



# Indigenous Ranger Program 2024-28 Expansion Round 1

## Annual Project Plan and Budget Information Sessions Questions and Answers

This information relates specifically to Indigenous Rangers Program (IRP) Expansion Round 1 projects.

Throughout 2025, the National Indigenous Australians Agency (NIAA) is conducting information sessions for IRP Expansion Round 1 providers. Two sessions have been held focussed on developing the Annual Project Plan & Budget (APP&B):

1. Developing the Project Plan
2. Developing the Budget

This document provides an overview of the questions and answers discussed during both sessions.

For more information on the APP&B please refer to the *APP&B Provider Guidelines – Round 1 Expansion*. If you have not received this document, it will be available through your NIAA Regional Engagement Officer.

## Part One: Developing the Project Plan

### Why do we need an Annual Project Plan?

The Annual Project Plan and Budget (APP&B) sets out how you, as the provider, will implement your project according to the IRP objectives and outcomes, as detailed in the Grant Opportunity Guidelines (GOGs) and your Project Agreement. They are:

- First Nations peoples contribute to the maintenance and/or improvement of the natural and cultural environment.
- An increased number of First Nations peoples obtain and retain employment in the Indigenous land and water management (ILWM) sector and build culturally appropriate career pathways.
- Indigenous organisations providing ranger programs generate economic opportunities including attracting income that allows them to grow.
- Ranger activities contribute to the strengthening of First Nations language and culture.
- First Nations people continue their management of Australia's unique natural and cultural environment, in accordance with Traditional Owner and/or local community priorities and aspirations, including on lands and water recognised in international treaties and frameworks and the broader Indigenous estate.
- Indigenous ranger organisations employ and retain an increased number of First Nations women as rangers.
- First Nations people find sustainable and relevant employment that is suited to location and their customary obligations.
- Young people have opportunities to learn on Country and gain skills for meaningful employment.
- Indigenous organisations explore, and where viable, generate greater economic opportunities in the land and water management sector and beyond.



- First Nations people transition into specialist, senior and leadership roles and career opportunities in and beyond Indigenous ranger projects through relevant training.
- Cultural and customary continuity is supported through inter-generational transfer of Indigenous knowledge and language.
- Two-way learning and best-practice collaborative approaches to caring for Country are developed through partnerships with relevant stakeholders.

## How does the Commonwealth ensure those outcomes are delivered?

One of the tools the NIAA uses to monitor and evaluate outcomes is the APP&B. Each year, providers are responsible for preparing the APP&B to outline activities your IRP project will undertake during the financial year. Specific deliverables to be achieved by the IRP project are detailed in the 'Project Plan & Activity Report' worksheet. The annual funding allocation is itemised in the 'Annual Budget' worksheet, which breaks down costs into specific budget line items.

The APP&B itself is guided by the environmental and cultural priorities developed in consultation with Traditional Owners, Elders and other relevant stakeholders. The APP&B should be endorsed by Traditional Owners and it should reflect their priorities and/or aspirations for Country.

The APP&B is an agreement that providers make with the NIAA (on behalf of the Commonwealth) about how funding is allocated to deliver those planned activities. The APP&B is negotiated with and approved by the NIAA. Annual project funding cannot be spent until the APP&B is approved.

Once approved, the APP&B is then used to report on the progress of the IRP project. You report against the activities and the expenditure twice a year, either mid-year (1 July to 31 December) or annually (1 July to 30 June), depending on the reporting requirements outlined in your Project Agreement.

## When is the APP&B negotiated?

The APP&B for the upcoming financial year is usually negotiated in the last quarter of the current financial year and should be approved by the NIAA prior to the start of each financial year (1 July).

For more information, please refer to the *APP&B Provider Guidelines – Round 1 Expansion*.

## What if we did not submit our 2025-26 APP&B by 30 June 2025?

The NIAA recognises there have been challenges in preparing and negotiating the 2024-25 and 2025-26 APP&Bs. We will work with you to get your APP&Bs approved as quickly as possible.

## How do I know if I'm using the correct reporting template?

You should receive the APP&B template for the upcoming financial year from your NIAA Agreement Manager. If you're unsure about what template you should be using to plan or report against, ask your NIAA Agreement Manager.

## Can I do a joint APP&B for both IRP and IPA funding?

Yes, the APP&B can be combined with separate worksheets for each project. You will need to report on your Indigenous Protected Area (IPA) and IRP budgets through separate worksheets.

If you are receiving funding for another IRP project, IPA project, or a ranger project funded by your State or Territory government, you can amalgamate the reporting so that you are not preparing duplicate reporting for different, but complementary, grants.

