Australian Government
Office of the Registrar of Indigenous Corporations

Guide to completing the general report

October 2026

ABOUT THE GENENRAL REPORT

Every Aboriginal and Torres Strait Islander corporation is required to lodge a general report with the Office of the Registrar of Indigenous Corporations (ORIC) within 6 months after the end of its financial year.

For most corporations with a financial year that ends on 30 June, the general report is required to be lodged with ORIC between 1 July and 31 December. Failure to lodge this form by the lodgement date is a breach of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act).

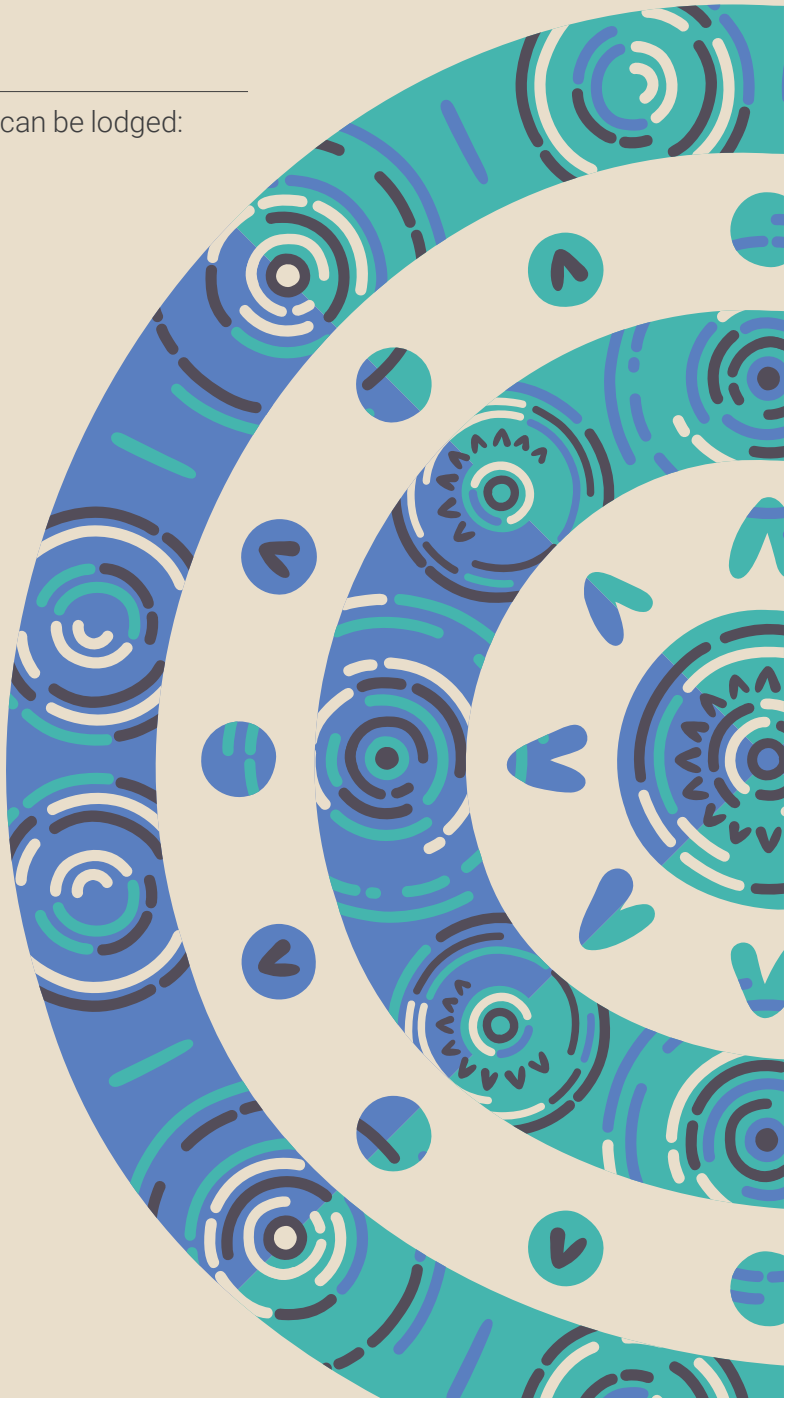
Lodging as soon as possible when the financial year ends will help make sure the information is accurate.

