

National Emergency Management Agency

**Entity resources and planned
performance**

National Emergency Management Agency

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National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Emergency Management Agency (NEMA) was established on 1 September 2022. NEMA leads the Australian Government's approach to crisis management, providing national leadership and strategic coordination to build resilience and keep Australians safe. NEMA supports prevention, preparedness, response, relief and recovery across all hazards and drives national action to reduce risk in order to minimise the impacts of future disasters on Australian communities.

NEMA supports Australians before, during and after nationally significant crises through its policy, program and operational functions. NEMA has specific responsibilities under the Australian Government Crisis Management Framework, operates the Australian Government National Situation Room, and administers and facilitates the the Australian Government Crisis and Recovery Committee and the National Coordination Mechanism. NEMA is Australia's lead agency for the Sendai Framework for Disaster Risk Reduction 2015-2030 and is responsible for driving domestic implementation through the National Disaster Risk Reduction Framework. Given the cross-cutting impacts of disasters, NEMA partners with Australian Government agencies, governments at all levels and all sectors to deliver its objectives.

Australia's emergency management landscape is complex and evolving. Consecutive, concurrent and compounding natural and human-induced hazards will continue to place pressure on communities. This is being amplified by climate change, which drives more frequent, intense hazards at scales and in locations not experienced before. Since July 2022, 91 declared disasters have impacted over half of Australia's local government areas – many on multiple occasions.

In the year ahead, NEMA's focus remains on driving long-term, coordinated national action to reduce risks before a disaster occurs, and embedding risk reduction in recovery. This is important to limit preventable harm and disruption for communities, and the supply chains, infrastructure, services and economic opportunities they depend on. In addition, NEMA will continue its partnership with the insurance sector to put downward pressure on insurance premiums and growing disaster recovery costs. NEMA will also continue to work collaboratively with state and territory governments, who have primary responsibility for protecting life, property and the environment during crises, to help ensure Australians have confidence in the nation's crisis response capabilities.

In the 2024-25 Budget, the Australian Government has committed to:

1. enhancing Australia's National Aerial Capability, working with states and territories and the National Aerial Firefighting Centre to shape a future multi-use fleet of aircraft that can be used for firefighting, emergency rescue and evacuation and other emergency assistance for Australians in all types of disasters

2. ensuring the National Emergency Management Stockpile can continue providing rapid access to critical emergency management goods and services to support state and territory response and relief capabilities
3. continue working on putting downward pressure on insurance premiums, and supporting communities, businesses and individuals to be better prepared for, and more resilient to disasters
4. providing NEMA with ongoing sustainable funding to enable the Agency to continue supporting Australian communities, including through:
 - delivering the Australian Government's \$1 billion Disaster Ready Fund to invest in risk reduction and resilience
 - delivering financial assistance under the Disaster Recovery Funding Arrangements in partnership with states and territories
 - supporting national approaches to coordination, resource sharing, and best practice to equip states and territories and other sectors to prevent, respond to and recover from significant disasters.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: NEMA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 <i>Estimated actual</i> \$'000	2024–25 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	55,300	54,030
Departmental appropriation (b)	133,287	130,420
Departmental capital budget (c)	211	215
Annual appropriations – other services – non-operating (d)		
Prior year appropriations available	4,684	4,507
Equity injection	2,823	791
Total departmental annual appropriations	196,305	189,963
Total departmental resourcing	196,305	189,963
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (e)	125,546	82,940
Outcome 1	177,950	105,090
Annual appropriations – other services – non-operating (d)		
Prior year appropriations available	4,550	–
Administered assets and liabilities	57,715	15,420
Annual appropriations - Coronavirus Response - ordinary annual services (f)		
Prior year appropriations available	789,161	–
Total administered annual appropriations	1,154,922	203,450
Total administered special appropriations	85,470	11,000
Total administered resourcing	1,240,392	214,450
Total resourcing for NEMA	1,436,697	404,413
	2023–24	2024–25
Average staffing level (number)	394	415

Third-party payments from and on behalf of other entities

	2023–24 <i>Estimated actual</i> \$'000	2024–25 Estimate \$'000
Payments made by other entities on behalf of NEMA (disclosed above)	245,283	181,128
Payments made to other entities for the provision of services (disclosed above)	15,282	15,000

Prepared on a resourcing (that is, appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

(c) Capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(d) Appropriation Bill (No. 2) 2024–2025.

