisions]	
Senate Standing Committees on Legal and Constitutional Affairs	Missing and Murdered First Nations Women	
House of Representatives Select Committee on Mental Health and Suicide Prevention	Mental Health and Suicide Prevention ¹	
Senate Select Committee on Work and Care	Work and Care ²	
Parliamentary Joint Committee on Law Enforcement	Inquiry into Crystal Methamphetamine Ice ³	

- 1 The NIAA provided input into a response led by the Department of Health and Aged Care.
- 2 The NIAA provided input into a response led by the Department of Employment and Workplace Relations.
- 3 The NIAA provided input into a response led by the Department of Health and Aged Care and the Attorney-General's Department.

Reports by the Commonwealth Ombudsman

The Commonwealth Ombudsman did not release any report during 2022–23 that involved the NIAA, or that had, or might have had, a significant impact on the NIAA's operations.

Capability reviews

No capability reviews of the entity were conducted during the reporting period.



Complaints management

The NIAA manages complaints impartially and transparently through our complaints and feedback system. Complaints and feedback are usually received through the online portal on the NIAA website https://www.niaa.gov.au/indigenous-affairs/feedback-and-complaints, the complaints email address: complaints@niaa.gov.au, and the complaints hotline (02) 6152 3050.

Between 1 July 2022 and 30 June 2023, the NIAA received 65 complaints that were managed under our complaints-handling policy. Sixty-four complaints were resolved and one was in the process of being assessed as at 30 June 2023.

Freedom of information

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

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

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



Financial performance

The NIAA's financial statements are presented in Section 5 of this report with the ANAO issuing an unmodified audit opinion on 15 September 2023.

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

Departmental activities

The NIAA has reported an operating loss of \$20.7 million in 2022–23 compared to a surplus of \$2.5 million in 2021–22. After adjusting for unfunded depreciation/ amortisation, principal payments of lease liabilities and changes in the asset revaluation reserve the Agency recorded an operating loss of \$9.0 million. The loss is largely attributable to accounting adjustments to leave provisions and impairment of assets, an investment in Agency reform including transitioning certain shared services to the NIAA and a significant increase in the repairs and maintenance costs of the NIAA's regional and remote property portfolio.

Own-source revenue

A total of \$16.7 million of own-source revenue was recorded for 2022–23. Own-source revenue mainly comprises cost recoveries from other government agencies and rental income from subleased premises. Gains are largely due to amounts reversed on reassessment of provisions.



Expenses

Departmental expenses mainly comprise employee expenses, with supplier expenses lower than anticipated due to an approved movement of funding to the forward years for delayed legal expenditure.

Figure 3.1: NIAA Departmental income and expenses 2022–23



\$9.0 million net cash operating loss

- Excluding depreciation and changes in the asset revaluation reserve
- Including lease payments

^{*} The Settlement of Litigation expense is in relation to payments made/accrued in relation to class actions against the Commonwealth. The majority of this balance represents the settlement of the Stolen Generations class action.



Assets and liabilities

The NIAA reported a net asset position of \$97.8 million. The reduction in the agency's net asset position is largely due to both a reduction in receivables and an increase in employee provisions as at 30 June 2023.

Figure 3.2: NIAA Departmental assets and liabilities 2022–23



\$97.8 million net assets



Administered activities

In 2022–23, the NIAA administered the Australian Government's IAS with budgeted expenditure of \$2.2 billion including special appropriations and special accounts expenditure. Administered expenditure is recorded across 6 programs. Actual administered expenses totalled \$2.7 billion for 2022-23.

Figure 3.3: NIAA Administered income and expenses 2022–23



\$2.6 billion net cost of services

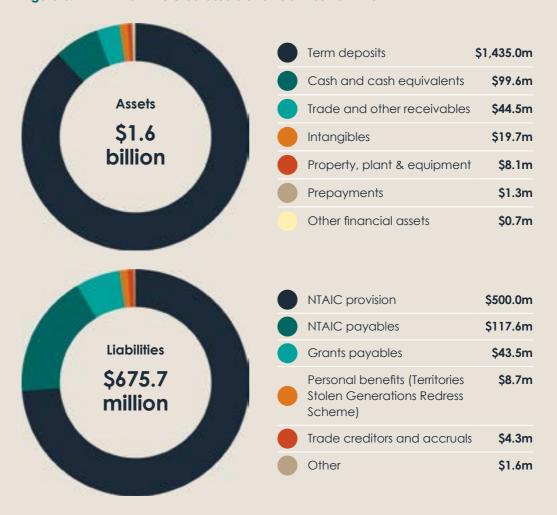
^{*} The Northern Territory Aboriginal Investment Corporation (NTAIC), a new Commonwealth entity, was established on 15 November 2022 and is funded from the ABA special account. All payments due and payable to the NTAIC were recognised on its establishment and form part of the NIAA's Administered expenses. Refer to Administered Budget Variance commentary (page 143) for additional information.



Administered assets and liabilities

The NIAA holds net administered assets of \$0.9 billion. The main contributor to this balance is the Aboriginals Benefit Account (ABA) term deposit investment holdings, which is approximately \$1.4 billion, less payments to be made from the ABA to the NTAIC of \$0.6 billion.

Figure 3.4 NIAA Administered assets and liabilities 2022–23



\$0.9 billion net assets



Agency resource statements

Table 3.27: Agency Resource Statements

	a	Actual available appropriation for 2022–23	Payments made 2022–23 \$'000	Remaining balance 2022–23 \$'000
Ordinary annual services		(a)	(b)	(a)-(b)
Departmental appropriation ^{1,4}		443,027	369,915	73,112
Total		443,027	369,915	73,112
Administered expenses				
Administered appropriation ¹		1,793,999	1,590,978	203,021
Total		1,793,999	1,590,978	203,021
Total ordinary annual services	Α	2,237,026	1,960,893	276,133
Other services				
Administered expenses				
Specific payments to States, ACT, NT and local governments				
Administered appropriations ²		3,635	3,635	_
Total		3,635	3,635	-
Departmental non-operating				
Equity injections ²		6,908	4,628	2,280
Total		6,908	4,628	2,280
Total other services	В	10,543	8,263	2,280
Total available annual appropriations and payments	A+B	2,247,569	1,969,156	-



	c	Actual available appropriation for 2022–23	Payments made 2022–23	Remaining balance 2022–23
		\$'000	\$'000	\$'000
		(a)	(b)	(a)-(b)
Special appropriations				
Special appropriations limited by criterio	a/entitlement			
Aboriginal Land Rights (Northern Territory Act 1976	<i>'</i>)	1,096	1,153	(57)
Higher Education Support Act 2003		74,249	74,249	_
Special appropriations limited by amour	nt			
Public Governance, Performance and Accountability Act 2013		10	_	10
Total special appropriations	С	75,355	75,402	(47)
Special accounts ³				
Opening balance		53,057	_	_
Appropriation receipts		51,090	_	_
Statutory credit of royalty equivalent rec	eipts	383,115	_	_
Non-appropriation receipts to Special A	ccounts	1,640,156	_	_
Payments made		_	(2,027,770)	_
Total special accounts	D	2,127,418	(2,027,770)	99,648
Total resourcing and payments	A+B+C+D	4,450,342	4,072,328	_
Less appropriations drawn from annual of special appropriations above and credit to special accounts		(51,090)	(51,090)	-
Total net resourcing and payments for th	e NIAA	4,399,252	4,021,238	-

¹ Appropriation Act (No.1) 2022–23, Appropriation Act (No.3) 2022–23, Supply Act (No.1), Supply Act (No.3). This may also include prior-year departmental appropriation and section 74 external revenue. For further details refer to Note 5.1 in the Financial Statements.

² Supply Act (No.2) 2022–23, Supply Act (No.4). For further details refer to Note 5.1 in the Financial Statements.

³ Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

⁴ Departmental capital budgets are not separately identified in Appropriation Bill (No.1,3,5) and form part of ordinary annual services. For accounting purposes, this amount has been designated as a 'contribution by owner'.



Table 3.28: Expenses for Outcome 1

Outcome 1: Lead the development and implementation of the Australian Government's agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and	Budget* 2022–23	Actual expenses 2022–23	Variance 2022–23
effectively delivering programs.	\$'000	\$'000 (b)	\$'000 (a)-(b)
Program 1.1: Jobs, Land and the Economy	(ω)	(6)	(0) (0)
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	838,588	757,563	81,025
Special appropriations	1,106	1,153	(47)
Special accounts	357,736	1,046,125	(688,389)
Expenses not requiring appropriation in the Budget year	421	3,965	(3,544)
Less expenses made from appropriations credited to special accounts	_	(5,000)	5,000
Total for Program 1.1	1,197,851	1,803,806	(605,955)
Program 1.2: Children and Schooling			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	260,842	285,680	(24,838)
Other Services (Appropriation Act No.2)	3,635	3,635	_
Special appropriations	74,249	74,249	_
Special Accounts	143	_	143
Expenses not requiring appropriation in the Budget year	40	307	(267)
Total for Program 1.2	338,909	363,871	(24,962)
Program 1.3: Safety and Wellbeing			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	457,129	338,315	118,814
Special accounts	_	_	_
Expenses not requiring appropriation in the Budget year	_	973	(973)
Total for Program 1.3	457,129	339,288	117,841



of the Australian Government's agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and effectively delivering programs.	Budget* 2022–23 \$'000	Actual expenses 2022–23 \$'000	Variance 2022–23 \$'000
	(a)	(b)	(a)-(b)
Program 1.4: Culture and Capability			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	94,814	100,756	(5,942)
Special accounts	_	1,638	(1,638)
Expenses not requiring appropriation in the Budget year	773	352	421
Total for Program 1.4	95,587	102,746	(7,159)
Program 1.5: Remote Australia Strategies			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	59,062	45,877	13,185
Special accounts	13,214	3,285	9,929
Expenses not requiring appropriation in the Budget year	728	_	728
Less expenses made from appropriations credited to special accounts	(7,000)	_	(7,000)
Total for Program 1.5	66,004	49,162	16,842
Program 1.6: Evaluation and Research			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	10,677	7,807	2,870
Total for Program 1.6	10,677	7,807	2,870
Program 1.7: Program Support			
Departmental expenses			
Departmental appropriation ¹	384,743	347,754	36,989
S74 External Revenue	9,968	14,678	(4,710)
Expenses not requiring appropriation in the Budget year ²	22,849	18,433	4,416
Total for Program 1.7	417,560	380,865	36,695



Outcome 1: Lead the development and implementation of the Australian Government's agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and effectively delivering programs.	Budgei* 2022–23 \$'000	Actual expenses 2022–23 \$'000	Variance 2022–23 \$'000
	(a)	(b)	(a)-(b)
Outcome 1 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	1,721,112	1,535,998	185,114
Other Services (Appropriation Act No.2)	3,635	3,635	_
Special appropriations	75,355	75,402	(47)
Special accounts	371,093	1,051,048	(679,955)
Expenses not requiring appropriation in the Budget year	1,962	5,597	(3,635)
Less expenses made from appropriations credited to special accounts	(7,000)	(5,000)	(2,000)
Administered total	2,166,157	2,666,680	(500,523)
Departmental expenses			
Departmental appropriation	384,743	347,754	36,989
S74 External revenue ¹	9,968	14,678	(4,710)
Expenses not requiring appropriation in the Budget year ²	22,849	18,433	4,416
Departmental total	417,560	380,865	36,695
	2022–23 Budget	2022–23 Actuals	
Average staffing level (number)	1,317	1,292	25

^{*} Full year budget, including any subsequent adjustments made to the 2022–23 budget at Additional Estimates.

¹ Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

² Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, write-down and impairment of assets and audit fees.



Procurement

The Commonwealth Procurement Rules are applied to the NIAA's procurement activities through the Accountable Authority Instructions, supporting operational guidelines and Procurement Framework.

The NIAA's procurements are also supported by the provision of in-house centralised advice on all procurement matters, previously provided by the Department of the Prime Minister and Cabinet under a shared service arrangement. This ensures that the NIAA undertakes competitive, non-discriminatory procurement processes; uses resources efficiently, effectively, economically and ethically; and makes decisions in an accountable manner that is commensurate with the scale and scope of the business requirement.

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

In 2022–23, the NIAA awarded 89 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 the NIAA awarded to Indigenous businesses in 2022–23 was \$34.5 million, or 33% of the total contract value.

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



Reportable consultancy contracts

Table 3.29: Reportable consultancy contract expenditure, 2022–23

Reportable consultancy contracts	Number	Expenditure \$ (GST Inc.)
New contracts entered into during the reporting period	19	1,838,594
Ongoing contracts entered into during a previous reporting period	13	1,039,279
Total	32	2,877,873

Table 3.30: Organisations receiving a share of reportable consultancy contract expenditure, 2022-23

Organisations receiving a share of reportable consultancy contract expenditure 2022–23	Expenditure \$ (GST Inc.)	Proportion of 2022–23 total consultancy spend
McKinsey Pacific Rim Inc. (ABN 66055131443)	980,980	34%
Yardstick Advisory Pty Ltd (ABN 38158309150)	471,001	16%
The Trustee for Projects Assured Trust (ABN 95820883147)	266,916	9%
Ernst & Young (ABN 75288172749)	174,790	6%
Barrett Family Trust No 2 and Others (ABN 14942509138)	120,393	4%
Total of the largest shares	2,014,080	69%

During 2022–23, 19 new reportable consultancy contracts were entered into, involving total actual expenditure of \$1.8 million. In addition, 13 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$1.0 million.

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

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



Reportable non-consultancy contracts

Table 3.31: Reportable non-consultancy contract expenditure, 2022–23

Reportable non-consultancy contracts	Number	Expenditure \$ (GST Inc.)
New contracts entered into during the reporting period	442	46,641,963
Ongoing contracts entered into during a previous reporting period	313	75,202,954
Total	755	121,844,917

Table 3.32: Organisations receiving a share of reportable non-consultancy contract expenditure, 2022–23

Organisations receiving a share of reportable non-consultancy contract expenditure 2022–23	Expenditure \$ (GST Inc.)	Proportion of 2022–23 total non- consultancy spend
Jones Lang LaSalle (ACT) Pty Limited (ABN 69008585260)	13,631,443	11%
VIVA Energy Australia Pty Ltd (ABN 46004610459)	8,489,675	7%
Mediabrands Australia Pty Ltd (ABN 19002966001)	7,565,852	6%
SMI Land Surveys Pty Ltd (ABN 56604912067)	5,348,592	4%
Northern Territory Indigenous Business Network (ABN 60611726421)	4,763,000	4%
Australian Private Networks (ABN 27103009552)	3,806,640	3%
PricewaterhouseCoopers Indigenous Consulting Pty Ltd (ABN 51165106712)	3,172,961	3%
Total of the largest shares	46,778,163	38%



During 2022–23, 442 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$46.6 million. In addition, 313 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$75.2 million.

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

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

Australian National Audit Office access clauses

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

Exempt contracts

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

Procurement initiatives to support small business

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

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

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

Significant non-compliance issues with finance law

No significant instances of noncompliance requiring a report to the responsible minister in accordance with the PGPA Act have been recorded in the NIAA in 2022-23.



Assets management

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

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

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



Property

The NIAA occupied office space in 37 locations as of 30 June 2023. Of these, the NIAA owned one commercial building, leased 25 office spaces, and was hosted in 11 locations.

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

The NIAA owned 92 residential properties to provide accommodation for staff in locations where it would otherwise be difficult to secure suitable housing.

In addition, the NIAA has government engagement centres and visiting officer auarters in 51 remote locations in the NT. Queensland, Western Australia and South Australia. The NIAA staff work and live in Indigenous communities to support our purpose.

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

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

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



Environmental performance

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

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

In 2022–23, we continued to mitigate the effects of our impact on the environment by:

- including environmental impacts in our purchasing policies where appropriate complying with all relevant Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- using technology such as videoconferencing to facilitate meetings with interstate colleagues
- co-locating with other agencies in regional locations as leases expire or when opportunities arise

- maintaining a National Australian Built Environment Rating System (NABERS)
 5.5 star base building rating and 5.0 star tenancy rating for Charles Perkins House, 16 Bowes Place, Woden ACT
- maintaining NABERS energy tenancy rating of 4.5 stars at Jacana House, 39 Wood St, Darwin NT (certification renewal underway)
- reducing environmental impact through usage of solar energy system installed in the Ceduna office
- recycling organic waste that contributed to reducing carbon dioxide emissions, creating livestock feed for Australian farmers and feeding insects
- monitoring energy usage and gaseous fuels at our properties across Australia to identify potential savings
- maintaining a 'paper-light office' by the use of electronic document management systems and flexible mobile technology solutions for staff
- using energy saver mode for most office equipment when not in use.

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

0_₀_0^0^0_₀~0_₀~0^0_₀~0

APS Net Zero

Table 3.33: Location-based approach emission source

Emission source	Scope 1 kg CO ₂ -e	Scope 2 kg CO ₂ -e	Scope 3 kg CO₂-e	Total kg CO₂-e
Electricity (location- based approach)	N/A	1,524,060	173,953	1,698,013
Natural gas	65	N/A	5	71
Fleet vehicles	108,074	N/A	26,694	134,768
Domestic flights	N/A	N/A	1,946,897	1,946,897
Other energy	_	N/A	_	_
Total (kg CO ₂ -e)	108,140	1,524,060	2,147,549	3,779,748

The electricity emissions reported above are calculated using the location-based approach. When applying the market-based method, which accounts for activities such as Greenpower, purchased large-scale generation certificates, and/or being located in the ACT, the total emissions for electricity, are in Table 3.34.

Table 3.34: Market-based approach

Emission source	Scope 1 kg CO₂-e	Scope 2 kg CO₂-e	Scope 3 kg CO ₂ -e	Total kg CO ₂ -e
Electricity (market- based approach)	N/A	1,303,226	172,486	1,475,712
Natural gas	65	N/A	5	71
Fleet vehicles	108,074	N/A	26,694	134,768
Domestic flights	N/A	N/A	1,946,897	1,946,897
Other energy	_	N/A	_	_
Total (kg CO ₂ -e)	108,140	1,303,226	2,146,082	3,557,448



Advertising and market research

During 2022–23, the NIAA conducted the following advertising campaign:

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

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

In accordance with Section 311A of the Commonwealth Electoral Act 1918, payments of \$15,200 or more (GST inclusive) for relevant organisations are set out in Table 3.35 and Table 3.36.

Table 3.35: Non-campaign advertising and market research of \$15,200 or more

Organisation	Purpose	Expenditure \$ (GST Inc.)
Ipsos Public Affairs	Market research	600,087
National Mailing and Marketing Pty Ltd	Printing and mail out services	335,327
Mediabrands Australia Pty Ltd	Recruitment advertising	67,473
Total		1,002,887



Table 3.36: Campaign advertising and market research of \$15,200 or more

Organisation	Purpose	Expenditure \$ (GST Inc.)
Universal McCann	Voice Referendum Information Program – media advertising	7,459,856
TBWA	Voice Referendum Information Program – creative services	1,199,852
ORIMA Research	Voice Referendum Information Program – market research	485,234
CultureVerse	Voice Referendum Information Program – creative services for Non-English speaking communities	420,821
Think HQ	Voice Referendum Information Program – public relations	401,168
Hall and Partners	Voice Referendum Information Program – market research	99,588
33 Creative	Voice Referendum Information Program – creative services for First Nations communities	277,785
Total		10,344,305



Grants

The NIAA manages grant programs to achieve outcomes set out in the PBS. On an annual basis, the NIAA manages more than 4,500 individual grants across 6 programs to a value of \$1.6 billion. In doing so, we establish effective grant design, selection, implementation, monitoring and evaluation processes to support outcomes for First Nations peoples.

Information on grants awarded by the NIAA during the period 1 July 2022 to 30 June 2023 is available at: https://www.grants.gov.au, Australia's whole-of-government grants information system.



Nightcliff Beach, Darwin

Empowered Communities

Case study

The NIAA understands the importance of formal partnerships and continues to support Partnership Agreements with East and West Kimberley Empowered Communities (EC) and their respective backbone organisations, Binarri-binyja yarrawoo (BBY) in the east and West Kimberley Futures **Empowered Communities (WKFEC)** in the west.

The 2 backbone organisations, established by Kimberley EC leaders, work individually and collectively across the region. In particular, the 2 organisations participate in the Joint Decision Making (JDM) process for NIAA funded activities across the Kimberley that are due to cease. JDM with EC occurs every 6 months for arant activities ceasing 30 June and 31 December.



Joint Decision Making Panel Fitzroy Valley

This is a process where EC backbone organisations consult with community-based panels on the impact and delivery of grant activities, provide community recommendations to the EC leaders for endorsement, and then present them to a Regional Negotiation Table (RNT) with the NIAA where agreement is reached on a joint recommendation to the delegate. If the delegate agrees to a recommendation to cease the activity and quarantine the funding for future reprioritisation in the region, the funds are accounted for in the NIAA system as quarantined.

The JDM process and partnership between the NIAA and backbone bodies continues to evolve, with each round producing more mature and complex recommendations from EC leaders. The NIAA and EC are refining the process for the use of quarantined funds from previous rounds of JDM. The period 1 July 2022 to 30 June 2023 saw 3 new projects developed and an additional 3 activities cease naturally with funds quarantined for use within the Kimberley region. JDM processes continue, with the final recommendations for 16 activities ceasing 30 June 2023 agreed at the RNT in March 2023. Review of 14 activities ceasing 31 December 2023 is also underway.

The NIAA is participating in several projects in partnership with Kimberley EC backbone organisations. WKFEC is working with the NIAA on its Aboriginal Early Learning and Parenting Centre of Excellence Project (ACE Project).



This collaboration will develop an evidence-based co-design feasibility study. The final report will identify current opportunities, capabilities and capacity in Broome to harness multiple childhood program efforts.

Further progress has been made on the development of the Regional Development Agenda (RDA) that outlines the priorities of the EC region developed in consultation with communities. Other achievements through the partnerships with the NIAA and WKFEC include the facilitation of the Broome Youth and Families Council, the System Design Project to better connect communities to services and the final developed RDA.

The NIAA is supporting Local Management Committees (LMC) which have been established in major towns by BBY in the East Kimberley EC region. These LMCs review the progress achieved under the East Kimberley Development Agenda, ensuring that actions are progressing, and that there is transparency in how progress and outcomes are being reported back to communities.





Statement of preparation

As the Accountable Authority of the NIAA, I am pleased to present the 2022–23 Annual Performance Statement of the NIAA as required under paragraph 39(1)(a) of the Public Governance, Performance and Accountability Act 2013 (PGPA ACT) and Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

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

Jody Broun

Chief Executive Officer

National Indigenous Australians Agency



Introduction

The purpose of the NIAA is to work in genuine partnership to enable the self-determination and aspirations of First Nations communities.

We lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in the decisions that affect them, working towards our vision that Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered. As outlined in the 2022–23 Corporate Plan, we achieve our purpose through 8 key activities. Under each key activity is one or more performance measures with identified targets to measure the NIAA's performance, totalling 13 measures across the 8 key activities.

The NIAA's outcome statement for 2022–23 is to:

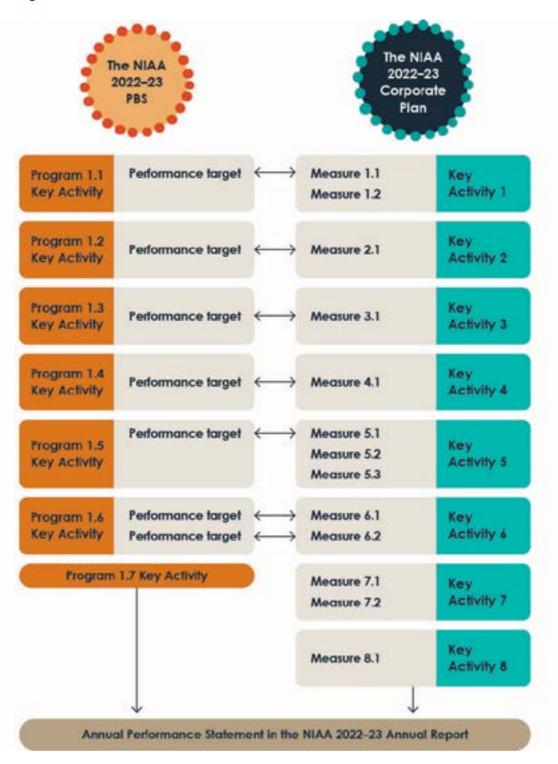
Lead the development and implementation of the Australian Government's agenda to improve the lives of Indigenous Australians through focusing on placebased solutions, working in partnership, and effectively delivering programs'.

The Australian Government funds the NIAA to achieve this agreed outcome through effective delivery of the associated programs of the Indigenous Advancement Strategy (IAS), as specified in the Portfolio Budget Statements (PBS). The 2022–23 PBS sets out one or more performance criteria for each of the Australian Government-funded programs, with targets identified where appropriate to measure the NIAA's performance for the year.

In improving the line of sight between the key planning documents (Corporate Plan and PBS), all of the NIAA's PBS performance criteria for 2022–23 are reflected in the performance measures of the Corporate Plan and are clearly identified under 'source'. This alignment is demonstrated in Figure 4.1 overleaf. The Annual Performance Statement provides information about the NIAA's performance in achieving its outcome, reporting the actual results achieved against the performance measures and targets as set out in the 2022–23 Corporate Plan and PBS.



Figure 4.1: The NIAA 2022–23 Performance Framework





The NIAA works to empower First Nations people and Close the Gap directly, through our investments, and indirectly, through our influence. Our key partnerships continue to be pivotal to our ability to achieve our outcomes, as does our ability to respond to external factors including natural and other emergencies.

The NIAA launched an Agencywide transformation program called Galambany in November 2022.

.....

Galambany (pronounced Gal-am-bun) is a Ngunnawal word that means 'you, me, we together'.

Through Galambany, we are updating our focus, role and the ways we work so we can support the Australian Government to meet the needs, priorities and aspirations of First Nations peoples and communities. The changes will help us better deliver outcomes that put First Nations peoples at the centre of policy and services. Several of the key projects within Galambany are intended to improve our ways of measuring and reporting upon our performance in the future. Examples of these projects are the development of a Priority Setting Framework with strategies underpinned by performance, monitoring and evaluation plans, and a pilot IAS study focused on reforming key performance indicators and measuring outcomes. The NIAA is committed to continually reviewing and improving our performance framework and processes.



How we measure performance

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

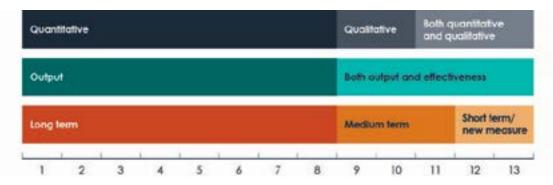
- Key activities the work we do to deliver on our priorities and fulfil our purpose.
- Intended results the impact or difference we want to achieve through the key activities we perform.
- Performance measures how the achievement of our purpose will be measured and assessed to demonstrate progress towards an intended result.
- Targets specific criteria we will measure success against, over time. Targets reflect how activities are delivered in a complex and multifaceted environment and account for impacting external factors beyond the control of the NIAA.