LODGING THE FORM

There are 2 ways the general report can be lodged:

(a) online or

(b) paper.



Online lodgement – user accounts for myCorp

A user account lets a person sign in to myCorp, ORIC's online portal.

If you are:

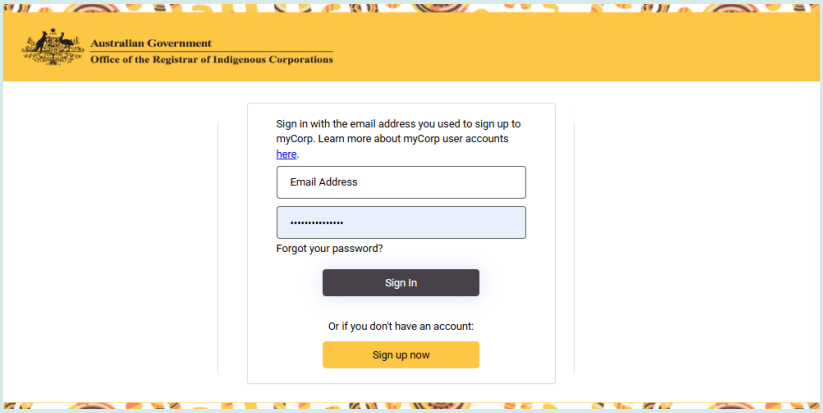
- a person applying to register a corporation
- a person appointed as a director or secretary of a corporation, or
- a person with delegated authority to lodge forms and reports for a corporation

you can create an account in myCorp.

You will need your own email address to create a myCorp account at mycorp.oric.gov.au. Your email address will become your username.

If you are a person to whom the board has delegated power to lodge corporation reports, remember to attach a copy of the board resolution of your delegation.

The login screen looks like this:



If you are having trouble signing in, please try updating your browser. If you still cannot log in, please contact us at:

1800 622 431 — not free from mobiles, or

info@oric.gov.au

Lodging the form online is quicker because the online form uses data already held in ORIC's database. This allows ORIC to pre-fill sections of the general report saving you time. You simply add your current year financial information.

All the information in the general report should reflect the position of the corporation on the last day of its financial year. If changes are required, they will need to be made through the relevant processes:

- For changes to the corporation details (e.g. corporation contact information or addresses), navigate to the corporation portal and update any information as required.
- For changes to members, navigate to the 'Members' tab on the corporation portal and amend the corporation's list of members as required. This approach works best when there are only a few changes to the list of members. When there are a lot of changes to the list of members, the list can be downloaded, amended and then uploaded.
- For changes to officers such as directors, secretaries or contact people, complete the change of officer process in the corporation portal.

If the corporation made changes to corporation details or list of members in the corporation portal, these changes can be updated immediately in the general report by clicking the 'Sync' button.

Note – If a corporation has submitted a change of officer form, please allow 5 days for this to be processed by ORIC before using the 'Sync' function to update the information in the general report.

Complete the financial information section of the general report, check other pre-filled information is correct and lodge the general report.

Note – General reports cannot be lodged without financial information. This section must be populated with accurate information sourced directly from the corporation's financial statements. Save the report, get the information and continue the report when you have the information. Medium and large corporations can lodge other reports, such as a financial report, auditor's report, or directors' report together with this general report submission. You can upload these reports in the 'Other reports' section.

By paper

Alternatively, the general report can be completed manually and returned to ORIC by email or post.

To email the documents, you will need to scan them first (including the signature of the relevant person at the declaration step). Please email the completed form to: **info@oric.gov.au**.

When reports need to be returned by mail, ORIC will post a general report with:

- pre-filled information, other than financial information
- a *Notification of a change to corporation address and/or contact details* form; and
- a *Notification of a change to corporation directors, contact person or secretary* form

to the registered address or document access address of the corporation for completion.

Note – If the information in the pre-filled general report is not correct, **do not change this information in the general report**. Please complete a *Notification of a change to corporation address and/or contact details* form or a *Notification of a change to corporation directors, contact person or secretary* form. Provide a list of members and highlight or refer to any members who are new, whose details have changed or have ceased being a member. Contact ORIC for help. Complete the financial information section of the general report and return the general report with any other completed forms to ORIC.

