



Australian Government
National Indigenous
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NIAA

Provider Asset Management Guidance for Ranger Programs

Indigenous Rangers Program (IRP) and Murray-Darling Basin
Indigenous River Rangers Program (MDBIRR)

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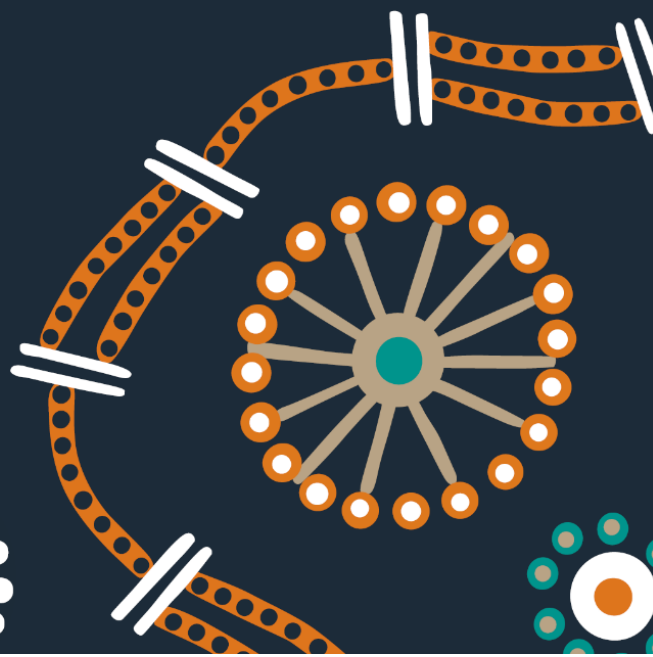
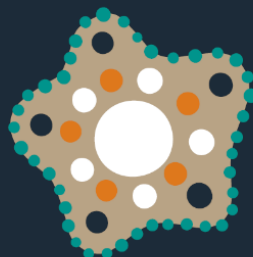


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Purpose of this Provider Guidance

This document provides guidance to the grantee (Provider) of the Indigenous Rangers Program (IRP) and Murray Darling Basin Indigenous River Rangers (MDBIRR) Program on the acquisition, disposal and management of grant funded assets in accordance with the NIAA Asset Policy, the IRP and MDBIRR Grant Opportunity Guidelines, and IRP and MDBIRR Project Agreements.

The NIAA Head Agreement and Project Agreement take precedent over this document. This document aims to guide Providers to promote effective and accountable use and management of grant funded assets.

For further information, please seek advice from your NIAA Regional Engagement Officer.

What is an Asset?

An asset is any item valued at \$5,000 (exclusive of GST) or more that is leased, purchased, transferred or otherwise acquired with grant funds to deliver the project in accordance with the NIAA Project Agreement.

Following NIAA approval, what assets are eligible to be acquired with Indigenous Rangers Program & MDBIRR grant funding?

The following assets are eligible for acquisition using IRP & MDBIRR grant funding:

- Work vehicles (utility or troop carriers)
- All-terrain vehicles (e.g. side-by-side ATVs)
- Commercially registered vessels - **registered with AMSA.**
- Plant and machinery **where essential to project delivery** (tractors, generators and machinery).
- Trailers
- Fire management appliances and spray units.
- Chemical storage units
- Drones
- Building leases
- Equipment maintenance or storage facilities and shipping containers.
- Security fencing
- Relocatable office units
- Relocatable amenities units
- Office equipment (furniture, computers, servers etc)



What assets are NOT eligible for purchase with Indigenous Rangers Program & MDBIRR funding?

The following assets are not eligible for acquisition using IRP and MDBIRR grant expenditure:

- Assets where the primary use is not associated with delivering the IRP and MDBIRR grant funded activity.
- Accommodation related buildings, including outstations used for accommodation.
- Construction and upgrades of office buildings. ***Minor upgrades may be considered by the NIAA on a case-by-case basis.***
- Purchase or transfer costs of land (including leasehold and freehold).
- Major construction, new roads and infrastructure works.
- Expenses for which other Commonwealth, state, territory or local government bodies have primary responsibility.
- Non-commercial vehicles (e.g. SUV's, sedans, coupes or hatch-back vehicles). ***Requests to acquire non-utility / troop carrier vehicles may be considered by the NIAA on a case-by-case basis.***
- Non-commercially registered vessels.
- Diving Equipment: Self-contained underwater or surface supply breathing apparatus (SCUBA / SSBA) for diving operations. ***Approval for acquisition of SCUBA or SSBA diving equipment may be considered by the NIAA on a case-by-case basis. The provider must provide evidence from the relevant state / territory work-cover authority that the proposed diving activity will be conducted in compliance with AS/NZS 2299.***

Building/property leases

Building leases required to deliver IRP or MDBIRR projects must be approved by the NIAA via an **Asset Acquisition Request Form**.