 Methodologies – the method we will use to collect the information to monitor results and track progress, and the data sources that will be assessed to determine performance results.

Each performance measure is supported by a performance measure profile that ensures the measure links to the NIAA's purpose through a rationale statement. Measure owners verify that the sources of information and methodologies are reliable, verifiable and free from bigs.

To assess our achievement, we have used both output and effectiveness measures. Our performance is measured through a mix of both qualitative and quantitative methodologies and data sources. Most of the measures are long-term, providing assessment of the NIAA's performance over time, but there are also short-term or medium-term measures as appropriate to the key activity. Performance measures by type is shown in Figure 4.2 below.

Figure 4.2: Breakdown of the NIAA 2022–23 performance measures by type





Overview of performance

The performance result key used for reporting is the same as that used for the previous 2 reporting cycles (2020–21 and 2021–22), and is outlined below:

Results category	Definition
Achieved	In the 2022–23 reporting period, the NIAA delivered the performance measure and/or target.
Substantially achieved	In the 2022–23 reporting period, the achieved result was within 5% of the target, or was achieved in full but not within the target timeframe.
Partially achieved	In the 2022–23 reporting period, the achieved result is greater than 75% of the performance measure and/or target.
Not achieved	In the 2022–23 reporting period, the performance measure and/ or target was not met, and result was less than 75% of target.

In 2022–23, the NIAA has achieved 4 performance measures, substantially achieved 4 performance measures, and partially achieved 3 measures. Two results were not achieved: 1.2, largely due to a reduction in contractor and consultancy expenditure across Commonwealth Government departments and 6.2, as reports were not released within the required time frame. These are explained in full, along with internal and external influencing factors for all performance results, in the analysis sections of each performance statement. A summary of the results for each of our key activities is included overleaf.



Corporate Plan key activity	Performance measure	Results category
Designing, implementing and delivering policies, strategies and programs to enhance Indigenous economic outcomes	1.1	Substantially achieved
indigenous economic outcomes	1.2	Not achieved
Designing, implementing and delivering policies, strategies and programs to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education	2.1	Achieved
Designing, implementing and delivering policies, strategies and programs to improve mental health, emotional and physical wellbeing and safety	3.1	Substantially achieved
Designing, implementing and delivering policies, strategies and programs to ensure the maintenance of Indigenous cultural expression and conservation, and support First Nations participation in policy development and decision-making	4,1	Achieved
Designing, implementing and delivering policies, strategies and programs to enhance	5.1	Partially
regional governance, and improved partnerships with communities	5.2	achieved
✓ Undertaking evaluations of the NIAA programs	5.3	
in line with the IAS Evaluation Framework and incorporating evaluations into policies and	6.1	Achieved
programs delivered by the NIAA	6.2	Not achieved
Coordinating the Australian Government's implementation of the National Agreement on Closing the Gap through partnership and	7,1	Substantially
engagement with other Australian Government portfolios, First Nations representatives as well as state, territory and local governments	7.2	achieved
The NIAA coordinates the delivery of a referendum to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution, as called for in the Uluru Statement from the Heart	8,1	Achieved



Designing, implementing and delivering policies, strategies and programs to enhance Indigenous economic outcomes.

Intended result

Improved economic opportunities and access for First Nations peoples in the areas of employment, pathways to jobs, businesses and the generation of economic and social benefits from effective use of their land, resulting in positive progress on relevant Closing the Gap outcomes.

Stewardship and support for Indigenous participation targets in government procurement and major projects.





Performance measure 1.1

Proportion of IAS Program 1.1 activities that are assessed by NIAA agreement managers as having core service delivery elements that meet or exceed requirements.

Methodology	 Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery key performance indicators (KPIs), contained in service provision agreements (output measure).
	• The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available, to avoid bias in the result. For the 2022–23 financial year, the data reported is drawn from IAS performance report assessments completed by the NIAA agreement managers for performance reports for the period 1 January 2022 to 31 December 2022.
	 Note: A number of Program 1.1 Jobs, Land and the Economy IAS activities are managed in the Employment Services System. These are employment-focused activities, that are generally paid per employment outcome. As such, different performance management arrangements apply to this cohort of IAS activities than those applied to most IAS activities, and therefore, they are excluded from data used to calculate achievement of this measure.
Source	The NIAA Corporate Plan 2022–23, page 32
	The NIAA Portfolio Budget Statement 2022–23, page 212
2022–23 Target	90%
Result	Substantially achieved
	As at 1 September 2023, 88.2% of IAS Program 1.1 activities assessed by NIAA agreement managers had core service delivery elements that meet or exceed requirements.
	The result is calculated from a total of 499* completed performance report assessment reports (PRAs) for the January to December 2022 calendar year. At the time of reporting, 440 of 499 (88.2%) completed PRAs of Program 1.1 activities had met or exceeded performance requirements.

^{*} To avoid double counting, each activity has been counted only once in the data provided (for the entire 12 month period of 2022), based on the latest MKPI.M2 core service provision result.



Analysis

The NIAA administers the IAS under 6 broad-based programs and over 100 subprograms. Through the IAS, the Australian Government funds and delivers programs specifically for First Nations people under a structure that allows for the joint development of solutions at a regional and local level, working with Indigenous Australians, communities, industries, business and service providers to improve outcomes for Indigenous Australians.

Program 1.1 Jobs, Land and the Economy endeavours to ensure Aboriginal and Torres Strait Islander peoples are heard, recognised and empowered, resulting in positive progress on relevant Closing the Gap outcomes. The NIAA works in genuine partnership with communities to improve economic opportunities and access in the areas of employment, business, and supporting First Nations people to realise their environmental, cultural, social and economic aspirations for their land.

Program 1.1 activities continued to be affected by the enduring impacts of the COVID-19 pandemic, such as delayed project commencements and labour market shortages. We continued to ensure that funded organisations are supported through these challenges, proactively identifying issues and implementing joint solutions, to limit the impact on First Nations peoples. Analysis across subprograms found performance to be consistent.

Refer to Appendix A for more information about data sources and methodology used in assessment of this measure.



Performance measure 1.2

Increased government procurement from First Nations-owned businesses in alignment with the commitment under the Australian Government Indigenous Procurement Policy (IPP).

Methodology	 Quantitative assessment of the increase in whole-of-government procurement in First Nations owned business (effectiveness measure). Assessment of result will be of equal weighting between the increase in value and increase in volume targets of eligible procurements awarded to Indigenous enterprises each financial year. Data is collected through the Indigenous Procurement Policy Reporting Solution (IPPRS). AusTender data is matched with Office of the Registrar of Indigenous Corporations (ORIC) and Supply Nation's list of First Nations-owned business Australian Business Numbers (ABNs). Departments manually upload low-value purchases with First Nations-owned businesses.
Source	The NIAA Corporate Plan 2022–23, page 33
	The NIAA Portfolio Budget Statement 2022–23, no corresponding measure
2022–23 Target	3% increase in value and 3% increase in volume of contracts on previous year
Result	Not achieved
	This stretch target of a 3% increase in value and volume of Indigenous business contracts on the previous financial year has not been met, but all portfolios achieved their targets for 2022–23 contracts as set out in the IPP (3% of the number of contracts and 1.75% of the value of contracts being awarded to First Nations businesses).
	The value of Australian Government contracts awarded to First Nations businesses in the 2022–23 period was \$1.46 billion, which was a 9% decrease on the previous year value of \$1.61 billion.
	The volume of Australian Government contracts awarded to First Nations businesses in the 2022–23 period was 10,953 contracts, which was a 4% decrease on the previous year volume of 11,428 contracts. This is in the context of a 14% decline in the number of contracts awarded in the 2022–23 period from the number awarded in the previous financial year.



Result (cont.)

The IPP analysis compares the data reported at a point in time (September) following the relevant financial year. This ensures a true comparison between financial years as contract values are not static and generally increase over time due to contract variations.

Analysis

The IPP is the primary mechanism to drive Indigenous participation under the Commonwealth Procurement Framework. This facilitates Indigenous business growth and supports economic empowerment in line with Closing the Gap Outcome 8.

The IPP was introduced in 2015 and has generated more than \$9.2 billion in contracts for Indigenous businesses. This has involved over 58,600 contracts awarded to more than 3,550 Indigenous businesses. As the sector grows and matures, so too has the capability of Indigenous businesses to participate in opportunities of increasing scale and value. Commonwealth portfolios have embraced the policy, and have consistently exceeded their IPP targets, despite a recent downturn in Commonwealth procurement expenditure.

Performance against this target is heavily reliant on government spending and other market pressures. To achieve increased purchasing year on year, broader procurement would need to continue at the same or improved rate. A downturn in overall procurement has resulted in lower performance against this stretch target. For example, the reduction in spending on contractor and consultancy services during 2022–23 and a focus on building in-house consulting services has reduced spending.

The NIAA is responsible for administrating the IPP, including providing support and guidance to all portfolios, developing and publishing policy, and management and system upgrades of the IPPRS, which enables monitoring and reporting of portfolio performance.

In line with Closing the Gap Priority Reform Three, the NIAA continues to promote stewardship of the IPP by delivering training to suppliers and Commonwealth officials, meeting with all portfolios one-on-one and convening the IPP Cross Agency Working Group (SES Band 1 level) to discuss progress, share best practice and report on performance. During 2022–23, additional CEO-committee level oversight over IPP compliance was introduced and IPPRS enhancements were implemented to improve visibility of the performance of portfolios.

Furthermore, the NIAA is a procuring agency subject to the IPP and remains committed to ensuring procurement within the Agency meets the requirements of the IPP and is a leader.

The value of the NIAA contracts awarded to First Nations businesses in 2022–23 was \$35 million. This is a 41% increase on the previous year value of \$24.8 million.

A total of 248 contracts were awarded to First Nations businesses in 2022–23 from the NIAA. This is a 161% increase on the previous year's total of 95.



Designing, implementing and delivering policies, strategies and programs to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education.

Intended result

Improved wellbeing, early childhood development, access and attainment of education for Indigenous children and students, resulting in positive progress on relevant Closing the Gap outcomes.

Performance measure 2.1

Proportion of IAS Program 1.2 activities that are assessed by NIAA agreement managers as having core service delivery elements which meet or exceed requirements.

Methodology

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available to avoid bias in the result. For the 2022–23 financial year, the data reported is drawn from IAS performance report assessments completed by the NIAA agreement managers for performance reports for the period 1 January 2022 to 31 December 2022.



Source	The NIAA Corporate Plan 2022–23, page 34 The NIAA Portfolio Budget Statement 2022–23, page 213
2022–23 Target	90%
Result	Achieved
	As at 1 September 2023, 90.8% of IAS Program 1.2 activities assessed by NIAA agreement managers had core service delivery elements that meet or exceed requirements.
	The result is calculated from a total of 651* completed performance report assessment reports (PRAs) for the January to December 2022 calendar year. At the time of reporting, 591 of 651 (90.8%) completed PRAs of Program 1.2 activities had met or exceeded performance requirements.
Analysis	Program 1.2 – Children and Schooling is delivered through IAS activities that support early childhood development and wellbeing, school attendance, attainment and improved post-school pathways for First Nations children, particularly for those in remote Indigenous communities. These activities broadly relate to one or more Closing the Gap outcomes (including 3, 4, 5 and 6), depending on the focus of key activities or subprograms under Program 1.2.
	Results show that Program 1.2 activities have met the target in delivering early years and education services despite a number of significant natural disaster events and ongoing COVID-19 impacts. For example, some providers reported barriers in delivering key objectives due to staffing shortages, inability to find and recruit appropriately skilled staff, and difficulty in getting clients to re-engage.
	Impacts of flooding or other natural disasters across Australia resulted in some project sites being flooded or closed, or locations being inaccessible, leading to some services being unable to proceed. This has caused a decline in overall participation numbers for affected services, despite providers' efforts to use other methods to continue service delivery.
	Refer to Appendix A for more information about data sources and methodology used in assessment of this measure.

^{*} To avoid double counting, each activity has been counted only once in the data provided (for the entire 12 month period of 2022), based on the latest MKPI.M2 core service provision result.



Designing, implementing and delivering policies, strategies and programs to improve mental health, emotional and physical wellbeing and safety.

Intended result

Improved mental health and wellbeing of First Nations peoples, resulting in positive progress on relevant Closing the Gap outcomes.

Performance measure 3.1

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

Methodology	 Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure). The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available, to avoid bias in the result. For the 2022–23 financial year, the data reported is drawn from IAS performance report assessments completed by NIAA agreement managers for performance reports for the period
	1 January 2022 to 31 December 2022.
Source	The NIAA Corporate Plan 2022–23, page 35 The NIAA Portfolio Budget Statement 2022–23, page 214



2022–23 Target	90%
Result	Substantially achieved
	As at 1 September 2023, 86.1% of IAS Program 1.3 activities assessed by NIAA agreement managers had core service delivery elements that meet or exceed requirements.
	The result is calculated from a total of 628* completed performance report assessment reports (PRAs) for the January to December 2022 calendar year. At the time of reporting, 541 of 628 (86.1%) completed PRAs of Program 1.3 activities had met or exceeded performance requirements.
Analysis	Program 1.3 – Safety and Wellbeing is delivered through IAS activities that support social and emotional wellbeing, crime prevention, diversion and rehabilitation, and reducing family violence for First Nations communities and people.
	These activities broadly relate to Closing the Gap outcomes 10,11,12,13 and 14. Program 1.3 funding is a very small part of investment in these outcomes, noting that primary responsibility for these sectors rests with other Commonwealth departments, or with state and territory governments.
	Factors contributing to core service delivery not being met in full include:
	 Impacts of flooding or other natural disasters across Australia have resulted in a number of project sites being flooded or closed, or locations being inaccessible, leading to some services being unable to proceed. This has caused a decline in overall participation numbers for affected services, despite providers' efforts to use other methods to continue service delivery.
	 An inability to recruit or retain appropriately skilled staff, or staff resigning due to workload, has limited some core services including client engagement, group sessions and activities to address vulnerable client concerns. Some providers also reported difficulty in getting clients to re-engage.
	 Insufficient data provided to assess performance against KPIs.
	The NIAA continues to provide support to providers to help them adapt to the challenges for meeting service delivery requirements.
	Refer to Appendix A for more information about data sources and methodology used in assessment of this measure.

^{*} To avoid double counting, each activity has been counted only once in the data provided (for the entire 12 month period of 2022), based on the latest MKPI.M2 core service provision result.

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

Intended result

The maintenance of Indigenous cultural expression and conservation, equal participation in the economic and social life of the nation and the improved capabilities of Indigenous organisations.

Performance measure 4.1

Proportion of IAS Program 1.4 activities that are assessed by NIAA agreement managers as having core service delivery elements which meet or exceed requirements.

Methodology

- Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
- The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available, to avoid bias in the result. For the 2022–23 financial year, the data reported is drawn from IAS performance report assessments completed by NIAA agreement managers for performance reports for the period 1 January 2022 to 31 December 2022.



-						
Source	The NIAA Corporate Plan 2022–23, page 36					
	The NIAA Portfolio Budget Statement 2022–23, page 215					
2022–23 Target	90%					
Result	Achieved					
	As at 1 September 2023, 92.1% of IAS Program 1.4 activities assessed by NIAA agreement managers had core service delivery elements that meet or exceed requirements.					
	The result is calculated from a total of 165* completed performance report assessment reports (PRAs) for the January to December 2022 calendar year. At the time of reporting, 152 of 165 (92.1%) completed PRAs of Program 1.4 activities had met or exceeded performance requirements.					
Analysis	Program 1.4 Culture and Capability funds activities through subprograms that contribute to Aboriginal and Torres Strait Islander peoples participating freely and fully in Australian society as equals and free from discrimination. The funded capability activities focus on developing skills, knowledge and competencies of Aboriginal and Torres Strait Islander peoples,					
	including supporting effective leadership and governance within Aboriginal and Torres Strait Islander communities and organisations.					
	The funded Indigenous cultural activities support Aboriginal and Torres Strait Islander people to: express and engage with their culture; identify, conserve or promote heritage places and practices of significance; and strengthen culture by sharing cultural knowledge with younger generations and the broader community. Activities support Aboriginal and Torres Strait Islander peoples' aspirations to reconnect with culture and Country, practice cultural traditions and maintain heritage places.					
	Subprograms funded under Program 1.4 Culture and Capability are varied and include:					
	Culture					
	Capability Building					
	Indigenous Media and Broadcasting					
	Empowered Communities					
	Indigenous Languages and Interpreting					
	NAIDOC WeekNAIDOC Local Grants					
	 NAIDOC Local Grants Office of the Registrar of Indigenous Corporations (ORIC) 					
	Reconciliation					
	Closing the Gap – Partnering for Delivery.					
	,					

^{*} To avoid double counting, each activity has been counted only once in the data provided (for the entire 12 month period of 2022), based on the latest MKPI.M2 core service provision result.



Analysis (cont.)

Challenges organisations faced in meeting core service delivery include:

- Staff have had to isolate when they've had COVID-19, leaving organisations unable to deliver services due to unavailability of staff.
- Due to localised COVID-19 and other infectious disease outbreaks and risk to public safety, some organisations have postponed or even cancelled their activities.
- Flooded communities have taken longer than expected to recover.
- Some organisations and communities have been unable to progress activities due to extended Sorry Business being undertaken within the community.

Refer to Appendix A for more information about data sources and methodology used in assessment of this measure.





Key Activity 5

Designing, implementing and delivering policies, strategies and programs to enhance regional governance, and improved partnerships with communities.

Intended result

Enhanced regional governance and local decision-making.

Performance measure 5.1

Proportion of IAS Program 1.5 activities that are assessed by NIAA agreement managers as having core service delivery elements which meet or exceed requirements.

Methodology	 Quantitative assessment of core service delivery of IAS grant activities, specifically the key service delivery KPI, contained in service provision agreements (output measure).
	• The period of data used to measure our performance is the most recent 12-month period for which sufficient data is available, to avoid bias in the result. For the 2022–23 financial year, the data reported is drawn from IAS performance report assessments completed by NIAA agreement managers for performance reports for the period 1 January 2022 to 31 December 2022.
Source	The NIAA Corporate Plan 2022–23, page 37 The NIAA Portfolio Budget Statement 2022–23, page 216

2022–23 Target	90%				
Result	Partially achieved				
	As at 1 September 2023, 84.7% of IAS Program 1.5 activities assessed by NIAA agreement managers had core service delivery elements that meet or exceed requirements.				
	The result is calculated from a total of 124* completed performance report assessment reports (PRAs) for the January to December 2022 calendar year. At the time of reporting, 105 of 124 (84.7%) completed PRAs of Program 1.5 activities had met or exceeded performance requirements.				
Analysis	Program 1.5 Remote Australia Strategies (RAS) addresses the disproportionate disadvantage of First Nations people in remote and very remote Australia. Activities funded through RAS must address a clearly identified community need and be aligned with priority areas of education, employment and safe and functioning communities. The desired outcomes of the RAS program are to support local priorities and contribute to improved education, employment and community safety outcomes in remote areas through:				
	delivery of flexible, tailored local solutions in remote areas				
	improved infrastructure in remote areas.				
	In the 2022–23 financial year, RAS funded a wide range of activities, ranging from food security to land management.				
	Achievement against this measure has been impacted by the continuing				

Achievement against this measure has been impacted by the continuing effects of the COVID-19 pandemic. Increases in costs, delays in service delivery and delays in materials have also provided ongoing challenges to service providers. The NIAA continues to provide support to providers to assist them to deliver their services and Program 1.5 RAS has improved on this target from 2021–22.

Refer to Appendix A for more information about data sources and methodology used in assessment of this measure.

^{*} To avoid double counting, each activity has been counted only once in the data provided (for the entire 12 month period of 2022), based on the latest MKPI.M2 core service provision result.



Performance measure 5.2

Progressing regional voice policy development (in partnership with First Nations peoples) and associated implementation of regional voice arrangements agreed by governments.

Methodology	 Output measure, derived using qualitative data, supplemented by case studies. Implementation data collected by the NIAA and may include feedback from a regional voice arrangements Establishment Group. 				
Source	The NIAA Corporate Plan 2022–23, page 38				
	The NIAA Portfolio Budget Statement 2022–23, no corresponding measure				
2022–23 Target	Progress on implementation of regional voice arrangements against planning				
Result	Partially achieved				
	This target has been partially achieved, implementation of regional voice arrangements will be determined following the Voice referendum. The NIAA is well positioned to commence implementation following the outcome of the referendum.				
	Effective implementation of regional voice arrangements requires a partnership approach. During this period, the NIAA has been working closely with all state and territory governments to build engagement through regular and ongoing bilateral discussions and the Senior Officials Working Group. These discussions have focused on identifying opportunities for alignment between existing and emerging work in the jurisdictions, as they design and implement their own representative arrangements, and implementation of regional voice arrangements.				
Analysis	In the context of the Australian Government's commitment to deliver a referendum to recognise the First Peoples of Australia in the Constitution through a Voice, the final model of the Voice – including any structural or functional linkages to communities through possible regional voice arrangements – will be determined after the referendum.				
	During this reporting period (which precedes the referendum), the NIAA's efforts have focused on engagement with state and territory officials to:				
	stay abreast of emerging jurisdictional representative arrangements				
	 explore opportunities for collaboration with states and territories. 				



Analysis (cont.)

Engagements have included a series of bilateral meetings with state and territory government officials. Engagements have also provided information briefings on regional voice arrangements to First Nations leaders and groups such as Queensland's First Nations Consultative Committee, representatives of the First People's Assembly of Victoria and the Aboriginal Advisory Council of WA. Twenty-two meetings and one workshop were held during the reporting period.

At the 3 February 2023 meeting of the National Cabinet, First Ministers signed a Statement of Intent committing to work collaboratively to support a constitutionally enshrined Voice to Parliament. The statement includes a commitment to work together to consider the design of the Voice and the arrangements at the regional local levels. Additionally, the Commonwealth, State and Territory Indigenous Affairs Ministers' Meetings (IAMM) held in August and December 2022 provided opportunities for jurisdictions to discuss practical steps for implementing voice arrangements. The NIAA provides secretariat support for the IAMM, including development of relevant policy papers for our Ministers.

Performance measure 5.3

Development and implementation of plans and agreements in partnership with communities.

Methodology

- Qualitative assessment in the development and implementation of plans and agreements in partnership with communities, based on case studies.
- Managers of relevant NIAA groups that partner with communities and Indigenous stakeholders would nominate one case study at the start of each financial year or as part of mid-cycle reporting. Nominated topics should reflect expectation that real progress/change on the ground will be made over the course of the year through partnership with communities and relevant other stakeholders.
- The focus is on plans and agreements developed and/or implemented by the NIAA in genuine (formalised) partnership with community and other key partners, and which support community priorities and aspirations.

Source

The NIAA Corporate Plan 2022–23, page 38

The NIAA Portfolio Budget Statement 2022–23, no corresponding measure



2022-23 Target

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

Result

Partially achieved

In the period 1 July 2022 to 30 June 2023, the NIAA continued to adopt a place-based approach, working closely with communities, and actively participated in all Empowered Communities regions across the country.

There is not a prescribed format to place-based planning and activity. Therefore, case studies are used to illustrate the real progress/change on the ground that has occurred throughout the reporting period in partnership with communities and relevant other stakeholders. This performance result is based on qualitative assessment of nominated examples demonstrating the NIAA working in partnership with communities and other key stakeholders. Plans and agreements are at various stages of development and implementation. These examples were selected from the NIAA regional managers across Australia at the midpoint of the reporting cycle. Full details of this process can be found in Appendix B.

In calculating the performance result, all 16 nominated case studies were assessed, and internal records were kept to demonstrate whether progress was made during the period. In all 16 examples (100%), it was determined that progress was made in the development or implementation of the plan/gareement. The result of 'partially achieved' has been conservatively reported, as the methodology for calculation of this performance measure was refined mid-cycle.

To demonstrate in-depth examples of this progress in the context of a specific operating environment, one case study from each region was developed for publication in the annual report. The publication decision was based on accurately reflecting the performance result and the approval of community or other external stakeholders. The Ngukurr case study accompanies this performance statement. For additional supporting information, refer to 'The Circle' case study on page 16 and the 'Murri Binda' case study on page 126.

Further evidence of the NIAA's approach to partnering with First Nations people is found in the case study on Empowered Communities (EC) regions. EC is a First Nations designed and led Indigenous empowerment framework where shared decision-making is integral across its 10 rural, remote and urban regions. Concluding its seventh year of implementation in 2022–23, the partnership between EC and the NIAA (as the lead Commonwealth partner) continues to work towards improving government funding and services and community decisionmaking to close the gap in EC regions. Refer to page 80 to read the EC case study in full.



Analysis

It is the practice of the NIAA to universally work in genuine partnership to enable the self-determination and aspirations of First Nations communities. Through working with First Nations people, their communities and leadership in genuine partnership, we design and deliver policies and programs that are responsive to local or regional context and needs. A focus on place-based work and working in genuine partnership with communities is directly applicable to the NIAA strategic objective of 'Building genuine partnerships' and our commitment under Priority Reform One of the National Agreement on Closing the Gap.

We measure our success in improving partnerships with communities and other stakeholders through developing place-based plans in partnership with community in identified sites and a qualitative assessment of progress made in our work with communities in place.

The NIAA has regional teams that support place-based working and ensures effort and investment achieves the most benefit. The aeographical reach of NIAA staff supports us to ensure that First Nations people are active partners in service delivery and policy and program design by considering 'place' in everything we do. Place-based working has also meant that staff are able to engage face-to-face with community members and stakeholders during recovery periods from significant events including, the impacts of COVID-19, extreme weather events and emergency situations. With more frequent engagement, meaningful and strategic relationships are supported. In many of the case study examples analysed for this performance result, there were external factors that caused delays to expected progress. These included changes in key personnel in communities or organisations and other ongoing recruitment challenges; weather events leading to delays in building projects; and significant Sorry Business and other community priorities. While unable to plan for events such as these, our ongoing relationships and presence in the regions allowed us to take account of these events while still driving progress. The NIAA provides a brokering role to bring all stakeholders together and work towards community aspirations and priorities. The unique characteristics, opportunities and needs of communities are heard and incorporated when designing policy and programs to support the aspirations of First Nations people and communities.

Our ability to deliver the intended results requires contributions from a broad range of partners and stakeholders, for example, states and territories, other government agencies, communities, and private stakeholders. Our performance is dependent on our ability to build and maintain genuine partnerships and co-operation with all stakeholders. We are developing a Commonwealth Engagement and Partnership Framework to support staff capability and set best-practice standards of working in partnership with First Nations people and communities – both in the NIAA and across government.

Ngukurr

Case study

Stronger Communities for Children (SCfC) is a place-based, community-led initiative funded by the NIAA to create a positive environment so children and young people can grow up strong, healthy and confident. SCfC started in 2013 and is delivered in 11 remote communities across the NT.

