

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 and 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, with specific responsibilities under the Australian Government Crisis Management Framework. NEMA operates the Australian Government National Situation Room, National Joint Common Operating Picture (NJCOP), National Security Hotline, the National Emergency Management Stockpile and the National Coordination Mechanism. NEMA administers the Disaster Recovery Funding Arrangements (DRFA) to provide funding to states and territories to relieve the burden of recovering from a disaster. Through the Disaster Ready Fund (DRF) NEMA provides funding for projects to address the physical and social impacts of crisis on our communities by enhancing 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. 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 into the future.

NEMA will continue to work collaboratively with state and territory governments, which have primary responsibility for protecting life, property and the environment during crises. In the 2026–27 Budget, the Australian Government has committed to strengthening national capabilities to keep Australians safe, including implementing AusAlert (the National Messaging System) to deliver critical public safety messages during emergencies, continuing investment in the National Aerial Firefighting Fleet to support firefighting and multi-use aviation capability when it is needed most, and progressing the development of a national public safety mobile broadband solution to enable first responders to communicate using fast, reliable and secure mobile broadband technology.

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 2026–27 as at Budget May 2026

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	60,780	60,780
Departmental appropriation (c)	143,522	123,784
Departmental capital budget (d)	217	221
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	737	–
Equity injection (e)	–	–
Total departmental annual appropriations	<u>205,256</u>	<u>184,785</u>
Total departmental resourcing	205,256	184,785
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	41,079	39,382
Outcome 1	138,314	104,685
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	30,646	–
Administered assets and liabilities	9,717	35,462
Total administered annual appropriations	<u>219,756</u>	<u>179,529</u>
Total administered special appropriations	<u>78,000</u>	<u>11,000</u>
Total administered resourcing	297,756	190,529
Total resourcing for NEMA	503,012	375,314
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	411	425

Third-party payments from and on behalf of other entities

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Payments made by other entities on behalf of NEMA (disclosed above)	188,362	70,971
Payments made to other entities for the provision of services (disclosed above)	16,030	17,000

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply 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) 2026–2027.

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: NEMA 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Receipt measures						
Disaster Support (a) (b)						
Administered receipt	1.5	–	–	nfp	nfp	–
Total		–	–	nfp	nfp	–
Total receipt measures						
Administered		–	–	nfp	nfp	–
Total		–	–	nfp	nfp	–
Payment measures						
Disaster Support (a) (c)						
Administered payment	1.3 & 1.5	–	nfp	nfp	nfp	(595)
Departmental payment	1.1	–	nfp	nfp	nfp	–
Total		–	nfp	nfp	nfp	(595)
Home Affairs - savings						
Administered payment	1.2, 1.3 & 1.5	(9,019)	–	–	–	(2,097)
Total		(9,019)	–	–	–	(2,097)
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)						
Departmental payment	1.1	–	–	–	–	(6,788)
Total		–	–	–	–	(6,788)
Total payment measures						
Administered		(9,019)	nfp	nfp	nfp	(2,692)
Departmental		–	nfp	nfp	nfp	(6,788)
Total		(9,019)	nfp	nfp	nfp	(9,480)

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) The financial impacts of this measure are not for publication (nfp) because they would impair the Commonwealth's position in negotiating contracts.
- b) This measure can also be found in the payment measures summary table.
- c) This measure can also be found in the receipt measures summary table.
- d) The full measure description and package details for savings from Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross-portfolio measures.

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 plan 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 2025-26 to 2028-29.

The most recent annual performance statement can be found at: NEMA Annual Report 2024-2025.

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
Program • Program 1.1: Bureau of Meteorology
Contribution to Outcome 1 made by linked program NEMA collaborates with the Bureau of Meteorology (BoM) with the receipt of products and briefings relating to severe weather events, including floods, tropical cyclones, and space weather, to protect the community. The BoM also supports NEMA’s National Preparedness Program to improve higher risk weather season preparedness by providing the seasonal outlook in support of scenario development for the National Preparedness Exercise and training activities, to plan, prepare, and uplift the Commonwealth, key industry and organisations’ weather-related hazard capability. The BoM 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. Through the Australian Climate Service, the BoM 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.
Department of Health, Disability and Ageing
Program • Program 1.2: Mental Health and Suicide Prevention
Contribution to Outcome 1 made by linked programs NEMA works with the Department of Health, Disability and Ageing to support more effective and coordinated mental health support and services in communities at risk of, and affected by, disasters, in line with the National Disaster Mental Health and Wellbeing Framework.
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Program • Program 5.1: Digital Technologies and Communication Services
Contribution to Outcome 1 made by linked programs The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts contributes to Outcome 1 by delivering programs that support deployment of communications infrastructure and equipment to provide or improve connectivity for communities and improve resilience of communications networks.
Department of Industry, Science and Resources
Programs • Program 1.1: Growing innovative and competitive businesses, industries and regions • Program 1.2: Investing in science and technology
Contribution to Outcome 1 made by linked programs The Department of Industry, Science and Resources (DISR) assists NEMA in responding to critical supply chain disruptions. Through the Australian Space Agency, NEMA works with DISR to manage risks posed by space events and re-entering space debris. DISR contributes to Outcome 1 by making payments for programs on behalf of NEMA. The payments relate to preparedness, recovery and resilience.