Building/property leases may include workshops, office space for ranger project operations or administration, storage space, sheds and garages.

Existing buildings owned by the Provider may not be leased with grant funding.



Provider Requirements

Under the Project Agreement the Provider is required to obtain NIAA approval prior to using grant funding to acquire an asset or dispose of an asset using the [Asset Acquisition Request Form](#) or [Asset Disposal Request Form](#) (available from your NIAA Engagement Officer).

Under the NIAA Project Agreement, the Provider is required to:

1. Seek NIAA approval to use grant funding to acquire an asset via the [Asset Acquisition Request Form](#).
2. Maintain a cumulative asset register via the Annual Project Plan and Budget (APP&B).
3. Protect, maintain and insure the asset.
4. Only use the asset to deliver the IRP or MDBIRR grant activity or approved fee-for-service activities.
5. Follow the NIAA's direction on dealing with assets at the end of the Project Agreement.
6. Seek NIAA approval to dispose of a grant funded asset via the [Asset Disposal Request Form](#).

The NIAA can request grantees to supply evidence of maintenance and compliance (e.g. service records, receipts, invoices) and insurance (e.g. Certificates of Currency).

Insurance

Providers are required to maintain adequate insurance for the project's assets throughout the life of the Project Agreement and are responsible for determining the type and level of insurance required for grant-funded assets. Professional advice on what constitutes adequate insurance should be sought, if required.

Maintenance

Providers are responsible for using IRP and MDBIRR project funds (including insurance proceeds) to maintain, service or repair grant-funded assets that are damaged.

Asset Register

Providers must maintain a cumulative register of assets on the Asset Register. Assets that have been disposed of with approval from the NIAA must remain on the register for future auditing purposes (see pages 9-11 on Recording Assets in the Annual Project Plan and Budget (APP&B) Asset Register).

Vessels

Vessels operated by IRP and MDBIRR projects must be commercially registered with the [Australian Maritime Safety Authority](#) (AMSA). This applies to inland waterways (e.g. dams, lakes and rivers).

Prior to approving a vessel acquisition, the Provider must provide evidence from an AMSA accredited marine surveyor that a vessel to be acquired is fit for purpose, and capable of meeting commercial registration or exemption requirements (see [Find an accredited marine surveyor | Australian Maritime Safety Authority](#)).

Before vessel activities can be delivered with IRP or MDBIRR grant funding the NIAA must receive copies of the following documentation:

- The AMSA registration details and Unique Vessel Identifier (UVI) for vessels operated by the project, even if the Provider does not own or lease the vessel.



- A copy of the funded organisation's Safety Management System (SMS) for vessel operations.
- List of names and details of certificates of competency (including formal exemptions issues by AMSA) for staff that will operate the vessels.

Acquiring Assets

Steps for acquiring IRP and MDBIRR project assets:

1. Prior NIAA approval is required prior to the purchase, lease, or transfer of an asset for use in IRP and MDBIRR project activities.
2. Approval for asset acquisitions is via the **Asset Acquisition Request Form** (available from your NIAA Regional Engagement Officer). In considering approval for an asset acquisition the NIAA will evaluate whether the asset is essential to delivery of project activities as described in the Project Agreement and the Annual Project Plan of the APP&B.
3. Provide three quotes (minimum of two if there are alternative suppliers) to demonstrate how value-for-money was achieved (i.e. by tender) for the effective, efficient and ethical expenditure of public funds.
4. Once the asset is approved by the NIAA, submit proof of purchase to the NIAA within 10 business days of the asset acquisition (e.g. receipt and/or vehicle/vessel VIN/HIN and registration details to the NIAA).
5. Record the asset information in the Asset Register within the APP&B (see Page 9-11 on Recording Assets in the Annual Project Plan and Budget (APP&B) Asset Register).

Assets over \$5,000

Asset purchases or leases over \$5,000 (GST exc) must record all costs including extras/add-ons; stamp duty; delivery and installation; WHS modifications/adjustments; all other costs related to the purchase of assets.

Assets under \$5,000

Assets under \$5,000 (GST exc) are considered operational expenses and should be reported under the 'Operational' budget line items in the APP&B.