(e) Excludes \$29.352 million withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(f) Annual appropriations – Coronavirus Response – ordinary annual services 2021–22 totalling \$789.161 million will be repealed on 1 July 2024.

1.3 Budget measures

Budget measures in Part 1 relating to NEMA are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Payment measures						
Disaster Support	1.1					
Administered payment (a)		–	25,319	23,672	7,892	–
Departmental payment (b)		–	21,325	21,727	19,818	18,923
Total		–	46,644	45,399	27,710	18,923
Savings from External Labour – extension	1.1					
Departmental payment		–	(278)	(227)	(235)	(1,821)
Total		–	(278)	(227)	(235)	(1,821)
Total payment measures						
Administered		–	25,319	23,672	7,892	–
Departmental		–	21,047	21,500	19,583	17,102
Total		–	46,366	45,172	27,475	17,102

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) Including \$2.20 million in administered capital funding in 2025 year (2026: \$2.60 million, 2027: \$5.59 million).

(b) Departmental payment measure amount is net of the contingency reserve funding provided in 2023–24 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in the PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for NEMA can be found at: nema.gov.au

The most recent annual performance statement can be found at: nema.gov.au

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth’s approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

Linked programs

<p>Bureau of Meteorology</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Bureau of Meteorology <p>Contribution to Outcome 1 made by linked programs</p> <p>NEMA collaborates with the Bureau with the receipt of products and briefings relating to severe weather events, including floods, tropical cyclones and space weather, to protect the community.</p> <p>The Bureau also supports NEMA to improve high risk weather season preparedness by assisting with scenario development, supporting exercises and training activities, to plan, prepare and uplift the Commonwealth, key industry and organisations' weather-related hazard capability.</p> <p>The Bureau, works with NEMA to uplift its capability through training activities, provision of world-leading climate and natural disaster science, information and expertise, and embedding specialist staff in the Australian Government National Situation Room.</p>
<p>Department of Health and Aged Care</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.2: Mental Health <p>Contribution to Outcome 1 made by linked programs</p> <p>NEMA and Department of Health and Aged Care are working together to implement the National Disaster Mental Health and Wellbeing Framework, which articulates national principles for effective and coordinated mental health support and services for communities at risk of, and affected by, disasters.</p>

Linked programs (continued)

<p>Department of Infrastructure, Transport, Regional Development, Communications and the Arts</p> <p>Program</p> <ul style="list-style-type: none"> Program 5.1: Digital Technologies and Communications Services <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA) contributes to Outcome 1 by investing in transport infrastructure projects assisting national and regional economic and social developments, and major disaster resilience and recovery.</p>
<p>Department of Industry, Science and Resources</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.1: Growing innovative and competitive businesses, industries and regions Program 1.2: Investing in science and technology <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Industry, Science and Resources assists NEMA in responding to critical supply chain disruptions. NEMA is also working with the Department to ensure broad policy alignment when renegotiating the Australian Building Codes Board Intergovernmental Agreement. Through the Australian Space Agency, NEMA works with the department to manage risks posed by space events and re-entering space debris. The Department of Industry, Science and Resources contributes to Outcome 1 by making payments for programs on behalf of NEMA. The payments relate to recovery and resilience.</p>
<p>Department of Treasury</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.9: National Partnership Payments to the States <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of NEMA. The payments relate to recovery, resilience and emergency management programs.</p>
<p>Services Australia</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.2: Customer Service Delivery <p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia administers various payments on behalf of NEMA under Outcome 1.</p>

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.					
Program 1.1: NEMA – Departmental – Outcome 1					
Departmental expenses					
Departmental appropriation	133,418	130,551	111,171	110,603	109,581
Expenses not requiring appropriation in the Budget year (a)	2,573	1,200	522	1,659	1,491
Departmental total	135,991	131,751	111,693	112,262	111,072
Total expenses for program 1.1	135,991	131,751	111,693	112,262	111,072
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	87,329	3,568	2,000	2,000	–
Special appropriations					
Social Security (Administration) Act 1999	85,470	11,000	–	–	–
Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	–	67,940	–	–	–
Administered total	172,799	82,508	2,000	2,000	–
Total expenses for program 1.2	172,799	82,508	2,000	2,000	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	59,552	34,089	11,543	11,574	12,556
Expenses not requiring appropriation in the Budget year (a)	6,005	15,000	–	–	–
Administered total	65,557	49,089	11,543	11,574	12,556
Total expenses for program 1.3	65,557	49,089	11,543	11,574	12,556

