



Australian Government
National Indigenous
Australians Agency



NIAA

IRP Expansion Round 1

Annual Project Plan & Budget

Part 2: Negotiating the Annual Budget

Guidance for Indigenous Rangers Program Providers



PowerPoint Presentations set up

There are two PowerPoints on negotiating the Annual Project Plan and Budget (APP&B):

- Part 1– Negotiating the Project Plan
- Part 2 (this PowerPoint) – Negotiating the Budget

Indigenous Ranger Program (IRP) outcomes

- Managing Country at the direction of Traditional Owners, Elders and Community.
- Intergenerational transfer of Cultural Knowledge.
- First Nations people (incl women and youth) gain skills for meaningful employment.
- First Nations people transition into specialist positions and leadership roles.
- Building economic resilience of Indigenous organisations.
- Caring for country through partnerships with community, government and non-government organisations.

These outcomes are delivered through the Annual Project Plan agreed with NIAA.

Annual Project Plan & Budget (APP&B)

- The APP&B is one of the main documents provider organisations use to plan and report on the IRP.
- The APP&B outlines approved activities and budgets for each financial year by:
 - Detailing specific project deliverables (activities)
 - Breaking down how funding will be used to deliver activities (budget line items)
- The APP&B is negotiated with, and approved by, the NIAA.
- Once approved by NIAA, the APP&B is used for bi-annual activity and expenditure reporting. This includes the:
 - Mid-year report (first half of the financial year)
 - Annual report (whole year)

When is the APP&B negotiated?

The APP&B is negotiated prior to the start of each financial year, during the last quarter of the previous financial year (April to June).

The APP&B should be approved by the NIAA prior to 30 June each year.

Your Agreement Manager will provide you with the APP&B workbook.

When should the APP&B be re-negotiated?

Following a change in activities or budget, for example:

- Natural disaster or other major disruption
- Where unspent funds are approved for carry-forward from a prior year.

How is the APP&B re-negotiated?

The APP&B can be re-negotiated and approved by an exchange of letters (email approval) by the NIAA delegate.

Budgets: general considerations

- Seek independent financial advice - ensure your operations are viable.
- Recommend engaging an accountant for financial planning and reporting.
- GST exclusive figures should be used.
- Use the Budget worksheet in the APP&B workbook provided by your Agreement Manager.
- For 2024/25, 12 months of wages funding must be allocated to specified staff.
- In future years, provided minimum specified personnel are budgeted, amounts allocated to other budget line items are flexible. This means that:
 - more employees can be added at the discretion of the provider, using funding from the operations budget
 - strategic planning and capacity building and operational assets funding **cannot** be re-allocated.

Budgets: general considerations (continued)

- Budgets are approved on an annual basis prior to the start of each financial year.
- The funding approved for each financial year can only be used in the financial year for which it was approved.
- Funding left in your bank account after 30 June needs to be quarantined (meaning you cannot spend this money) until acquitted by the NIAA following submission of your annual financial statement.
- The NIAA delegate will decide what happens to any funding remaining unspent at the end of the financial year.

Options for unspent funding:

1. NIAA recovers the unspent funds by invoice to the provider.
2. Offset the unspent funding amount against a future milestone payment (reducing the payment amount).
3. Approve funds to be carried forward for use in the next financial year to enhance the delivery of the grant activity.
 - i. Your Agreement Manager and Engagement Manager will work with you to develop a business case outlining your proposal for enhancing delivery of your project.

Grant funding allocations - Example

See your Project Schedule for information on your project's grant allocation amounts and types of funding your project has received (e.g. Strategic Planning, Start-up costs etc.)

Funding	2024/25 Grant amount (GST excl)	2025/26 Grant amount (GST excl)	2026/27 Grant amount (GST excl)	2027/28 Grant amount (GST excl)
Wages and On-Costs	\$250,000.00	\$260,000.00	\$270,400.00	\$281,216.00
Operation Expenses	\$90,000.00	\$93,600.00	\$97,344.00	\$101,237.76
Capacity Building	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Strategic Planning	\$25,000.00	\$0.00	\$0.00	\$0.00
Start Up Costs	\$150,000.00	\$0.00	\$0.00	\$0.00
Operational Assets	\$100,000.00	\$0.00	\$0.00	\$0.00
Total	\$339,250.00	\$322,927.00	\$331,865.00	\$341,071.00