Operational costs directly connected to delivering on-ground IRP and MDBIRR project activities include, but are not limited to, tools and equipment under \$5,000 (GST exc); consumable supplies such as fertilisers, pesticides and accelerants; uniforms and protective equipment; other project related operational expenses.



Leasing of Assets

Leasing arrangements, including building leases must be approved by the NIAA via an **Asset Acquisition Request Form**.

The Provider must submit a copy of the lease agreement with the Asset Acquisition Request Form for consideration by the NIAA delegate. **The lease type (e.g. Fixed-term or Finance lease) will be considered by the NIAA on case-by-case basis.**

Fixed-Term (operational) Lease

These assets are leased for a fixed period of time and returned to the lessor at the end of the lease.

Note that the lessee will be charged the cost of repairing damage to the asset at the completion of the fixed-term lease. The cost of repairs to vehicles used for Ranger activities at the completion of a fixed-term lease has been prohibitively expensive.

Operating leases may not always be available to newer providers with limited financial history, or where lease companies do not offer leases for vehicles in remote locations. Similarly, leases may not be available for specialised equipment. The NIAA can consider purchases of assets on a case-by-case basis.

Finance lease

Finance leases provide the option to acquire an asset at the completion of a specified lease period with some flexibility in the term of the lease, plus a residual or balloon payment at the completion of the lease.

Where the NIAA approves a finance lease with IRP or MDBIRR grant funding, **the asset must be acquired by the funded organisation at the completion of the lease and made available for continued delivery of the project activity.**

The **Asset Acquisition Request Form** submitted to the NIAA must include provision for payment of the final 'residual' or 'balloon' payment with grant funding.

Finance leases may not always be available to newer providers with limited financial history.

The NIAA will maintain an interest in the asset via the National Personal property Security Register (PPSR) (see [Personal Property Securities Register](#)).



Planning for asset acquisitions

Providers must plan for the acquisition of assets for the upcoming financial year using the 'Asset Purchase' section of the 'Project Plan & Activity Report' tab in the APP&B (as below).

When negotiating the APP&B with the NIAA Regional Engagement Officer, discuss your proposed asset acquisitions.

Please be aware that when the NIAA approves an APP&B, this does not give approval to purchase the proposed assets. An **Asset Acquisition Request Form** and supporting quotes are still required to be submitted and approved by the NIAA.

Asset Purchase			
List detail of assets to be acquired in this financial year. Use one row per asset.	Complete Asset Acquisition Request form with quotes and submit to NIAA for approval.		

Report Type: Project Plan & Activity Report | 24-25 FY Annual Budget | Expenditure Report | Asset Register

Budgeting for asset acquisitions

Providers must budget for the acquisition of assets for the upcoming financial year using the 'Assets' section of the 'Annual Budget' Worksheet.

Assets	
Leased Vehicles	\$0.00
Asset Purchases (over \$5,000 GST Excl)	\$0.00
Assets (Total)	\$0.00
TOTAL GRANT FUNDS TO BE EXPENDED THIS FINANCIAL YEAR	\$0.00

Report Type: Project Plan & Activity Report | 24-25 FY Annual Budget | Expenditure Report | Asset Register

Disposal of Assets

Providers must receive written approval from the NIAA, before disposing of a grant funded asset, via the **Asset Disposal Request Form** (available from your NIAA Regional Engagement Officer).

The NIAA registers an interest in assets acquired with grant funding via the National PPSR (see [Personal Property Securities Register](#)), and this interest will need to be removed before the asset can be sold to another party.

The provider must demonstrate how they will achieve fair market value for disposal of the asset. I.e. trade-in at licensed motor dealer, or via public auction house, or publicly advertised tender.

The proceeds from the sale of assets are treated as Activity Generated Income (AGI) by the NIAA and must be used for the delivery of the grant activity and acquitted in your annual financial statement.

Providers are responsible for using IRP and MDBIRR project funds (including insurance proceeds) to replace assets that are destroyed, lost or not able to be used. Alternatively, the value of the asset can be requested to be "written off" with the provision of adequate justification. Such requests require NIAA approval through the **Asset Disposal Request Form**.



AGI is income generated from the grant activity such as bank interest and proceeds from the sale of project funded assets.

	Assets	Leased Vehicles	Asset Purchases (over \$5,000 GST Excl)	Assets (Total)	TOTAL GRANT EXPENDED IN THIS REPORTING PERIOD	Explanation for Variance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Activity Generated Income (AGI) - Grantee to complete

Project / Activity Generated income and must be acquitted. AGI is income generated from the grant activity such as bank interest and proceeds from the sale of project funded assets. Note you do not need to report fee-for-service income.

