

National Emergency Management Agency

**Entity resources and planned
performance**

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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 the National Coordination Mechanism. NEMA coordinates Commonwealth support during and following a crisis, administers the Disaster Recovery Funding Arrangements (DRFA) to provide funding to states and territories to relieve the burden of recovering from a disaster, and provides funding support for projects to address the physical and social impacts of crisis on our communities through the Disaster Ready Fund (DRF) initiatives for disaster resilience and risk reduction.

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 crisis and threat 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, 166 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.

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 2025–26 Budget, the Australian Government has committed to progress national capabilities to keep Australians safe:

1. ongoing development of the National Messaging System to deliver important public safety messages for Australians facing crises, and
2. continued engagement with states and territories to develop a national Public Safety Mobile Broadband capability for first responders to communicate using fast, reliable, secure mobile broadband technology.

The Australian Government will continue to invest in programs that support community recovery and resilience and has also committed additional funding for Fortem Australia to deliver mental health services for first responders until 31 December 2025.

In addition to the funding announced by the Government to date, the 2025-26 Budget includes a provision of \$1.2 billion over the forward estimates to accommodate additional expenditure on disaster response payments including following Ex-Tropical Cyclone Alfred in March 2025.

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 2025–26 as at Budget March 2025

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	70,179	69,785
Departmental appropriation (c)	148,645	135,090
Departmental capital budget (d)	3,056	217
Annual appropriations – other services – non-operating		
Prior year appropriations available (b)	1,775	–
Equity injection (e)	791	–
Total departmental annual appropriations	224,446	205,092
Total departmental resourcing	224,446	205,092
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	36,998	21,233
Outcome 1	147,740	120,464
Annual appropriations – other services – non-operating		
Prior year appropriations available (b)	40,505	20,764
Administered assets and liabilities (e)	15,420	7,888
Total administered annual appropriations	240,663	170,349
Total administered special appropriations	192,460	11,000
Total administered resourcing	433,123	181,349
Total resourcing for NEMA	657,569	386,441
	2024–25	2025–26
Average staffing level (number)	425	425

Table 1.1: NEMA resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)**Third-party payments from and on behalf of other entities**

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
Payments made by other entities on behalf of NEMA (disclosed above)	337,585	127,830
Payments made to other entities for the provision of services (disclosed above)	20,747	17,165

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.

Note: NEMA has received \$12.37 million in 2024-25 under a section 75 determination of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025–2026.
- b) Excludes \$157.68m subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- c) Excludes departmental capital budget (DCB).
- d) Departmental 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. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

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 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures						
Disaster Support						
Administered	1.5	–	1,750	–	–	–
Departmental	1.1	–	5,434	–	–	–
Total		–	7,184	–	–	–
Savings from External Labour – further extension (a)	1.1					
Departmental		–	–	–	–	(1,821)
Total		–	–	–	–	(1,821)
Total payment measures						
Administered		–	1,750	–	–	–
Departmental		–	5,434	–	–	(1,821)
Total		–	7,184	–	–	(1,821)

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) This is a cross-portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

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 that 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 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 Corporate Plan 2024–25 to 2027–28.

The most recent annual performance statement can be found at: National Emergency Management Agency Annual Report 2023–24.

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

Bureau of Meteorology
<p>Program</p> <ul style="list-style-type: none">• Program 1.1: Bureau of Meteorology <p>Contribution to Outcome 1 made by linked program</p> <p>NEMA collaborates with the Bureau of Meteorology with the receipt of products and briefings relating to severe weather events, including floods, tropical cyclones and space weather, to protect the community. The Bureau of Meteorology also supports NEMA to improve higher 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. The Bureau of Meteorology, 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>Through the Australian Climate Service, the Bureau of Meteorology also works with NEMA to contribute to supporting productivity and safety in Australia by providing high-quality, nationally consistent data, intelligence, and evidence-based insights to inform natural hazard risk reduction and climate adaptation actions.</p>
Department of Health and Aged Care
<p>Program</p> <ul style="list-style-type: none">• Program 1.2 Mental Health <p>Contribution to Outcome 1 made by linked program</p> <p>NEMA and Department of Health and Aged Care are working together to identify options for implementation of 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)

Department of Infrastructure, Transport, Regional Development, Communications and the Arts
<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 program</p> <p>The Department of Infrastructure, Transport, Regional Development, Communications and the Arts contributes to Outcome 1 by investing in communications infrastructure projects assisting national and regional economic and social developments, and improving the resilience of communications networks.</p>
Department of Industry, Science and Resources
<p>Programs</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>

Linked programs (continued)

Department of the Treasury
<p>Program</p> <ul style="list-style-type: none">• Program 1.4 – Commonwealth-State Financial Relations <p>Contribution to Outcome 1 made by linked program</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>
Services Australia
<p>Program</p> <ul style="list-style-type: none">• Program 1.2: Customer Service Delivery <p>Contribution to Outcome 1 made by linked program</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

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.