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	100	–	–	–
Expenses not requiring appropriation in the Budget year (a)	400	–	–	–	–
Administered total	400	100	–	–	–
Total expenses for program 1.4	400	100	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	49,200	68,901	72,005	37,587	35,626
Administered total	49,200	68,901	72,005	37,587	35,626
Total expenses for program 1.5	49,200	68,901	72,005	37,587	35,626
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	196,081	106,658	85,548	51,161	48,182
Special appropriations	85,470	11,000	–	–	–
Expenses not requiring appropriation in the Budget year (a)	6,405	82,940	–	–	–
Administered total	287,956	200,598	85,548	51,161	48,182
Departmental expenses					
Departmental appropriation	133,418	130,551	111,171	110,603	109,581
Expenses not requiring appropriation in the Budget year (a)	2,573	1,200	522	1,659	1,491
Departmental total	135,991	131,751	111,693	112,262	111,072
Total expenses for Outcome 1	423,947	332,349	197,241	163,423	159,254

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Movement of administered funds between years (b)	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 1:					
Program 1.2: Australian Government Disaster & Emergency Financial Support	(26,517)	26,517	–	–	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support	(15,000)	15,000	–	–	–
Program 1.5: Emergency Management	–	–	–	–	–
	2023–24	2024–25			
Average staffing level (number)	394	415			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and movement of funds amounts that were appropriated in prior financial years.
- (b) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.		
Program 1.1: NEMA NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.		
Key activities (a)	From NEMA's 2023–24 Corporate Plan, this program was linked to Strategic Objective 4, <i>contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities</i> . Revised key activities will be expressed in NEMA's Corporate Plan 2024–25.	
Year	Performance measures (b)	Expected performance results
Current year 2023–24	Leadership and coordination efforts reduce disaster risk across Australia.	ON TRACK (d) Demonstrated progress to further operationalise the National Disaster Risk Reduction Framework (NDRRF). Establishing a baseline for Australia's efforts to reduce systemic risk through the Systemic Monitoring, Evaluation and Learning System and the release of the inaugural state of the system report.

Table 2.1.2: Performance measures for Outcome 1(continued)

Year	Performance measures (c)	Planned performance results
Budget Year 2024–25	Leadership and coordination efforts reduce disaster risk across Australia.	Progress against the implementation of the Second National Action Plan to implement the National Disaster Risk Reduction Framework (NDRRF)
	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic events.	100% achievement of key deliverables for the 2024–25 Higher Risk Weather Season (HRWS) Preparedness Program 100% achievement of key deliverables for the 2024–25 National Crisis Exercising Program 100% achievement of key deliverables for the 2024–25 review of national-level plans in line with the Australian Government Crisis Management Framework
	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.	National Emergency Management Stockpile (NEMS) performance targets will be included in the 2024–25 Corporate Plan 100% of Cell broadcast National Messaging System (NMS) milestones for 2024–25 achieved 100% of Public Safety Mobile Broadband (PSMB) taskforce milestones achieved
	Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.	Crisis intelligence delivers a service to meet requirements on 80% of requests for information Increase the percentage of active National Joint Common Operating Picture (NJCOP) users in 2024–25 from 30% to 40%, with a 5% year on year increase All NJCOP project sprints are delivered in accordance with agreed project steering committee requirements
	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures	Deliver on the Hazards Insurance Partnership (HIP) strategic priorities: <ul style="list-style-type: none"> delivering a hazard risk Mitigation Measures Knowledge Base creating a data asset that provides an evidence base of insurance availability, affordability and coverage developing a community education and awareness strategy
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