Description (please add rows if required)	Date	Amount
e.g. Sale of vehicle	dd/mm/yyyy	
	dd/mm/yyyy	
	dd/mm/yyyy	
	dd/mm/yyyy	
	dd/mm/yyyy	
Total		\$0.00

Income and Expenditure Summary

Approved Annual Funding			Financial Reporting Period (Mid-year Period: 1 July to 31 December) (Annual Period: 1 July to 30 June)			
Approved Budget for this financial year	Activity Generated Income total (from table to the left)	Funding to be acquitted this financial year	Grant funding received this reporting period	Total funding available this reporting period	Total funding expended this reporting period	Underspend or Overspend
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

+ Hide Report Type Project Plan & Activity Report 24-25 FY Annual Budget IRP Expenditure Report IRP 24-25 FY Annual Budget IPA Expenditure Report IPA Asset Register +

The NIAA Project Agreement requires Providers to maintain an Asset Register. The Asset Register is located in the APP&B. All sections of the Asset Register are required to be filled out. The Asset Register is held by the Provider and must be included in the APP&B and made available if the NIAA requests it.

Where IRP and Indigenous Protected Areas (IPA) projects are delivered by the same provider and are related, you may wish to maintain one Asset Register but clearly indicate which program funded the purchase of the assets. Ensure the Asset Register is cumulative (include all project assets purchased through grant funding across the life of the project), regardless of their depreciated value or if disposed of (e.g. if you have a vehicle that is no longer used, whether you still have the asset or if it has been sold, it still needs to be listed on the Asset Register).

NIAA | Indigenous Rangers Program Provider Guidance – Asset Management

General guidelines to filling out the Asset Register

Asset Register Sections Required

Description of the Asset (Type of Asset, make/ model)	List all asset acquired through previous Indigenous Rangers Program grants e.g. Working on Country (WoC) grants.
Transport registration number (where applicable)	Number plate number for registered vehicles.
Serial number/ VIN / HIN / UVI number <ul style="list-style-type: none"> VIN - Vehicle Identification Number HIN - Hull Identification Number UVI – Unique Vessel Identifier 	<p>To locate the VIN, consult your vehicles manual handbook. The VIN can also be also be found on the registration certificate and insurance documents.</p> <p>The HIN, also known as a Boat code. is typically located the vessel hull, on the starboard side near the transom.</p> <p>The UVI is displayed above the waterline on both sides of the vessel. This number stay with the vessel for its entire life, even if the vessel changes ownership.</p> <p>Serial numbers may be available on other assets, such as trailers, ATVS, shipping containers, spray units, solar equipment.</p> <p>If the Serial, VIN, HIN or UVI cannot be located on the assets itself, it may be available on invoices and registration slips.</p>
Projects to which the asset relates	Providers may wish to record on one Asset Register where they deliver related IRP and IPA projects. The Asset Register must clearly state which project the asset was acquired under. E.g. Ranger group or IPA name.
Location of the asset	This is the physical location. E.g. where the asset is stored or garaged, when it is not in the field.
Whether it is owned, leased or acquired	Was the asset purchased? Or is it leased?
Current Condition	This is a general estimate of the asset condition. E.g. Poor, Fair, Good, and Excellent of New).
Acquisition Type (Fixed-term lease, Finance lease or Purchase)	If leasing, fixed-term leases are favoured over finance lease. The NIAA is generally not supportive of fixed-leasing.
Date: start of purchase/lease and end of lease	Keep these on the Asset Register even is the lease has ended. Only remove is directed by the NIAA.
Lessor company providing the lease	Lease arrangements should only be engage with a lessor company. See section Leasing Assets section.
Cost of purchase or lease (GST Exclusive)	For a lease, this will be the total of cost of lease for the financial year.
Amount of the Grant used to purchase, lease or otherwise acquire the asset (GST Exclusive)	An asset may be purchase with proportion of projects funds to deliver joint/shared activities. For example, where one asset is shared between an IRP and IPA, the projects may share the cost.
Value of the asset at the time of reporting.	The adjustable value of the asset (This is the estimated market value of an asset at a point in time. E.g. At the termination of a fix term / operational lease a vehicle may be purchased at a lower cost than the value.