This year, Strongbala Pipul Wanbala Bois Komiti (SPWBK), the local decision-making group for SCfC in Ngukurr, invited Ninti One, their SCfC Implementation Support Partner, to reflect together on SCfC's history, successes and achievements in the community. In the resulting booklet, 'A Decade of the Stronger Communities for Children Program in Ngukurr', SPWBK has agreed the history and lessons learned, to guide and inform not only their own community moving forward, but also other SCfC Local Community boards, the NIAA and other partners as well.

Ngukurr, situated on the scenic Roper River in South East Arnhem Land, is a vibrant community of around 1,324 First Nations people (ABS 2021). The Yugul Manai people proudly trace their roots to 7 traditional language groups. At the heart of this community, the Yugul Manai Development Aboriginal Corporation (YMDAC) has established a robust Cultural Governance Board that embodies the leaders of the 7 clans. This influential body, known as the SPWBK, is composed of revered Elders, spirited young individuals, and respected men and women from the 4 semi-moieties and 7 clans. Collaborating through the Stronger Communities Program (referred to as SCfC in other regions), the SPWBK engages in profound discussions, addressing critical issues, and makes recommendations for consideration and voting by the YMDAC Board. Together, they work towards the betterment of the community, fostering an inclusive and harmonious environment that cherishes and preserves their rich cultural heritage and furthers the aims of SCfC.

The SCfC model enables communitydriven solutions, recognising that change in complex environments takes time and requires deep engagement at the local level. Engagement is deeper when designed and led by communities themselves. A good example is the Ngukurr 'Community Engagement Study', where the community invested SCfC funding to give Yugul Mangi people a voice to guide the SPWBK through the development of their 5–10 year Community Plan. Led by the SPWBK, the local study team interviewed 113 residents through 82 interviews. All were conducted by Yugul Mangi researchers.

'We wanted to listen to our people, hear their voices and their views ... we developed the Community Engagement Plan ... We want to stop service providers from continuing to create division and disempower community through the creation of many boards or committees that do not have proper representation from all clans and semi-moieties and aren't working together with other boards."

Daphne Daniels, SPWBK Chair

The Community Plan sets out how the vision of SPWBK will be achieved - the activities, services and initiatives to achieve the aims of SCfC in Ngukurr. Outcomes have built on each other over time. This year, the community has felt particularly proud of their achievement in the way they addressed imagebased abuse in the community. The work of SCfC in strengthening Cultural Governance Authority Ngukurr has resulted in the ability to address emerging issues immediately and with great effect.

In January 2023, female SPWBK members were made aware of the dramatic increase in Ngukurr of image-based abuse of young women (including young mums and potentially youth, but no ages have been confirmed). They responded immediately by creating a Women's Circle to tackle this issue. YMDAC, the SPWBK and Women's Circle worked with Ngukurr police and the e-Safety Commission. The NIAA reached out to YMDAC to offer their support. The SCfC funding was used to bring Safe4Kids to

Naukurr to educate the community in ways to address image-based abuse and keep children safe. Through the Women's Circle, SPWBK and YMDAC Board, other service providers also came on board and Ngukurr was able to tackle the issue collectively. Since the intervention by the SPWBK with the Women's Circle, there have been no known reports of imagebased abuse in Ngukurr.

With a focus on trust and respect, a genuine partnership with the NIAA has evolved over time where the community has been enabled to take the lead. Reflecting together on 10 years of SCfC in Ngukurr, SPWBK has identified positive outcomes:

- An enhanced cultural governance model facilitates authentic local decision-making.
- A broad community (holistic) focus (not only a focus on children), enables difficult conversations with men and boys around gender norms, drivers of violence and trauma and healing.

- Greater outcomes in education as well as community and family violence (accountability and action) have been achieved.
- Community wellbeing has been supported through a focus on healing and counselling.
- Engagement in team sport has resulted in a myriad positive outcomes for children and young people (including development of a Code of Conduct and zero tolerance policy).

Ngukurr's successes are a result of strong local leadership with an enduring connection and commitment to achieving long-term change in the community. Community decision-making is supported by a strong governance system that values cultural authority and with representative committees and boards. SPWBK thinks this approach is leading to systemic change.



We want to work with governments so that control and decisions remain with the community ... I am really proud that SCfC gave that opportunity, especially for the young emerging leaders ...

(Daphne Daniels)

A decade of the Stronger Communities for Children Program in Ngukurr is available at: www.nintione.com.au/naukurrstronger-communities-for-children/



Two Women/Elders teaching children preparation of pandanus for weaving



Key Activity 6

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

Intended result

Evaluation efforts are prioritised based on significance, contribution and policy risk as per the IAS Evaluation Framework, and improved outcomes for First Nations peoples as a result of enhanced design, implementation and delivery of Agency policies and programs.

Performance measure 6.1

Publish an annual Evaluation Work Plan each September, taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework.

Methodology	Quantitative assessment against timeline (output measure)			
Source	The NIAA Corporate Plan 2022–23, page 39 The NIAA Portfolio Budget Statement 2022–23, page 217			
2022–23 Target	September 2022			



Result	Achieved The Evaluation Work Plan was updated in September 2022.				
Analysis	The Evaluation Work Plan records planned, current, completed and ceased evaluation activities. Since October 2021, the NIAA has maintained a 'live' IAS Evaluation Work Plan that is updated at least quarterly – it was updated in September 2022, December 2022, March 2023 and June 2023. We no longer produce an 'annual' Evaluation Work Plan that is published once a year.				
	The NIAA provides funding through Program 1.6 – Evaluation and Research for evaluation activities. Evaluation Work Plan prioritisation is guided by Corporate Plan priorities and the principles of the IAS Evaluation Framework. The Indigenous Evaluation Committee (IEC) provides oversight to the Evaluation Work Plan and the delivery of evaluations under the IAS Evaluation Framework.				

Performance measure 6.2

Proportion of completed evaluations or summaries on the work plan that are released

Methodology	Quantitative assessment of released completed evaluations on the work plan (output measure)					
Source	The NIAA Corporate Plan 2022–23, page 39 The NIAA Portfolio Budget Statement 2022–23, page 217					
2022–23 Target	100% of completed evaluations or summaries on the work plan released					
Result	Not achieved Two evaluation reports were released between 1 July 2022 and 30 June 2023.					



Analysis

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

Through the IAS Evaluation Framework, the NIAA commits to make completed evaluations on the Evaluation Work Plan publicly available, to provide transparency to evaluation reports and inform program continuous improvement and decision-making.

After the NIAA's acceptance of an evaluation report, internal processes allow for the management response to be developed prior to the evaluation being reported as 'completed'. The target timeframe for publication is within 6 months of a final evaluation report being completed.

Two final evaluation reports were released on 30 June 2023 – Northern Australia White Paper: Township Leasing and Land Administration, and Northern Australia White Paper: Land Tenure Reform Pilots. However these reports were not released within the required 6 month time frame from completion.



Key Activity 7

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

Intended result

Enable First Nations peoples and governments to work together in partnership to overcome the inequality experienced by First Nations peoples, and achieve life outcomes equal to all Australians.

Performance measure 7.1

Proportion of the NIAA's investment through IAS grants that align with Closing the Gap outcomes and Priority Reforms.

Methodology	 Quantitative (output measure). Data source is the mandatory grant activity coding processes of IAS grants in our grant management system, FUSION. Calculation will assess proportion of IAS grants assessed within the reporting period that show contribution towards Closing the Gap outcomes and Priority Reforms.
Source	The NIAA Corporate Plan 2022–23, page 40 The NIAA Portfolio Budget Statement 2022–23, no corresponding measure



2022-23 Target

100% of IAS grant investments contribute to Closing the Gap outcomes and Priority Reforms

Result

Substantially achieved

98.3% of IAS investment for the 2022–23 financial year is aligned with both Closing the Gap outcomes¹ and Priority Reform² areas. This reflects \$1,540 million of the total \$1,567 million investment³ of all IAS activities with a financial footprint in the 2022–23 reporting period. This is within a 5% margin of the target, and as such the result is substantially achieved.

Of the remaining 1.7% (\$27 million)⁴ investment:

- 0.7% (\$10 million) is aligned with Closing the Gap Outcomes but not Priority Reform areas
- 1.0% (\$16 million) has not yet been coded via this activity to Closing the Gap outcomes or Priority Reforms, and the actual result is likely to be higher.

Analysis

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

- 1.1 Jobs, Land and the Economy
- 1.2 Children and Schooling
- 1.3 Safety and Wellbeing
- 1.4 Culture and Capability
- 1.5 Remote Australia Strategies
- 1.6 Evaluation and Research.

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

- 1 For a full overview of the Closing the Gap Outcomes contained in the National Agreement on Closing the Gap, please visit www.closingthegap.gov.au/national-agreement/targets
- 2 For a full overview of the Priority Reforms under the National Agreement on Closing the Gap, please visit www.closingthegap.gov.au/national-agreement/priority-reforms
- 3 Information is based on the grant approved value sourced from Grant Management Systems. Due to the demand driven nature of employment investments, the approved value may vary from the actual expenditure reported in the audited financial statements.
- 4 Due to rounding of figures to nearest \$ million, totals may not match.



Analysis (cont.)

With the implementation of coding IAS activities against Closing the Gap Priority Reforms and socioeconomic targets, a retrospective process was undertaken to code all current and historical IAS grants. In future reporting periods, the coding will be built into the design and establishment of a new IAS funded activity.

As at 1 September 2023, 99.0% of the Agency's 2022–23 IAS funding has been assessed as aligning to one or more Closing the Gap outcomes. Almost two-thirds of this IAS funding is aligned with the following outcome areas:

- Outcome Area 8 = 28.6% (Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities)
- Outcome Area 15 = 21.3% (Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters)
- Outcome Area 5 = 12.8% (Aboriginal and Torres Strait Islander students achieve their full learning potential).

These results are in line with the Australian Government's commitment under the IAS to 3 priority areas of getting children to school, adults into work, and building safe communities. The large volume of funding aligned to outcome area 8 was expected, as this includes the significant funding delivered through the CDP.

The process of coding all IAS funding to relevant Closing the Gap outcomes continues. The remaining 1% is not yet coded at the time of reporting due to the scale of the task. Full results are expected to be available for comparison in the NIAA 2023–24 Annual Report. A full breakdown of the results is included in Appendix C.

At the time of publication, 98.3% of IAS grant investment that has been assessed demonstrates alignment to one or more Priority Reforms.

The majority of these grants (over 86%) are reported as aligning with Priority Reform Two 'Building the Community-controlled Sector', where the outcome is that there is a strong and sustainable Aboriginal and Torres Strait Islander community-controlled sector delivering high-quality services to meet the needs of First Nations people across the country.

Analysis of the results has demonstrated the 3 largest subprograms where grant investment aligned to Closing the Gap outcomes but not to Priority Reforms were:

- the NT Remote Aboriginal Investments General \$3.6 million (Program
- NAIDOC Grants \$2.8 million (Program 1.4)
- School Nutrition Projects \$2.7 million (Program 1.2).

^{*} IAS Grants includes the payments to Non-Government Schools of \$3.635 million as part of the National Partnership on Northern Territory Remote Aboriginal Investments (NTRAI) with the Northern Territory in 2022–23.



Analysis (cont.)

An example of why activities might align to Closing the Gap Outcomes but not Priority Reform areas can be seen in the NT Remote Aboriginal Investments (NTRAI) subprogram, where existing arrangements predate the implementation of the National Agreement on Closing the Gap. The original 6-year National Partnership on NTRAI operated from 2016 to 2022. Acknowledging that this funding stream supported important services for remote First Nations communities in the NT, a 2-year extension (2022–24) was approved by the Commonwealth Government to provide time to design a future funding arrangement with the NT Government and the Aboriginal Peak Organisations NT (APO NT). This process is supported by a formal partnership agreement governed by a Joint Steering Committee that includes the NIAA, the Department of Health and Aged Care, the NT Government and APO NT. Future funding for remote Aboriginal investment will strengthen alignment with the National Agreement on Closing the Gap.

This is a new performance measure in 2022–23, and the data captured will assist the NIAA in establishing a baseline against which future results can be measured. By identifying the current distribution of IAS funding across Closing the Gap outcomes, we have better insight into the contribution of these activities towards Closing the Gap targets, and we use this data to inform future decision-making. During the reporting period, a pilot review was commenced to review all ceasing activities under one IAS Program, with the view to strengthen and simplify the KPIs particularly as they relate to Closing the Gap outcomes. This work will continue in the 2023–24 reporting period.

Please refer to Appendix C for more information about data sources and methodology used in assessment of this measure.



Performance measure 7.2

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

Methodology	 Quantitative assessment against timeframe is supported by qualitative analysis of actions taken. 					
	 Assessment of the NIAA's leadership and coordination role will be undertaken through analysis of records from committees and meetings. These include Interdepartmental committee meetings across the Commonwealth Government, internal meetings for implementation in the NIAA, and the Joint Working Group, Partnership Working Group and Joint Council. 					
	 Analysis of the extent of implementation of the Priority Reforms will include data sets relating to meetings to drive/deliver sector- strengthening plans, policy partnerships and working group meetings. Maintaining effective partnership arrangements with the Coalition of Peaks analysis will include a review of records of fortnightly meetings, drafting group with jurisdictions, and workshop sessions with the Coalition of Peaks. 					
Source	The NIAA Corporate Plan 2022–23, page 41					
	The NIAA Portfolio Budget Statement 2022–23, no corresponding measure					
2022–23 Target	Coordinates and delivers a Commonwealth Closing the Gap annual report and updates to the Commonwealth Implementation Plan in the reporting period.					
	Coordinates whole-of-government implementation of the National Agreement on Closing the Gap.					
	Milestones in implementing the Priority Reform actions have been achieved (where applicable).					



Result

Substantially achieved

The Commonwealth Closing the Gap Annual Report 2022 was tabled in Parliament on 30 November 2022. The 2023 Commonwealth Implementation Plan was tabled in Parliament on 13 February 2023.

The NIAA has continued to co-ordinate the Commonwealth's whole-of-government implementation of the National Agreement on Closing the Gap, through the Commonwealth Implementation Joint Working Group, and the development of the updated Implementation Plan. The 2023 Commonwealth Closing the Gap Implementation Plan outlines specific and actionable plans for accelerating efforts to embed the 4 Priority Reforms at the heart of the National Agreement.

The Priority Reforms articulate a program to transform how all levels of government work with Aboriginal and Torres Strait Islander people. Key structural milestones have been accomplished to support accelerated efforts to consistently embed the 4 Priority Reforms of the National Agreement throughout Commonwealth agencies. However, there was a lack of clear milestone targets identified at the commencement of the reporting period against which to measure performance, which results in the assessment of 'substantially achieved'.

Analysis

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

The NIAA worked with and across Commonwealth agencies to develop the first Commonwealth Annual Report on Closing the Gap under the National Agreement, which was tabled in Parliament on 30 November 2022. It outlines the progress the Commonwealth has made against its commitments under the National Agreement and first Implementation Plan since their release.

The NIAA worked with and across Commonwealth agencies, and with the Coalition of Peaks, through the Joint Working Group to update the Commonwealth Implementation Plan, which was tabled in Parliament on 13 February 2023. The 2023 Commonwealth Implementation Plan outlines the Australian Government's long-term, forward-looking strategic priorities for Closing the Gap in 2023–24 and responses to the Annual Report.

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

The Closing the Gap Branch in the NIAA has a convening and influencing role supporting the governance required to coordinate whole-of-government implementation. The majority of these governance groups partner and engage with Aboriginal and Torres Strait Islander stakeholders (in particular the Coalition of Peaks) and Commonwealth,



Analysis (cont.)

state, territory and local governments. The governance groups include the Joint Council on Closing the Gap, Joint Working Group, Partnership Working Group, Data and Reporting Working Group, Closing the Gap Data and Reporting Interdepartmental Committee, Community Data Projects Steering Committee, Interdepartmental Committee on Closing the Gap, the 5 Policy Partnerships, and 4 Sector Strengthening Plan Working Groups.

Joint Council on Closing the Gap has an ongoing role in monitoring the progress made by the all Parties against their Implementation Plans through analysis and recommendations against their Implementation Plans and Annual Reports. The first Annual Report analysis was provided to Joint Council in December 2022.

The NIAA further manages the Implementation Tracker hosted on the Closing the Gap website with links from jurisdictions and the Coalition of Peaks websites that provides public access to identify each jurisdiction's progress on each initiative committed to under the National Agreement.

Milestones in implementing the Priority Reform* actions have been achieved (where applicable)

The NIAA and Department of the Prime Minister and Cabinet continue to coordinate the implementation of the 4 Priority Reforms across the Commonwealth.

Measurement of the Priority Reforms is in its early phases. After Joint Council endorsed a set of indicators for each of the 4 Priority Reforms in November 2020, initial work on data development frameworks for the 4 Priority Reforms was undertaken by the Productivity Commission and the NIAA across late 2021 to early 2022. Further work is developing specific and detailed definitions of the indicators and identifying the data that is needed to measure progress against the Priority Reform targets in a culturally informed and culturally safe way.

The NIAA Closing the Gap Branch coordinates the entire Commonwealth Closing the Gap Implementation effort, with a particular role to lead work associated with embedding the Closing the Gap Priority Reforms across the Commonwealth and wider Closing the Gap Partnership.

- 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.

For further information please visit www.closingthegap.gov.au/national-agreement/priority-reforms

^{*} The National Agreement on Closing the Gap has been built around 4 Priority Reforms:



Analysis (cont.)

Some of the key milestones achieved under the Priority Reforms in the reporting period are:

- The NIAA led a Commonwealth Partnership Stocktake in 2022, providing a baseline analysis of the number of existing partnership arrangements, referring to a formal partnership arrangement in place between a government department and an Aboriginal and Torres Strait Islander body. The 2023 Partnership Stocktake has occurred and work is underway to review and strengthen existing partnerships in line with the National Agreement on Closing the Gap (Priority Reform One).
- The NIAA has contributed directly to the development of the APS Reforms and Charter of Partnership and Engagement (Priority Reform One).
- The NIAA has worked with the Department of Social Services and APS Reform Office to establish the Secretaries Board Partnership Priorities Sub-committee. This will accelerate actions to deliver on the Commonwealth's commitments in the National Agreement on Closing the Gap.
- The NIAA completed a Commonwealth Closing the Gap review of expenditure on First Nations programs and services in 2022. This review was used to plan for service delivery reprioritisation discussions identifying opportunities for Aboriginal and Torres Strait Islander organisations, particularly community-controlled organisations (Priority Reform Two).
- The NIAA is also funding the Indigenous Data Network at the University of Melbourne to undertake 3 research focused community data projects (Priority Reform Four).



Key Activity 8

The NIAA coordinates the delivery of a referendum to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution, as called for in the Uluru Statement from the Heart.

Intended result

The NIAA supported key stakeholder participation in the process to deliver a referendum. The referendum is delivered.

Performance measure 8.1

The NIAA supports the Commonwealth Government in the delivery of a referendum that enshrines an Aboriginal and Torres Strait Islander Voice in the Constitution.

Methodology	 Qualitative and survey assessment of the level of engagement and support. Qualitative analysis of the effectiveness of APS coordination. Quantitative assessment against time frames.
Source	The NIAA Corporate Plan 2022–23, page 42 The NIAA Portfolio Budget Statement 2022–23, no corresponding measure
2022–23 Target	Lead preparation for a referendum, including through First Nations engagement, coordination across the APS and supporting government processes

Result

Achieved

The NIAA effectively led the preparation for a referendum by supporting the Commonwealth Government to settle policy on the referendum. process, constitutional amendment and referendum question, draft and pass related legislation including the Constitution Alteration Bill. The NIAA also supported the delivery of a civics awareness and information program.

Analysis

The NIAA continues to support the Commonwealth Government in the delivery of a referendum to recognise Aboriginal and Torres Strait Islander peoples in the Constitution through a Voice.

During the 2022–23 reporting period, a taskforce was established in the NIAA to lead the preparation for a referendum. The work to deliver the referendum was overseen by the Constitutional Recognition Committee (CRC) of Cabinet. The NIAA worked closely with APS colleagues to support Ministers and the CRC. The NIAA has worked effectively with the Department of the Prime Minister and Cabinet, Attorney-General's Department, the Department of Finance and the Australian Electoral Commission to support the delivery of referendum budgetary and legislative milestones. The NIAA supported government processes to draft and pass the Constitution Alteration Bill on 19 June 2023. This milestone enables the referendum to be held in late 2023. A referendum must be held no earlier than 2 months and no later than 6 months after a Constitution Alteration Bill has passed Parliament.

The NIAA supported the Commonwealth Government to settle policy on the referendum process, constitutional amendment and referendum question. The NIAA provided a secretariat function to the First Nations Referendum Working Group and First Nations Referendum Engagement Group, which were established to provide advice on, and build community understanding and awareness for the referendum. The groups met 11 and 7 times respectively during this reporting period to discuss a range of issues. Group communiques and updates are available at https://voice.gov.au. In addition, the NIAA provided secretariat support to the Constitutional Expert Group, established to provide legal support to the Referendum Working Group on key issues relating to the content and drafting of the constitutional amendment and the referendum more generally.

The NIAA supported government processes and delivered an information program to increase public awareness of the referendum and where to find factual information about the Voice proposal via https://voice.gov.au.



Analysis (cont.)

This ran from 21 May 2023 until 17 June 2023. A total of 353,195 new users visited the website in this period. In addition, more than 2 million hard copy factual booklets were distributed to 2,800 locations across Australia, including NIAA-funded organisations, public libraries and local governments. The NIAA also coordinated a civics program to increase citizens' understanding of the Constitution, referendums and Australia's system of government more generally. This will be delivered through to the referendum.

The NIAA supported key stakeholder participation in the process to deliver a referendum. Key groups were surveyed for feedback on the NIAA's effectiveness in their coordination, engagement and support role. Stakeholder satisfaction was 82% overall, with APS at 83% and First Nations Referendum Working Group and Referendum Engagement Group support at 80%. The NIAA has utilised feedback to further refine its logistical support processes, and established new collaboration and information sharing tools.

A breakdown of the survey methodology can be viewed at Appendix D.

Murri Binda

Case study

The NIAA's place-based practice in Darumbal (Rockhampton) has supported the establishment of the Murri Binda Consortium, a community-led local and regional governance and consultative mechanism that strengthens the collective capability of leaders and local decision-making.

Murri Binda comprises 7 Aboriginal and Torres Strait Islander community-controlled health and human services organisations based in Rockhampton. It is actively supported by an Elders Advisory Group and the community in the delivery of services.

The NIAA leads and supports government collaboration to ensure alignment with these community-led processes, which require a trusted and transparent relationship between all levels of government and the community sector.



Murri Binda Consortium of 7 Aboriginal and Torres Strait Islander Community-controlled and led health and human services organisations

The value of such an approach is reflected in Murri Binda's representation in Commonwealth and Queensland government local decision-making initiatives such as Stronger Places Stronger People (SPSP) and Local Decision Making Body/Local Thriving Communities (LDMB/ LTC) respectively. These initiatives resulted in formal recognition in core planning meetings from November to June 2023, membership of the interim LDMB/LTC, and input to the SPSP Rockhampton Report June 2023. Another key outcome was the endorsement of Bidgerdii Community Health Service as a recipient of the New Beginnings place-based initiative for Rockhampton, a decision made by the consortium.

Murri Binda, the NIAA and other government partners are represented across these initiatives to improve service delivery to community and reduce duplication and effort of the Aboriginal and Torres Strait Islander communitycontrolled organisations and the individuals, families and communities they represent, while ensuring that the right people are at the table. These include, but are not limited to, Traditional Owner groups covering the Rockhampton Regional Council and Livingstone Shire Council areas, the Darumbal, Woppaburra and Gaangalu Nations respectively, as well as the large population of mainland Torres Strait Islander people living in Rockhampton.

Importantly, it also recognises that the **Rockhampton Aboriginal and Torres** Strait Islander community is made up of many other First Nations people living on Darumbal Country who make a significant contribution to the rich dynamic of Rockhampton's Aboriginal and Torres Strait Islander community.



The Murri Binda consortium representation provides an opportunity to align other government activity coming down the pipeline and prepare the Aboriginal and Torres Strait Islander communities for any potential impact.

As this is a community-led approach, the consortium ensures sustainability of local and regional representation and decision-making, regardless of changes in government policy or legislation.







National Indigenous Australians Agency

Independent Auditor's Report





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 2023:

- (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 2023 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 2023 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 an Overview and summary of significant accounting policies and other explanatory information.

Basis for opinion

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

Key audit matters

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

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



Key audit matter

Occurrence of Grants expenses

Refer to Note 2.1D Grants

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

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

For the year ended 30 June 2023, the Entity reported Administered grants expenses of \$1.581 billion.

How the audit addressed the matter

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

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

Accountable Authority's responsibility for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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



- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and events in a
 manner that achieves fair presentation.

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

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

Australian National Audit Office

Peter Kerr

Executive Director

Delegate of the Auditor-General

Canberra

15 September 2023



National Indigenous Australians Agency

Financial Statements

For the period ended 30 June 2023

(Certification				134
ı	Primary financial statements				135
St St Ca Ac Ac Ac	atement of Comprehensive Income atement of Financial Position atement of Changes in Equity ash Flow Statement diministered Schedule of Comprehensive Incommistered Schedule of Assets and Liabilitie diministered Reconciliation Schedule diministered Cash Flow Statement Overview				135 136 137 139 141 142 144 145
ı	Notes to the financial statements				150
2.	Departmental Financial Performance 1.1. Expenses 1.2. Own-source Revenue and Gains Income and Expenses Administered on Behalf or Government 2.1. Administered – Expenses 2.2. Administered – Income Departmental Financial Position 3.1. Financial Assets 3.2. Non-Financial Assets 3.3. Payables 3.4. Interest Bearing Liabilities 3.5. Other Provisions	150 150 152 154 154 157 158 159 163 163 164	6.	Funding 5.1. Appropriations 5.2. Special Accounts 5.3. Net Cash Appropriation Arrangements People and Relationships 6.1. Employee Provisions 6.2. Key Management Personnel Remuneration 6.3. Related Party Disclosures Managing Uncertainties 7.1. Contingent Assets and Liabilities 7.2. Financial Instruments	169 169 172 174 175 176 176 177 177
4.	Assets and Liabilities Administered on Behalf of Government 4.1. Administered – Financial Assets 4.2. Administered – Non-Financial Assets 4.3. Administered – Payables 4.4. Administered – Interest Bearing Liabilities 4.5. Administered – Provisions	165 165 166 167 168 168	8.	 7.3. Administered – Financial Instruments Other Information 8.1 Current/Non-Current Distinction for Assets and Liabilities 	180 182 182



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 2023 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 gabts as and when they fall due.

John Bround

Chief Executive Officer

14 September 2023

Signed....