- (a) NEMA may revise its key activities when developing its 2024–25 Corporate Plan.
- (b) Performance measures and planned performance results were revised in the 2023–24 Corporate Plan.
- (c) Planned performance results will continue to evolve over the period of the Corporate Plan (2024–2028).
- (d) For the purposes of this report, on track means that at the time of publication NEMA expects to achieve the targets listed in the 2023–24 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.2: Australian Government Disaster & Emergency Financial Support</p> <p>NEMA is responsible for the Disaster Recovery Funding Arrangements (DRFA) which is the primary method through which the Australian Government financially supports states and territories to provide agreed relief and recovery activities to disaster affected communities. The DRFA has two main objectives:</p> <ul style="list-style-type: none"> to facilitate the early provision of disaster assistance to affected individuals and communities; and to alleviate the significant financial burden states and territories may face in providing relief and recovery assistance following disasters. <p>NEMA works closely with states and territories on the activation and development of recovery assistance under the DRFA. NEMA is also responsible for the administration and assurance of state and territory expenditure under the DRFA to ensure appropriate use of Commonwealth funds.</p> <p>Assistance can also be provided to individuals through the Australian Government Disaster Recovery Payment (AGDRP) and the Disaster Recovery Allowance (DRA). NEMA works closely with Services Australia to deliver the payments.</p>		
Key activities (a)	From NEMA's 2023–24 Corporate Plan, this program was linked to Strategic Objective 4, <i>contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities</i> . Revised key activities will be expressed in NEMA's Corporate Plan 2024–25.	
Year	Performance measures (b)	Expected performance results
Current year 2023–24	The Government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	<p>MODERATELY ACHIEVED (d)</p> <p>DRFA, AGDRP, and DRA timeliness targets are met 100% of the time.</p> <p>100% of DRFA (Category C and D) funding requests to the Minister address the DRFA Principles.</p> <p>Completion of a meta-analysis to determine a baseline for effectiveness of DRFA Category C.</p> <p>Establish a monitoring and evaluation methodology for DRFA Category C and D.</p>
Year	Performance measures (c)	Planned performance results
Budget year 2024–25	The Government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	<p>Disaster Recovery Funding Arrangements (DRFA), Australian Government Disaster Recovery Payment (AGDRP), and Disaster Recovery Allowance (DRA) timeliness targets are met 100% of the time.</p> <p>100% of DRFA (Cat C & D) funding requests to the Minister address the DRFA Principles.</p>
Forward estimates 2025–28	As per 2024–25	As per 2024–25

(a) NEMA may revise its key activities when developing its 2024–25 Corporate Plan.

(b) Performance measures and planned performance results were revised in the 2023–24 Corporate Plan.

(c) Planned performance results will continue to evolve over the period of the Corporate Plan (2024–2028).

(d) For the purposes of this report, moderately achieved means that at the time of publication NEMA has achieved 50%–75% of the expected performance results against the targets listed in the 2023–24 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support NEMA designs, oversees and administers funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth's international and national disaster risk reduction obligations.		
Key activities (a)	From NEMA's 2023-24 Corporate Plan, this program was linked to Strategic Objective 4, <i>contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities</i> . Revised key activities will be expressed in NEMA's Corporate Plan 2024–25.	
Year	Performance measures (b)	Expected performance results
Current year 2023–24	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to disaster events.	ACHIEVED (d) 100% achievement of all program design and delivery milestones for Round 1 of the Disaster Ready Fund (DRF). Establish a monitoring and evaluation framework to measure the effectiveness of disaster risk reduction investment.
Year	Performance measures (c)	Planned performance results
Budget year 2024–25	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	100% achievement of program design and delivery milestones for Round 2 of the Disaster Ready Fund (DRF). Monitoring and Evaluation (M&E) activities achieved, as per approved M&E Plan.
Forward estimates 2025–28	As per 2024–25	As per 2024–25

(a) NEMA may revise its key activities when developing its 2024–25 Corporate Plan.

(b) Performance measures and planned performance results were revised in the 2023–24 Corporate Plan.

(c) Planned performance results will continue to evolve over the period of the Corporate Plan (2024–2028).