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: NEMA – Departmental – Outcome 1					
Departmental expenses					
Departmental appropriation	148,645	135,090	121,719	122,708	123,876
s74 external revenue (a)	131	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	1,989	2,072	2,452	2,779	3,060
Departmental total	150,765	137,293	124,302	125,618	127,067
Total expenses for program 1.1	150,765	137,293	124,302	125,618	127,067
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	47,619	15,783	2,000	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	192,460	11,000	11,000	11,000	11,000
Administered total	240,079	26,783	13,000	11,000	11,000
Total expenses for program 1.2	240,079	26,783	13,000	11,000	11,000
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	32,688	27,940	11,580	12,560	12,620
Administered total	32,688	27,940	11,580	12,560	12,620
Total expenses for program 1.3	32,688	27,940	11,580	12,560	12,620

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	100	–	–	–	–
Administered total	100	–	–	–	–
Total expenses for program 1.4	100	–	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	68,901	76,741	38,867	37,292	38,113
Expenses not requiring appropriation in the Budget year (b)	405	473	552	724	724
Administered total	69,306	77,214	39,419	38,016	38,837
Total expenses for program 1.5	69,306	77,214	39,419	38,016	38,837
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	149,308	120,464	52,447	49,852	50,733
Special appropriations	192,460	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (b)	405	473	552	724	724
Administered total	342,173	131,937	63,999	61,576	62,457
Departmental expenses					
Departmental appropriation	148,645	135,090	121,719	122,708	123,876
s74 external revenue (a)	131	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	1,989	2,072	2,452	2,779	3,060
Departmental total	150,765	137,293	124,302	125,618	127,067
Total expenses for Outcome 1	492,938	269,230	188,301	187,194	189,524

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Movement of administered funds between years (c)	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 1:					
Program 1.2	(13,783)	13,783			
Program 1.3	(16,401)	16,401			
Total movement of administered funds	(30,184)	30,184	–	–	–

	2024–25	2025–26
Average staffing level (number)	425	425

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, resources received free of charge, offset by lease payments.
- c) 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 (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 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)	Preparedness: lead and coordinate national preparedness, build national capabilities and lead policy to support the Australian Government, jurisdictions and the Australian community in responding to, and recovering from, all-hazard crises. Response: lead and coordinate Australian Government response and support international response when required. Risk Reduction and Resilience: lead reforms and activities to reduce Australia's disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities.	
Year	Performance measures (b)	Expected performance results
Current year 2024–25	Leadership and coordination efforts reduce disaster risk across Australia.	PARTIALLY ACHIEVED 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.	ACHIEVED 100% achievement of key deliverables for national preparedness activities.
	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.	MODERATELY ACHIEVED 100% achievement of delivery milestones for the implementation of capability projects.
	Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.	ON TRACK 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 thereafter.
	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures.	ON TRACK Deliver on the Hazards Insurance Partnership (HIP) strategic priorities as per annual work plan.

Year	Performance measures	Planned performance results (c)
Budget year 2025–26	Australia's disaster risk is reduced, and national resilience is strengthened to minimise loss and harm.	Progress against the implementation of the Second National Action Plan to implement the NDRRF.
	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic crises.	100% achievement of key deliverables for national preparedness activities.
	Building national emergency capabilities to support national response to crises and contribute to enhancing community resilience and improve community safety outcomes.	100% achievement of delivery milestones for the implementation of capability projects.
	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 2025–26 from 40% to 45%.
	Australian communities are aware of effective natural hazards mitigation measures, and are supported to make risk informed investment decisions.	Deliver on the Hazards Insurance Partnership (HIP) strategic priorities for 2025-26.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

Program 1.2: Australian Government Disaster & Emergency Financial Support

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:

- 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.

NEMA is also responsible for the administration and assurance of state and territory expenditure under the DRFA to ensure appropriate use of Commonwealth funds.

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.