The general report and any completed forms can be posted to ORIC at:

Office of the Registrar of Indigenous Corporations

PO Box 29

Woden, ACT, 2606

WHAT HAPPENS WHEN YOU RETURN YOUR GENERAL REPORT?

Your general report and any other forms will be checked to make sure they are filled in properly when lodged by paper. If they are not complete, or extra information is required, ORIC will write to the contact person to ask for the extra information.

When all requirements have been met, ORIC will then:

- update its records; and
- upload the general report on the Register of Aboriginal and Torres Strait Islander Corporations.

Privacy

Collection of information in the general report is authorised by the CATSI Act. The Registrar of Indigenous Corporations is required by law to keep a Register of Aboriginal and Torres Strait Islander Corporations. Information in the general report may be made public at **https://www.oric.gov.au**.

Completing the corporation's financial information for the financial year

Every Aboriginal and Torres Strait Islander corporation is required to report certain financial information at the end of its financial year.

This financial information should be available from the corporation's management accounts the bookkeeper or volunteer treasurer has prepared (e.g. MYOB, Xero or Quick Books) or, preferably, from the annual financial statements prepared by a qualified accountant and audited by an auditor.

1. Total income

A corporation must report the total amount of its total income for the financial year.

This figure can be found in the Statement of Profit or Loss and Other Comprehensive Income (also referred to as the Income Statement). The Statement of Profit or Loss and Other Comprehensive Income shows the profit or loss for the period. It is usually headed 'for the year ended ...'. The Statement of Profit or Loss and Other Comprehensive Income accounts for both income and expense.

The question asks for total income. This will usually be the first few lines in the Statement of Profit or Loss and Other Comprehensive Income. This can easily be printed off by your bookkeeper or voluntary treasurer in your computerised accounting package.

Alternatively, if a professional accountant has prepared the annual financial statements, this figure is best determined by reviewing the Statement of Profit or Loss and Other Comprehensive Income. This will typically be the first few lines of the statement.

Total consolidated gross operating income typically comprises the sum of:

- government grants
- donations
- bequests
- sale of goods
- provision of services
- membership income
- sponsorships
- management and consultancy fees received
- interest received
- dividends received
- rent received
- gain on sale of assets (e.g. land, buildings)
- gain on sale of shares
- sundry income (e.g. insurance proceeds)
- other income (all other amounts).

Refer to the extract of the Statement of Profit or Loss and Other Comprehensive Income.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 20XX

	Note	30 June 20XX $	30 June 20XX $
Revenue			
Agreement revenue		35,919,313	30,031,758
Other revenue		994,470	937,702
		36,913,783	**30,969,460**

Total income is **$36,913,783**. This is the amount to be entered in the **Financial information** section in the corporation's general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00

Cost of goods sold and revenue

As well as providing services, some corporations sell goods. Cost of goods sold refers to the direct cost of producing the goods sold by the corporation. Cost of goods sold is an expense. Total expenditure is operating expenses plus cost of goods sold.

The Statement of Profit or Loss and Other Comprehensive Income above does not have cost of goods sold, only operating expenses. If the corporation did sell goods and record cost of goods sold, the Statement of Profit or

Loss and Other Comprehensive Income would look like this:

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 20XX

	Note	30 June 20XX	30 June 20XX
		$	$
Revenue			
Sales revenue		523,874	385,716
Cost of goods sold		(319,508)	(231,430)
Gross profit		204,366	154,286
Agreement revenue		35,919,313	30,031,758
Other revenue		470,596	551,986

Note in the first extract, the corporation did not sell any goods, so there is no cost of goods sold figure shown in the Statement of Profit or Loss and Other Comprehensive Income. However, in the example above, the corporation did sell goods and so the Statement of Profit or Loss and Other Comprehensive Income has sales revenue and cost of goods sold.

Total income for the year = Sales revenue + agreement revenue + other revenue

523,874 + 35,919,313 + 470,596 = **36,913,783**

This is the amount to be entered in the **Financial information** section in the corporation's general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00

2. Total grants

The second part of the question asks for the amount for total grants. This amount is the amount of grants that have been recorded as income during the financial year.