The NIAA can work with you and other government providers of ranger grants to streamline planning and reporting for ranger grants.



## Are ranger activities classified as commercial?

Yes, all activities conducted by rangers are commercial in nature. This is because rangers are not volunteers and are being paid to work. All relevant State, Territory and Commonwealth Workplace, Health and Safety regulations apply to the work they are doing.

Before NIAA can approve some activities, we may require evidence that you have been in contact with relevant statutory bodies. This can include when working with children or vulnerable people, lighting fires for cultural or hazard reduction burns, acquiring vessels, operating drones, handling wildlife for non-cultural purposes, and the use/storage of firearms.

## What is activity (project) generated income?

This is income you need to report as part of your grant income. It includes interest generated in bank accounts or proceeds from the sale of assets purchased with grant funding, once approved for disposal by the NIAA. It does not include fee-for-service income.

## What is an asset for APP&B purposes?

Assets are items that cost \$5,000 or more (GST exclusive) and include items that are purchased, leased or otherwise acquired. The acquisition of all assets must be approved by the NIAA, and this can be done by completing the Asset Acquisition Request Form. A description of the asset/s you would like approved should also be included in the APP&B 'Project Plan & Activity Report' and 'Annual Budget' worksheets.

## Can assets be acquired under lease arrangements?

If you are looking to acquire a leased asset, the leased asset will need to represent value for money and the NIAA will require a copy of the lease agreement. Fixed Term lease types are the most common form of lease arrangement for IRP projects. If the NIAA is asked to approve a finance lease, the asset will need to be acquired by the project at the end of the lease period. This means that the asset's residual value will be included in the approval and the asset must remain on the Asset Register for future use against the grant activity.

For more information, please refer to the *Provider Asset Management Guidance for Ranger Programs – IRP and MDBIRR*. If you have not received this document, it is available through your Regional Engagement Officer.

## If items over \$5,000 are considered assets and items under \$5,000 are considered operational expenses what happens if I purchase one item in bulk, for example camera traps or iPads?

Items are considered individually in reference to their status as assets. Where each item is individually valued under \$5,000 (GST exclusive), it is not considered an asset and does not need to be included in the Asset Register. If the individual items are valued over \$5,000 (GST exclusive) each item must be recorded in the Asset Register.

For example, five laptop computers worth \$1,100 each and with a total value of \$5,500 are not considered assets, because the value of each is under \$5,000.

## How do I get written permission from the NIAA to purchase an asset?

Discuss the intended purchase with your Regional Engagement Officer and list the proposed asset in your APP&B. An *Asset Acquisition Request Form* will then be provided to you to complete, for approval by the NIAA, before you are allowed to purchase the asset.

When requesting to purchase an asset, the provider must provide sufficient justification that:

- the asset is essential to the delivery of the project activities as described in the Grant Agreement and the APP&B.
- the asset will be used to meet the IRP or IPA program objectives.
- the asset will be primarily used for delivering an IRP or IPA project.



- the type of asset and method of acquisition represents the best value for money option for the effective, efficient and ethical expenditure of public funds (ideally, three quotes should be obtained by the provider and submitted with the Asset Acquisition Request Form).

## Is it possible to purchase second-hand vessels?

Before you purchase a second-hand vessel, NIAA will require written advice from an Australian Maritime Safety Authority (AMSA) accredited marine surveyor indicating that the vessel can be transferred and registered for the intended purpose. This is because AMSA must certify that the vessel can be registered for commercial use.

## When reporting on casual staff there doesn't seem to be a formula for working out hours worked. What is required?

For the hours worked by casual staff reported in the 'Expenditure Report' worksheet, the NIAA requires the number of casual staff that you hired and the total number of hours casual staff worked in the reporting period.

Where rangers are employed under a relevant Enterprise Agreement or Award, hours worked should be calculated using the employee's scheduled hours divided by the employer's hours for a full-time work week.

If the Enterprise Agreement or Award is not known, to ensure consistency of internal reporting, below is the standard calculation to determine hours worked by 1 Full Time Equivalent (known as FTE):

**48 weeks per year x 38 hours per week = 1,824 hours worked by 1 FTE per year**

This is the Department of Finance standard method for the Commonwealth, as well as the standard under the Fair Work Act, Full-time employees - Fair Work Ombudsman.

### Calculating total hours worked by a casual staff member:

- Number of hours worked by staff member ÷ number of hours in a normal work week = Position Type FTE
- Example: 10 hours ÷ 38 hours = 0.26 FTE

To calculate casual hours, you can then convert the FTE to hours using the following:

- Casual FTE x Hours worked per year for 1 FTE = Annual hours worked by a casual staff member
- Example: 0.26 x 1,824 = 474.24 hours

## Is there a preference for the number of full-time workers or is the number of workers making up the FTE sufficient?

NIAA does not dictate the number of full-time, part-time or casual employees hired. The requirement is that the total staffing profile meets the minimum contracted FTE outlined in the Project Agreement. How this is implemented is at the discretion of you as the provider.