Key activities (a)	Recovery: lead and coordinate effective Australian Government recovery support to disaster impacted states, territories, local government and communities.
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Year	Performance measures (b)	Expected performance results
Current year 2024–25	The Government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	ACHIEVED DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time. 100% of DRFA (Cat C & D) funding requests to the Minister address the DRFA Principles.
Year	Performance measures	Planned performance results (c)
Budget year 2025–26	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Disaster Recovery Funding Arrangements (DRFA), Australian Government Disaster Recovery Payment (AGDRP), and Disaster Recovery Allowance (DRA) internal timeliness targets are met 100% of the time. 100% of DRFA (Cat C & D) funding requests to the Minister address the DRFA Principles.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

- Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

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)	Risk Reduction and Resilience: lead reforms and activities to reduce Australia's disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities.
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Year	Performance measures (b)	Expected performance results
Current year 2024–25	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	PARTIALLY ACHIEVED 100% achievement of program design and delivery milestones for Round 2 of the Disaster Ready Fund (DRF). DRF performance health check for 2024–25 completed.

Year	Performance measures	Planned Performance Results (c)
Budget year 2025–26	Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.	100% achievement of program design and delivery milestones for Round 3 of the DRF. DRF performance health check for 2025–26 completed.
Forward estimates 2026–29	As per 2025–26	As per 2025–26

Material changes to Program 1.3 resulting from 2025–26 Budget Measures: Nil

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

Program 1.5: Emergency Management NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Key activities (a)	Response: lead and coordinate Australian Government response and support international response when required.	
Year	Performance measures (b)	Expected performance results
Current year 2024–25	Coordination of Commonwealth support to all-hazard crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.	ON TRACK As agreed by NEMA, response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions.
Year	Performance measures	Planned Performance Results (c)
Budget year 2025–26	Australian communities, jurisdictions and international partners are supported by Australian Government coordinated response, relief and early recovery activities to reduce impacts and consequences of all hazard crises.	As agreed by NEMA, response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.5 resulting from 2025–26 Budget Measures: Nil		

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2025–26 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 2025–26. 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 2025–26.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

NEMA is budgeting for a break-even operating result in 2025–26 and over the forward estimates period, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases). Since the publication of the 2024–25 Portfolio Additional Estimates Statements (PAES), departmental expenses for NEMA have increased by \$5.73 million in 2025–26 primarily due to the new measure outlined in Table 1.2.

Administered

Since the publication of the 2024–25 PAES, administered expenses for NEMA in 2025–26 have increased by \$42.90 million, with a net impact of \$205.67 million over four years from 2024–25. The increases predominantly reflect the re-profiling of expenses to better reflect the timing changes in funding requirements for several programs, and higher personal benefit expenses, including Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments for the bushfire events in Northern Victoria, flood events in Far North Queensland, Ex-Tropical Cyclone Alfred, and other disaster events.

3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	59,442	51,732	51,768	52,445	53,149
Suppliers	85,641	79,903	66,993	67,737	68,572
Depreciation and amortisation (a)	5,135	4,793	4,793	4,793	4,793
Finance costs	547	865	748	643	553
Total expenses	150,765	137,293	124,302	125,618	127,067
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	131	131	131	131	131
Total own-source income	131	131	131	131	131
Net (cost of)/contribution by services	(150,634)	(137,162)	(124,171)	(125,487)	(126,936)
Revenue from Government	148,645	135,090	121,719	122,708	123,876
Surplus/(deficit) attributable to the Australian Government	(1,989)	(2,072)	(2,452)	(2,779)	(3,060)

Note: Impact of net cash appropriation arrangements

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(1,989)	(2,072)	(2,452)	(2,779)	(3,060)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	962	620	620	620	620
Plus: depreciation/amortisation expenses for ROU assets (b)	4,173	4,173	4,173	4,173	4,173
Less: lease principal repayments (b)	3,146	2,721	2,341	2,014	1,733
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) and Supply 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)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,008	1,008	1,008	1,008	1,008
Trade and other receivables	72,538	72,027	72,027	72,027	72,027
Total financial assets	73,546	73,035	73,035	73,035	73,035
Non-financial assets					
Buildings	17,942	13,869	9,796	5,723	1,650
Leasehold improvements	10,488	10,008	9,528	9,048	8,568
Plant and equipment	286	403	524	647	773
Computer software	2,298	2,669	2,529	2,389	2,249
Inventories	376	376	376	376	376
Supplier prepayments	630	630	630	630	630
Total non-financial assets	32,020	27,955	23,383	18,813	14,246
Total assets	105,566	100,990	96,418	91,848	87,281
LIABILITIES					
Payables					
Supplier payables	24,375	24,375	24,375	24,375	24,375
Other payables	5,160	5,160	5,160	5,160	5,160
Total payables	29,535	29,535	29,535	29,535	29,535
Interest bearing liabilities					
Leases	19,490	16,769	14,428	12,414	10,681
Total interest bearing liabilities	19,490	16,769	14,428	12,414	10,681
Provisions					
Employee provisions	13,736	13,736	13,736	13,736	13,736
Total provisions	13,736	13,736	13,736	13,736	13,736
Total liabilities	62,761	60,040	57,699	55,685	53,952
Net assets	42,805	40,950	38,719	36,163	33,329
EQUITY (a)					
Parent entity interest					
Retained surplus	21,175	19,103	16,651	13,872	10,812
Contributed equity	21,168	21,385	21,606	21,829	22,055
Asset revaluation reserve	462	462	462	462	462
Total equity	42,805	40,950	38,719	36,163	33,329