Neil Dawson

Alg Chief Financial Officer

14- September 2023



National Indigenous Australians Agency Statement of Comprehensive Income

for the period ended 30 June 2023

				Original
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	188,383	163,418	176,741
Suppliers	1.1B	106,490	88,795	209,364
Depreciation and amortisation	3.2	29,789	29,571	29,953
Finance costs	1.1C	1,964	1,752	1,502
Impairment loss on financial instruments		100	6	-
Write-down and impairment of non-financial assets	1.1D	395	1,967	-
Losses from asset sales		541	-	_
Settlement of litigation	1.1E	53,203	4,434	_
Total expenses		380,865	289,943	417,560
Own-Source Income				
Own-Source Revenue				
Revenue from contracts with customers	1.2A	13,037	10,907	11,102
Rental income	1.2B	1,641	1,866	2,026
Resources received free of charge	1.2C	2,060	1,763	528
Total own-source revenue	1.20	16,738	14,536	13,656
			,,,,,,	
Gains				
Reversals of write-downs and impairment		-	414	-
Other gains		178	1,015	
Total gains		178	1,429	
Total own-source income		16,916	15,965	13,656
Net cost of services		(363,949)	(273,978)	(403,904)
Revenue from Government	1.2D	339,645	268,501	384,743
Deficit on continuing operations		(24,304)	(5,477)	(19,161)
OTHER COMPREHENSIVE INCOME (4 OCC.)				
OTHER COMPREHENSIVE INCOME/ (LOSS)				
Items not subject to subsequent reclassification to net services	cost of			
Changes in asset revaluation surplus	3.2	3,623	7,965	-
Total other comprehensive income		3,623	7,965	
Total comprehensive income/ (loss)		(20,681)	2,488	(19,161)
Total Comprehensive modilier (1000)		(20,001)	۷,۳۰۰	(10,101)

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



National Indigenous Australians Agency Statement of Financial Position

as at 30 June 2023

				Original
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	-	6	
Trade and other receivables	3.1B	81,818	87,281	88,743
Total financial assets	- -	81,818	87,287	88,743
Non-financial assets ¹				
Property, plant and equipment	3.2	178,439	183,019	169,173
Intangibles	3.2	13,427	12,587	10,357
Prepayments		2,905	2,846	2,846
Total non-financial assets	<u>-</u>	194,771	198,452	182,376
Assets held for sale - land and buildings	<u>-</u>	806	1,362	1,362
Total assets	- -	277,395	287,101	272,481
LIABILITIES				
Payables				
Suppliers	3.3A	10,658	10,227	9,768
Other payables	3.3B	7,235	5,479	5,479
Total payables	- -	17,893	15,706	15,247
Interest bearing liabilities				
Leases	3.4	103,592	107,019	96,227
Total interest bearing liabilities	-	103,592	107,019	96,227
Provisions				
Employee provisions	6.1	54,999	49,414	51,192
Other provisions	3.5	3,163	3,717	3,853
Total provisions	-	58,162	53,131	55,045
Total liabilities	-	179,647	175,856	166,519
Net assets	-	97,748	111,245	105,962
EQUITY				
Contributed equity		107,529	100,345	114,222
Accumulated deficit		(38,827)	(14,523)	(33,683)
Asset revaluation reserve		29,046	25,423	25,423
Total equity	-	97,748	111,245	105,962

¹Right-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 2023

				Origina
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		100,345	95,555	100,345
Transactions with owners				
Distributions to owners				
Returns of equity:				
Prior year operating appropriation return		(6,693)	(9,456)	-
Contributions by owners				
Appropriations (equity injection)		2,101	2,101	2,101
Departmental Capital Budget (DCB)		11,776	12,145	11,776
Total transactions with owners		7,184	4,790	13,877
Closing balance as at 30 June		107,529	100,345	114,222
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		(14,523)	(9,046)	(14,522)
Comprehensive income				
(Deficit) for the period		(24,304)	(5,477)	(19,161)
Total comprehensive (loss)		(24,304)	(5,477)	(19,161)
Closing balance as at 30 June		(38,827)	(14,523)	(33,683)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		25,423	17,458	25,423
Comprehensive income				
Changes in asset revaluation reserve	3.2	3,623	7,965	
Total comprehensive income		3,623	7,965	-
Closing balance as at 30 June		29,046	25,423	25,423



National Indigenous Australians Agency Statement of Changes in Equity

for the period ended 30 June 2023

				Original
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		111,245	103,967	111,246
Comprehensive income				
(Deficit) for the period		(24,304)	(5,477)	(19,161)
Changes in asset revaluation reserve		3,623	7,965	-
Total comprehensive income		(20,681)	2,488	(19,161)
Transactions with owners				
Returns of equity:				
Prior year operating appropriation return		(6,693)	(9,456)	-
Contributions by owners				
Appropriations (equity injection)		2,101	2,101	2,101
Departmental Capital Budget (DCB)		11,776	12,145	11,776
Total transactions with owners		7,184	4,790	13,877
Closing balance as at 30 June		97,748	111,245	105,962

Accounting Policy

Other distributions to owners

The Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR) requires that distributions to owners be debited to contributed equity unless it is in the nature of a dividend. In 2022-23, by agreement with the Department of Finance, the NIAA returned \$0.835m from Appropriation Act 1 2021-22 and \$5.858m from Appropriation Act 3 2021-22 which is to be reappropriated in future years. (2021-22 \$9.456m).

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 2023

		2023	2022	Original Budget
	Notes	\$'000	\$'000	\$'000
		7 000	V 000	Ψ σ σ σ
OPERATING ACTIVITIES				
Cash received				
Sale of services - cost-recovery		13,375	11,481	13,128
Net GST received		8,022	6,620	2,981
Appropriations		362,204	280,282	394,319
Total cash received		383,601	298,383	410,428
Cash used				
Employees		182,601	165,340	176,593
Suppliers		111,248	97,571	211,965
Settlement of litigation		53,048	4,434	_
Short-term lease rentals		2,371	2,301	-
Interest payments on lease liabilities		1,881	1,729	1,502
Retained receipts transferred to Official Public Account		20,361	14,524	9,576
Total cash used		371,510	285,899	399,636
Net cash from operating activities		12,091	12,484	10,792
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		1,185	_	_
Total cash received		1,185		
Total Cash received		1,105		<u>-</u>
Cash used				
Purchase of property, plant and equipment		6,634	3,133	11,758
Purchase of intangibles		4,529	1,978	2,119
Total cash used		11,163	5,111	13,877
Net cash (used by) investing activities		(9,978)	(5,111)	(13,877)
FINANCING ACTIVITIES				
Cash received				
Contributed equity				
Equity injections		4,628	1,083	2,101
Departmental Capital Budget		7,705	5,830	11,776
Total cash received		12,333	6,913	13,877
Cash used				
Principal payments of lease liabilities		14,452	14,283	10,792
Total cash used		14,452	14,283	10,792
Net cash from / (used by) financing activities		(2,119)	(7,370)	3,085
Net increase / (decrease) in cash held		(6)	3	
· · ·		(0)		
Cash and cash equivalents at the beginning of the reporting period		6	3	_
Cash and cash equivalents at the end of the reporting				



National Indigenous Australians Agency Departmental Budget Variance Commentary

for the period ended 30 June 2023

The below table provides commentary for significant variances between the NIAA's budget estimates for Departmental functions, as published in the 2022-23 Portfolio Budget Statements (Budget), and the actual expenditure and net asset position for the year.

Explanation of major variances

Employee expenses were higher than budget by \$11.6m partially due to the increase in staffing levels from the transition of some shared service functions from the Department of the Prime Minister and Cabinet into the NIAA, and the conversion of contractors to APS officials in line with the Australian Governments direction.

Affected line items and statement

Employees - Statement of Comprehensive Income.

Employees - Cash Flow Statement.

Suppliers:

Supplier expenses were lower than budget by \$102m. The variance is largely due to the \$53m of settlement of litigations expenses included in supplier budget moved to a separate line item on the financial statements from Suppliers. A further \$45m variance is due to the delay of expected legal expenditure.

Suppliers - Statement of Comprehensive Income. Suppliers - Cash Flow Statement. Settlement of litigation - Statement of Comprehensive Income.

Revenue from contracts with customers:

An increase in costs recovered primarily for the reimbursement of departmental expenses such as training and staff housing.

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

Resources received free of charge:

The increase of \$1.5m over budget in resources received free of charge directly relates to an increase in the use of seconded staff from other Commonwealth Agencies.

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

Revenue from Government:

The total budget of appropriation for 2022-23 is \$384.7m, with actual appropriation used lower than budget by \$45m. This is due to a movement of funds due to delayed legal expenditure, appropriating \$45m to the next financial year.

Revenue from Government - Statement of Comprehensive Income. Appropriations received - Cash Flow Statement.

Intangibles:

The full year actuals were \$3m or 30% above budget due to additional expenditure against two ICT projects, which were granted additional funding after budget preparation.

Intangibles - Statement of Financial Position. Purchase of Intangibles – Cash Flow Statement.

Leases:

Full year lease liabilities are \$7.3m over budget due to the renewal of 5 property leases and 14 land leases not known at budget preparation.

Leases - Statement of Financial Position. Cash Flow Statement

Other provisions:

The provision for Remote Locality Allowance was settled in 2022-23 (\$0.748m) which was unknown at budget preparation.

Other Provisions - Statement of Financial

Asset revaluation reserve

The increase to the revaluation reserves is due to a desktop revaluation being conducted in 2022-23 and reflects the current market conditions impacting the NIAA's non-financial tangible asset classes

Position.

Changes in asset revaluation surplus - Statement of Comprehensive Income.

Property, Plant and Equipment - Statement of Financial Position.

Asset Revaluation Reserve - Statement of Financial Position.



National Indigenous Australians Agency Administered Schedule of Comprehensive Income

for the period ended 30 June 2023

				Original
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
NET COST OF SERVICES				
Expenses Employee benefits	2.1A	205	147	150
Suppliers	2.1A 2.1B	64,268	57,559	50,878
Subsidies - Petrol Sniffing Prevention Strategy	2.10	298	151	160
Personal benefits	2.1C	41,827	12,628	118,270
Grants	2.1D	1,580,785	1,508,652	1,697,099
Depreciation and amortisation	4.2	420	384	236
Finance costs	7.2	6	6	8
Impairment loss on financial instruments	2.1E	2,230	1,291	1,720
Write-down and impairment of non-financial assets	2.1F	2,945	- 1,201	1,720
Payments associated with Land Councils	2.1G	214,115	232,415	229,231
Payments associated with NTAIC	2.1H	687,484	202,110	
Payments to Indigenous Land and Sea Corporation	5.2	58,176	55,724	57,049
Mining withholding tax	5.2	13,921	12,195	11,356
Total expenses		2,666,680	1,881,152	2,166,157
Income				
Revenue				
Non-taxation revenue				
Interest	2.2A	43,993	7,573	22,036
Rental income	2.2B	2,846	2,449	2,414
Indigenous Land and Sea Corporation Funding	5.2	58,176	55,724	57,049
Other revenue	2.2C	15,575	11,581	10,284
Total non-taxation revenue		120,590	77,327	91,783
Total revenue		120,590	77,327	91,783
Gains				
Reversal of impairment losses		9	2,731	
Total gains		9	2,731	
Total income		120,599	80,058	91,783
Net cost of services		(2,546,081)	(1,801,094)	(2,074,374)
Deficit		(2,546,081)	(1,801,094)	(2,074,374)
Total comprehensive loss		(2,546,081)	(1,801,094)	(2,074,374)



National Indigenous Australians Agency Administered Schedule of Assets and Liabilities

as at 30 June 2023

				Original
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	99,648	53,150	51,108
Trade and other receivables	4.1B	44,535	18,837	18,644
Other financial assets	4.1C	720	720	· -
Term deposits	7.3A	1,435,000	1,394,000	1,485,002
Total financial assets		1,579,903	1,466,707	1,554,754
Non-financial assets ¹				
Land and buildings	4.2	8,120	11,200	10,966
Prepayments		1,269	54	82
Intangibles	4.2	19,683	19,943	19,943
Total non-financial assets		29,072	31,197	30,991
Total assets administered on behalf of Government		1,608,975	1,497,904	1,585,745
LIABILITIES				
Payables				
Suppliers		4,313	3,181	3,180
Grants payable	4.3A	43,505	29,666	29,666
Other payables	4.3B	1,224	2,791	2,791
Personal benefits	4.3C	504	1,087	1,087
NTAIC payables	4.3D	117,596		
Total payables		167,141	36,725	36,724
Interest bearing liabilities				
Leases	4.4	329	345	315
Total interest bearing liabilities		329	345	315
Provisions				
Employee provisions	6.1B	9	2	2
Personal benefits	4.5	8,207	4,510	4,510
NTAIC provision	4.5	500,000		
Total provisions		508,216	4,512	4,512
Total liabilities administered on behalf of Government		675,686	41,582	41,551
Net assets		933,289	1,456,322	1,544,194
¹ ROU assets are included in the land and buildings line item.				



National Indigenous Australians Agency Administered Budget Variance Commentary

for the period ended 30 June 2023

The below table provides commentary for significant variances between the NIAA's budget estimates for Administered functions, as published in the 2022-23 Portfolio Budget Statements (Budget), and the actual expenditure and net asset position for the year.

Explanation of major variances

Personal Benefits:

Personal benefits relates to the Territories Stolen Generations Redress Scheme which the NIAA administers. It 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. The Scheme is a multiyear scheme that is demand driven and difficult to predict.

Suppliers expense:

Is higher than budget by \$13.3m largely due to procurement being used rather than grants to deliver culture and capability building activities delivered under program 1.4.

Grants expense:

Is lower than budget by \$116.3m due to delays experienced by programs through the co-design and community engagement in the development process. The NIAA is developing a submission to reallocate funding to future years.

Income from earnings on term deposits is higher than the estimated budget as a result of significantly higher interest rates on offer in the current financial market.

Payments associated with NTAIC:

A new corporate Commonwealth entity was established on 15 November 2022, the Northern Territory Aboriginal Investment Corporation (NTAIC).

The NTAIC obtains funding in accordance with subsection 64AA of the Aboriginal Land Rights (Northern Territory) Act 1976 (ALRA) and is funded from the ABA special account. All payments due and payable under ALRA to the NTAIC were recognised on establishment which occurred after budget preparation.

Cash and cash equivalents:

Cash is higher than estimated budget and largely relates to additional appropriation contributions made to the Indigenous Remote Service Delivery (IRSD) special account for projects in remote communities

Trade and other receivables:

Is higher than budget by \$26.3m which is largely due to higher than anticipated interest receivable recorded on Term deposits due to significantly higher interest rates on offer in the current financial market.

Grants payable:

Is higher than budget by \$13.8m largely due to a higher than anticipated accrual for payments to be made under the Community Development Program (CDP) as at 30 June 2023.

Affected line items and statement

Personal Benefits expense - Administered Schedule of Comprehensive Income, Personal Benefits payable and Personal Benefits provisions - Administered Schedule of Assets and Liabilities.

Supplier expense - Administered Schedule of Comprehensive Income.

Grants expense - Administered Schedule of Comprehensive Income.

Interest income - Administered Schedule of Comprehensive Income.

Payments associated with NTAIC -Administered Schedule of Comprehensive Income

NTAIC Payables and NTAIC provision-Administered Schedule of Assets and Liabilities

Cash and cash equivalents - Administered Schedule of Assets and Liabilities

Trade and other receivables - Administered Schedule of Assets and Liabilities

Grants payable - Administered Schedule of Assets and Liabilities



National Indigenous Australians Agency Administered Reconciliation Schedule

for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Opening assets less liabilities as at 1 July	1,456,322	1,391,918
Net contribution by services		
Income	120,599	80,058
Expenses	(2,666,680)	(1,881,152)
Transfers (to) / from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriation for administered expenses	1,727,217	1,578,193
Special appropriations (limited)	75,402	73,721
Special account (unlimited)	441,290	405,055
Appropriation transfers to Official Public Account		
Transfers to Official Public Account	(162,685)	(135,747)
Transfers to Official Public Account special accounts	(58,176)	(55,724)
·		
Closing assets less liabilities as at 30 June	933,289	1,456,322

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the NIAA for use by the Australian Government rather than for 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.



National Indigenous Australians Agency Administered Cash Flow Statement

for the period ended 30 June 2023

		023 2023
	Notes \$'	000 \$'000
OPERATING ACTIVITIES		
Cash received		
GST received	129,	740 132,628
Indigenous Land and Sea Corporation Funding	58,	176 55,724
Lease rental receipts	3,;	222 2,61
Other	12,	618 13,08
Total cash received	203,	756 204,05
Cash used		
Employees	,	195 18
Suppliers	62,	
Subsidy payments	·	298 15
Personal benefits		713 7,03
Grant payments	1,705,	
Interest payments on lease liabilities	1,100,	6
Payments associated with Land Councils	214,	
Payments to Indigenous Land and Sea Corporation	·	176 55,72
Payments to NTAIC	69,	<i>'</i>
Other	·	487 12,679
Total cash used	2,164,	
Net cash (used by) operating activities	(1,960,8	
casa aj, operanig assistas		(1,000,102
INVESTING ACTIVITIES		
Cash received		
Proceeds from realisation of investments	1,551,	
Interest on investments and loans	25,:	369 5,770
Repayment from other financial assets		<u>12</u> 12
Total cash received		381 1,492,68
Cash used		
Purchase of intangibles		- 20,05
Purchase of investments	1,592,	1,522,000
Total cash used	1,592,0	1,542,050
Net cash used by investing activities	(15,6	(49,362
FINANCING ACTIVITIES		
Cash used		
Principal payments of lease liabilities		41 7
Total cash used		41 73
Net cash (used by) financing activities		(41) (73
Net cook (degrees) in cook held	(1,976,5	(1,855,567
net cash (decrease) in cash neid	(.,510,0	(1,000,001
Net cash (decrease) in cash held		



National Indigenous Australians Agency Administered Cash Flow Statement

for the period ended 30 June 2023

		2023	2022
	Notes	\$'000	\$'000
Cash from Official Public Account			
Appropriations		1,802,619	1,651,914
Special accounts		441,290	405,055
Total cash from official public account		2,243,909	2,056,969
Cash to Official Public Account			
Appropriations		162,685	135,747
Special accounts		58,176	55,724
Total cash to official public account		220,861	191,471
Cash and cash equivalents at the end of the reporting period	4.1A	99,648	53,150



for the period ended 30 June 2023

Overview

National Indigenous Australians Agency Activities

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

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

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

The administered activities of the NIAA on behalf of the Australian Government, includes key priorities to improve the lives of Indigenous Australians managed through the delivery of the Indigenous Advancement Strategy across six programs; Jobs, Land and the Economy, Children and Schooling, Safety and Wellbeing, Culture and Capability, Remote Australia Strategies and Evaluation and Research.

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

Philip 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).



for the period ended 30 June 2023

New Australian Accounting Standards

Two amending standards (AASB 2021-2 and AASB 2021-6) were adopted earlier than the application date as stated in the standards (refer table below). These amending standards have been adopted for the 2022-23 reporting period and did not have a material effect on the NIAA's financial statements.

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

Standard/Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (AASB 2021-2) and AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (AASB 2021-6)	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2.
	The impacts of the changes in accounting policies and adjustments are disclosed in the relevant notes to the financial statements, except where implementation of the standards have resulted in a reduction in disclosures.
	This amending standard is not expected to have a material impact on the NIAA's financial statements for the current reporting period or future reporting periods.

Compliance with statutory conditions for payments from the consolidated revenue fund

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

During 2022-23 the NIAA reviewed the exposure to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the *Commonwealth of Australia Constitution Act 1900* (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the *Aboriginal Land Rights (Northern Territory) Act* 1976 (ALRA) in December 2021 has resolved the previous technical risk of non-compliance with statutory conditions on payments from appropriations under section 83 of the Constitution, relating to overpayments of mining royalty payments. Royalty payments are required to be made from the Aboriginals Benefit Account (ABA) based on royalties received by the Northern Territory or Australian Governments. The contraventions occurred when the royalties upon which the payments were based had been estimated at a value greater than the eventual actual value.

The amended legislation allows the royalty payment to be made based on the purported royalty income (interim assessment) and provides the Minister with powers to either offset any overpayments against future payments or cancel them.

The Minister for Indigenous Australians has approved the offset of all overpayments in 2022-23, totalling \$1.519 million (2021-22: \$0.088 million) against future payments. A prepayment has been recognised as at 30 June 2023 of \$0.043 million (2021-22:\$0.054 million) representing the overpayments that are still to be offset against future payments.



for the period ended 30 June 2023

During 2022-23 the NIAA identified one Section 83 breach in relation to a Departmental payment, when a former employee was overpaid final entitlements, inclusive of a long service leave payment totalling \$0.022 million, made under the Long Service Leave Act (Commonwealth Employees) Act 1976. On identification of the overpayment, the former employee was advised, an invoice raised and negotiation for debt recovery has commenced. To date the overpayment has not been recovered. Procedures have been put in place to negate the administrative error reoccurring.

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

Events after the Reporting Period

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



for the period ended 30 June 2023

1. Departmental Financial Performance

This section analyses the financial performance of the National Indigenous Australians Agency for the year ended 30 June 2023.

04110 E0E0:		
1.1. Expenses		
	2023	2022
	\$'000	\$'000
Note 1.1A: Employee benefits		
Wages and salaries	137,165	122,707
Superannuation		
Defined contribution plans	14,785	12,480
Defined benefit plans	11,759	11,524
Leave and other entitlements	24,187	15,657
Separation and redundancies	487	1,050
Total employee benefits	188,383	163,418

Accounting Policy

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

Note 1.1B: Suppliers

Goods and services supplied or rendered ¹		
Consultants, legal, contractors and secondees	25,738	20,633
Minor equipment, repairs and maintenance	3,374	3,273
General expenses	7,334	5,034
Training	7,046	4,462
Facility management and security	13,202	11,325
Information, communication and technology	2,434	1,278
Shared Service Provider for the provision of payroll, IT, financial operations and		
travel services	32,470	35,203
Travel	7,768	3,097
Total goods and services supplied or rendered	99,366	84,305
Goods supplied	6,645	5,073
Services rendered	92,721	79,232
Total goods and services supplied or rendered	99,366	84,305
Other suppliers		
Workers compensation expenses	4,753	2,189
Short-term leases	2,371	2,301
Total suppliers	106,490	88,795

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

Accounting Policy

Short-term leases and leases of low-value assets

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



for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	1,881	1,729
Unwinding of discount on make good	83	23
Total finance costs	1,964	1,752
Note 1.1D: Write-down and impairment of non-financial assets Impairment of property, plant and equipment	395	383
•	205	202
Impairment of intangible assets	<u> </u>	1,584
Total write-down and impairment of non-financial assets	395	1,967
Note 4.4E Could not a FPC and a		

Note 1.1E: Settlement of litigation expenses

Settlement of litigation	53,203	4,434
Total settlement of litigation expenses	53,203	4,434

The above settlement of litigation expenses represents amounts paid/recognised during the financial year. There are no further payables or provisions recognised at June 2023 in respect of the matters settled during 2022-23.

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

Comparative information for this new 2023 expense category has been reclassified from consultants, legal, contractors and secondees which forms part of the suppliers expense category to settlement of litigation expenses for 2022.

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 Agency and the amount of which can be reliably estimated.



for the period ended 30 June 2023

1.2. Own-Source Revenue and Gains		
	2023	2022
	\$'000	\$'000
Own-Source Revenue		
Note 1.2A: Revenue from contracts with customers		
Cost recovery	13,037	10,907
Total revenue from contracts with customers	13,037	10,907
Disaggregation of revenue from contracts with customers		
Major sources of revenue:		
Cost recovery	13,037	10,907
Total sources of revenue	13,037	10,907
Type of customer:		
Australian Government entities (related parties)	13,037	10,907
Total sources of revenue	13,037	10,907
Timing of transfer of services:		
Point in time	13,037	10,907
Total sources of revenue	13,037	10,907

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	1,641	1,866
Total rental income	1,641	1,866

Accounting Policy

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

Maturity analysis of future amounts receivable under operating leases:

Within 1 year	1,057	916
1 to 2 years	477	853
2 to 3 years	383	281
3 to 4 years	350	188
4 to 5 years	21	155
More than 5 years	21	108
Total undiscounted lease payments receivable	2,309	2,501

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.



for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Note 1.2C: Resources received free of charge		
Seconded staff	1,623	1,326
Remuneration of auditors - financial statement audit	437	437
Total resources received free of charge	2,060	1,763

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	339,645	268,501
Total revenue from Government	339,645	268,501

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.



for the period ended 30 June 2023

2. Income and Expenses Administered on Behalf of Government
This section analyses the activities that the 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		
	2023	2022
	\$'000	\$'000
Note 2.1A: Employee benefits		
Wages and salaries	163	110
Superannuation		
Defined contribution plans	27	19
Leave and other entitlements	15	18
Total employee benefits	205	147
Note 2.1B: Suppliers		
Goods and services supplied or rendered		
Outsourced providers, legal, contractors and consultants	51,779	38,841
General expenses	10,425	17,065
Travel	120	113
Information, communication and technology	1,908	1,533
Total goods and services supplied or rendered	64,232	57,552
Goods supplied	13	25
Services rendered	64,219	57,527
Total goods and services supplied or rendered	64,232	57,552
Other suppliers		
Short-term leases	36	7
Total other supplier expenses	36	7
Total supplier expenses	64,268	57,559
•		



for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
Note 2.1C: Personal benefits		
Direct		
Territories Stolen Generations Redress Scheme	41,827	12,628
Total Personal benefits	41,827	12,628

Accounting Policy

The NIAA administers the Territories Stolen Generations Redress Scheme which opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. Payments are made under the provisions of the Financial Framework (Supplementary Powers) regulations 1997. The above should be read in conjunction with notes 4.3c

Note 2.1D. Grants		
Public sector		
Australian Government entities (related entities)	123,953	95,782
State and Territory Governments	26,321	36,841
Local Governments	66,481	69,435
Private sector		
Non-profit organisations	1,189,647	1,116,791
Commercial entities	174,383	189,803
Total grants	1,580,785	1,508,652
By program:		
1.1 Jobs, Land and the Economy	806,687	793,645
1.2 Children and Schooling	362,639	324,768
1.3 Safety and Wellbeing	282,038	284,914
1.4 Culture and Capability	89,268	66,515
1.5 Remote Australia Strategies	36,659	36,909
1.6 Evaluation and Research	3,494	1,901
Total grants	1.580.785	1.508.652

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 instrument	Note	2.1E:	Impairment	loss	on financial	instruments
--	------	-------	-------------------	------	--------------	-------------

Impairment of receivables	2,230	1,067
Impairment of other financial assets	<u>-</u>	224
Total impairment loss allowance on financial instruments	2,230	1,291



for the period ended 30 June 2023

Note 2.45: Weite Days and Impairment of other accets	2023 \$'000	2022 \$'000
Note 2.1F: Write-Down and Impairment of other assets Write-down of non-financial assets	2.945	-
Total write-down and impairment of assets	2,945	
Note 2.1G: Payments associated with Land Councils		
Land Councils administration	104,967	131,725
Land Councils distributions	109,148	100,690
Total payments associated with Land Councils	214,115	232,415

Accounting Policy

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

Note 2.1H: Payments associated with NTAIC

Payments under s64AA(1) - initial one-off endowment	500,000	-
Payments under s64AA(3) - establishment purposes	177,595	-
Payments under s64AA(4) - administrative and capital costs	9,889	
Total Payments to NTAI	C	687,484	

Accounting Policy

A new Corporate Commonwealth entity, the Northern Territory Aboriginal Investment Corporation (NTAIC) entity was established during 2022-23. The NTAIC is funded through the ABA special account.