Linked Programs (continued)

Department of the Treasury
Program <ul style="list-style-type: none"> Program 1.4 – Commonwealth-State Financial Relations
Contribution to Outcome 1 made by linked programs 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.
Services Australia
Program Program 1.2 – Customer Service Delivery
Contribution to Outcome 1 made by linked programs Services Australia administers various payments on behalf of NEMA under Outcome 1.

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.

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: NEMA - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	143,522	123,784	119,089	120,251	121,222
Expenses not requiring appropriation in the Budget year (a)	4,070	3,868	3,603	3,346	3,094
Departmental total	147,592	127,652	122,692	123,597	124,316
Total expenses for program 1.1	147,592	127,652	122,692	123,597	124,316
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	10,960	2,000	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	78,000	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (a)	1,911	1,873	1,836	1,799	1,763
Administered total	90,871	14,873	12,836	12,799	12,763
Total expenses for program 1.2	90,871	14,873	12,836	12,799	12,763
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))	30,185	14,675	10,062	10,049	10,268
Administered total	30,185	14,675	10,062	10,049	10,268
Total expenses for program 1.3	30,185	14,675	10,062	10,049	10,268

Table 2.1.1: Budgeted expenses for Outcome (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	–	–	–	–	–
Administered total	–	–	–	–	–
Total expenses for program 1.4	–	–	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	81,975	88,010	82,431	83,136	39,105
Expenses not requiring appropriation in the Budget year (a)	1,389	1,389	1,389	1,389	1,389
Administered total	83,364	89,399	83,820	84,525	40,494
Total expenses for program 1.5	83,364	89,399	83,820	84,525	40,494
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	123,120	104,685	92,493	93,185	49,373
Special appropriations	78,000	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (a)	3,300	3,262	3,225	3,188	3,152
Administered total	204,420	118,947	106,718	107,373	63,525
Departmental expenses					
Departmental appropriation	143,522	123,784	119,089	120,251	121,222
Expenses not requiring appropriation in the Budget year (a)	4,070	3,868	3,603	3,346	3,094
Departmental total	147,592	127,652	122,692	123,597	124,316
Total expenses for Outcome 1	352,012	246,599	229,410	230,970	187,841

Table 2.1.1: Budgeted expenses for Outcome (continued)

Movement of administered funds between years (b)	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 1:					
Program 1.5	(6,175)	6,175	–	–	–
Total movement of administered funds	(6,175)	6,175	–	–	–

	2025–26	2026–27
Average staffing level (number)	411	425

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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/amortisation expenses, make good expenses, resources received free of charge, offset by lease payments
- b) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

<p>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.</p>		
<p>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.</p>		
<p>Key activities (a)</p>	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • 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. 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results (a)</p>
<p>Current Year 2025–26</p>	<p>Australia’s disaster risk is reduced, and national resilience is strengthened to minimise loss and harm.</p>	<p>Targets: a) An effective and connected disaster risk reduction knowledge system that provides an increased understanding of disaster risk and how to reduce it. The Target is BASELINE. This is the first year of data collection. b) Insights delivered from the Hazards and Insurance Partnership (HIP) and the National Insurance Dataset (NID) support emergency management decision-making across Government (inclusive of NEMA). The Target is BASELINE. This is the first year of data collection.</p>
	<p>Leading and coordinating national preparedness contributes to stakeholders’ ability to respond to severe and catastrophic crises.</p>	<p>Target: 100% of national preparedness deliverables are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
	<p>Building national emergency capabilities to support national response to crises and contribute to enhancing community resilience and improve community safety outcomes.</p>	<p>Target: 100% of agreed outputs for national emergency capabilities projects are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
	<p>Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.</p>	<p>Target: a) Crisis intelligence delivers a service to meet requirements on 80% of requests for information. The Target is ACHIEVED b) Increase the percentage of active NJCOP users in 2026-27 from 45% to 50%. The Target is SUBSTANTIALLY ACHIEVED</p>

Table 2.1.2: Performance measures for Outcome 1 (continued)

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.		
Year	Performance measures (b) (c)	Planned performance results (b) (c)
Budget Year 2026–27	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic crises.	Target: 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.	Target: 100% achievement of delivery milestones for the implementation of capability projects.
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.
- c) NEMA has updated the performance measure and targets from the 2025-26 PB Statements to be focused on most material outcomes in line with uplifting our approach to enterprise performance. This includes the removal of the Performance measure *“Australia’s disaster risk is reduced, and national resilience is strengthened to minimise loss and harm and “Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis”*.