The amount of grants reported in the general report is not necessarily the amount of grants received during the financial year. The reason for the difference, if there is one, is the Statement of Profit or Loss and Other Comprehensive Income has been prepared on an accrual accounting basis, while acquittal reporting is generally required to be prepared on a cash basis.

Based on the extract of the Statement of Profit or Loss and Other Comprehensive Income on the previous page, the amount of government grants recorded as revenue for the financial year was **$35,919,313**.

This is the amount to be entered in the **Financial information** section of the general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00

3. Total expenditure

The Statement of Profit or Loss and Other Comprehensive Income also reports total expenditure incurred by the corporation during the financial year.

Total expenditure means total expense

Expenses are those day-to-day outflows (or money spent) by the business in providing goods and services to customers. Expenses typically include accounting fees, advertising, bank charges, cleaning, cost of goods sold, electricity, insurance, interest paid, motor vehicle expenses, postage, printing and stationery, rent, salaries and wages and superannuation to name a few.

Refer to the extract of the Statement of Profit or Loss and Other Comprehensive Income.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 20XX

	Note	30 June 20XX	30 June 20XX
		$	$
Operating expense			
Administration expense		(584,795)	(584,597)
Board of management expense		(16,529)	(21,516)
Client support expense		(735,120)	(731,950)
Computer expense		(126,858)	(237,579)
Conference and training expense		(97,964)	(107,685)
Depreciation and amortisation expense		(876,301)	(788,499)
Employee expense		(22,693,787)	(17,227,674)
Finance expense		(233,119)	(122,279)
Membership and subscription expense		(230,146)	(113,508)
Motor vehicle expense		(449,260)	(288,104)
Occupancy expense		(1,940,123)	(1,261,675)
Other expense		(330,636)	(141,741)
Partnering agency disbursement		(7,448,132)	(7,512,671)
Promotion, marketing and client activity expense		(1,088,142)	(538,356)
Total expense		**(36,850,912)**	**(29,677,834)**

Based on the Statement of Profit or Loss and Other Comprehensive Income, total expenditure for the financial year was **$36,850,912**. This is the amount entered in the **Finacial information** section of the general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00
	Expenditure	Total expenditure	$36850912.00

Cost of goods sold and expense

The Statement of Profit or Loss and Other Comprehensive Income does not show the cost of goods sold as an operating expense with the other expenses. It shows the cost of goods as an expense that reduces sales revenue, to give the amount of gross profit. To calculate a total expenditure figure that includes cost of goods sold, add cost of goods sold to operating expenses.

When a Statement of Profit or Loss and Other Comprehensive Income reports the cost of goods sold, the total income figure and the total expenditure figures entered are not the same as the total revenue figure and the total expense figure reported in the Statement of Profit or Loss and Other Comprehensive Income. This is because the total revenue figure is reduced by the cost of goods sold expense and the total expense figure does not include cost of goods sold.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 20XX

	Note	30 June 20XX $	30 June 20XX $
Sales revenue		523,874	385,716
Cost of goods sold		(319,508)	(231,430)
Gross profit		204,366	154,286
Agreement revenue		35,919,313	30,031,758
Other revenue		470,593	551,986
Total revenue		**36,913,780**	**30,969,460**
Operating expense			
Administration expense		(584,795)	(584,597)
Board of management expense		(16,529)	(21,516)
Client support expense		(735,120)	(731,950)
Computer expense		(126,858)	(237,579)
Conference and training expense		(97,964)	(107,685)
Depreciation and amortisation expense		(876,301)	(788,499)
Employee expense		(22,693,787)	(17,227,674)
Finance expense		(233,119)	(122,279)
Membership and subscription expense		(230,146)	(113,508)
Motor vehicle expense		(449,260)	(288,104)
Occupancy expense		(1,620,615)	(1,261,675)
Other expense		(330,636)	(141,741)
Partnering agency disbursement		(7,448,132)	(7,512,671)
Promotion, marketing and client activity expense		(1,088,142)	(538,356)
Total expense		**(36,531,404)**	**(29,677,834)**

Based on the Statement of Profit or Loss and Other Comprehensive Income, total expenditure for the financial year was **$36,850,912** (319,508 + 36,531,404). This is the amount entered in the **Financial information** section of the corporation's general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00
	Expenditure	Total expenditure	$36850912.00

4. Assets

An entity must report its assets at the end of the financial year. This figure can be found in the Statement of Financial Position (also referred to as the Balance Sheet). The Statement of Financial Position reports assets, liabilities and equity at the end of the financial year.