The NTAIC obtains funding based on its operational requirements in accordance with subsection 64AA(4) of the ALRA. An estimate for funding is submitted to the Minister for Indigenous Australians for approval and is distributed to the NTAIC during the financial year. Payments to the NTAIC are recognised as an expense when the payment obligation is enforceable. Refer to Note 4.3D.

Funding is also obtained by the NTAIC under subsection 64AA(3) of the ALRA in relation to three \$60 million payments, with one paid during May 2023 and the final two due 1 July 2023 and 1 July 2024 respectively. These payment obligations were legislated to provide funding certainty for the NTAIC for a certain period of time whilst the NTAIC establishes its core operations. These payment obligations have been recognised as an expense at the commencement of the NTAIC

The NTAIC will receive an initial one-off endowment under subsection 64AA(1) of the ALRA. A single initial amount of \$500 million is to be made within 30 days after the first strategic investment plan is laid before a House of the Parliament, currently anticipated to be paid at the end of the 2023-24 financial year. This payment obligation is a constructive obligation and has been recognised as an expense at the commencement of the NTAIC. Refer to Note 4.5.

All payments associated with the NTAIC have been recognised at amortised cost.

A mining withholding tax of 4% of the total amounts paid to the NTAIC is withheld and paid to the ATO.

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



for the period ended 30 June 2023

	2023	202
	\$'000	\$'00
Note 2.2A: Interest		
Interest on investments	43,980	7,56
Unwinding of discount on long term debt arrangement	13	1
Total interest	43,993	7,57
Note 2.2B: Rental income		
Lease rental income	2,846	2,44
Total rental income	2,846	2,44
Maturity analysis of future amounts receivable under operating leas	es:	
		2 36
Within 1 year	1,664	2,36 2.34
Within 1 year One to two years	1,664 1,638	2,34
Within 1 year One to two years Two to three years	1,664 1,638 1,617	2,34 2,32
Within 1 year One to two years	1,664 1,638	2,34 2,32 2,30
Within 1 year One to two years Two to three years Three to four years Four to five years	1,664 1,638 1,617 1,617	2,34 2,32 2,30 2,29
Within 1 year One to two years Two to three years Three to four years Four to five years More than 5 years	1,664 1,638 1,617 1,617 1,617	2,32 2,32 2,30 2,29 14,34
Within 1 year One to two years Two to three years Three to four years Four to five years More than 5 years Total undiscounted lease payments receivable	1,664 1,638 1,617 1,617 1,617 9,097	2,34 2,32 2,30 2,29 14,34
Within 1 year One to two years Two to three years Three to four years Four to five years	1,664 1,638 1,617 1,617 1,617 9,097	2,36 2,34 2,32 2,30 2,29 14,34 25,96

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.



for the period ended 30 June 2023

3. Departmental Financial Position

This section analyses the National Indigenous Australians Agency's 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

	2023 \$'000	2022
		\$'000
Note 3.1A: Cash and cash equivalents	*****	\$ 000
Cash on hand or on deposit	_	6
Total cash and cash equivalents		6
Note 3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services - cost recovery	<u>5,501</u>	3,709
Total goods and services receivables	5,501	3,709
Appropriations receivable		
Existing programs	75,392	82,739
Total appropriations receivable	75,392	82,739
Other receivables		
Statutory receivables	1,027	844
Total other receivables	1,027	844
Total trade and other receivables (gross)	81,920	87,292
Less expected credit loss allowance		
Goods and services	(102)	(11)
Total expected credit loss allowance	(102)	(11)
Total trade and other receivables (net)	81,818	87,281

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.



for the period ended 30 June 2023

3.2. Non-Financial Assets							
Note 3.2: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles	operty, plant an	d equipment	and intangibles				
			Leasehold	Plant and	Computer software internally	Computer	
	Land \$'000	Buildings \$'000	Buildings improvements	equipment \$'000	developed \$,000	purchased \$'000	Total
As at 1 July 2022	•				•		
Gross book value	12,114	198,535	30,345	14,079	22,484	286	278,544
Accumulated depreciation, amortisation and impairment	(523)	(56,346)	(7,650)	(7,535)	(10,361)	(523)	(82,938)
Total as at 1 July 2022	11,591	142,189	22,695	6,544	12,123	464	195,606
Additions							
By purchase - Property, plant and equipment	Ī	583	1,833	4,451		•	6,867
By purchase – Intangibles	•	٠	•	•	5,866	•	5,866
Right-of-use assets		4.418	•	322	•	•	4,740
Revaluations and impairments recognised in other comprehensive		•					•
income	299	965	1,825	534	•	•	3,623
Disposals of right-of-use assets	(9)	(13)	•	(23)	٠	•	(42)
Reclassifications ¹	(345)	(824)	•	•	•	•	(1,169)
Depreciation and amortisation	•	(2,843)	(3,477)	(2,189)	(4,929)	(97)	(13,535)
Depreciation on right-of-use assets	(123)	(15,310)	•	(821)	•	•	(16,254)
Disposals	•	(299)	•	(10)	•	•	(309)
Write-down and impairments recognised in net cost of services	į						į
(esuedxe)	(40)	•	•	•	•		(10)
Remeasurement of right-of-use assets	477	990'9	•		•	•	6,543
Total as at 30 June 2023	11,823	134,932	22,876	8,808	13,060	367	191,866
Total as at 30 June 2023 represented by							
Gross book value	12,428	195,487	22,879	11,694	28,350	286	271,825
Accumulated depreciation, amortisation and impairment	(605)	(60,555)	(3)	(2,886)	(15,290)	(620)	(79,959)
Total as at 30 June 2023	11,823	134,932	22,876	8,808	13,060	367	191,866
Carrying amount of right-of-use assets	629	94,222	•	837	•	•	95,718



for the period ended 30 June 2023

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

Contractual commitments totalling \$3.63m for the acquisition of IT equipment and other capital works are payable within one year (2022: \$0.320m).

Accounting Policy

Asset recognition threshold

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

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

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

Leased right-of-use (ROU) assets

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

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

Revaluations

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

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

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

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



for the period ended 30 June 2023

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 2022-23, the NIAA procured valuation services from independent valuation experts JLL Public Sector Valuations Pty Ltd to perform a Desktop Revaluation (all tangible classes) as at 30 June 2023. The resulting overall increase in the portfolio value from \$75.937 million to \$79.737 million represents a 5% increase. This increase largely relates to the value of property and leasehold improvements which reflects increases in the cost of materials and observable market

The NIAA performed an internal assessment of the results of the expert valuation prior to acceptance and adoption of the valuation results to ensure it aligns with the 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 2023 to enable current market conditions to be assessed;
- The valuation report indicated that sales analysis was considered to have adequately quantified the market conditions as at the date of valuation



for the period ended 30 June 2023

Assets held for sale

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

Intangibles

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

Impairment

All assets were assessed for impairment during 2022-23.

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

Depreciation and amortisation

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

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

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

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

Asset Class	2023	2022
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.



for the period ended 30 June 2023

3.3. Payables		
	2023	2022
	\$'000	\$'000
Note 3.3A: Suppliers		
Trade creditors and accruals	10,658	10,227
Total suppliers	10,658	10,227
Note 3.3B: Other payables		
Salaries, wages and superannuation	4,671	3,404
Separation and redundancies payable	-	386
Unearned income	190	-
Other	2,374	1,689
Total other payables	7,235	5,479
3.4. Interest Bearing Liabilities		
Note 3.4: Leases		
Lease liabilities	103,592	107,019
Total leases	103,592	107,019

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	15,371	13,211
Between 1 to 5 years	50,956	40,390
More than 5 years	46,384	62,209
Total undiscounted lease payments payable	112,711	115,810
Unexpired lease interest	(9,119)	(8,791)
Net leases liability	103,592	107,019

The NIAA in its capacity as a lessee has a total of 142 (2022: 189) 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, Philip, 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.
- Woods Street, Darwin, NT The current lease expires on 13 August 2024 and contains fixed increases annually. There is one option to extend this lease for a further term of 5 years. 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, 1.1C and 3.2.

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.



for the period ended 30 June 2023

3.5. Other Provisions

Reconciliation of movements in provisions

	Makegood	Remote locality	Total
	\$'000	\$'000	\$'000
As at 1 July 2022	2,969	748	3,717
Additional provisions made	296	-	296
Finance cost	84	-	84
Amounts used	-	(688)	(688)
Amounts reversed on reassessment	(69)	-	(69)
Gain on reversal of provision	(117)	(60)	(177)
Total as at 30 June 2023	3,163	-	3,163

The NIAA currently has 28 (2022: 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.

The provision for remote locality was raised during 2021-22 based on the expected future payments to employees relating to an underpayment of remote locality allowance entitlements. The underpayment for the period 1 July 2019 to 2 August 2021 specifically relates to employees who were located in seven remote locations during that period. This provision was settled during 2022-23.

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.

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

The provision for remote locality is based on an estimate of the nominal value of amounts payable. The estimated obligations are based on the number of employees located in the affected areas and the entitlements payable as determined under the *Australian Public Service Enterprise Award 2015*.



for the period ended 30 June 2023

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 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.

4.1. Administered - Financial Assets

	2023	2022
	\$'000	\$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or on deposit	-	94
Aboriginals Benefit Account - Special Account	10,461	12,197
Cash held in the Official Public Account - Special Account	89,187	40,859
Total cash and cash equivalents	99,648	53,150

There were no amounts held in trust in the closing balance of cash in special accounts in 2022-23 (2021-22: \$0). See note 5.2 Special Accounts.

Note 4.1B: Trade and other receivables		
Other receivables		
Statutory receivables	19,080	12,463
Interest receivable	23,056	4,445
Grants receivable	16,872	15,822
Lease rental receivable	211	295
Other		182
Total other receivables	59,219	33,207
Total trade and other receivables (gross)	59,219	33,207
Less expected credit loss allowance		
Grant receivables	(14,684)	(14,370)
Total expected credit loss allowance	(14,684)	(14,370)
Total trade and other receivables (net)	45,535	18,837
Note 4.1C: Other financial assets		
Long-term debt arrangement	720	720
Total other financial assets	720	720

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

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



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

or the period ended 30 June 2023

4.2. Administered - Non-Financial Assets

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

	Land	Buildings	Intangibles	Total
	\$,000	\$,000	\$,000	\$,000
As at 1 July 2022				
Gross book value	11,724	298	20,050	32,072
Accumulated depreciation and impairment	(673)	(149)	(107)	(929)
Total as at 1 July 2022	11,051	149	19,943	31,143
Depreciation and amortisation		•	(260)	(260)
Depreciation on right-of-use assets	(142)	(18)	•	(160)
Disposals of right-of-use assets	(2,945)		•	(2,945)
Remeasurement of right-of-use assets	13	12	-	25
Total as at 30 June 2023	7,977	143	19,683	27,803
Total as at 30 June 2022 represented by				
Gross book value	8,426	292	20,050	28,768
Accumulated depreciation and impairment	(449)	(149)	(367)	(962)
Total as at 30 June 2023	7,977	143	19,683	27,803
Carrying amount of right-of-use assets	7,977	143		8,120

Accounting Policy

Depreciation

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

Asset Class	2023	2022
Land	30 to 99 years	30 to 99 year
Buildings	22 to 30 years	22 to 30 year
Intangibles	0 to 80 years	0 to 80 years

ntangibles

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



for the period ended 30 June 2023

4.3. Administered - Payables		
	2023	2022
	\$'000	\$'000
Note 4.3A: Grants		
Public sector		
Australian Government entities (related parties)	1,696	1,780
State and Territory Governments	4,240	593
Local Governments	1,272	1,483
Private sector		
Commercial entities	848	3,857
Non-profit organisations	35,448	21,953
Total grants	43,505	29,666
All grant payables are expected to be settled in no more than 12 months.		
Note 4.3B: Other payables		
Other payables	1,224	2,791
Total other payables	1,224	2,791
Other payables primarily consists of payables from the ABA special account relating that and are expected to be settled in no more than 12 months.	to township leasing a	arrangements
Note 4.3C: Personal benefits		
Territories Stolen Generations Redress Scheme	504	1,087
Total personal benefits	504	1,087

The Territories Stolen Generations Redress Scheme (the Scheme) 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 payable balance represents the value of unsettled personal benefits payments that have been offered and accepted by applicants under the Scheme at reporting date.

Note 4.3D: NTAIC Payables		
NTAIC Payables	117,596	-
Total NTAIC Payables	117,596_	-

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



for the period ended 30 June 2023

4.4. Administered - Interest Bearing Liabilities		
	2023	2022
	\$'000	\$'000
Note 4.4: Leases		
Lease liabilities	329	345
Total leases	329	345

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	39	42
Between 1 to 5 years	156	144
More than 5 years	161	180
Total undiscounted lease payments payable	356	366

The NIAA in its capacity as lessee has a total of four administered leases distributed between property and land leases (2022: 11). 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 notes 2.1B and 4.2.

4.5. Administered - Provisions

Amounts used
Total as at 30 June 2023

Reconciliation of movements in provisions			
		Personal	
	NTAIC	benefits	Total
	\$'000	\$'000	\$'000
Carrying amount 1 July 2022	-	4,510	4,510
Additional provisions made	500,000	8,207	508,207

500.000

8.207

508.207

The NTAIC provision represents the value of payments to the NTAIC payable under subsection 64AA(1) of the ALRA. The entire amount of \$500 million must be paid within 30 days after the first strategic investment plan for the NTAIC is laid before a House of the Parliament. This is likely to be settled by 30 June 2024 and will be funded from the ABA Special Account.

The Territories Stolen Generations Redress Scheme (the Scheme) 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.

Accounting judgements and estimates

The personal benefits provision for payments under the Territories Stolen Generations Redress Scheme is based upon the total monetary payment that is offered to survivors under the scheme that has not yet been accepted by the applicant at the reporting date.



for the period ended 30 June 2023

5. Funding

This section identifies the National Indigenous Australians Agency funding structure.

Note 5.1A: Annual and unspent appropriations ('recoverable GST exclusive')

	2023	2022
	\$'000	\$'000
Ordinary annual services		
Annual appropriation		
Operating	385,139	274,114
Capital budget ¹	11,776	16,563
Section 74 receipts	20,361	14,524
Total available appropriation	417,276	305,201
Appropriation applied in 2023 (current and prior years)	(369,915)	(286,109)
Variance	47,361	19,092
Opening unspent appropriation balance	103,407	84,315
Repealed Appropriation Act No 1 & 3, 2019-20 ²	(9,350)	-
Closing unspent appropriation balance	141,418	103,407
Balance comprises appropriations as follows:		
Appropriation Act (No. 1) 2019-20	-	2,100
Appropriation Act (No. 3) 2019-20	-	7,250
Appropriation Act (No. 1) 2020-21 ²	9,456	9,456
Appropriation Act (No.1) 2020-21 - Capital Budget (DCB)	-	4,815
Appropriation Act (No.1) 2021-22 - Capital Budget (DCB) ²	13,673	16,563
Appropriation Act (No. 1) 2021-22 ²	3,080	43,973
Appropriation Act (No. 3) 2021-22 ²	5,858	19,244
Appropriation Act (No. 1) 2021-22 - Cash held by the agency	-	6
Appropriation Act (No. 1) 2022-23 ²	96,416	-
Appropriation Act (No. 3) 2022-23	396	-
Supply Act (No. 1) 2022-23 Departmental Capital Budget (DCB)	4,907	-
Supply Act (No. 3) 2022-23 Departmental Capital Budget (DCB)	6,869	-
Supply Act (No. 1) 2022-23 Operating	3	-
Supply Act (No. 3) 2022-23 Operating	760	-
Total unspent appropriation - ordinary annual services	141,418	103,407
Other services		
Annual appropriation		
Equity injections	2,101	2,101
Total available appropriation	2,101	2,101
Appropriation applied in 2023 (current and prior years)	(4,628)	(1,083)
Variance	(2,527)	1,018
Opening unspent appropriation balance	4,807	3,789
Closing unspent appropriation balance	2,280	4,807
Balance comprises appropriations as follows:		
Appropriation Act (No 2) 2020-21 - Non Operating Equity Injection	-	2,167
Supply Act (No. 2) 2020-21 - Non Operating - Equity Injection	-	539
Appropriation Act (No 2) 2021-22 - Non Operating Equity Injection	179	2,101
Supply Act (No. 2) 2022-23 - Non Operating Equity Injections	875	-
Supply Act (No. 4) 2022-23 Non Operating Equity Injections	1,226	<u>-</u>
Total unspent appropriation - ordinary annual services	2,280	4,807

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



for the period ended 30 June 2023

² The Departmental unspent annual appropriation is shown inclusive of Section 51 quarantines against *Appropriation Act* (No. 1) 2020-21 of \$9.456 million, *Appropriation Act* (No. 1) Departmental Capital Budget 2021-22 of \$4.418 million, *Appropriation Act* (No. 1) 2021-21 of \$3.080 million, *Appropriation Act* (No. 3) 2021-22 of \$5.858 million and *Appropriation Act* (No. 1) 2022-23 of \$45.494 million.

Note 5.1B: Administered annual and unspent appropriations ('recove	CIUDIO GOI GAGIUSIVE J	
	2023	2022
	\$'000	\$'000
Ordinary annual services		
Annual appropriation		
Operating	1,744,529	1,483,43
Section 74 receipts	21,613	27
Section 75 transfers ¹	-	40,00
Total available appropriation	1,766,142	1,523,70
Appropriation applied (current and prior years)	(1,590,978)	(1,447,751
Variance	175,164	75,95
Opening unspent appropriation balance	125,194	52,57
Repealed Appropriation Act (No. 1) 2018-19	-	(3,338
Repealed Appropriation Act (No. 1) 2019-20	(6,143)	
Closing unspent appropriation balance	294,215	125,19
Balance comprises appropriations as follows: ²		
Appropriation Act (No. 1) 2019-20	-	6,14
Appropriation Act (No. 1) 2020-21	8,918	8,91
Appropriation Act (No. 1) 2021-22	56,449	93,02
Appropriation Act (No. 3) 2021-22	16,633	17,11
Appropriation Act (No. 1) 2022-23	103,515	
Appropriation Act (No. 3) 2022-23	2,390	
Appropriation Supply Act (No. 3) 2022-23	106,310	
Total unspent appropriation - ordinary annual services	294,215	125,19
Other services		
Annual appropriation		
States, ACT, NT and Local government	3,635	3,63
Total available appropriation	3,635	3,63
Appropriation applied in 2022 (current and prior years)	(3,635)	(3,635
Variance		
Total unspent appropriation	294,215	125,19

¹ Section 75 transfer were made from the Department of Agriculture, Water and the Environment transferring responsibility for the Aboriginal Water Entitlements Program in 2022.

² The administered unspent annual appropriation is shown inclusive of Section 51 withholdings against *Appropriation Act* (No.1) 2020-21 of \$8.918 million, *Appropriation Act* (No.1) 2021-22 of \$40 million, *Appropriation Act* (No.1) 2021-22 of \$16.449 million, *Appropriation Act* (No.3) 2021-22 of \$16.633 million and *Appropriation Act* (No.1) 2022-23 of \$9.194 million.



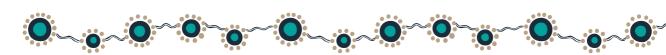
for the period ended 30 June 2023

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

	Appropriatio	n Applied
	2023	2022
Authority	\$'000	\$'000
Aboriginal Land Rights (Northern Territory) Act 19761	1,153	1,075
Higher Education Support Act 2003	74,249	72,647
Total	75,402	73,722

^{&#}x27;Appropriation for royalty equivalent income to the Aboriginals Benefit Account is now credited directly to the special account under section 63 of the Aboriginal Land Rights (Northern Territory) Act 1976.

There were no transactions during 2022-23 or 2021-22 for special appropriations Indigenous Education (Targeted Assistance) Act 2000, section.13 and Native Title Act 1993 sub-section.54(2).



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

for the period ended 30 June 2023

5.2. Special Accounts										
	Aboriginals and Torres	nd Torres			Indigenous Land and	Land and				
	Strai	Strait Islander			Sea Co	Sea Corporation	Indigenor	Indigenous Remote	Services	Services for Other
	Corporations Unclaimed	nclaimed	Aborigi	Aboriginals Benefit	Fundi	ng Special	Funding Special Service Delivery Special	ery Special	Entities	Entities and Trust
	Money	Money Account ¹		Account ²		Account ³		Account4		Moneys ⁵
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Balance brought forward from previous										
period	1,024	1,024	12,197	9,710	-	•	38,713	30,752	1,123	1,732
Increases										
Administered										
Appropriation credited to special account			383,115	349,330	٠	•	50,430	15,230	099	,
Proceeds from sales of investments	•	•	1,551,000	1,486,900		•	•	1		1
Interest receipts		•	25,372	5,776	•	•		1		1
Other receipts	•	-	3,447	3,198	58,176	55,724	•	2,000	2,161	2,015
Total increase	•	-	1,962,934	1,845,204	58,176	55,724	50,430	17,230	2,821	2,015
Available for payments	1,024	1,024	1,975,131	1,854,914	58,176	55,724	89,143	47,982	3,944	3,747
Decreases:										
Administered										
Purchase of investments		•	(1,592,000)	(1,592,000) (1,522,000)		•		1		•
Payments made		•	(372,670)	(320,717)	(58,176)	(55,724)	(3,285)	(9,269)	(1,639)	(2,624)
Total administered decreases	•	-	(1,964,670)	(1,842,717)	(58,176)	(55,724)	(3,285)	(9,269)	(1,639)	(2,624)
Total balance carried to next period	1,024	1,024	10,461	12,197		•	85,858	38,713	2,305	1,123
Balance represented by:										
Cash held in NIAA bank accounts		•	10,461	12,197		•		1		•
Cash held in the Official Public Account	1,024	1,024	•	•		•	85,858	38,713	2,305	1,123
Total balance carried to next period	1,024	1,024	10,461	12,197	•	•	85,858	38,713	2,305	1,123

There were no amounts held in trust in the Services for Other Entities and Trust Moneys Special Account in 2022-23 or 2021-22.



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

for the period ended 30 June 2023

¹Appropriation: 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.

²Appropriation: 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.

³Appropriation: 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.

⁴Appropriation: 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.

⁵Appropriation: 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. There were no transactions credited or debited to the special account during 2022-23 (2021-22: nil).



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

for the period ended 30 June 2023

5.3. Net Cash Appropriation Arrangements		
Note 5.3: Net cash appropriation arrangements		
	2023	2022
	\$'000	\$'000
Total comprehensive income / loss- as per the Statement of Comprehensive		
Income	(20,681)	2,488
Plus: depreciation/amortisation of assets funded through appropriations		
(departmental capital budget funding and/or equity injections) ¹	13,535	12,888
Plus: depreciation of ROU assets	16,254	16,683
Less: lease principal repayments ²	(14,452)	(14,283)
Less: other comprehensive income from changes in asset revaluation surplus	(3,623)	(7,965)
Net cash operating surplus	(8,967)	9,811

From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

²The 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.



Notes to and forming part of the financial statements

for the period ended 30 June 2023

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

	2023	2022
	\$'000	\$'000
Note 6.1A: Employee provisions		
Annual leave	18,345	16,595
Long service leave	36,654	32,819
Total employee provisions	54,999	49,414

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.

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 takes into account attrition rates and pay increases through promotion and inflation.

Separation and redundancy

A liability is made for separation and redundancy benefit payments. 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.

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 2023 represents outstanding contributions for the final fortnight of the year.



Notes to and forming part of the financial statements

for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
Note 6.1B: Administered employee provisions		
Annual leave	7	2
Long service leave	2	
Total employee provisions	9	2

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 NIAA. The NIAA has determined KMP of the NIAA to be the Minister for Indigenous Australians, the Assistant Minister for Indigenous Australians and members of the NIAA Executive Board. This includes the CEO, Deputy CEO's, COO and Group Managers on a rotational basis.

KMP remuneration is reported below:

Short-term employee benefits	2,225	2,151
Post-employment benefits	298	315
Other long-term employee benefits	82	105
Total key management personnel remuneration expenses	2,605	2,571

The total number of key management personnel included in the above table is 12 (2022: 11). Included in that number are 2 (2022: 2) staff members who worked for the full-year and 10 (2022: 9) staff members who worked a part-year due to rotational changes and acting arrangements in the Executive Board membership.

The Minister and Assistant Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the NIAA.

Key management personnel on acting arrangements are included where the length of the arrangement is longer than two months.

6.3. Related Party Disclosures

Related party relationships:

The NIAA is an Australian Government controlled entity. Related parties to the NIAA are KMP, Cabinet Ministers and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. The NIAA transacts with other Australian Government controlled entities for normal day-to day business operations provided under normal terms and conditions or on a cost recovery basis. This includes shared service arrangements received for the provision of HR, IT and finance related functions, secondee's and the collection of rental income. These transactions have not been separately disclosed in this note.

Giving consideration to 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.



Notes to and forming part of the financial statements

for the period ended 30 June 2023

7. Managing Uncertainties

This section analyses how the National Indigenous Australians Agency manages financial risks within its operating

7.1. Contingent Assets and Liabilities

Note 7.1A: Contingent assets and liabilities

Unquantifiable contingent liabilities - claims for damages and costs

Claims have been made against the Australian Government in relation to its administration of the Northern Territory prior to self-government, including a number of individual claims by former residents of various institutions including the Garden Point Mission, Somerville Cottage Homes, Palmerston House, St Mary's Hostel and Lutheran Cottage Homes and a class action brought by claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971. Some of the claims have been settled during 2022-23, with the remainder still being

The NIAA is currently managing claims brought by individuals for personal injury damages arising out of sexual abuse allegedly suffered at the hands of an employee of a former Commonwealth statutory agency in New South Wales during the 1980s and early 1990s. NIAA has been identified as the responsible Commonwealth Agency to now manage these claims and they are currently being assessed.

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 2023, the NIAA has an administered unquantifiable contingent liability in relation to estimated applications not yet received under the Scheme.

As at 30 June 2023, the NIAA has an administered quantifiable contingent liability of \$38.217 million in relation to applications received but not assessed under the Scheme (2022: \$16.646 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.

ABA Special Account

As at 30 June 2023, the NIAA has an administered unquantifiable contingent liabilities via the ABA special account in relation to unapproved payment obligations to be made under subsection 64(1) and 64AA(4) of the ALRA each financial year. These payment obligations are in relation to future annual operational funding to be paid to the four NT Land Councils and the NTAIC. Estimates for funding are submitted to the Minister for Indigenous Australians for approval annually and are distributed on a quarterly basis during each financial year.

Given that future funding amounts are subject to submission and approval by the Minister for Indigenous Australians, they cannot be reliably estimated as 30 June 2023.