## Can we factor in career progression in relation to wages or is there a base award rate that we need to work with? Similarly, if we wanted to hire cultural advisors is it a question of corresponding salaries and casual rates in excess of the base award rate?

As long as there is a basis for the award rate, you determine the rates of pay. The NIAA suggests you consider the applicable award rate from your State or Territory government. This should provide a range of pay rates starting at entry level, moving through to specialist skills and experience. This will allow you to determine a reasonable rate of pay.

Cultural Advisors can be engaged casually and contribute to the total FTE.

Sitting fees for attendees at organisational meetings under the IRP funding are not allowed. Only meeting related expenses can be covered, such as fuel and catering.



An important outcome from the IRP is that people are gaining employment so wherever possible, we encourage you to employ people through the wage component of your budget.

## Can sitting fees be paid using IRP grant funds?

No, sitting fees are not eligible IRP grant expenditure.

## What sort of roles can I employ people in?

You can employ people in whatever roles you require to ensure you can deliver the agreed IRP activities.

## Can non-Indigenous people be hired as employees under the IRP?

Yes. Refer to the Staffing Profile in your Project Agreement.

If a non-Indigenous person wasn't stated in your funding agreement you would need approval from the NIAA.

It is generally permitted to engage a non-Indigenous person in a ranger coordinator role, where necessary. This may occur where you require experience or skills for a more specialist role. If you do hire a non-Indigenous person, the NIAA expects to see a plan to transition that role to a First Nations person, over time.

## When would a provider be required to engage an auditor?

The requirement for an auditor is based on the risk profile assigned to the provider organisation. Similarly, your funding agreement will outline whether you are required to submit an Audited Financial Statement or whether the financial statement can be signed by the Chief Financial Officer (CFO) or other authorised person in your organisation.

## Could you provide some examples of what you expect to see in an APP&B for this financial year?

A lot of the work for 2025-26 will be foundational work for new providers to the IRP. This includes activities such as establishing a steering group for the project, engagement with community about the activities to be undertaken, recruitment of rangers, recruitment of other relevant positions, advertising of positions, development of work plans or position descriptions for rangers, describing assets and getting approval to purchase them, and engagement with government or regulatory agencies – particularly if the work you are undertaking requires permits or statutory approvals.

## Part Two: Developing the Budget

### When should an Annual Project Plan and Budget be re-negotiated?

A re-negotiation or variation can occur for a few different reasons. It's usually when something has changed with the project; one example is natural disasters. Cyclones, floods and fires, can mean rangers can't continue with their agreed workplans and the APP&B needs to change to make sure they can keep working effectively.

The other common time is when funding is being acquitted at the end of a financial year and there are unspent funds. A decision will be made about whether they can be carried forward into a future year financial year to be used for delivering additional activities. In this case, the APP&B will need to be renegotiated to outline what new activities and budget line items the carried over funding will be used for. In most cases, re-negotiation of an APP&B is done by email exchange with the NIAA.

### Should I seek financial advice?

We recommend that you seek professional financial advice. We also recommend that you engage an accountant for financial planning and reporting services. Whether or not you are required to engage a Chartered Practising Accountant (CPA) will depend on your funding agreement. Some organisations, depending on their risk rating, must engage an external financial



auditor. Requirements will be included in your Funding Agreement. If you are unsure, we encourage you to speak to your NIAA Agreement Manager.

If there is an underspend in, for example, wages, are we able to use that funding for future-year activities?

For each financial year, a specific amount of funding is granted. Unless advised otherwise by the NIAA, in most financial years and until that funding is reported on, acquitted and a NIAA delegate (on behalf of the Commonwealth) has made a decision about whether that funding can be transferred into future years, the unspent funding must stay in your bank account and should not be spent on future year activities.

If there is a “projected” underspend in wages for 2024-25, can funding be used to employ more people until the end of the 2024-25 financial year?

Yes, this was possible. If you had known you would be underspent on wages in 2024-25, you could have employed more people until the end of the 2024-25 financial year to expend your entire wages budget for that financial year. As the 2024-25 financial year has passed any wages budget not expended in 2024-25 will not be made available to you in the 2025-26 financial year.

When finalising the budget for the 2024-25 financial year, if we have not yet employed people, do we need to change the budget accordingly?

No. You do not need to retrospectively change the 2024-25 financial year budget. The NIAA will adjust, as necessary.