Asset Register Sections Required

	All assets should be listed in the Asset Register provided the APP&B, regardless of their current depreciated value
Date Asset disposal approved by the Commonwealth	Asset disposal must be approved by the NIAA through the Asset Disposal Form. For a copy of the Asset Disposal Form, contact your NIAA Engagement Officer. Disposed of assets should remain on the assets tab of APP&B and have the disposal date recorded.
Disposal date & value	Asset disposal date and value must be the same as what was agreed via the Asset Disposal Form.
Total funds returned to the project	This the Activity Generated Income. The total funds will be determined through the financial acquittal. To return AGI back to the project, NIAA approval is required.



FAQs – Frequently Asked Questions

Acquiring Assets

Can I lease an asset acquired via another grant to my IRP or MDBIRR grant activity?

No. This may constitute fraud or serious non-compliance. If a government entity has funded the acquisition of an asset for an activity, it should not be leased to another activity as it is not a genuine expense.

Can I lease an asset acquired via non-grant funding to my IRP or MDBIRR grant activity?

If a Provider has purchased an asset through their own commercial (non-grant) revenue, it may be appropriate to lease the asset to a grant-funded activity only if value-for-money can be demonstrated.

This will require a formal lease arrangement

Disposal of an asset (sale, transfer or otherwise) Assets must not be disposed of without written approval from the NIAA through the **Asset Disposal Request Form** (available from your NIAA Regional Engagement Officer).

Assets must be disposed of in a way that achieves value for the use of public funds. For example, assets cannot be sold or given to an individual except by public tender or by disposal through a public trustee auction facility.

Asset disposals must remain on the APP&B Asset Register worksheet to provide a cumulative record.

Providers may seek to dispose of or sell a grant-funded asset if:

- a. the agreement is terminated, and NIAA requires the sale of those assets and the return of funding equivalent to the adjustable value of the asset or
- b. a new provider is being engaged to deliver the activity and those assets are to be transferred.
- c. the provider wishes to sell one or more grant-funded assets to purchase a different asset.

Can I use grant funds to acquire assets for Fee-for-service work?

Grant funding may not be used to acquire assets for the sole purpose of delivering **project Fee-for-Service**¹ activities. However, grant funded assets can be used for the delivery of approved income generating activities that are approved through the Annual Project Plan in the APP&B.

Can I lease an asset to the IRP or MDBIRR activity that was acquired with other sources of funding (non-grant income).

Assets acquired using non-grant income should not be leased to your IRP or MDBIRR project activity. However, consideration may be made by the NIAA on a case-by-case basis where provider is able to demonstrate compared with a commercial lease provider. Vehicle maintenance and fuel cost may be included in costs within the project budget

¹ Project Fee-for-Service Activities are services undertaken in exchange for payment **and** that use grant-funded resources (e.g. rangers being paid with grant funds, assets paid for with grant funds) to deliver the service.



Asset Disposal

What happens to grant funded asset at the end of the project contract?

At the end of the funding agreement period, the provider must comply with NIAA directions to deal with assets in a particular way. This may include selling the asset and returning the full sale amount to the NIAA or transferring the asset to the NIAA or its nominee.

If the project activity is being transitioned to a new Provider, can be agreed to be transferred to a new or different IRP or MDBIRR project. Asset transfers must be reflected in the related project's Asset Register.

Can I sell the asset and use the proceeds to pay down my debts?

No, income generated from the disposal of assets is acquitted as activity generated income in the annual financial statement.

Asset proceeds must be returned to the NIAA, as set out in the NIAA Project Agreement.

Can I sell the asset and use the proceeds to replace it with something new?

Possibly. The NIAA Project Agreement requires that the grantee must not sell or dispose of an asset without the NIAA's prior written approval. You will be required to submit an Asset Disposal Request Form and an Asset Acquisition Request Form for NIAA approval.

I have transferred an asset to/from another grantee. How do I record it on the Asset Register?

Assets transferred between grantees are still considered grant-funded assets and must be maintained and managed in line with all asset clauses in the NIAA grant agreement. If the NIAA approves the transfer of an asset between Providers, then both Providers need to record this on their asset registers.

What happens if the NIAA approves the sale of an asset?

- The sale proceeds must be recorded in the Expenditure worksheet of APP&B as Activity Generated Income (AGI), also known as Project Generated Income.
- The sale proceeds, (or AGI) must be included in the Financial Expenditure Report.
- The sale proceeds may be retained by the project; however, NIAA approval is required and may be conditional.
- If the NIAA does not agree that AGI should not be retained within the project the provider may be required to repay an amount up to the adjustable value of the asset back to the NIAA within 20 business days of approval.