Assets are essentially anything owned (or leased for more than 12 months) that is valuable and contributes to the generation of income.

Examples of assets include:

- cash at bank
- accounts receivable (or trade debtors)
- short-term investments (such as term deposits etc.)
- inventories (or stock)
- long-term investments in other entities (such as shares)
- land and buildings
- plant and equipment (such as computer equipment, furniture and fittings, motor vehicles etc.)
- intangibles (such as goodwill, brand names, patents, trademarks etc).

Assets are presented in the balance sheet under two headings:

- current
- non-current.

If an asset is classified as a **current asset**, it means that the asset is expected to be realised (or converted into cash) **within the next 12 months**. If an asset is **not expected to be converted into cash within the next 12 months,** it is classified as a **non-current asset**. Non-current assets are also sometimes referred to as "fixed assets". Current assets plus non-current assets equals total assets.

The table below lists those assets that are commonly classified as either current or non-current.

Typical current assets	Typical non-current assets
Cash on hand	Land
Petty cash	Buildings
Cash float	Machinery
Cash at bank	Plant and equipment (e.g. computers, photocopiers)
Work in progress (work currently in progress such as construction of a building)	Furniture and fittings
Prepayments (e.g. prepaid rent, insurances etc.)	Leased assets (with a lease term of more than 12 months)
Accounts receivable (or trade debtors)	Long-term receivables (loans made to other entities)
Short-term investments (maturing in less than 12 months). Also referred to as 'financial assets'.	Long-term investments (maturing in more than 12 months or shares bought with the purpose of being held long-term). Also referred to as 'financial assets')
Inventories (or stock)	Intangibles, such as computer software, trademarks, patents, copyrights (as long as they have been purchased)

Refer to the extract of the Statement of Financial Position.

STATEMENT OF FINANCIAL POSITION
As at 30 June 20XX

	Note	30 June 20XX $	30 June 20XX $
Current assets			
Cash and cash equivalents	7	13,330,910	11,886,599
Trade and other receivables	8	1,262,732	789,659
Right-of-use assets	4	1,287,185	1,694,546
		15,880,827	**14,370,804**
Non-current assets			
Trade and other receivables	8	74,181	74,181
Property, plant and equipment	9	12,927,098	12,268,337
Intangible assets	10	-	6,797
Right-of-use assets	14	1,121,176	456,411
		14,122,455	**12,805,726**
Total assets		**30,003,282**	**27,176,530**

Total assets of **$30,003,282** are split between:

- current assets of $15,880,827
- non-current assets of $14,122,455.

Based on the above, the following information will be entered in the **Financial information** section of the corporation's general report (see extract below).

Financial information

Corporation's financial information for the financial year	**Income**	Total income	$36913783.00
		Total grants	$35919313.00
	Expenditure	Total expenditure	$36850912.00
	Assets	Total value of current assets	$15880827.00
		Total value of non-current assets	$14122455.00

5. Liabilities

The Statement of Financial Position also reports liabilities owing to third parties at the end of the financial year.

Examples of liabilities include:

- bank overdraft
- accounts payable (or trade creditors)
- other payables (such as GST payable, superannuation payable etc.)
- grants received in advance
- provisions (annual leave, long service leave etc.)
- loans/borrowings payable.

Just like assets, liabilities are presented under two headings current and non-current.

If a liability is classified as a current liability, it means it is expected to be settled (or paid) within the next 12 months. Conversely, any liability not expected to be settled within the next 12 months is classified as a non-current liability.

The sum of current plus non-current liabilities equals total liabilities.

The table below lists those liabilities which are commonly classified as either current or non-current.