Should start up costs be included as a specific budget line item in the APP&B?

Start-up costs do not have a specific budget line item in the APP&B.

Eligible projects under the IRP Expansion Round 1 may have been provided up to \$200,000 (GST exclusive) as an initial one-off payment for start-up costs. Start-up costs can include, but are not limited to, office fit-out, vehicle acquisition, safety equipment or other costs as identified. They may be spread across the different budget line items in the APP&B.

Start-up costs are different to other one-off costs, including Capacity Building and Strategic Planning, which have their own specific budget line items in the Expansion Round 1 APP&B.

What do we include against a Capacity Building budget line item?

Capacity Building is only included if you have received a grant funding specifically for capacity building to specifically assist with your IRP project. Examples include:

- engaging professional services or external support to develop a human resource management framework
- data management systems, servers and websites
- finance systems
- business development plans
- professional mentoring for staff

You can find more information in the APP&B template.

Please note: Wi-Fi and Starlink can be funded under the IRP but not under Capacity Building. They are most likely to be funded under the Administration budget line item of your APP&B.





## How is the APP&B approved?

The approval process involves a negotiation between you and the NIAA. Generally, providers put forward their APP&B, the NIAA asks clarifying questions and requested changes are then made. Once that process is complete, the APP&B will be approved by the NIAA.

Please note: the APP&B must be approved before any funds are spent.

## Can I employ an Indigenous person in an administrative support role? How should I include that employment in the APP&B?

Yes, the NIAA encourages Indigenous employment in IRP projects. There is a section in the Wages budget specifically for administrative position wages. Section 2.6 in the Project Agreement outlines the types of positions you can fill with the FTE that you have approved.

In some cases, the administrative support role may be shared across the organisation, with a portion dedicated specifically to IRP-related activities. For example, if 50% of the administrative support is allocated to IRP ranger activities and the remaining 50% to broader organisational tasks, then you may allocate **0.5 FTE** to the IRP project.

## What is the NIAA's advice regarding the drafting of advertisements seeking to hire Traditional Owner women from our local area?

You are able to specify in job advertisements that applicants must be Traditional Owners of your local area. You can include affirmative measures so that applicants must be a recognised descendant of a particular community as determined by a Prescribed Body Corporate (PBC) or other form of recognised Indigenous land rights. This recognises that Indigenous rangers often deal with cultural heritage matters that are very sensitive to a particular community. You can also specify that roles require specific knowledge of land and sea practices of the particular area or community – such as roles held by women.

## Is there flexibility to move funding between wages and operating budget lines?

This is something you can discuss with your Regional Engagement Officer.

The funding awarded for 'Wages and On-costs' in 2024-25 for IRP Expansion Round 1 cannot be used against other budget line items (please refer to your Project Agreement for the amount approved for budget line items). Any acquitted underspend in this category will not be approved for carry-forward into the next financial year.

From 2025-26, the 'Wages and On-Costs (Total)' grant amount may be allocated towards other budget line items, provided the project is engaging the minimum contracted FTE, paid at a suitable award rate.

## In relation to funding for strategic planning, how much flexibility is there in how those funds are used? Do they have to be used for strategic planning for the ranger project or could they be used for a broader remit like a Healthy Country Plan?

Strategic planning funding is for the development of an IRP Strategic Plan, specific to your IRP project. The NIAA will provide you with guidance on what the requirements for an IRP Strategic Plan are and when it is due. IRP strategic planning funding is not for strategic planning for your whole organisation.

Please reach out to your Regional Engagement Officer for further information.

## Can you recommend or provide any project planning templates?

Yes, the NIAA will provide links to suitable materials.



## How do I report on fee-for-service activities and income?

The NIAA does not expect you to report highly detailed information on fee-for-service activities your rangers may undertake. The income you received through fee-for-service activities does require reporting the income received and what type of activity was undertaken. If IRP grant funding is facilitating fee-for-service activities that would not be possible without the IRP grant funding (for example, through employees' time or use of assets provided for by the IRP), please report this to the NIAA via the 'Fee-for-service activities' section of the APP&B 'Project Plan and Activity' worksheet.

## Is there scope for incorporating wellness activities into the budget?

Wellness activities such as leadership and mental health training can be included in the training and planning budget line. Past activities approved under this budget line item have included mental health first aid training, nutrition training, occupational therapists, health and safety management and bush tucker courses.

### ***Where do I find more information?***

For more information, please contact your NIAA Regional Engagement Officer.

If you are unsure of who your Regional Engagement Officer contact is, please call 1800 079 098. This toll-free number will automatically connect you to the nearest NIAA Regional Office.