Notes to and forming part of the financial statements

7.2. Financial Instruments		
	2023	2022
	\$'000	\$'000
Note 7.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	-	6
Goods and services receivables (net)	5,399	3,698
Total financial assets at amortised cost	5,399	3,704
Total financial assets	5,399	3,704
Financial liabilities measured at amortised cost		
Suppliers	10,658	10,227
Other payables	7,235	5,479
Total financial liabilities measured at amortised cost	17,893	15,706
Total financial liabilities	17,893	15,706



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

for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Note 7.2B: Net losses on financial assets		
Financial assets at amortised cost		
Impairment	(100)	(6)
Net (losses) on financial assets at amortised cost	(100)	(6)
Net (loss) from financial assets	(100)	(6)

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 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 (SPPI) 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.



Notes to and forming part of the financial statements

for the period ended 30 June 2023

7.3. Administered - Financial Instruments		
	2023	2022
	\$'000	\$'000
Note 7.3A: Categories of financial instruments		
Financial assets at amortised cost		
Bank term deposits	1,435,000	1,394,000
Cash and cash equivalents	99,648	53,150
Interest receivable	23,056	4,445
Grants receivable (net)	2,188	1,452
Lease rental receivable	211	295
Other receivables	-	182
Other financial assets	720	720
Total financial assets at amortised cost	1,560,823	1,454,244
Total financial assets	1,560,823	1,454,244
Financial liabilities measured at amortised cost		
Suppliers	4,313	3,181
Grants	43,505	29,666
Other payables	1,224	2,791
Personal benefits	504	1,087
NTAIC Payables	117,595	-
Total financial liabilities measured at amortised cost	167,141	36,725
Total financial liabilities	167,141	36,725
Accounting Policy		

Accounting Policy

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits are typically for terms of between six months to three years.

The investment objective of the NIAA is to comply with legislative obligations under the PGPA Act and the ALRA. Investment practices are also governed by the investment policy of the NIAA, which requires the management of the portfolio to respond to positive investment opportunities in the market so as to achieve the best possible returns for the account within the legislative framework.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

The asset allocation of the investment portfolio as at 30 June 2023 is 100% (2022:100%) with Australian banks.



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

	2023	2022
	\$'000	\$'000
Note 7.3B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Interest	43,993	7,573
Reversal of impairment losses	9	2,731
Impairment loss on financial instruments	(2,230)	(1,291)
Net gains/(losses) on financial assets at amortised cost	41,772	9,013



Notes to and forming part of the financial statements

8. Other Information		
8.1 Current/Non-Current Distinction for Assets and Liabilities		
Note 8.1A: Current/non-current distinction for assets and liabilities		
	2023	2022
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	-	6
Trade and other receivables	81,818	87,281
Prepayments	2,795	2,588
Assets held for sale	806	1,362
Total no more than 12 months	85,419	91,237
More than 12 months		
Prepayments	110	258
Property, plant and equipment	178,439	183,019
Intangibles	13,427	12,587
Total more than 12 months	191,976	195,864
Total assets	277,395	287,101
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	10,658	10,227
Other payables	7,235	5,479
Leases	13,702	12,553
Employee provisions	17,492	15,192
Other provisions	804	1,402
Total no more than 12 months	49,891	44,853
More than 12 months		
Leases	89,890	94,466
Employee provisions	37,507	34,222
Other provisions	2,359	2,315
Total more than 12 months	129,756	131,003
Total liabilities	179,647	175,856



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

	2023 \$'000	2022 \$'000
Note 8.1B: Administered - current/non-current distinction for assets and liabiliti	• • • • • • • • • • • • • • • • • • • •	\$ 000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	99,648	53,150
Trade and other receivables	43,845	18,217
Term deposits	1,323,000	1,314,000
Prepayments	1,269	54
Total no more than 12 months	1,467,762	1,385,421
More than 12 months		
Trade and other receivables	690	620
Other financial assets	720	720
Term deposits	112,000	80,000
Land and buildings	8,120	11,200
Intangibles	19,683	19,943
Total more than 12 months	141,213	112,483
Total assets	1,608,975	1,497,904
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	4,313	3,181
Grants	43,505	29,666
Other payables	1,224	2,791
Personal benefit liabilities	504	1,087
Personal benefit provision	8,207	4,510
Leases	5	38
Employee provisions	7	2
NTAIC payables	60,000	_
NTAIC provision	500,000	_
Total no more than 12 months	617,765	41,275
Liabilities expected to be settled in:		
More than 12 months		
Leases	324	307
Employee provisions	2	-
NTAIC payables	57,595	_
Total more than 12 months	57,921	307
Total liabilities	675,686	41,582
Total Habilities	073,000	41,302



Aboriginals Benefit Account

Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the Aboriginals Benefit Account (the Entity) for the year ended 30 June 2023:

- (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 2023 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 2023 and for the year then ended:

- · Statement by the Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- · Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising an Overview and a summary of significant
 accounting policies and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

Section 64B(4) of the Aboriginal Land Rights (Northern Territory) Act 1976, sections 42 and 43 (other than subsection 43(4)) of the Public Governance, Performance and Accountability Act 2013 (which deal with annual financial statements for Commonwealth entities and audits of those statements), and rules made for the purposes of those sections, apply in relation to the Aboriginals Benefit Account as if the Aboriginals Benefit Account were a Commonwealth entity and the Chief Executive Officer were the accountable authority of that Commonwealth entity.

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



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

Auditor's responsibilities for the audit of the financial statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- · evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Australian National Audit Office

Peter Kerr

Executive Director

Delegate of the Auditor-General

Canberra

15 September 2023



Aboriginals Benefit Account

Financial Statements

For the period ended 30 June 2023

ABORIGINALS BENEFIT ACCOUNT STATEMENT BY THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

The accompanying financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2023 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 ourrent 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 2023 comply with subsection 42(2) of the PGPA Act and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Jody Broun

Chief Executive Officer

September 2023

Neil-Dawson

Alg Chief Financial Officer

// September 2023



ABORIGINALS BENEFIT ACCOUNT STATEMENT OF COMPREHENSIVE INCOME

for the period ended 30 June 2023

		2023	2022
	Notes	\$'000	\$'000
NET COST OF SERVICES			
Expenses			
Payments to advisory committee members		85	77
Suppliers - services rendered		1,595	874
Grants	1.1A	62,774	60,159
Payments for township leases	1.1B	10,060	16,835
Payments associated with land councils administration	1.1C	109,341	137,212
Payments associated with land councils distributions	1.1D	113,697	104,886
Payments associated with NTAIC administration	1.1E	690,396	-
Depreciation	2.2	119	203
Impairment loss on financial instruments		91	81
Write-down of non-financial assets	2.2	2,945	-
Other expenses	1.1F	3,573	4,066
Total expenses	;	994,676	324,393
Own-Source Revenue and Gains			
Revenue			
Interest	1.2A	43,984	7,563
Lease income	1.2B	1,953	2,449
Resources received free of charge	1.2C	3,573	4,066
Other revenue		1,614	531
Total revenue	,	51,124	14,609
Gains			
Reversal of impairment allowance		-	316
Total gains	•		316
Total own-source revenue and gains	•	51,124	14,925
Net cost of services		943,552	309,468
Revenue from Government	1.2D	378,987	349,619
Surplus/(deficit)	1.20	(564,565)	40,151
Total comprehensive income/(loss)		(564,565)	40,151



ABORIGINALS BENEFIT ACCOUNT STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

Notes \$7000 \$80			2023	2022
ASSETS Financial Assets Cash and cash equivalents 3.1 10,461 12,		Notes		\$'000
Cash and cash equivalents 3.1 10,461 12, Trade and other receivables 2.1A 25,132 5,1 Investments - term deposits 4.2A 1,435,000 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,394,00 1,412,40	ASSETS			+ + + + + + + + + + + + + + + + + + +
Trade and other receivables 2.1A 25,132 5,9 Investments - term deposits 4.2A 1,435,000 1,394,1 Other financial assets 2.1B 262 2 Total financial assets 1,470,855 1,412,4 Non-Financial Assets 2.2 7,799 10,4 Land¹ 2.2 7,799 10,4 Prepayments - subsection 64(3) 1,269 10,4 Total non-financial assets 9,068 10,9 Total assets 1,479,923 1,423,3 LIABILITIES Payables 1,799,923 1,423,3 NTAIC payable 2.3A 117,595 00,000 1,988 1,000 Office of Township Leasing administrative liabilities 1,988 1,1 1,000	Financial Assets			
Investments - term deposits	Cash and cash equivalents	3.1	10,461	12,197
Other financial assets 2.1B 262 2 Total financial assets 1,470,855 1,412,4 Non-Financial Assets 2.2 7,799 10,8 Land¹ 2.2 7,799 10,8 Prepayments – subsection 64(3) 1,269 1,269 Total non-financial assets 9,068 10,9 Total assets 1,479,923 1,423,3 LIABILITIES Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,400 Other payables 2.3B 5,447 2,700 Total payables 125,030 3,8 Provisions NTAIC provision 2.4 500,000 Total provisions 500,000 500,000 Total liabilities 625,030 3,8 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Trade and other receivables	2.1A	25,132	5,960
Total financial assets	Investments - term deposits	4.2A	1,435,000	1,394,000
Non-Financial Assets	Other financial assets	2.1B	262	261
Land¹ 2.2 7,799 10,8 Prepayments – subsection 64(3) 1,269 1,269 Total non-financial assets 9,068 10,9 Total assets 1,479,923 1,423,3 LIABILITIES Payables 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1, Other payables 2.3B 5,447 2, Total payables 125,030 3,4 Provisions 2.4 500,000 Total provisions 2.4 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Total financial assets		1,470,855	1,412,418
Prepayments – subsection 64(3) 1,269 Total non-financial assets 9,068 10,9 Total assets 1,479,923 1,423,3 LIABILITIES Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1, Other payables 2.3B 5,447 2, Total payables 125,030 3,4 Provisions 2.4 500,000 Total provisions 2.4 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Non-Financial Assets			
Total non-financial assets 9,068 10,9 Total assets 1,479,923 1,423,3 LIABILITIES Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,479,888 Other payables 2.3B 5,447 2,7 Total payables 125,030 3,8 Provisions 2.4 500,000 Total provisions 500,000 3,8 Total liabilities 625,030 3,8 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Land ¹	2.2	7,799	10,863
Total assets 1,479,923 1,423,3 LIABILITIES Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,788 Other payables 2.3B 5,447 2,7 Total payables 125,030 3,8 Provisions 2.4 500,000 NTAIC provision 2.4 500,000 Total provisions 500,000 3,8 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Prepayments – subsection 64(3)		1,269	54
LIABILITIES Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,700 Other payables 2.3B 5,447 2,700 Total payables 125,030 3,800 Provisions 2.4 500,000 Total provisions 500,000 500,000 Total liabilities 625,030 3,800 Net assets 854,893 1,419,400 EQUITY Retained surplus 854,893 1,419,400	Total non-financial assets		9,068	10,917
Payables NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,788 Other payables 2.3B 5,447 2,78 Total payables 125,030 3,88 Provisions 2.4 500,000 Total provisions 500,000 500,000 Total liabilities 625,030 3,88 Net assets 854,893 1,419,419,419,419,419,419,419,419,419,41	Total assets		1,479,923	1,423,335
NTAIC payable 2.3A 117,595 Office of Township Leasing administrative liabilities 1,988 1,000 Other payables 2.3B 5,447 2,100 Total payables 125,030 3,100 Provisions 2.4 500,000 500,000 Total provisions 500,000 500,000 3,100 Total liabilities 625,030 3,100 Net assets 854,893 1,419,400 EQUITY 854,893 1,419,400	LIABILITIES			
Office of Township Leasing administrative liabilities 1,988 1,700 Other payables 2.38 5,447 2,700 Total payables 125,030 3,800 Provisions 2.4 500,000 Total provisions 500,000 500,000 Total liabilities 625,030 3,800 Net assets 854,893 1,419,400 EQUITY 854,893 1,419,400	Payables			
Other payables 2.3B 5,447 2, Total payables 125,030 3,8 Provisions 2.4 500,000 Total provisions 500,000	NTAIC payable	2.3A	117,595	-
Provisions 2.4 500,000 Total provisions 500,000 Total provisions 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY 854,893 1,419,4 Retained surplus 854,893 1,419,4	Office of Township Leasing administrative liabilities		1,988	1,088
Provisions 2.4 500,000 Total provisions 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Other payables	2.3B	5,447	2,789
NTAIC provision 2.4 500,000 Total provisions 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Total payables		125,030	3,877
Total provisions 500,000 Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Provisions			
Total liabilities 625,030 3,4 Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	NTAIC provision	2.4	500,000	-
Net assets 854,893 1,419,4 EQUITY Retained surplus 854,893 1,419,4	Total provisions		500,000	
EQUITY Retained surplus 854,893 1,419,4	Total liabilities		625,030	3,877
EQUITY Retained surplus 854,893 1,419,4				4 440 450
Retained surplus 854,893 1,419,	Net assets		854,893	1,419,458
Total equity 854.893 1.419.4	•			1,419,458
	Total equity		854,893	1,419,458

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



ABORIGINALS BENEFIT ACCOUNT STATEMENT OF CHANGES IN EQUITY

for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
TOTAL EQUITY - RETAINED EARNINGS		
Opening balance		
Balance carried forward from previous period	1,419,458	1,379,307
Total opening balance	1,419,458	1,379,307
Comprehensive income/(loss)		
Surplus/(deficit) for the period	(564,565)	40,151
Total comprehensive income/(loss)	(564,565)	40,151
Closing balance as at 30 June	854,893	1,419,458



ABORIGINALS BENEFIT ACCOUNT CASH FLOW STATEMENT

for the period ended 30 June 2023

<u> </u>	Notes	2023 \$'000	2022 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations		383,115	349,330
Net GST received		5,844	5,959
Lease income		2,232	2,613
Other cash received	_	1,215	582
Total cash received	-	392,406	358,484
Cash used			
Committee members		85	77
Suppliers		1,992	441
Grants		68,593	65,408
Payments for township leases		10,766	18,739
Payments associated with land councils administration		109,341	137,212
Payments associated with land councils distributions		114,936	104,799
Payments associated with NTAIC administration		72,801	-
Total cash used	_	378,514	326,676
Net cash from operating activities	-	13,892	31,808
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of investments		1,551,000	1,486,900
Interest on investments		25,368	5,775
Repayment from other financial assets		4	4
Total cash received	-	1,576,372	1,492,679
Cash used			
Purchase of investments		1,592,000	1,522,000
Total cash used	_	1,592,000	1,522,000
Net cash used by investing activities	-	(15,628)	(29,321)
Net increase/(decrease) in cash held	-	(1,736)	2,487
Cash and cash equivalents at the beginning of the reporting period	_	12,197	9,710
Cash and cash equivalents at the end of the reporting period	3.1	10,461	12,197



Ον	verview	192
1.	Financial Performance	195
	1.1. Expenses	195
	1.2. Own-Source Revenue and Gains	197
2.	Financial Position	200
	2.1. Financial Assets	200
	2.2. Non-Financial Assets	201
	2.3. Payables	202
	2.4. Provisions	202
3.	Funding	203
	3.1. Special Accounts	203
4.	Managing Uncertainties	203
	4.1. Contingent Assets and Liabilities	203
	4.2. Financial Instruments	204
5.	Other Information	206
	5.1. Current/Non-Current Distinction for Assets and Liabilities	206



for the period ended 30 June 2023

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 2022 to 30 June 2023. In addition to being included in the NIAA's financial statements, the ABA prepares separate audited financial statements as required by the ALRA.

The ABA is a special account for the purposes of the 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 Philip ACT 2606

The Minister for Finance has granted the ABA an exemption under the 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.



for the period ended 30 June 2023

New Australian Accounting Standards

Two amending standards (AASB 2021-2 and AASB 2021-6) were adopted earlier than the application date as stated in the standards (refer table below). These amending standards have been adopted for the 2022-23 reporting period and did not have a material effect on ABA's financial statements.

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

Standard/Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (AASB 2021-2) and	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (AASB 2021-6)	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2.
	The impacts of the changes in accounting policies and adjustments are disclosed in the relevant notes to the financial statements, except where implementation of the standards have resulted in a reduction in disclosures.
	This amending standard is not expected to have a material impact on the ABA's financial statements for the current reporting period or future reporting periods.

Compliance with statutory conditions for payments from the consolidated revenue fund

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

During 2022-23 the NIAA reviewed the ABA's exposure to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the Commonwealth of Australia Constitution Act 1900 (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the ALRA in December 2021 has resolved the previous technical risk of noncomplying with statutory conditions on payments from appropriations under section 83 of the Constitution, relating to the overpayments of mining royalties. Royalty payments are required to be made from the ABA based on royalties received by the Northern Territory or Australian Governments. The contraventions occurred when the royalties upon which the payments were based had been estimated at a value greater than the eventual actual value.

The amended legislation allows the royalty payment to be made based on the purported royalty income (interim assessment) and provides the Minister for Indigenous Australians with powers to either offset any overpayments against future payments or cancel them.



for the period ended 30 June 2023

The Minister for Indigenous Australians has approved the offset of all overpayments in 2022-23, totalling \$1.519 million (2021-22: \$0.088 million) against future payments. A prepayment has been recognised as at 30 June 2023 of \$1.269 million (2021-22:\$0.054 million) representing the overpayments that are still to be offset against future payments. The NIAA will continue to monitor the ABA's level of compliance with section 83 of the Constitution across all legislation for which it is administratively responsible.

Taxation

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

MWT 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 MWT payable in respect of the payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA is 4% (2022: 4%).

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

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 which warranted disclosure, or must be brought to account in the financial statements.

Related party disclosures

Related parties to the ABA are key management personnel including the Minister for Indigenous Australians, and other Australian Government entities. The remuneration and other benefits of the Minister for Indigenous Australians are set by the Remuneration Tribunal and are not paid by the ABA. Given consideration to relationships with related entities, and transactions entered into during the reporting period by the ABA, there are no related party transactions to be separately disclosed.



for the period ended 30 June 2023

1. Financial Performance

This section analyses the financial performance of the Aboriginals Benefit Account for the year ended 30 June 2023

1.1. Expenses

-	2023	2022
	\$'000	\$'000
Note 1.1A: Grants		
Public sector		
Australian Government entities (related parties)	679	-
State Territory Governments	305	191
Local Governments	563	2,031
Private sector		
Non-profit organisations	35,607	31,535
Commercial entities	12,391	11,315
Homelands Project	11,259	13,088
Mining Withholding Tax	1,970	1,999
Total grants	62,774	60,159

Accounting Policy

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

A mining withholding tax is not payable on grant payments made from other income.

Note 1.1B: Payments for township leases

Office of Township Leasing administrative expenses	4,715	3,531
Community entity administrative expenses	3,660	10,748
Township leasing income returned	1,614	2,088
Mining Withholding Tax	71	468
Total payments for township leases	10,060	16,835

Accounting Policy

Administrative expenses have been recognised when the relevant expense is incurred.

Office of Township Leasing (OTL) administrative expenses

The Executive Director of Township Leasing (EDTL) is responsible for the day to day management of the OTL, a statutory appointment under the ALRA. The OTL's aim is to enhance the economic development of communities through its leasing activities. The EDTL is responsible for managing, on behalf of the Australian Government, any township leases entered into with Indigenous communities in the Northern Territory as specified under section 19A of the ALRA. The OTL manages the head lease over the specified township and negotiates any sub-leasing to commercial entities, government agencies, community organisations and others.

Community Entity administrative expenses

Under section 3AAA of the ALRA, the Minister for Indigenous Australians can approve any organisation as a Commonwealth entity to hold a township lease. Government policy allows for a community entity representative of traditional owners and community members to be approved to hold and administer a section 19A township lease. Community entities may be provided with funding from the ABA at the direction of the Minister for Indigenous Australians for the purpose of acquiring and administrating a township lease under subsection 64(4A) of the ALRA.

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 payment.



for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Note 1.1C: Payments associated with land councils administration		
Subsection 64(1) payments:		
Northern Land Council	53,875	58,491
Mining Withholding Tax	2,245	2,437
Sub-total Northern Land Council	56,120	60,928
Central Land Council	37,628	49,940
Mining Withholding Tax	1,568	2,081
Sub-total Central Land Council	39,196	52,021
Tiwi Land Council	5,482	10,010
Mining Withholding Tax	228	417
Sub-total Tiwi Land Council	5,710	10,427
Anindilyakwa Land Council	7,982	13,283
Mining Withholding Tax	333	553
Sub-total Anindilyakwa Land Council	8,315	13,836
Total payments associated with land councils for administration	109,341	137,212

Accounting Policy

Land councils obtain funding based on their operational requirements in accordance with subsection 64(1) of the ALRA. Estimates for funding are submitted to the Minister for Indigenous Australians for approval and are distributed to land councils on a quarterly basis during the financial year. Payments to land councils are recognised as an expense when the payment obligation is enforceable. A mining withholding tax of 4% of the total amount paid to land councils is withheld and paid to the ATO.

Note 1.1D: Payments associated with land councils distributions

Subsection 64(3) payments:		
Northern Land Council	13,195	15,284
Mining Withholding Tax	550	637
Sub-total Northern Land Council	13,745	15,921
Central Land Council	36,800	38,273
Mining Withholding Tax	1,533	1,595
Sub-total Central Land Council	38,333	39,868
Anindilyakwa Land Council	59,154	47,133
Mining Withholding Tax	2,465	1,964
Sub-total Anindilyakwa Land Council	61,619	49,097
Total payments associated with land councils distributions	113,697	104,886

Accounting Policy

In accordance with subsections 64(3) and 35(2) of the ALRA, 30% of the royalty equivalents, received in respect of mining on Aboriginal land, are paid to the land councils for distribution to Aboriginal associations, communities or groups, for the benefit of those Aboriginal people who are affected by mining operations. A mining withholding tax of 4% on these payments to land councils is withheld and paid to the ATO.



for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
Note 1.1E: Payments associated with NTAIC administration		
Payments under s64AA(1) - initial one-off endowment	500,000	-
Payments under s64AA(3) - establishment purposes	177,595	-
Payments under s64AA(4) - administrative and capital costs	9,889	-
Mining Withholding Tax	2,912	
Total payments associated with NTAIC administration	690,396	-

Accounting Policy

A new corporate Commonwealth entity, the Northern Territory Aboriginal Investment Corporation (NTAIC), was established during 2022-23. The NTAIC is funded through the ABA.

The NTAIC will receive an initial one-off endowment under subsection 64AA(1) of the ALRA. A single amount of \$500 million is to be paid within 30 days after their first strategic investment plan is laid before a House of the Parliament, currently anticipated to be paid at the end of the 2023-24 financial year. This payment obligation is a constructive obligation and has been recognised as an expense at the commencement of the NTAIC.

Funding is also obtained by the NTAIC under subsection 64AA(3) of the ALRA in relation to three \$60 million payments, with one paid during May 2023 and the final two payments due on 1 July 2023 and 1 July 2024 respectively. These payment obligations were legislated to provide funding certainty for the NTAIC for a certain period of time whilst the NTAIC establishes its core operations. These payment obligations have been recognised as an expense at the commencement of the NTAIC.

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

All payments associated with the NTAIC have been recognised at amortised cost.

Interest revenue is recognised using the effective interest method.

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

The above disclosure should be read in conjunction with the accompanying notes 2.3A, 2.4 and 4.1.

Note 1.1F: Other expenses

Salaries and operating expenses ¹	3,573	4,066
Total other expenses	3,573	4,066

¹ Expenses associated with the administration of the ABA were received from the NIAA and for the financial statements audit from the Australian National Audit Office (ANAO) as resources received free of charge. Refer to Note 1.2C.

REVENUE		
Note 1.2A: Interest		
	42 520	7 551
Term deposits	43,530	7,555
Interest bearing bank account	449	4
Unwinding of discount on long term debt arrangement		
Total interest	43,984	7,563



for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
Note 1.2B: Lease income		
Lease - Wurrumiyanga	928	887
Lease - Groote	220	765
Lease - Milikapiti	300	253
Lease - Wurankuwu	17	14
Lease - Pirlangimpi	321	347
Lease - Mutitjulu	167_	183
Total lease income	1,953	2,449

Accounting Policy

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

Maturity analysis of operating lease income receivables

Within 1 year	1,664	2,362
1 to 2 years	1,638	2,344
2 to 3 years	1,617	2,320
3 to 4 years	1,617	2,300
4 to 5 years	1,617	2,295
More than 5 years	9,097	14,348
Total undiscounted lease payments receivable	17,250	25,969

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

Note 1.2C: Resources received free of charge

Salaries	3,506	3,999
Remuneration of auditors - financial statements audit	67	67
Total resources received free of charge	3.573	4.066

The ABA has reported resources received free of charge in relation to the NIAA's expenses associated with management of the ABA's account, oversight of the ABA's grants and the ABA Advisory Committee secretariat.

Accounting Policy

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined, and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Refer Note to 1.1F.

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



for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
REVENUE FROM GOVERNMENT		
Note 1.2D: Revenue from Government		
Appropriations		
Special appropriations	378,987	349,619
Total revenue from Government	378,987	349,619

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 uranium and non-uranium mining on Aboriginal land are paid to the Australian Government, the Department of Industry, Science, Energy and Resources and the Northern Territory Treasury (Royalty Branch), respectively. Following advice from these entities, an equivalent amount is drawn down from the Official Public Account to enable royalty equivalents to be credited to the ABA, in accordance with section 63 of the ALRA.

These receipts are credited to the ABA shortly after receipt of advice from the respective entity, which usually occurs in the week following payment of the royalties by mining companies to the respective entity.



for the period ended 30 June 2023

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

	2023	2022
	\$'000	\$'000
Note 2.1A: Trade and other receivables		
Other receivables		
Interest	23,056	4,445
GST receivable from the ATO	659	400
Other	1,659_	1,309
Total other receivables	25,374	6,154
Less expected credit loss allowance		
Other receivables	(242)	(194)
Total expected credit loss allowance	(242)	(194)
Total trade and other receivables (net)	25,132	5,960

Accounting Policy

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

Note 2.1B: Other financial assets

Long term debt arrangement	262	261
Total other financial assets	262	261

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

The above disclosure should be read in conjunction with the accompanying note 4.2A.



for the period ended 30 June 2023

2.2. Non-Financial Assets

Reconciliation of the Opening and Closing Balances

	Land	Total
	\$'000	\$'000
As at 1 July 2022		
Gross book value	11,472	11,472
Accumulated depreciation and impairment	(609)	(609)
Total as at 1 July 2022	10,863	10,863
Depreciation on ROU assets	(119)	(119)
Disposals of ROU assets	(2,945)	(2,945)
Total as at 30 June 2023	7,799	7,799
Total as at 30 June 2023 represented by		
Gross book value	8,161	8,161
Accumulated depreciation and impairment	(362)	(362)
Total as at 30 June 2023	7,799	7,799
Carrying amount of ROU assets	7,799	7,799

Accounting Policy

Asset Recognition Threshold

Purchases of land are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$5,000 per asset, which are expensed in the year of acquisition.

Leased right-of-use (ROU) assets exclude leases where the lease term is 12 months or less, or where the underlying asset is of low value (less than \$10,000 per asset).