Budget line items

Wages funding (Broken into....)	General operational funding (Funding for....)	Start-up costs (New projects only)
<ul style="list-style-type: none"> • Wages • On-costs 	<ul style="list-style-type: none"> • Administration and audit • Operational costs (should not include assets over \$5000) • Consultation and planning (includes any consultancies except administration) • Capacity building • Strategic planning • Training • Transport, fuel, maintenance (cannot include vehicle leases) • Assets (all leases and purchases, valued at over \$5,000) 	<ul style="list-style-type: none"> • Must be attributed to one of the other budget line items. • Any assets funded from start-up costs must be transferred to the 'Assets' line item.

Budget Line Item		Annual Budget	
<i>Wages (Subtotal)</i>		\$	-
On-Costs			
Superannuation		\$	-
Workers Compensation Insurance		\$	-
Other (please specify)		\$	-
On-Costs (Subtotal)		\$	-
<i>Wages and On-Costs (Total)</i>		\$	-
Operation Expenses			
Administration and Audit		\$	-
Operational		\$	-
Consultation and Planning (include consulting services)		\$	-
Capacity building		\$	-
IRP Strategic plan		\$	-
Training		\$	-
Transport Fuel and Maintenance		\$	-
<i>Operation Expenses (Total)</i>		\$	-
Assets			
Leased Assets			
Example:	Toyota Landcruiser Single Cab Utility	\$	43,000
Example:	Building lease (Ranger Office)	\$	31,200
Insert asset details		\$	-
		\$	-
		\$	-
Leased Assets Total		\$	-
Purchased Assets			
Example:	7 metre Aluminum Barge (2C Survey)	\$	280,000
Example:	Duel axle aluminum Boat Trailer	\$	30,000
Insert asset details		\$	-
		\$	-
		\$	-
		\$	-
		\$	-

Budget components

Wages

- The Indigenous Rangers Program supports equity in remuneration and employment conditions but does not specify ranger conditions or pay rates.
- NIAA expects providers to use a relevant Award or Enterprise Agreement.
- State government rangers 'Operational Officer' or 'Field Officer' pay scales are relevant benchmarks.
- Wages rates for employees should be based on formal qualifications and prior experience.
 - Roles such as Ranger Coordinators typically require tertiary qualifications and prior experience in delivering land and sea management projects.
- Positions should be publicly advertised and appointments merit based.
- Use your Traditional Owner Governance Framework to give community oversight for recruitment processes.
- Do **not** include consultancy fees in wages.

Wages (continued)

- Your staffing profile must deliver the minimum Full-time Equivalent (FTE) positions prescribed in the funding agreement.
- The weekly hours for 1 FTE must be agreed by NIAA. If not specified, 37.5 hours per week will be assumed.
- Employees may be full time, part-time, or casual. Total planned hours per week must add up to their FTE and must add up to the prescribed total.
- Casual positions can be planned as 'X' number of casual positions totaling 'X' FTE.
- You can employ more than the minimum number of personnel required by your funding agreement through the APP&B.

On-costs

On-costs are additional costs associated with employment of staff such as:

- Superannuation
- Workers' compensation insurance.

On-costs should not exceed approximately 18% of the wages budget (there is some flexibility in this).

On-costs other

This category is for non-typical on-costs. For example:

- Allowances or subsidies outlined in an Award or Enterprise Agreement.

Administration & audit

- Administration costs
- Cost of engaging accounting, payroll or bookkeeping services
- Electricity, phone bills, leasing or rent for ranger offices
- Wages for managers or other positions not directly linked to delivery of activities.

Operational costs

Operational costs include:

- Equipment and consumable items, such as chemicals (these should correspond with your planned activities as agreed in your funding agreement)
- Permit or license costs
- Items costing less than \$5,000.

Consultation & planning

Consultation and planning costs may include:

- Costs for consultation with your Traditional Owners, Elders and stakeholder organisations in order to plan and monitor your project and its activities
- Meetings and associated travel, food/catering, parking, room hire fees
- Consultancies (non-administration) – developing land/sea management plans.

Capacity building

If specific additional capacity building funding is included in your funding agreement, include capacity building as a line item in your budget.