Typical current liabilities	Typical non-current liabilities
Bank overdraft	Provision for long service leave
Taxes owing to the ATO (including PAYG withholding, GST)	Non-current portion of any loan repayments due to the bank which are due and payable in more than 12 months' time
Superannuation payable	Non-current portion of any lease liabilities which are due and payable in more than 12 months' time
Accounts payable	Grants received in advance (where grant funds must be spent in more than 12 months' time)
Grants received in advance (where grant funds must be spent within the next 12 months)	Leased assets (with a lease term of more than 12 months)
Current portion of any loan repayments due to the bank which are due and payable within the next 12 months	
Current portion of any lease liabilities which are due and payable within the next 12 months	
Provision for annual leave	

Refer to the extract of the statement of financial position taken from the financial report of the following Indigenous corporation.

STATEMENT OF FINANCIAL POSITION
As at 30 June 20XX

	Note	30 June 20XX $	30 June 20XX $
Current liabilities			
Trade and other payables	11	2,989,061	1,462,447
Provisions	12	996,399	820,789
Unexpended grants	13	8,075,904	7,075,178
Lease liabilities	14	1,374,560	1,932,193
		13,435,924	**11,290,607**
Non-current liabilities			
Provisions	12	136,634	130,653
Lease liability	14	916,079	303,496
		1,052,713	**434,149**
Total liabilities		**14,488,637**	**11,724,756**

Total liabilities of **$14,488,637** are split between:

- current liabilities of $13,435,924
- non-current liabilities of $1,052,713.

Based on the above, the following information will be entered in the **Financial information** section of the general report (see extract on the next page).

Financial information

Corporation's financial information for the financial year		
Income	Total income	$36913783.00
	Total grants	$35919313.00
Expenditure	Total expenditure	$36850912.00
Assets	Total value of current assets	$15880827.00
	Total value of non-current assets	$14122455.00
Liabilities	Total current liabilities	$13435924.00
	Total non-current liabilities	$1052713.00

6. How many employees does the corporation have?

The general report must record the number of employees at the end of the financial year. Note that this does not include directors (unless they are also employees).

It also does not include volunteers or any other person who acts in an honorary capacity and is not paid for the services to the corporation.

An employee is defined as a person that has been engaged by the corporation to provide services under an employment contract and is being paid for their services.

Employees include full-time employees and part-time employees. It does not include genuine independent contractors or consultants. The count of the actual number of employees is referred to as a 'headcount' of employees.

This question is not based on a simple headcount of employees at the end of the financial year. Instead, it is based on the number of full-time-equivalent (FTE) employees employed at the end of the financial year.

FTE employees are calculated on the number of employees working based on a full-time working week (usually about 38 hours).

To determine the number of FTE employees employed by the corporation at the end of the financial year, the following guidelines apply:

- One full-time employee equals one employee.
- For each part-time employee, work out a fraction that represents their weekly hours of work. This is done by dividing the part-time employee's hours by the weekly hours of work of a full-time employee. For example, if a part-time employee works 19 hours per week and a full-time employee works 38 hours per week, then this counts as 0.5 of one employee (being 19 hours ÷ 38 hours). If a part-time employee works 10 hours per week and a full-time employee works 38 hours per week, then this counts as 0.26 of one employee (being 10 hours ÷ 38 hours).

7. Has the Australian Taxation Office (ATO) endorsed the status of the corporation as a Deductible Gift Recipient (DGR)?

The question is answered 'yes' or 'no'. If you do not know whether the corporation has been endorsed as a DGR, you can check by typing the name of the corporation into the search engine of the ATO's ABN Lookup Tool at abr.business.gov.au.

You will need to scroll down the screen to the 'Deductible gift recipient status' section to see if the corporation has been endorsed as a DGR.

DECLARATION

For small and medium-sized corporations, the declaration is required to be signed by a director of the corporation.

For large corporations, this declaration must be completed by a director or secretary of the corporation.

CONTACT FOR ENQUIRIES

This is the contact details of the person ORIC should contact if there are any questions about the form. It is typically the person from the corporation that filled in the form.

This person does not need to be the same person who signed the declaration.

Australian Government
Office of the Registrar of Indigenous Corporations

NOTE: This fact sheet is not a substitute for legal advice. It is intended as a quick overview of the topic. For more detail see the CATSI Act or consult a lawyer.

Contact ORIC

Freecall: 1800 622 431 (not free from mobiles)
Email: info@oric.gov.au
Office of the Registrar of Indigenous Corporations
PO Box 29 Woden ACT 2606

www.oric.gov.au

Strong corporations,
Strong people,
Strong communities.