(d) For the purposes of this report, achieved means that at the time of publication NEMA has met all of the expected performance results against the targets listed in the 2023–24 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.5: Emergency Management NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Key activities (a)	From NEMA's 2023–24 Corporate Plan, this program was linked to Strategic Objective 1, <i>leading and coordinating national action and assistance across the emergency management continuum</i> . Revised key activities will be expressed in NEMA's Corporate Plan 2024–25.	
Year	Performance measures (b)	Expected performance results
Current year 2023–24	Coordination of Commonwealth support to all-hazards crises assists jurisdictions and international partners to reduce impacts and consequences to their communities	ON TRACK (d) A Crisis Coordination Team is activated 100% of the time prior to a formal Request for Assistance (RFA). Number of National Coordination Mechanisms (NCMs) activated each financial year.
Year	Performance measures (c)	Planned performance results
Budget year 2024–25	Coordination of Commonwealth support to all-hazard crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.	A Crisis Coordination Team is activated 100% of the time prior to receiving a formal RFA. A national plan is activated 100% of the time prior to receiving a formal RFA. The effect requested in the RFA is delivered 100% of the time, following NEMA's acceptance and approval of the request
Forward estimates 2025–28	As per 2024–25	As per 2024–25

(a) NEMA may revise its key activities when developing its 2024–25 Corporate Plan.

(b) Performance measures and planned performance results were revised in the 2023–24 Corporate Plan.

(c) Planned performance results and targets will continue to evolve over the period of the Corporate Plan (2024–2028).

(d) For the purposes of this report, on track means that at the time of publication NEMA expects to achieve the targets listed in the 2023–24 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2024–25. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2024–25.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

In all budget years, NEMA is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Australian Accounting Standard AASB 16 Leases).

Administered

The estimated actual in 2023–24 includes higher grant and personal benefits expense in the Schedule of budgeted income and expense administered on behalf of Government (Table 3.7), including higher Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments as a result of flood events relating to Tropical Cyclone Jasper and other disaster events. Due to the unpredictability of natural disasters and the value of recovery payments required, limited expenditure is estimated in 2024–25 and the forward years.

Grants expense is also decreasing due to the wind down of the Black Summer Bushfire Recovery program, which is due to finish in 2025–26 and the Preparing Australia Program – Local Stream, which ends in 2024–25.

In 2024–25, NEMA are reporting an administered capital budget statement (Table 3.10) and Administered asset movements (Table 3.11) to report additional funding for loans and advances to state and territory governments under Disaster Recovery Funding Arrangements and non-financial assets to be purchased for the National Emergency Management Stockpile.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Employee benefits	55,198	59,081	51,281	51,407	52,084
Suppliers	74,335	69,229	58,117	57,323	55,523
Depreciation and amortisation (a)	5,916	3,135	2,054	3,354	3,354
Finance costs	542	306	241	178	111
Total expenses	135,991	131,751	111,693	112,262	111,072
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	131	131	131	131	131
Total own-source revenue	131	131	131	131	131
Total own-source income	131	131	131	131	131
Net (cost of)/contribution by services	(135,860)	(131,620)	(111,562)	(112,131)	(110,941)
Revenue from Government	133,287	130,420	111,040	110,472	109,450
Surplus/(deficit) attributable to the Australian Government	(2,573)	(1,200)	(522)	(1,659)	(1,491)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(2,573)	(1,200)	(522)	(1,659)	(1,491)
Total comprehensive income/(loss) attributable to the Australian Government	(2,573)	(1,200)	(522)	(1,659)	(1,491)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(2,573)	(1,200)	(522)	(1,659)	(1,491)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,913	962	508	1,808	1,808
Plus: depreciation/amortisation expenses for right of use (ROU) assets (b)	4,003	2,173	1,546	1,546	1,546
Less: lease principal repayments (b)	3,343	1,935	1,532	1,695	1,863
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,871	1,871	1,871	1,871	1,871
Trade and other receivables	56,678	55,414	54,903	54,903	54,903
Total financial assets	58,549	57,285	56,774	56,774	56,774
Non-financial assets					
Land and buildings	29,125	26,572	25,026	22,180	19,334
Property, plant and equipment	5,426	5,310	5,159	5,011	4,866
Intangibles	392	2,296	2,667	2,527	2,387
Inventories	162	162	162	162	162
Other non-financial assets	664	664	664	664	664
Total non-financial assets	35,769	35,004	33,678	30,544	27,413
Total assets	94,318	92,289	90,452	87,318	84,187
Payables					
Suppliers	16,390	16,390	16,390	16,390	16,390
Other payables	3,131	3,131	3,131	3,131	3,131
Total payables	19,521	19,521	19,521	19,521	19,521
Interest bearing liabilities					
Leases	22,722	20,887	19,355	17,660	15,797
Total interest bearing liabilities	22,722	20,887	19,355	17,660	15,797
Provisions					
Employee provisions	12,185	12,185	12,185	12,185	12,185
Total provisions	12,185	12,185	12,185	12,185	12,185
Total liabilities	54,428	52,593	51,061	49,366	47,503
Net assets	39,890	39,696	39,391	37,952	36,684
EQUITY (a)					
Contributed equity	25,894	26,900	27,117	27,337	27,560
Reserves	462	462	462	462	462
Retained surplus (accumulated deficit)	13,534	12,334	11,812	10,153	8,662
Total equity	39,890	39,696	39,391	37,952	36,684