Examples:

Engaging professional services for your IRP project:

- Developing internal management and HR Frameworks
- Data management systems, internet and websites
- Financial management systems and training
- Organisational plans, business enterprise development
- Professional development and/or mentoring.

If you did not receive any capacity building funding as part of your funding agreement, leave this section of the budget blank.

Strategic plans

If you have received additional funding to develop an Indigenous Rangers Program Strategic Plan, include your planned expenditure in this line item.

IRP Strategic Plan funding means you must include activities which contribute to the development of your plan in the relevant section of the annual Project Plan worksheet.

Training

- Include training costs for your rangers and coordinator/s.
- Any training included must assist your rangers with undertaking your planned activities or build ranger capabilities and skills.
- Training may include:
 - nationally accredited conservation and land management qualifications
 - certificates of competency for operation of machinery or vessels
 - software and computer programs
 - leadership and personal development
 - literacy and numeracy
 - fire management and operations
 - sharing and transferring Traditional Knowledge
 - other workplace health and safety requirements relevant to planned activities.

Transport, fuel & maintenance

Include costs related to operation, costs for vehicles, ATVs, plant and equipment, vessels and other machinery used to deliver the grant activity.

Examples:

- fuel
- maintenance / servicing
- insurance and registration costs.

DO NOT INCLUDE: vehicle or machinery lease or purchase costs.

Assets

Assets are items costing \$5,000 or more (exclusive of GST) that are acquired with grant funding.

This includes items that are leased (buildings, vehicles, machinery).

The NIAA delegate must approve the Asset Acquisition Form prior to you acquiring an asset funded in-part, or in-full by grant funding.

Assets must be adequately described in the Project Plan and Budget.

Leased assets

Lease agreements must represent value for money and must be approved by NIAA.

If a finance lease is approved, the asset must be purchased by the provider at the completion of the lease for continued delivery of the Grant Activity.

Asset approval & asset register

You need written approval from the NIAA before:

- Acquiring assets with grant funds (including partly grant funded).
- Disposing of assets acquired using grant funds.
- Asset Acquisition or Disposal Forms are available from NIAA.

You must maintain an ongoing register of all assets acquired with grant funds

- The register template is in the APP&B and updated via mid-year and annual reporting.
- Leased assets must also be included on the asset register.
- Records of assets that have been disposed of, must also remain on the register.

Asset Register

ASSET REGISTER

2025-26 Financial Year version

Project Name(s):

Northern Rivers Ranger Project

Report Type:

Asset Register (ongoing)

Organisation Name:

Example Aboriginal Corporation

ASSET REGISTER INSTRUCTIONS

All assets costing \$5,000 or more (GST Excl), irrespective of current value, must remain on this asset register, even once you have disposed of them.

You must receive written approval from NIAA to dispose of assets (asset disposal request form), or in the case of a fixed-term lease, they are returned to the lessor at the end of the lease period. Assets acquired through a FINANCE LEASE must be acquired by the funded organisation for continuation of the IPA / IRP activity and remain on the asset register.

Please note, this is a cumulative register for Commonwealth funded assets. Please do not remove assets, even after they have been disposed of.

ONGOING ASSET REGISTER																
Description of Asset	Transport registration number (where applicable)	Serial / V.I.N. or H.I.N or U.V.I Number	Projects to which the asset relates	Location of asset	Current condition	Acquisition type (Select from List)	Asset purchase or start of lease (Date)	End of lease (Date)	Lessor (company providing the lease)	Total cost of purchase, lease or other acquisition type (GST exclusive)	Amount of the grant used to purchase, lease or acquire (GST exclusive)	Value of asset at time of reporting / adjusted value (GST exclusive)	Date asset disposal approved by Commonwealth	Disposal Date	Disposal Value (GST exclusive)	Total Funds Returned to the Project
List assets acquired through this or previous Australian Government Grants.(Type of asset) (Insert 'Nil' if no transferred assets)			List the Activity and, where necessary, the subprojects where the asset is used		e.g. Poor, Fair, Good, Excellent, New	Fix-term lease		enter 'not applicable' if asset is not leased	enter 'not applicable' if asset is not leased		Note: this might be different to the entire purchase price – for example, if a purchase is made using a combination of fee-for-service and grant income, or grant income from multiple sources, e.g. NIAA and state/territory Government funding	\$X (estimated value)				

Employee Planning and Wages budget

The 2025-26 FY APP&B workbook has a separate worksheet specifically for planning and then reporting on, employees and wages.