Leased ROU assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright. The value of the ROU assets wholly comprises of the initial incentive payments provided for under the Township leasing program.

Depreciation

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

Impairment

All assets were assessed for impairment during 2022-23.

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.



for the period ended 30 June 2023

2.3. Payables		
	2023	2022
	\$'000	\$'000
Note 2.3A: NTAIC payables		
Payments under s64AA(3) - establishment purposes	117,595	-
Total NTAIC payables	117,595	_

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

The above disclosure should be read in conjunction with the accompanying notes 1.1E and 4.2A.

Note 2.3B: Other payables		
Royalty equivalent overpayment	4,229	181
Township leasing payable	895	1,876
Other	323	732
Total other payables	5,447	2,789

2.4. Provisions		
Reconciliation of movements in provisions		
	NTAIC	Total
	\$'000	\$'000
As at 1 July 2022	-	-
Additional provisions made	500,000	500,000
Closing balance as at 30 June 2023	500,000	500,000

The NTAIC provision represents the value of payments to the NTAIC payable under subsection 64AA(1) of the ALRA. The entire amount of \$500 million must be paid within 30 days after the first strategic investment plan for the NTAIC is laid before a House of the Parliament. This is likely to be settled by 30 June 2024.



for the period ended 30 June 2023

3. Funding

This section identifies the Aboriginals Benefit Account funding structure.

3.1. Special Accounts

Special accounts ('recoverable GST exclusive')

	Aboriginals Benefit	
		Account ¹
	2023	2022
	\$'000	\$'000
Balance brought forward from previous period	12,197	9,710
Increases		
Appropriation credited to special account	383,115	349,330
Proceeds from sales of investments	1,551,000	1,486,900
Other receipts	28,819	8,974
Total increases	1,962,934	1,845,204
Available for payments	1,975,131	1,854,914
Payments made	(372,670)	(320,717)
Purchase of investments	(1,592,000)	(1,522,000)
Total decreases	(1,964,670)	(1,842,717)
Total balance carried to the next period	10,461	12,197
Balance represented by:		
Cash held in entity bank account	10,461	12,197
Total balance carried to the next period	10,461	12,197

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 monies derived from mining operations on Aboriginal land in the Northern Territory.

4. Managing Uncertainties

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

4.1. Contingent Assets and Liabilities

As at 30 June 2023, the ABA has unquantifiable contingent liabilities in relation to unapproved payment obligations to be made under subsection 64(1) and 64AA(4) of the ALRA each financial year. These payment obligations are in relation to future annual operational funding to be paid to the four NT Land Councils and the NTAIC. Estimates for funding are submitted to the Minister for Indigenous Australians for approval annually and are distributed on a quarterly basis during each financial year. Given that future funding amounts are subject to submission and approval by the Minister for Indigenous Australians, they cannot be reliably estimated as 30 June 2023.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.



for the period ended 30 June 2023

4.2. Financial Instruments		
	2023	2022
	\$'000	\$'000
Note 4.2A: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Cash and cash equivalents	10,461	12,197
Interest receivable	23,056	4,445
Other receivables (net)	1,417	1,115
Investments - term deposits	1,435,000	1,394,000
Long term debt arrangement	262	261
Total financial assets at amortised cost	1,470,196	1,412,018
Total financial assets	1,470,196	1,412,018
Financial liabilities		
Financial liabilities measured at amortised cost		
NTAIC payable	117,595	-
Office of Township Leasing administrative liabilities	1,988	1,088
Other payables	1,218	2,608
Total financial liabilities measured at amortised cost	120,801	3,696
Total financial liabilities	120,801	3,696

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.

<u>Investments</u>

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits are typically for terms of between six months to three years.

The investment objective of the NIAA as administrators for the ABA is to ensure that the ABA complies with legislative obligations under the PGPA Act and the ALRA; and that the ABA maintains and preserves its capital base.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

Investment practices are also governed by the investment policy of the NIAA, which requires the management of the portfolio to respond to positive investment opportunities in the market to achieve the best possible returns for the account within the legislative framework.

The asset allocation of the investment portfolio as at 30 June 2023 is 100% (2022:100%) with Australian banks.



for the period ended 30 June 2023

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 for trade and other receivables is used. 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).

Note 4.2B: Net gains or losses on financial assets	2023 \$'000	2022 \$'000
Financial assets at amortised cost		
Interest revenue	43,984	7,563
Reversal of impairment allowance	-	316
Impairment loss on financial instruments	(91)	(81)
Net gain on financial assets at amortised cost	43,893	7,798
Net gain on financial assets	43,893	7,798

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.



5. Other Information 5.1. Current/Non-Current Distinction for Assets and Liabilities		
	\$'000	\$'000
Current/Non-current Distinction for Assets and Liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10,461	12,197
Trade and other receivables	24,442	5,340
Investments - term deposits	1,323,000	1,314,000
Prepayments – subsection 64(3)	1,269	54
Total no more than 12 months	1,359,172	1,331,591
More than 12 months		
Trade and other receivables	690	620
Investments - term deposits	112,000	80,000
Land	7,799	10,863
Long term debt arrangement	262	261
Total more than 12 months	120,751	91,744
Total assets	1,479,923	1,423,335
Liabilities expected to be settled in:		
No more than 12 months		
NTAIC payable	60,000	-
Office of Township Leasing administrative liabilities	1,988	1,088
Other payables	5,447	2,789
NTAIC provision	500,000	
Total no more than 12 months	567,435	3,877
More than 12 months		
NTAIC payable	57,595	
Total more than 12 months	57,595	-
Total liabilities	625,030	3,877





Section 6 **Appendices** Werribee River, Vic



Appendix A

Methodology in detail – Performance measures 1.1, 2.1, 3.1, 4.1 and 5.1

The following methodology applies to performance measures 1.1, 2.1, 3.1, 4.1 and 5.1 of the Annual Performance Statement.

- As at 1 September 2023, across Programs 1.1 to 1.5, there are 2,067 IAS¹ activities² with completed performance report assessments (PRAs) in the relevant system for the 1 January 2022 to 31 December 2022 period (of an expected 2,256 PRAs).
- Adjustments have been made to the methodology of these performance measures for this reporting period (as outlined in the 2022–23 Corporate Plan), where the calculation of performance is based on a calendar year (1 January to 31 December 2022). This was designed to allow the time required for the submission and assessment of PRAs and will allow results to be reported on a more complete 12-month period of data.
- Performance against this measure and target is calculated using PRA data drawn from completed (meaning delegate approved) assessments relating to submitted IAS provider reports. The NIAA agreement manager independently assesses the provider's progress against its key deliverables contained in the project schedule and the provider's self-completed performance report. The assessment process also takes into account data and evidence obtained from site visits and other sources of information available to the agreement manager. NIAA agreement managers undertake mandatory training in this area to promote consistency and are further supported in this task by guidance available within the PRA form itself, including a table that explains performance, as well as a range of guidance from the Grant Administration Manual.
- Data used to report against this measure is drawn exclusively from IAS performance report assessments completed by NIAA agreement managers for the relevant reporting period. A number of Program 1.1 Jobs, Land and the Economy IAS activities are managed in the Employment Services System. These are employment-focused activities, generally paid per employment outcome. As such, different performance management arrangements apply to this cohort of IAS activities than those applied to most IAS activities, and therefore, they cannot be included in the data used to calculate the achievement of this measure. Additionally, there is very a small number of legacy IAS activities (approximately 9) which do not report via the online performance reporting template, and as such, their performance is measured via a slightly different rating system.
- 2 To avoid double counting, each activity has been counted only once in the data provided (for the entire 12-month period of 2022), based on the latest MKPI.M2 core service provision result.



- Specifically, this measure is calculated by analysis of the IAS mandatory key performance indicator 'MKPI.
 M2 – Core Service Provision', and the proportion of IAS Activities that rate MKPI.M2 as either 'meets' or 'exceeds' core service delivery.
- Of the 2,067 completed PRAs collected, 1,829 or 88.5% have been rated as meets or exceeds requirements across IAS Programs 1.1 to 1.5.
- Historically, the NIAA's performance against this Portfolio Budget
 Statement target has been achieved or substantially achieved, at both
 IAS and Program level, and it is not expected that the results will fluctuate significantly with the addition of any further data.



Appendix B

Methodology in detail – Performance measure 5.3

The following notes apply to performance measure 5.3 of the Annual Performance Statement:

- At the midpoint of the reporting cycle, nominations for case studies relevant to this performance measure were requested from across all groups, reflecting diversity through regions.
- These nominations were based on the expectation that real progress or change on the ground will be made over the course of the year in partnership with communities and relevant stakeholders.
- The quarter-2 update for each case study included a summary of the case study topic and how the NIAA is working in partnership with communities in the development and implementation of plans or agreements.
- The quarter-3 update provided further details about the status of each case study and actions that have occurred throughout the reporting period. This update also captured expected progress to be made by the end of the reporting cycle.

- The quarter-4 update re-assessed every nominated case study and recorded evidence of progress made in the development or implementation of the plan or agreement in question.
- The performance result is based on the total number of case studies where progress is demonstrated, divided by the total number of case studies nominated (expressed as a percentage).
- To demonstrate in-depth examples of the performance result, one case study from each region was developed for publication in the annual report. The publication decision was based on accurately reflecting the performance result and the approval of community or other stakeholders.



Appendix C

Methodology in detail -Performance measure 7.1

The following methodology applies to performance measure 7.1 of the Annual Performance Statement:

- IAS Grants were coded in an information management system by Agency staff so that alignment with Closing the Gap outcomes and Priority Reforms could be measured. This coding activity then went through a second stage of assurance where it was approved by a different staff member.
- All activities with a financial year footprint within the period 1 July 2022 -30 June 2023 were included.
- Total number of activities included in the result are 3,647, representing a total investment of \$1,567 million.
- As at 1 September 2023, 99.0% of the 2022-23 financial year Activity Value (ex GST) has been coded.
- For IAS investment that has been coded against Closing the Gap outcomes and Priority Reforms, 100% have demonstrated alignment with at least one Closing the Gap outcome. A maximum of 3 outcomes can be recorded.

- For IAS investment that has been coded against Priority Reforms, 99.3% have demonstrated alignment with at least one Priority Reform area. A maximum of 2 Priority Reforms can be recorded.
- 'Not applicable' was an option for coding IAS activities against Priority Reforms because it is not always applicable.
- Funding provided to state and territory governments through the Federal Financial Relations (FFR) Framework have been excluded from the performance measure. NIAA approved payments against eight Federal Financial Agreements (FFAs) in 2022-23 totalling \$232.2m.
- A full breakdown of percentage allocation of IAS grant funding to Closing the Gap outcomes is overleaf.



Closing the Gap Outcome Area	\$ Investment amount	Percentage allocation of IAS grant investment to Closing the Gap Outcome
8 – Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities.	444m	28.6%
15 – Aboriginal and Torres Strait Islander people maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters.	331m	21.3%
5 – Aboriginal and Torres Strait Islander students achieve their full learning potential.	198m	12.8%
7 – Aboriginal and Torres Strait Islander youth are engaged in employment or education.	147m	9.5%
14 – Aboriginal and Torres Strait Islander people enjoy high levels of social and emotional wellbeing.	100m	6.4%
1 – Aboriginal and Torres Strait Islander people enjoy long and healthy lives.	71m	4.6%
13 – Aboriginal and Torres Strait Islander families and households are safe.	57m	3.7%
6 – Aboriginal and Torres Strait Islander students reach their full potential through further education pathways.	57m	3.7%
10 – Aboriginal and Torres Strait Islander people are not overrepresented in the criminal justice system.	41m	2.6%
11 – Aboriginal and Torres Strait Islander young people are not overrepresented in the criminal justice system.	36m	2.3%
3 – Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years.	29m	1.9%
4 – Aboriginal and Torres Strait Islander children thrive in their early years.	24m	1.6%
12 – Aboriginal and Torres Strait Islander children are not overrepresented in the child protection system.	9m	0.6%
16 – Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing.	5m	0.3%



Closing the Gap Outcome Area	\$ Investment amount	Percentage allocation of IAS grant investment to Closing the Gap Outcome
17 – Aboriginal and Torres Strait Islander people have access to information and services enabling participation in informed decision-making regarding their own lives.	2m	0.1%
9 – Aboriginal and Torres Strait Islander people secure appropriate, affordable housing that is aligned with their priorities and need.	0m*	0.0%
2 – Aboriginal and Torres Strait Islander children are born healthy and strong.	0m	0.0%
Grand total	1,551m	100.0%

Priority Reform	\$ Investment amount	Percentage allocation of IAS grant investment to Priority Reform
PR 2 Building the Community-controlled Sector	1,347m	86.8%
PR 3 Transforming Government Organisations	82m	5.3%
PR 1 Formal Partnerships and Shared Decision-Making	80m	5.2%
PR 4 Shared Access to Data and Information at a Regional Level	33m	2.0%
Not Applicable	10m	0.7%
Grand total	1,552m	100.0%

^{*} This excludes funding provided to the Northern Territory Government for the Northern Territory Homelands and Remote Indigenous Housing FFAs of \$163.2m in 2022–23.



Appendix D

Methodology in detail – Performance measure 8.1

The following methodology relates to the survey used in the calculation of performance result for measure 8.1:

- A survey was distributed to the following groups seeking feedback on the support provided by the NIAA in the preparation for the delivery of the referendum to recognise Aboriginal and Torres Strait Islander peoples in the Constitution through a Voice:
 - Government Agency Groups*:
 APS Forum and Referendum
 Interdepartmental Committee
 - First Nations Groups*: Referendum Working Group and Referendum Engagement Group combined.

- Surveys were designed to assess the following in relation to the NIAA's role:
 - level of engagement and support
 - effectiveness of APS coordination.
- Available responses to survey questions were categorised into one of:
 - Positive (including 1. 'Very satisfied' and 2. 'Satisfied' OR 'Somewhat satisfied')
 - Neutral (including 3. 'Neither satisfied nor dissatisfied')
 - Negative (including 4. 'Dissatisfied' OR 'Somewhat dissatisfied' and 5. 'Very dissatisfied').

^{*}APS Forum includes members from 29 government bodies. The Referendum Interdepartmental Committee includes members from the Department of the Prime Minister and Cabinet, Attorney-General's Department, the Department of Finance and the Australian Electoral Commission. First Nations Groups are represented by 61 members. In total, 49 individual responses were received to the request for feedback via an online survey.



Appendix E

Aboriginals Benefit Account Annual Report 2022–23

Aboriginals Benefit Account overview

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

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

The Minister for Indigenous Australians allocates funds from the ABA to the 4 Northern Territory land councils (Northern Land Council, Central Land Council, Anindilyakwa Land Council and Tiwi Land Council) for Land Council operations and the Northern Territory Aboriginal Investment Corporation (NTAIC) for operational requirements.

Funding from the ABA is also used for the benefit of Aboriginal people living in the NT. Prior to the commencement of the NTAIC on 15 November 2022, beneficial grants were approved by the Minister, taking into consideration advice provided by the ABA Advisory Committee. The committee was established under subsection 65(1) of the Land Rights Act to advise the

Minister on beneficial payments under subsection 64(4). In 2022-23, the committee comprised 14 members elected by the 4 land councils, a Chair, and one member appointed on the basis of their professional expertise in land management. The committee provided advice in relation to beneficial payments on 213 applications during 2022-23.

The ABA Advisory Committee ceased following the commencement of the NTAIC. The NTAIC has commenced a grants program and is also developing a Strategic Investment Plan to guide the investment of \$500 million from the ABA. The Strategic Investment Plan will be tabled in Parliament by May 2024.

As at 30 June 2023, the net assets of the ABA were \$0.9 billion (excluding future commitments). This represents a 39.8% decrease from \$1.4 billion as at 30 June 2022. The variation largely reflects the loss from operating activities that was recorded for 2022–23, which was mainly attributable to the statutory payments to NTAIC for their establishment and administrative purposes.

Funds from the ABA are distributed to royalty associations in areas affected by mining. In addition, the Land Rights Act provides for lease administration costs of approved Commonwealth entities and other leases administered by the Executive Director of Township Leasing.



The NIAA is responsible for advising the Minister on the overall policy and financial management of the ABA. The NIAA also provided secretariat support to the ABA Advisory Committee and continues to manage ABA grants approved in 2022 and earlier rounds. The NIAA also oversees the funding and delivery of the ABA Homelands Project.

The NIAA administers the ABA in accordance with the requirements of the Land Rights Act and the PGPA Act.

The NIAA is responsible for ensuring the ABA complies with the Land Rights Act and relevant financial legislation. Section 64B of the Land Rights Act requires the NIAA to keep accounts and prepare

financial statements in respect of the ABA, as determined by the Minister for Finance. Section 64B also requires the Auditor-General to report on the financial statements to the relevant minister.

Aboriginals Benefit Account performance 2022–23

Mining royalty equivalent receipts of \$379.0 million were credited to the ABA in 2022–23. This represents an 8.4% increase on the level of 2021–22 receipts. The increase in royalty receipts can be attributed to volatility in the market place and fluctuations in commodity prices, exchange rates and world demand. Tables 6.1 and 6.2 summarise the ABA income and expenditure.

Table 6.1: Summary of ABA income, 2021–22 and 2022–23

	2021–22 \$'000	2022–23 \$'000
Royalty equivalents	349,619	378,987
Interest	7,563	43,984
Lease income	2,449	1,953
Resources received free of charge	4,066	3,573
Other revenue/gains	847	1,614
Total ABA income	364,544	430,111



Table 6.2: Summary of ABA expenditure (inclusive of mining withholding tax) 2021-22 and 2022-23

	2021–22 \$'000	2022–23 \$'000
Payments to land councils for administrative purposes – Land Rights Act, subsection 64(1)#	137,212	109,341
Payments to land councils for distribution to Royalty Associations– Land Rights Act, subsection 64(3)#	104,886	113,697
Payments to NTAIC for administrative and capital purposes – Land Rights Act, Subsections 64AA(4)#	-	10,301
Payments to NTAIC for establishment purposes – Land Rights Act, subsections 64AA(3)#	-	180,095
Payments to NTAIC for initial one-off endowment – Land Rights Act, subsections 64AA(1)	-	500,000
Grant payments to or for the benefit of Aboriginal people in the Northern Territory – Land Rights Act, subsection 64(4)#	60,159	62,774
Payments in relation to township leases and subleases – Land Rights Act, subsection 64(4A)	17,038	13,124
Administration (suppliers and employees including resources received free of charge) – Land Rights Act, subsection 64(6)#	5,098	5,344
Total expenditure	324,393	994,676

^{*}The above amounts include mining withholding tax remitted to the Australian Taxation Office.

Credits into the Aboriginals **Benefit Account**

The ABA is credited with monies that are equivalent to the royalties received by the Australian Government or the NT for mining on Aboriginal land in the NT.

Interest received from the investment of ABA funds is credited directly into the ABA's bank account. Table 6.1 details interest earned for the year, as well as royalty equivalent receipts, resources

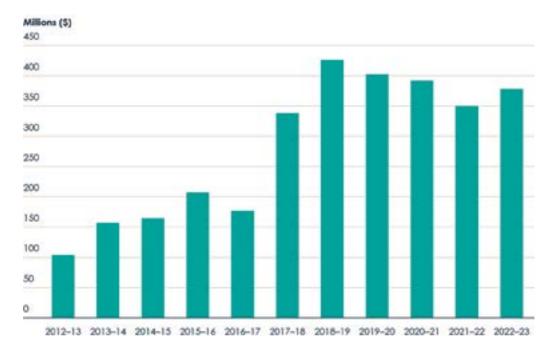
received free of charge and lease income.

The NIAA provides staff support free of charge to manage the ABA. These costs are included as income in Table 6.1 and expenses in Table 6.2.

ABA royalty equivalent income receipts is volatile as it is subject to profits recorded by individual mines that are influenced by global commodity markets and other factors.



Graph 6.1: Royalty equivalent receipts transferred to the ABA since 2012–13



Debits out of the Aboriginals Benefit Account

A summary of total ABA expenditure in 2021–22 and 2022–23 is provided at Table 6.2.

Payments to Land Councils for administrative expenses

See Table 6.3 below.

Note: More details can be found in Section 5 in the Financial Statements.

Table 6.3: ABA monies paid in 2021–22 and 2022–23 to the 4 Northern Territory land councils for administrative expenses (net of mining withholding tax)

Land Councils	2021–22 \$'000	2022–23 \$'000
Northern Land Council	58,491	53,875
Central Land Council	49,940	37,628
Tiwi Land Council	10,010	5,482
Anindilyakwa Land Council	13,283	7,982
Total	131,724	104,967



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 organisations (royalty associations) in those areas affected by mining operations. Table 6.4 lists payments made in 2021–22 and 2022–23 to land councils for distribution to royalty associations (net of mining withholding tax). More detail can be found in Section 5 in the Financial Statements.

Office of Township Leasing and **Aboriginals Benefit Account** administrative payments

Administration costs of township leases and other leases administered by the Executive Director Township Leasing are captured under subsection 64(4A) of the Land Rights Act. Costs associated with the administration of the ABA are captured under subsections 64(6) of the Land Rights Act. Table 6.5 provides a breakdown of township leasing administration expenses for 2021–22 and 2022-23, including services provided free of charge.

Beneficial payments

Under subsection 64(4) of the Aboriginal Land Rights (Northern Territory) Act 1976, payments totalling \$62.8 million were provided for the benefit of Aboriginal and Torres Strait Islander people(s) living in the NT during 2022–23. This is compared with \$60.2 million provided in 2021-22.

In August 2021, the ABA Beneficial Grant Opportunity Guidelines were revised to an open non-competitive round enabling applications to be submitted at any time until the closing date, which was 2 October 2022. The key revisions from the previous guidelines included:

- funding for multi-year projects
- an administrative costs or wages component for non-ongoing employees
- projects that could be funded by the government or mainstream services but where the budget may not be available in the short term
- projects where non-Indigenous Australians may deliver a service or project that benefits Indiaenous Australians (with evidence of community support).

ABA beneficial grant funding in 2022–23 went to projects supporting Indigenous enterprises; communities; culture, language and leadership; and land, sea and waters management and use in the NT. For example:

 The Arafura Swamp Rangers Aboriginal Corporation was funded for an expansion of their Arnhem Land saltwater crocodile hatchery. The project will see the rearing of crocodiles to juvenile stage for commercial sale. This enterprise will provide economic returns for the corporation, local employment, strengthening of cultural knowledge, and ongoing management of the crocodile habitat.



- Ingkerreke Services Aboriginal
 Corporation received funding to improve infrastructure at Mt Undoolya homeland, Central Australia.

 Improvements include drilling a bore to supply potable water, installing a water tank and reticulation, providing a solar hybrid power system, and constructing ablution facilities. The infrastructure will allow extended family to spend more time on their traditional land, strengthening cultural knowledge and practices.
- Coota/Territory Bees has received funding to expand an existing beehive business in 2 Top End communities. This will facilitate the purchase of further beehives and apiarist equipment. Training is to be provided to community members to promote employment pathways and to develop skills to locally manage a business to commercially produce honey and provide a service to farmers requiring plant pollination.

Homelands Project

The NIAA manages the ABA Homelands Project, a one-off allocation of \$56 million made under subsection 64(4) of the Land Rights Act to improve infrastructure other than housing in homelands/outstations across the NT. The project commenced in early 2018 and all funding is expected to be allocated by mid-2024. The 4 NT land councils selected homelands for the project and assisted residents to develop proposals for works. Recommendations on all proposals were made by the ABA Advisory Committee to the then Minister for Indigenous Australians, who approved proceeding with the delivery of works in 184 homelands. The NIAA is working with local Indigenous providers and regional councils to apply for funding to deliver

the approved works. As at 30 June 2023, applications for funding were received, assessed and approved for works in 159 homelands.

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 2022–23 was \$13.9 million, compared with \$12.2 million in 2021–22.

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 2023, the ABA held \$1.4 billion in term deposits with Australian banks. This compares with \$1.4 billion as at 30 June 2022.



Table 6.4: Payments to land councils for distribution to royalty associations (net of mining withholding tax)

Land Councils	2021–22 \$'000	2022–23 \$'000
Northern Land Council	15,284	13,195
Central Land Council	38,273	36,800
Anindilyakwa Land Council	47,133	59,154
Tiwi Land Council	_	_
Total	100,690	109,149

Table 6.5: Administration and expenditure (exclusive of GST)

Administration expenditure	2021–22 \$'000	2022–23 \$'000
Departmental administration expenditure		
Resources provided free of charge	4,066	3,573
Impairment loss on financial instruments	81	91
Subsection 64(6) payments		
Committee members sitting fees/superannuation	77	85
Travel and other administrative costs	874	1,595
Subsection 64(4A) payments		
Office of Township Leasing administrative expenses	3,531	4,715
Mining withholding tax	468	71
Depreciation	203	119
Write-down of non-financial assets	_	2,945
Township rent returned to owners under Head Lease agreements	2,088	1,614
Community entity administrative expenses	10,748	3,660
Total administrative costs of the ABA	22,136	18,468



Appendix F

Registrar of Indigenous Corporations Annual Report 2022–23

Registrar of Aboriginal and Torres Strait Islander Corporations Annual Report 2022–23

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

As at 30 June 2023 the Registrar's functions were delivered by 39.8 full-time equivalent staff. Of those, 44.2% identify as Aboriginal and/or Torres Strait Islander Australians.

Performance

As at 30 June 2023 there were 3,338 Aboriginal and Torres Strait Islander corporations registered under the CATSI Act, including 258 registered native title bodies corporate (RNTBC).

During the year, ORIC registered 166 new corporations, including 7 transfers of incorporation from other legislation. ORIC finalised 357 deregistrations.

ORIC finalised processing of 6542 lodgements from corporations – information, forms and reports – that need to be added to or amended information on the public Register of Aboriginal and Torres Strait Islander Corporations (public register).

Table 6.6: Funding and expenditure figures for ORIC, 2022–23

Type of funding	Total 2022–23 budget (\$'000)	Total 2022–23 expenditure (\$'000)	2022–23 variance surplus / (deficit) (\$'000)
Departmental	9,507	8,891	616
Administered	2,988	1,652	1,336



These lodgements included but were not limited to: 246 changes to corporation contact details; 1,405 changes to directors, contact persons and secretaries: 973 updated member lists: and 348 changes to rule books.

During the year, 140,392 people used https://www.oric.gov.au/in 358,204 sessions. There were 72,643 users and 165,895 sessions on the public register for information about individual corporations.

ORIC received 543 requests for exemption from corporations. Requests for extension of time for holding an annual general meeting; and exemptions in relation to record keeping and reporting requirements were the largest number being 328 and 135 respectively. ORIC granted 372 and rejected 168 requests.

ORIC hosted 57 corporate governance training activities involving 786 participants from over 190 corporations. There were 16 in-person workshops, 16 online workshops, 17 corporation-specific workshops, 7 rule book design workshops, and 1 diploma course online.

There were 16,168 calls in total to ORIC's call centre. There were 7,007 inquiries finalised (4,837 received by phone, 2,141 in writing, 29 in person).