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	13,534	462	25,894	39,890
Adjusted opening balance	13,534	462	25,894	39,890
Surplus/(deficit) for the period	(1,200)	–	–	(1,200)
Total comprehensive income	(1,200)	–	–	(1,200)
Attributable to the Australian Government	(1,200)	–	–	(1,200)
Transactions with owners				
Contributions by owners				
Equity injection – Appropriation	–	–	791	791
Departmental capital budget (DCB)	–	–	215	215
Sub-total transactions with owners	–	–	1,006	1,006
Closing balance attributable to the Australian Government	12,334	462	26,900	39,696

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	137,971	130,420	111,040	110,472	109,450
Total cash received	137,971	130,420	111,040	110,472	109,450
Cash used					
Employees	55,198	59,081	51,281	51,407	52,084
Suppliers	74,204	69,098	57,986	57,192	55,392
Interest payments on lease liability	542	306	241	178	111
Total cash used	129,944	128,485	109,508	108,777	107,587
Net cash from/(used by) operating activities	8,027	1,935	1,532	1,695	1,863
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5,943	2,270	728	220	223
Total cash used	5,943	2,270	728	220	223
Net cash from/(used by) investing activities	(5,943)	(2,270)	(728)	(220)	(223)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,259	2,270	728	220	223
Total cash received	1,259	2,270	728	220	223
Cash used					
Principal payments on lease liability	3,343	1,935	1,532	1,695	1,863
Total cash used	3,343	1,935	1,532	1,695	1,863
Net cash from/(used by) financing activities	(2,084)	335	(804)	(1,475)	(1,640)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,871	1,871	1,871	1,871	1,871
Cash and cash equivalents at the end of the reporting period	1,871	1,871	1,871	1,871	1,871

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	211	215	217	220	223
Equity injections – Bill 2	2,823	791	–	–	–
Total new capital appropriations	3,034	1,006	217	220	223
<i>Provided for:</i>					
Purchase of non-financial assets	3,034	1,006	217	220	223
Total items	3,034	1,006	217	220	223
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	5,732	2,055	511	–	–
Funded by capital appropriation – DCB (b)	211	215	217	220	223
TOTAL	5,943	2,270	728	220	223
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,749	2,370	728	220	223
Less: ROU additions	(11,806)	(100)	–	–	–
Total cash used to acquire assets	5,943	2,270	728	220	223

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	9,588	6,395	1,194	17,177
Gross book value – right of use (ROU) assets	29,767	817	–	30,584
Accumulated depreciation/amortisation and impairment	(2,597)	(861)	(802)	(4,260)
Accumulated depreciation/amortisation and impairment – ROU assets	(7,633)	(925)	–	(8,558)
Opening net book balance	29,125	5,426	392	34,943
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	226	2,044	2,270
By purchase – appropriation ordinary annual services – ROU assets (b)	–	100	–	100
Total additions	–	326	2,044	2,370
Other movements				
Depreciation/amortisation expense	(480)	(342)	(140)	(962)
Depreciation/amortisation on ROU assets	(2,073)	(100)	–	(2,173)
Total other movements	(2,553)	(442)	(140)	(3,135)
As at 30 June 2025				
Gross book value	9,588	6,621	3,238	19,447
Gross book value – ROU assets	29,767	917	–	30,684
Accumulated depreciation/amortisation and impairment	(3,077)	(1,203)	(942)	(5,222)
Accumulated depreciation/amortisation and impairment – ROU assets	(9,706)	(1,025)	–	(10,731)
Closing net book balance	26,572	5,310	2,296	34,178