EMPLOYEE DATA and DEMOGRAPHICS - Indigenous Rangers Program (IRP)							2025-26 Financial Year version													
<p>- the total wage budget (cell F32) and actual wage expenditure (cell K32) will automatically copy over to the budget and expenditure pages for the IRP respectively, automatically.</p> <p>- Use the white cells to document employee information, demographic, planned wages and actual wages. Do not make any changes to any other cells.</p> <p>- you can add additional white columns as needed to provide your employee information.</p>																				
Project Name:		Northern Rivers Ranger Project																		
Organisation Name:		Example Aboriginal Corporation																		
Report Type:		Annual Report (Period: July - June) - due July																		
Reporting Period from:		1/01/2025																		
Reporting Period to:		30/06/2025																		
<table border="1"> <tr> <td>Specified full time equivalent positions (FTE) in funding agreement</td> <td>7.6</td> </tr> <tr> <td>Planned Employment (Total FTE)</td> <td>7.6</td> </tr> <tr> <td>Proposed full-time hours per week (per FTE)</td> <td>37.5</td> </tr> </table>							Specified full time equivalent positions (FTE) in funding agreement	7.6	Planned Employment (Total FTE)	7.6	Proposed full-time hours per week (per FTE)	37.5								
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Proposed full-time hours per week (per FTE)	37.5																			
Full & Part Time Positions - Workforce Planning							Full and Part Time Employees - Wages Reporting													
Position Description	Base Location	Type of employee (Full-time or Part-time)	Number of employees	FTE for all employees	Annual Wage per FTE	Total wages (all employees)	Employee Names	Position	Total hours worked in reporting period	Indigenous (Yes / No)	Female (Yes / No)	Wages paid in reporting period	Variance	Explanation for						
Ranger Coordinator	Town Name	Full Time	1	1.0	\$ 75,000.00	\$ 75,000.00	Fred Smith	Ranger Coordinator	1022.00	Yes	No	\$ 47,773.00	\$ 27,227.00	Fred started in September						
Senior Ranger	Town Name	Full Time	1	1.0	\$ 65,000.00	\$ 65,000.00						\$ -	\$ 65,000.00							
Rangers	Town Name	Full-time	2	2.0	\$ 55,000.00	\$ 110,000.00						\$ -	\$ 110,000.00							
Rangers	Town Name	Part-time	2	1.0	\$ 55,000.00	\$ 55,000.00						\$ -	\$ 55,000.00							
Administrative Support	Town Name	Part-time	1	0.6	\$ 47,000.00	\$ 28,200.00						\$ -	\$ 28,200.00							
Cultural Advisor	Town Name	Part-time	1	0.5	\$ 65,000.00	\$ 32,500.00						\$ -	\$ 32,500.00							
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Employee and Wages Planning

Report Type:	Annual Project Plan and Budget for the next financial year (period: July to June) - due June					
Reporting Period from:	1/01/2025					
Reporting Period to:	30/06/2025					

Full & Part Time Positions - Workforce Planning							
Position Description	Base Location	Type of employee (Full-time or Part-time)	Number of employees	Full Time Equivalent (FTE) for all employees	Annual wage per FTE	Total wages (all employees)	
Ranger Coordinator	Town Name	Full Time	1	1.0	\$ 75,000.00	\$ 75,000.00	Fre
Senior Ranger	Town Name	Full Time	1	1.0	\$ 65,000.00	\$ 65,000.00	
Rangers	Town Name	Full-time	2	2.0	\$ 55,000.00	\$ 110,000.00	
Rangers	Town Name	Part-time	2	1.0	\$ 55,000.00	\$ 55,000.00	
Administrative Support	Town Name	Part-time	1	0.6	\$ 47,000.00	\$ 28,200.00	
Trainee Rangers	Town Name	Part-time	3	0.6	\$ 38,000.00	\$ 22,800.00	
Cultural Advisor	Town Name	Part-time	1	0.4	\$ 65,000.00	\$ 26,000.00	

The Employee and Wages section, is located to the left of the worksheet.

The worksheet is split into Full & Part Time and Casual workforce planning.