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	21,175	462	21,168	42,805
Adjusted opening balance	21,175	462	21,168	42,805
Comprehensive income				
Surplus/(deficit) for the period	(2,072)	–	–	(2,072)
Total comprehensive income	(2,072)	–	–	(2,072)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	–	–
Departmental capital budget (DCB)	–	–	217	217
Sub-total transactions with owners	–	–	217	217
Estimated closing balance as at 30 June 2026	19,103	462	21,385	40,950
Closing balance attributable to the Australian Government	19,103	462	21,385	40,950

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	148,645	135,090	121,719	122,708	123,876
Total cash received	148,645	135,090	121,719	122,708	123,876
Cash used					
Employees	59,081	51,371	51,407	52,084	52,783
Suppliers	85,871	80,133	67,223	67,967	68,807
Other	547	865	748	643	553
Total cash used	145,499	132,369	119,378	120,694	122,143
Net cash from/(used by) operating activities	3,146	2,721	2,341	2,014	1,733
INVESTING ACTIVITIES					
Cash used					
Purchase of Assets	5,111	728	221	223	226
Total cash used	5,111	728	221	223	226
Net cash from/(used by) investing activities	(5,111)	(728)	(221)	(223)	(226)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,111	728	221	223	226
Total cash received	5,111	728	221	223	226
Cash used					
Principal payments on lease liability	3,146	2,721	2,341	2,014	1,733
Total cash used	3,146	2,721	2,341	2,014	1,733
Net cash from/(used by) financing activities	1,965	(1,993)	(2,120)	(1,791)	(1,507)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,008	1,008	1,008	1,008	1,008
Cash and cash equivalents at the end of the reporting period	1,008	1,008	1,008	1,008	1,008

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	3,056	217	221	223	226
Equity injections – Bill 2	791	–	–	–	–
Total new capital appropriations	3,847	217	221	223	226
<i>Provided for:</i>					
Purchase of non-financial assets	3,847	217	221	223	226
Total items	3,847	217	221	223	226
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,055	511	–	–	–
Funded by capital appropriation – DCB (b)	3,056	217	221	223	226
TOTAL	5,111	728	221	223	226
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,111	728	221	223	226
Total cash used to acquire assets	5,111	728	221	223	226

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2), Supply 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 2025–26)

	Buildings	Plant and equipment	Computer software	Leasehold Improvements	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	–	923	3,249	14,210	18,382
Gross book value – ROU assets	30,039	372	–	–	30,411
Accumulated depreciation/amortisation and impairment	–	(653)	(951)	(3,722)	(5,326)
Accumulated depreciation/amortisation and impairment – ROU assets	(12,097)	(356)	–	–	(12,453)
Opening net book balance	17,942	286	2,298	10,488	31,014
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity – ROU assets (a)	–	–	–	–	–
By purchase – appropriation ordinary annual services (b)	–	217	511	–	728
Total additions	–	217	511	–	728
Other movements					
Depreciation/amortisation expense	–	–	(140)	(480)	(620)
Depreciation/amortisation on ROU assets	(4,073)	(100)	–	–	(4,173)
Total other movements	(4,073)	(100)	(140)	(480)	(4,793)
As at 30 June 2026					
Gross book value	–	1,140	3,760	14,210	19,110
Gross book value – ROU assets	30,039	372	–	–	30,411
Accumulated depreciation/amortisation and impairment	–	(653)	(1,091)	(4,202)	(5,946)
Accumulated depreciation/amortisation and impairment – ROU assets	(16,170)	(456)	–	–	(16,626)
Closing net book balance	13,869	403	2,669	10,008	26,949