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including collection development acquisition budgets (CDABs).
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, departmental capital budgets (DCBs) or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Suppliers	6,900	2,615	3,634	2,307	–
Personal benefits	87,870	13,100	2,000	2,000	–
Grants	186,338	183,315	79,914	46,854	48,182
Other expenses	6,848	1,568	–	–	–
Total expenses administered on behalf of Government	287,956	200,598	85,548	51,161	48,182
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	356	1,371	1,496	1,288	1,093
Other revenue	185	1,114	1,307	1,170	1,017
Total non-taxation revenue	541	2,485	2,803	2,458	2,110
Total own-source revenue administered on behalf of Government	541	2,485	2,803	2,458	2,110
Other gains	67	–	–	–	–
Total gains administered on behalf of Government	67	–	–	–	–
Total own-sourced income administered on behalf of Government	608	2,485	2,803	2,458	2,110
Net (cost of)/contribution by services	(287,348)	(198,113)	(82,745)	(48,703)	(287,348)
Total comprehensive income/(loss)	(287,348)	(198,113)	(82,745)	(48,703)	(287,348)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	20,549	20,549	20,549	20,549	20,549
Trade and other receivables	76,583	84,724	74,425	64,654	59,433
Total financial assets	97,132	105,273	94,974	85,203	79,982
Total assets administered on behalf of Government	97,132	107,475	99,772	95,586	90,365
LIABILITIES					
Payables					
Suppliers	2,502	2,502	2,502	2,502	2,502
Total payables	2,502	2,502	2,502	2,502	2,502
Total liabilities administered on behalf of Government	2,502	2,502	2,502	2,502	2,502
Net assets/(liabilities)	94,630	104,973	97,270	93,084	87,863

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	356	1,371	1,496	1,288	1,093
Total cash received	356	1,371	1,496	1,288	1,093
Cash used					
Grant	186,338	183,315	79,914	46,854	48,182
Personal benefits	87,870	13,100	2,000	2,000	–
Suppliers	6,900	2,615	3,634	2,307	–
Total cash used	281,108	199,030	85,548	51,161	48,182
Net cash from/(used by) operating activities	(280,752)	(197,659)	(84,052)	(49,873)	(47,089)
INVESTING ACTIVITIES					
Cash received					
Repayments of loans	4,715	4,623	11,606	10,941	6,238
Total cash received	4,715	4,623	11,606	10,941	6,238
Cash used					
Purchase of property, plant and equipment and intangibles	–	2,202	2,596	5,585	–
Advances and loans made	57,715	13,218	–	–	–
Total cash used	57,715	15,420	2,596	5,585	–
Net cash from/(used by) investing activities	(53,000)	(10,797)	9,010	5,356	6,238
Net increase/(decrease) in cash held	(333,752)	(208,456)	(75,042)	(44,517)	(40,851)
Cash and cash equivalents at the beginning of the reporting period	32,945	20,549	20,549	20,549	20,549
Cash from the OPA for:					
- Appropriations	338,823	214,450	88,144	56,746	48,182
Total cash from the OPA	338,823	214,450	88,144	56,746	48,182
Cash to the OPA for:					
- Appropriations	(17,467)	(5,994)	(13,102)	(12,229)	(7,331)
Total cash to the OPA	(17,467)	(5,994)	(13,102)	(12,229)	(7,331)
Cash and cash equivalents at end of reporting period	20,549	20,549	20,549	20,549	20,549

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Bill 2	57,715	15,420	2,596	5,585	–
Total new capital appropriations	57,715	15,420	2,596	5,585	–
<i>Purchase of non-financial assets</i>	–	2,202	2,596	5,585	–
<i>Other Items</i>	57,715	13,218	–	–	–
Total items	57,715	15,420	2,596	5,585	–
Funded by capital appropriations (a)	57,715	15,420	2,596	5,585	–
TOTAL	57,715	15,420	2,596	5,585	–
Total cash used to acquire assets	57,715	15,420	2,596	5,585	–

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.

Table 3.11: Statement of administered asset movements (Budget year 2024–25)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Opening net book balance	–	–	–	–
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	2,202	–	2,202
Total additions	–	2,202	–	2,202
As at 30 June 2025				
Gross book value	–	2,202	–	2,202
Gross book value – ROU assets	–	–	–	–
Accumulated depreciation/amortisation and impairment	–	–	–	–
Accumulated depreciation/amortisation and impairment – ROU assets	–	–	–	–
Closing net book balance	–	2,202	–	2,202

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities provided through Appropriation Bill (No. 2) 2024–2025.