Planning wages – Full & Part type employees

[illegible]

When planning your full and part time staff, you must supply the following:

- A position description, and if this position is Full-time or Part-time
- The number of staff which you plan to employ into that position description and employee type
- The combined FTE of every staff employed against that position description
- The annual wage for that position description.

Total Annual Wage calculation

ons - Workforce Planning			
Number of employees	Full Time Equivalent (FTE) for all employees	Annual Wage per FTE	Total
1	1.0	\$ 75,000.00	\$ 75,000.00
1	1.0	\$ 65,000.00	\$ 65,000.00
2	2.0	\$ 55,000.00	\$ 110,000.00
2	1.0	\$ 55,000.00	\$ 55,000.00
1	0.6	\$ 47,000.00	\$ 28,200.00
1	0.5	\$ 65,000.00	\$ 32,500.00
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8.00	6.10		\$ 365,700.00

Your project's Total Wages is calculated for each Position Description and Employment Type (i.e. Full-time or Part-time) automatically by Excel.

For this calculation to work, you must supply the combined FTE and annual wage for that specific position description.

Where you have assigned a different wage to a position description (e.g. a higher wage for a more experienced ranger or staff member), you must give that position a new row.

Planning wages – Casual employees

Full & Part Time - Totals		18.00	14.00	\$	918,200.00
Casual Positions - Workforce Planning					
Position Description	Base Location	Number of employees	Total of Full Time Equivalent (FTE)	Annual Wage	Wages Budget for casual positions (combined)
		0	0	\$ -	\$ -
		0	0	\$ -	\$ -
		0	0	\$ -	\$ -
		0	0	\$ -	\$ -
Casual Total		0.00	0.00		\$ -

The same information is required for casual employees, as for full and part-time staff except that you do not need to state that they are casual employees.

As per full and part-time employment, the total wages for each position description is calculated automatically, from the combined FTE and annual wage for that specific position.

Example: wages, budget and reporting for 2025-26

Report Type:

Annual Project Plan and Budget for the next financial year (period: July to June) - due June

Reporting Period from:

1/01/2025

Reporting Period to:

30/06/2025

Specified full time equivalent positions (FTE) in funding agreement

7.6

Planned Employment (Total FTE)

7.6

Proposed full-time hours per week (per FTE)

37.5

Full & Part Time Positions - Workforce Planning							Full and Part Time Employees - Wages Reporting							
Position Description	Base Location	Type of employee (Full-time or Part-time)	Number of employees	FTE for all employees	Annual Wage per FTE	Total wages (all employees)	Employee Names	Position	Total hours worked in reporting period	Indigenous (Yes / No)	Female (Yes / No)	Wages paid in reporting period	Variance	Explanation for Variance
Ranger Coordinator	Town Name	Full Time	1	1.0	\$ 75,000.00	\$ 75,000.00	Fred Smith	Ranger Coordinator	1022.00	Yes	No	\$ 47,773.00	\$ 27,227.00	Fred started in September 2025
Senior Ranger	Town Name	Full Time	1	1.0	\$ 65,000.00	\$ 65,000.00						\$ -	\$ 65,000.00	
Rangers	Town Name	Full-time	2	2.0	\$ 55,000.00	\$ 110,000.00						\$ -	\$ 110,000.00	
Rangers	Town Name	Part-time	2	1.0	\$ 55,000.00	\$ 55,000.00						\$ -	\$ 55,000.00	
Administrative Support	Town Name	Part-time	1	0.6	\$ 47,000.00	\$ 28,200.00						\$ -	\$ 28,200.00	
Cultural Advisor	Town Name	Part-time	1	0.5	\$ 65,000.00	\$ 32,500.00						\$ -	\$ 32,500.00	
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Approval of your APP&B

The Annual Project plan should be signed by your **Chief Executive Officer** or other delegated staff member.

The budget should be approved by the **Chief Financial Officer**, or delegated staff member.

From 2025-26, the name of the NIAA delegate approving the APP&B will be shown on the first worksheet.

Once the APP&B has been approved by NIAA, you can start spending from the approved budget.

After NIAA has approved the APP&B, any changes to the APP&B must be re-negotiated with, and approved by, the NIAA.

Note:

- The annual project plan and budget should not include any reporting.
- Reporting against the APP&B is undertaken twice per year (mid-year and annual).