As at 30 June 2023, 65.5% of corporations had met their 2021–22 reporting obligations under the CATSI Act.

During the year, ORIC received 338 complaints involving corporations and finalised 327, including some from the previous year. ORIC received requests to help resolve 2 disputes.

In the reporting period, there were 4 Registrar-initiated meetings held – all general meetings.

ORIC started the financial year with 21 examinations in progress and started a further 42. As at 30 June 2023, 51 examinations had been finalised leaving 12 on hand. Of those finalised, 29 corporations were operating well and were issued a management letter; 20 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.

Special administration is a unique form of regulatory assistance under the CATSI Act to support corporations with serious governance or financial problems. Three special administrations were in progress at the outset of the year, and 3 commenced during 2022-23. Two of these were completed, with both corporations handed back to members' control. Excluding the one administration that has been in place for 3 years, the average duration of special administrations this year was 9.5 months.

As at 30 June 2023, ORIC had 13 investigations in progress and is preparing briefs of evidence for minor regulatory prosecutions relating to 2021–22 corporation reports. During the year, ORIC referred one brief of evidence to the Commonwealth Director of Public Prosecutions for a possible prosecution. There were no criminal or civil matters finalised or in progress.



Appendix G

Corrections

The following errors have been identified as published in the 2021–22 Annual Report:

Reference	Issue
Page 112 Disability reporting Mechanism	Material published in the 2021–22 NIAA Annual Report (page 112) under the heading 'Disability reporting mechanism' incorrectly referred to The National Disability Strategy 2010–2020, which had been superseded. The Agency's reporting was aligned to Australia's Disability Strategy 2021–31.
Pages 90–104 Managing Human Resources	The NIAA methodology for counting employees has changed between the 2021–22 and 2022–23 reporting years. Temporary transfers out of the Agency have been removed and casual employees included.
Page 91 Table 4.3: All ongoing employees, previous reporting period (2020–21)	The material published in the 2021–22 NIAA Report (page 91) under table 4.3: All going employees, previous reporting period (2020-21) was incorrect per state, however the total number of ongoing staff was correct.

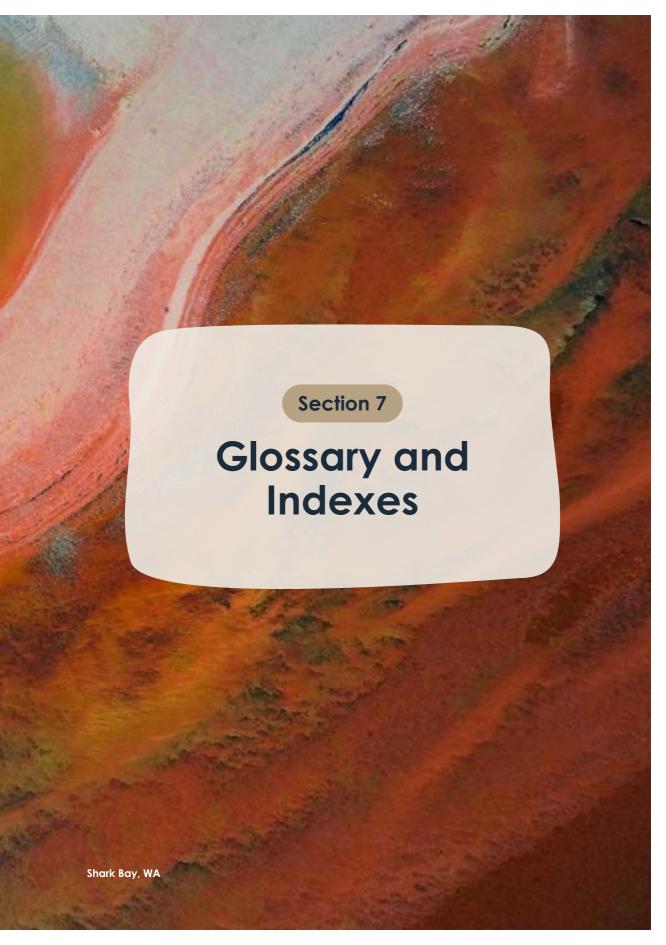
Complaints

For complaints regarding the operations of the NIAA, please use the Complaints page at: https://www.niaa.gov.au/indigenous-affairs/complaints.

For information relating to submitting a public interest disclosure please refer to the Public Interest Disclosure page at https://www.niaa.gov.au/resource-centre/niaa/public-interest-disclosure-procedures









List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' Annual Reports as an aid of access.

PGPA Rule Reference	Part of report	Description	Requirement
17AD(g)	Letter of tran	smittal	
17AI	p. 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 acce	ess	
17AJ(a)	p. v	Table of contents (print only)	Mandatory
17AJ(b)	p. 242	Alphabetical index (print only)	Mandatory
17AJ(c)	p. 238–241	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	p. 230–237	List of requirements	Mandatory
17AJ(e)	p. Inside front cover (IFC)	Details of contact officer	Mandatory
17AJ(f)	p. IFC	Entity's website address	Mandatory
17AJ(g)	p. IFC	Electronic address of report	Mandatory
17AD(a)	Review by a	ccountable authority	
17AD(a)	p. 01-05	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of	the entity	
17AE(1)(a)(i)	p. 09	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	р. 13–15	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	p. 83–125	A description of the outcomes and programs administered by the entity	Mandatory



PGPA Rule Reference	Part of report	Description	Requirement
17AE(1)(a)(iv)	p. 08	A description of the purposes of the entity as included in Corporate Plan	Mandatory
17AE(1)(aa)(i)	p. 13	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	p. 13	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	p. 13	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory
17AD(c)	Report on the	e Performance of the entity	
17AD(c)		e Performance of the entity ormance Statement	
17AD(c) 17AD(c)(i); 16F			Mandatory
	Annual Perfo	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F	Mandatory
17AD(c)(i); 16F	Annual Perfo	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(i); 16F 17AD(c)(ii)	p. 83–125	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule A discussion and analysis of the entity's financial	



PGPA Rule Reference	Part of report	Description	Requirement
17AD(d)	Manageme	nt and Accountability	
	Corporate Governance		
17AG(2)(a)	p. 27–28	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	p. 28	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	p. 28	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	p. 28	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	p. 20-22	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) - (e)	p. 72	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance	If applicable, Mandatory
	Audit Comm	nittee	
17AG(2A)(a)	p. 22	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	p. 23–25	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	p. 23–25	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	p. 23–25	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	p. 23–25	The remuneration of each member of the entity's audit committee	Mandatory



PGPA Rule Reference	Part of report	Description	Requirement
	External Scrutiny		
17AG(3)	p. 55–58	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	p. 55	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)	p. 55–57	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)	p. 57	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
	Managemer	nt of Human Resources	
17AG(4)(a)	p. 29-31	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	p. 32–35	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees;	Mandatory
		(c) statistics on gender(d) statistics on staff location	
17AG(4)(b)	p. 36–43	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following:	Mandatory
		 Statistics on staffing classification level; 	
		 Statistics on full time employees; 	
		— Statistics on part time employees;	
		— Statistics on gender;	
		Statistics on staff location;Statistics on employees who identify as	
		Indigenous.	
17AG(4)(c)	p. 45	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



PGPA Rule Reference	Part of report	Description	Requirement
17AG(4)(c)(i)	p. 45	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)	p. 43–44	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	p. 45	A description of non salary benefits provided to employee.	Mandatory
17AG(4)(d)(i)	p. 45	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments	If applicable, Mandatory
	Assets management		
17AG(5)	p. 73	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
	Purchasing		
17AG(6)	p. 70–72	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory
	Reportable o	consultancy contracts	
17AG(7)(a)	p. 70	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)	p. 70	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



PGPA Rule Reference	Part of report	Description	Requirement
17AG(7)(c)	p. 70	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	p. 70	A statement that "Annual Reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website"	Mandatory
	Reportable i	non-consultancy contracts	
17AG(7A)(a)	p. 71	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)	p. 72	A statement that "Annual Reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	p. 70–71	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
	Australian N	ational Audit Office Access Clauses	
17AG(8)	p. 72	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory



PGPA Rule Reference	Part of report	Description	Requirement	
	Exempt contracts			
17AG(9)	p. 72	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the Annual Report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory	
	Small busine	Small business		
17AG(10)(a)	p. 72	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)	p. 72	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	
17AG(10)(c)	p. 72	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website"	If applicable, Mandatory	
	Financial Statements			
17AD(e)	p. 130–206	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory	
	Executive Remuneration			
17AD(da)	p. 47–51	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule	Mandatory	



PGPA Rule Reference	Part of report	Description	Requirement
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	p. 77	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website"	If applicable, Mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory
17AH(1)(b)	p. 79	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]"	If applicable, Mandatory
17AH(1)(c)	p. 54	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	р. 58	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)	p. 226	Correction of material errors in previous Annual Report	If applicable, mandatory
17AH(2)	p. 75–76	Information required by other legislation	Mandatory



Abbreviations

ABA Aboriginals Benefit Account

ABN Australian Business Number

ABS Australian Bureau of Statistics

ACE Aboriginal Early Learning and Parenting Centre of Excellence

ACT Australian Capital Territory

ANAO Australian National Audit Office

ANZSOG Australia and New Zealand School of Government

APO Aboriginal Peak Organisations

APS Australian Public Service
BBY Binarri-binyja yarrawoo

CATSI Act Corporations (Aboriginal and Torres Strait Islander) Act 2006

CDP Community Development Program

CEO Chief Executive Officer
COO Chief Operating Officer

CRC Constitutional Recognition Committee

DCEEW Department of Climate Change Energy, the Environment and Water

DISER Department of Industry, Science, Energy and Resources

EC Empowered Communities

EL Executive Level

EPBC Act Environment Protection and Biodiversity Conservation Act 1999

EVP Employee Value Proposition

EY Ernst & Young

FCCS Fraud and Corruption Control System
FCRA Fraud and Corruption Risk Assessments

FOI Freedom of Information

GST Goods and Services Tax

HR Human Resources



IAMM Indigenous Affairs Ministers' Meetings

IAS Indigenous Advancement Strategy

ICT Information and Communications Technology

IDEP Indigenous Development and Employment Program

IEC Indigenous Evaluation Committee

IPP Indigenous Procurement Policy

IPPRS Indigenous Procurement Policy Reporting Solution

IPS Information Publication Scheme

JDM Joint Decision Makina

KPI Kev Performance Indicator

KMP Key management personnel

LDBM/LTC Local Decision Making Body/Local Thriving Communities

LMC **Local Management Committees**

NABERS National Australian Built Environment Rating System

NAIDOC National Aborigines and Islanders Day Observance Committee

NIAA National Indigenous Australians Agency

NSW New South Wales

NT Northern Territory

NTAIC Northern Territory Aboriginal Investment Corporation

NTRAI Northern Territory Remote Aboriginal Investment

OCARC Office of the Central Australian Regional Controller

ORIC Office of the Registrar of Indigenous Corporations

PAYG Pay as you go

PBS Portfolio Budget Statements

PGPA Public Governance, Performance and Accountability

PRA Performance Report Assessment

QLD Queensland

RAP Reconciliation Action Plan RAS Remote Australia Strategies

RDA Regional Development Agenda



RNT Regional Negotiation Table

RNTBC Registered Native Title Bodies Corporate

SA South Australia

SCFC Stronger Communities for Children

SES Senior Executive Service

SME Small and Medium Enterprises

SPSP Stronger Places Stronger People

SPWBK Strongbala Pipul Wanbala Bois Komiti

TAS Tasmania

UNDRIP United Nations Declaration on the Rights of Indigenous Peoples

VIC Victoria

WA Western Australia

WKFEC West Kimberley Futures Empowered Communities

WHS Work Health and Safety

YMDAC Yugul Mangi Development Aboriginal Corporation



Glossary

Accountable Authority Instructions	Instructions and guidance provided for accountability requirements under the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
Agency	A Department of State, Department of Parliament or prescribed agency under the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
Annual Evaluation Work Plan	A key output of the Indigenous Advancement Strategy Evaluation Framework and covers evaluation projects, reviews, and evaluation capability development, which are planned to be conducted by the NIAA.
Closing the Gap	A commitment by all Australian governments to improve the life outcomes of Aboriginal and Torres Strait Islander peoples. A national integrated Closing the Gap strategy has been agreed by the Commonwealth, state and territory governments.
Commonwealth Implementation Plan	A plan developed by each party of the National Agreement on Closing the Gap (the National Agreement) that set out how policies and programs are aligned to the National Agreement and what actions will be taken to achieve the Priority Reforms and outcomes. Each party report annually on their actions to achieve the outcomes of the National Agreement.
Enterprise Agreement	An agreement about the terms and conditions of employment, made under the Fair Work Act 2009.
Portfolio Budget Statements (PBS)	Statements that explain where appropriated funds are to be spent for the portfolio.
Secretaries Board	The APS's principal service-wide governance body. It includes each departmental Secretary, the Australian Public Service Commissioner and the Director-General, National intelligence.



Alphabetical index



abbreviations, 238-240

Aboriginal Land Rights (Northern Territory) Act 1976, 65, 217–219, 221–222

Aboriginals Benefit Account (ABA)

annual report 2022-23, 217-223

beneficial payments, 217, 221

financial performance, 191, 195-199

financial position, 191, 200-202

funding, 191, 203

Homelands Project, 218, 222

independent auditor's report, 184-185

investment portfolio, 222

managing uncertainties, 191, 203-205

mining withholding tax, 219, 220-223

performance, 218

royalty equivalent income, 219

township leasing, 217, 221, 223

accountable authority, 13, 28, 84, 230-232

accountable authority instructions, 27, 69, 241

acknowledgement of country, iii

advertising and market research, 77-78

annual performance statement, iv-v, 83-125,

210, 212-213, 231

APS Net Zero, 76

assets management, 73, 234

Assistant Minister for Indigenous Australians and Indigenous Health, 10, 47. See also McCarthy, Malarndirri Hon, Senator

Audit and Risk Committee, 20, 22-24

Auditor-General Report

No. 25 of 2022-23 Governance of the Tiwi

Land Council, 55

No. 27 of 2022–23 National Indigenous Australians Agency's Management of Provider Fraud and Non-compliance,

28, 55

AusTender, 70, 72, 94, 235-236

Australian National Audit Office (ANAO), 28, 55, 59, 72, 235, 238

Australian National University Management program, 30

Australian Public Service (APS), 26, 29-30, 36-41, 46, 54, 122-125, 216, 233-234, 238, 241

Australian Public Service Commission (APSC), 46,54

Australian Public Service Disability Employment Strategy, 31

Australian Taxation Office. 46, 219, 222

Australia's Disability Strategy 2021–2031 (the Disability Strategy), 54, 226



Bellenger, Bridgette, 14, 48, 50

Better, Safer Future for Central Australia Plan (Central Australia Plan), 04, 14

Binarri-binyja yarrawoo (BBY), 80–81, 238

Binning, Carl, 15

Brahim, Kevin, 14

Broun, Jody, iv, 02, 05, 11, 13-14, 48, 50, 84

Burdon, Ben, 15

Burney, Linda MP Hon, iv, 10



Carer Recognition Act 2010, 31

case studies

Empowered Communities (EC), v, 80-81, 107, 238

Murri Binda, v, 107, 126-127

Ngukurr, v, 102, 107, 109-111

The Circle, v, 16-17, 107

Central Australia, 04-05, 14, 222

Chief Executive Officer (CEO), IFC, iv, v, 01-03, 05, 11-14, 20-22, 47-48, 72, 84, 95, 238



Chief Operating Officer (COO), 12, 47-48, 238

Christian, James, 12, 48, 50

Circle, the. See case studies

Closing the Gap. See National Agreement on Closing the Gap

Coalition of Peaks, 03, 08, 119-121

Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–2024, 46

Commonwealth Electoral Act 1918, 77

Commonwealth Implementation Plan, 46, 119-120, 241

Commonwealth Ombudsman, 57, 233

Community Development Program (CDP), 02-03, 15, 117, 238

community engagement, 16, 46, 109-110

complaints, 226

management, 58

Office of the Registrar of Indigenous Corporations, 225

contracts

exempt, 72, 236 Indigenous businesses, 69, 94-95

reportable consultancy, 70, 234-235 reportable non-consultancy, 71–72, 235

Coombes, Lindon, 25

corporate governance, 20, 232

Corporate Group, 12

Corporate Plan 2022-23. 21, 85-86, 90, 92. 94, 97–98, 101, 103, 105–106, 112–113, 115, 119, 123, 210

Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act), 224–225

corrections, 226

COVID-19, 53, 93, 97, 102, 104, 108

CultureVerse, 78



Daniels, Daphne, 110-111

Department of Health and Aged Care, 57, 118

Department of the Prime Minister and Cabinet, 08, 12, 23, 46, 69, 121, 124, 216

Deputy Chief Executive Officer (Deputy CEO), 12, 14-15, 47-48

Divall, Greg, 24

Dodson, Patrick, Senator, 10



early childhood development, 90, 96-97

Emergency Management and Business Continuity Committee, 20, 22

Employee Assistance Program (EAP), 52

employment, 09, 15, 29-30, 46, 91-93, 104, 210, 214, 221-222, 241

Employment Services System, 92, 210

Empowered Communities. See case studies

Engage Framework, 47

environmental performance, 75

Environment Protection and Biodiversity Conservation Act 1999, 75

evaluations, 90, 112-114

Executive Board, 12, 20-21, 47-48

Exell, Blair. 12, 48, 50

external scrutiny, 55-58



Family Assistance Legislation Amendment (Cheaper Child Care) Bill 2022, 56

Federal Financial Agreements (FFAs), 213, 215

financial performance, 59-68

administered activities, 62

administered assets and liabilities, 63

agency resource statements, 64-65

assets and liabilities, 61

departmental activities, 59

departmental expenses, 60

expenses for Outcome 1, 66-68

own-source revenue, 59



financial statements

Aboriginals Benefit Account (ABA),

National Indigenous Australians Agency

First Nations

businesses, 16-17, 94-95

children, 97

Closing the Gap outcomes, 115-117

employees, 26

(NIAA), 133-183

people and communities, 02, 98-99, 108,

policies, programs and services, 02, 08, 93,

108, 112, 122

Referendum Working Group and Referendum Engagement Group,

03, 124-125, 216

remote and very remote, 104, 118

self-determination and aspirations,

08, 12, 108, 114

shared decision-making, 100, 107-108

Footprints, 30

Fraud and Corruption Control System 2022-24, 27

fraud and corruption risk assessments (FCRAs), 27

fraud and risk management, 27-28

Fraud Control Officer. 28

freedom of information. 58, 238

Freedom of Information Act 1982. 58

Fulton, Deborah, 15



Glossary, 241

Gordon, Simon, 15, 48, 50

grants, 62-63, 79

Guivarra, Julie-Ann, 12, 15, 48, 50



Hall and Partners, 78

Hill, Fleur, 48, 50

Hope, Letitia, 12, 48, 50

House of Representatives Select Committee on Mental Health and Suicide Prevention, 57

House of Representatives Select Committee on Workforce Australia Employment Services, 56

House of Representatives Standing Committee on Health, Aged Care and Sport, 56

human resources

Australian Public Service Act employees by full-time and part-time status, 40-41

Australian Public Service Act employment arrangements, 45

Australian Public Service Act employment salary ranges, 43-44

Australian Public Service Act employment type by location, 42

Australian Public Service Act Indigenous employment, 43

Australian Public Service Act non-ongoing employees, 38-39

Australian Public Service Act ongoing employees, 36-37

flexible work, 47

Indiaenous Australians Government Development Program, 46

Indigenous Graduate Program, 46

key management personnel (KMP), 47-50, 176, 239

non-ongoing employees, 34-35

non-salary benefits, 45

ongoing employees, 32-33

recruitment, 31,46



Inaugural First Nations Business Showcase, 17

inclusion and diversity, 30-31

Indigenous Advancement Strategy (IAS)

Evaluation Framework, 90, 112–114, 241

Evaluation Work Plan, 112–114, 241

fraud and risk management, 27

grants, 115-117, 213

mental health, emotional and physical

wellbeing and safety, 90, 98

program delivery, 85, 93

service delivery, 92, 98-104, 210-211



Indigenous Business Australia, 16 Indigenous Development and Employment Program (IDEP), 30, 239 Indigenous economic outcomes, 90-91 Indigenous Evaluation Committee (IEC), 113, 239

Indigenous Procurement Policy (IPP), 94-95, 239

Indigenous Procurement Policy Reporting Solution (IPPRS), 94-95, 239

Indigenous Rangers Program, 04

Information and Communications Technology (ICT) Strategy and Delivery Committee, 20–21 Information Publication Scheme (IPS), 58, 239

Integrated Program Compliance and Fraud Management Framework, 27

IPP Cross Agency Working Group, 95 Ipsos Public Affairs, 77



Jackson, Rachael, 12, 15, 48, 50 Jacomb, Brendan, 48, 50 Jeffries, William (Sam), 48, 50 Johnston, Andy, 15 Joint Council on Closing the Gap, 121

Joint Decision Making (JDM), 80-81, 239 Joint Select Committee on

Northern Australia, 56 the Aboriginal and Torres Strait Islander Voice Referendum, 56

Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs, 56–57

Jones Lang LaSalle, 71,74 judicial and administrative decisions, 55



Kelly, Andrea, 14 Khan, Vance, 14



land councils, 62, 219-223 Anindilyakwa Land Council, 217, 220, 223 Central Land Council, 217, 220, 223 Northern Land Council, 217, 220, 223 Tiwi Land Council, 55, 217, 220, 223

Land Rights Act. See Aboriginal Land Rights (Northern Territory) Act 1976

letter of transmittal, iv-v, 230

Lilley, Carol, 23

list of requirements, 230-237

Local Decision Making Body/Local Thriving Communities (LDMB/LTC), 127, 239

Local Management Committees (LMC), 81, 239



Management and Accountability, v, 19-79,

Many Rivers Microfinance, 16

McCarthy, Malarndirri Hon, Senator, 10

Mediabrands Australia Pty Ltd, 71,77

Minister for Indiaenous Australians. iv, 05, 09-10, 47, 217, 222. See also Burney, Linda MP Hon

Murri Binda. See case studies



NAIDOC, 30-31, 101, 117, 239

National Agreement on Closing the Gap, 02-03, 09, 11-12, 15, 90-91, 93, 95-99, 101, 108, 115-122, 213, 214, 241

Priority Reforms, 03, 115-117, 119-122, 213, 241

National Health and Safety Committee, 20, 22, 52

National Indigenous Australians Agency (NIAA) agency structure, 14 cross-cultural learning framework. See Footprints diversity networks, 31 Enterprise Agreement 2021-24, 45



financial performance. See financial performance

independent auditor's report, 130-132

Learning to Lead development

program, 30 Ministers, 10

overview, v, 07-17

property portfolio, 59,74

purpose, 08

responsibilities, 09

Special Envoy, 10

Values and Behaviours, 29

vision, 02, 08

year in review, v, 01-05

National Mailing and Marketing Pty Ltd, 77

Ngukurr. See case studies

NIAA agreement managers, 92, 96–101, 103–104, 210

non-compliance, 72

Northern Territory, 04–05, 57, 117, 215, 217, 219–220, 239

Northern Territory Aboriginal Investment Corporation (NTAIC), 62–63, 217, 219, 239

Northern Territory Remote Aboriginal Investment (NTRAI), 117–118, 239



Office of the Central Australian Regional Controller (OCARC), 05

Office of the Registrar of Indigenous Corporations (ORIC), 94, 101, 224–225, 239

Operations and Delivery, 12, 14

ORIMA Research, 78



parliamentary committees, 56–57 place-based, 16, 66, 85, 107–109, 126–127

Policy and Programs, 12, 15

Portfolio Budget Statements (PBS), 21, 79, 85–86, 92, 94, 97–98, 101, 103, 105–106, 112–113, 115, 119, 123, 211, 231, 239, 241

Children and Schooling, 66, 86, 96-97, 116

Culture and Capability, 67, 101, 116 Evaluation and Research, 67, 113, 116

Jobs, Land and the Economy, 66, 92–93, 116, 210

Program Support, 67

Remote Australia Strategies (RAS), 67, 104, 116, 239

Safety and Wellbeing, 66, 99, 116

Prime Minister and Cabinet. See Department of the Prime Minister and Cabinet

procurement, 69-72

Public Governance, Performance and Accountability Act 2013 (PGPA Act), IFC, iv, 65, 68, 70, 72–73, 84, 217–218, 222, 241

Public Governance, Performance and Accountability Rule 2014, IFC, 84

Public Service Act 1999, 08, 47, 233



Racism. It Stops With Me, 31

Reconciliation Action Plan, 26, 46, 239

Regional Negotiation Table (RNT), 81, 240

Registrar of Aboriginal and Torres Strait Islander Corporations. See Registrar of Indigenous Corporations

Registrar of Indigenous Corporations

annual report 2022-23, 224-225

remote communities, 109

remuneration

Audit and Risk Committee member, 23, 232

executive, 47, 51, 236

governance arrangements, 47

key management personnel, 49-50

tribunal, 47

Resources Committee, 20-21

risk management. See fraud and risk management

Risk Management Framework and Policy, 27





Safe4Kids, 110

school attendance, 90, 96-97

Secretaries Board, 03, 122, 241

Senate Education and Employment Legislation Committee, 56

Senate Finance and Public Administration References Committee, 56

Senate Rural and Regional Affairs and Transport References Committee, 56

Senate Select Committee on

Australia's Disaster Resilience, 56 Work and Care, 57

Senate Standing Committees on

Economics, 57

Legal and Constitutional Affairs, 57

Senior Leadership Committee, 20-21

small business, 72, 236

Smith, Paul, 25

Staff Consultative Committee, 20, 22

stakeholders, 03, 05, 08-09, 11, 16, 29, 46, 106-108, 120, 212

state and territory governments, 08-09, 99, 105-106, 115, 213, 241

statutory office holders, 47

Storti, Maria, 23

Strongbala Pipul Wanbala Bois Komiti (SPWBK), 109-111, 240

Stronger Communities for Children (SCfC), 109-111, 240

Suicide Prevention, 57



TBWA, 78

Territories Stolen Generations Redress

Scheme, 15, 62-63

Think HQ, 78

Turner, Pat AM, 03



Uluru Statement from the Heart, 02-03, 10-12. 90, 123

Universal McCann, 78



Voice, 15

Aboriginal and Torres Strait Islander, 90, 123-124, 216 referendum, 03, 56, 77-78, 105 regional, 105-106 Statement of Intent, 106



West Kimberley Futures Empowered Communities (WKFEC), 80-81, 240

White, Sam, 48, 50

work health and safety, 52-54, 240

COVID-19 management, 53

disability reporting mechanism, 54

health and wellbeing support, 52

influenza vaccination program, 53

National Safe Work Month, 53

notifiable incidents and investigations, 53

psychosocial risk, 52

safety management system, 52

Work Health and Safety Act 2011 (WHS Act). 22, 52-54



Yarning About Business, 17

Yugul Mangi Development Aboriginal Corporation (YMDAC), 109-110, 240

Yugul Mangi people, 109