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026 and includes collection development acquisition budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, 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)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Personal benefits	194,560	13,000	13,000	11,000	11,000
Grants	143,025	114,830	48,140	47,641	48,471
Suppliers	2,615	3,634	2,307	2,211	2,262
Depreciation and amortisation (a)	405	473	552	724	724
Finance costs	1,568	–	–	–	–
Total expenses administered on behalf of Government	342,173	131,937	63,999	61,576	62,457
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Interest	452	1,496	1,288	1,093	1,093
Other revenue	9,008	1,307	1,170	1,017	1,017
Total non-taxation revenue	9,460	2,803	2,458	2,110	2,110
Total own-source revenue administered on behalf of Government	9,460	2,803	2,458	2,110	2,110
Net (cost of)/contribution by services	(332,713)	(129,134)	(61,541)	(59,466)	(60,347)
Total comprehensive income/(loss)	(332,713)	(129,134)	(61,541)	(59,466)	(60,347)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No.1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No.1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10: Administered capital budget statement.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	500	500	500	500	500
Trade and other receivables	43,792	38,785	58,891	53,670	48,449
Total financial assets	44,292	39,285	59,391	54,170	48,949
Non-financial assets					
Plant & Equipment	14,573	16,696	21,729	21,005	20,281
Total non-financial assets	14,573	16,696	21,729	21,005	20,281
Total assets administered on behalf of Government	58,865	55,981	81,120	75,175	69,230
LIABILITIES					
Payables					
Supplier payables	6	6	6	6	6
Grant payables	7,124	7,124	7,124	7,124	7,124
Total payables	7,130	7,130	7,130	7,130	7,130
Total liabilities administered on behalf of Government	7,130	7,130	7,130	7,130	7,130
Net assets/(liabilities)	51,735	48,851	73,990	68,045	62,100

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	452	1,496	1,288	1,093	1,093
Other	7,894	—	—	—	—
Total cash received	8,346	1,496	1,288	1,093	1,093
Cash used					
Suppliers	2,615	3,634	2,307	2,211	2,262
Grants	143,025	114,830	48,140	47,641	48,471
Personal benefits	194,560	13,000	13,000	11,000	11,000
Total cash used	340,200	131,464	63,447	60,852	61,733
Net cash from/(used by) operating activities	(331,854)	(129,968)	(62,159)	(59,759)	(60,640)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	4,392	11,606	10,941	6,238	6,238
Total cash received	4,392	11,606	10,941	6,238	6,238
Cash used					
Purchase of property, plant and equipment and intangibles	2,202	2,596	5,585	—	—
Advances and loans made	24,867	5,292	29,877	—	—
Total cash used	27,069	7,888	35,462	—	—
Net cash from/(used by) investing activities	(22,677)	3,718	(24,521)	6,238	6,238
Net increase/(decrease) in cash held	(354,531)	(126,250)	(86,680)	(53,521)	(54,402)
Cash and cash equivalents at beginning of reporting period	500	500	500	500	500
Cash from Official Public Account for:					
- Appropriations	367,269	139,352	98,909	60,852	61,733
Total cash from Official Public Account	367,269	139,352	98,909	60,852	61,733
Cash to Official Public Account for:					
- Appropriations	12,738	13,102	12,229	7,331	7,331
Total cash to Official Public Account	12,738	13,102	12,229	7,331	7,331
Cash and cash equivalents at end of reporting period	500	500	500	500	500

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Bill 2	15,420	7,888	35,462	–	–
Total new capital appropriations	15,420	7,888	35,462	–	–
Provided for:					
Purchase of non-financial assets	2,202	2,596	5,585	–	–
Other items	24,867	5,292	29,877	–	–
Total items (a)	27,069	7,888	35,462	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	2,202	2,596	5,585	–	–
TOTAL	2,202	2,596	5,585	–	–

Prepared on Australian Accounting Standards basis.

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

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	–	15,383	–	15,383
Accumulated depreciation/amortisation and impairment	–	(810)	–	(810)
Opening net book balance	–	14,573	–	14,573
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	2,596	–	2,596
Total additions	–	2,596	–	2,596
Other movements				
Depreciation/amortisation expense	–	(473)	–	(473)
Total other movements	–	(473)	–	(473)
As at 30 June 2026				
Gross book value	–	17,979	–	17,979
Accumulated depreciation/amortisation and impairment	–	(1,283)	–	(1,283)
Closing net book balance	–	16,696	–	16,696

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No.2) 2025–2026 and Supply Bill (No. 2) 2025–2026.