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 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). Services Australia delivers these payments on behalf of NEMA.</p>		
Key activities (a)	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • Recovery: Lead and coordinate effective Australian Government recovery support to disaster impacted states, territories, local government and communities. 	
Year	Performance measures	Expected performance results (a)
Current Year 2025–26	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Target: DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time. The Target is SUBSTANTIALLY ACHIEVED
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Target: DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time.
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>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.</p>		
<p>Key activities (a)</p>	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • 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. 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results (a)</p>
<p>Current Year 2025–26</p>	<p>Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.</p>	<p>Target: 100% of program design and delivery outputs for Round 3 of the DRF are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
<p>Year</p>	<p>Performance measures (b)</p>	<p>Planned performance results</p>
<p>Budget Year 2026–27</p>	<p>Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.</p>	<p>Target: 100% of program design and delivery outputs for Round 4 of the DRF are achieved.</p>
<p>Forward Estimates 2027–30</p>	<p>As per 2026-27</p>	<p>As per 2026-27</p>
<p>Material changes to Program 1.3 resulting from 2026–27 Budget measures: Nil</p>		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

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)	Key Activities reported in the Corporate Plan 2025-26 relate to this program. <ul style="list-style-type: none"> • Response: lead and coordinate Australian Government response and support international response when required. 	
Year	Performance measures	Expected performance results (a)
Current 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.	Target: Approved response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions. The Target is ACHIEVED
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Coordination of Commonwealth support and planning capabilities enhance response, relief, and recovery outcomes and helps jurisdictions and international partners reduce the impacts of all-hazards crises.	Target: Approved 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 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.5 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 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 2026–27. 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 2026–27.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

NEMA is budgeting for a break-even operating result in 2026–27 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 2025–26 Portfolio Additional Estimates Statements (PAES), NEMA's departmental expenses have increased by \$8.89 million in 2026–27 and by \$15.07 million over three years from 2026–27. These increases are primarily attributable to the new measures outlined in Table 1.2.

The reduction in departmental supplier expenses in 2026–27, relative to 2025–26, reflects the cessation of terminating measures funded in prior years, and reduced spending associated with expanded savings measures.

Administered

Since the publication of the 2025–26 PAES, administered expenses for NEMA have increased by \$48.9 million in 2026–27 and by \$133.9 million over three years from 2026–27. These increases are primarily attributable to the new measures outlined in Table 1.2.

The higher level of administered expenses in 2025–26 is primarily driven by Australian Government Disaster Recovery Payments (AGDRP) and Disaster Recovery Allowance (DRA) special appropriation funded payments. Estimates for the AGDRP and the DRA special appropriation funded personal benefit payments are routinely updated to reflect emerging crisis events.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	67,025	70,464	71,846	73,264	72,161
Suppliers	71,307	48,027	41,978	41,842	43,953
Depreciation and amortisation (a)	8,104	8,155	8,022	7,811	7,695
Finance Costs	1,156	1,006	846	680	507
Total expenses	147,592	127,652	122,692	123,597	124,316
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	181	183	185	187	189
Total own-source income	181	183	185	187	189
Net (cost of)/contribution by services	(147,411)	(127,469)	(122,507)	(123,410)	(124,127)
Revenue from Government	143,522	123,784	119,089	120,251	121,222
Surplus/(deficit) attributable to the Australian Government	(3,889)	(3,685)	(3,418)	(3,159)	(2,905)

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(3,889)	(3,685)	(3,418)	(3,159)	(2,905)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,743	3,794	3,794	3,794	3,794
Plus: depreciation/amortisation expenses for ROU assets (b)	4,361	4,361	4,228	4,017	3,901
Less: lease principal repayments (b)	4,215	4,470	4,604	4,652	4,790
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)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,704	4,704	4,704	4,704	4,704
Trade and other receivables	53,160	50,252	50,286	50,244	50,782
Total financial assets	57,864	54,956	54,990	54,948	55,486
Non-financial assets					
Buildings	25,041	20,680	16,452	12,435	8,534
Leasehold improvements	16,536	13,476	10,416	7,356	4,296
Plant and equipment	1,618	1,386	1,157	931	707
Computer software	2,730	2,449	2,168	1,887	1,606
Inventories	438	438	438	438	438
Supplier prepayments	1,746	1,746	1,746	1,746	1,746
Total non-financial assets	48,109	40,175	32,377	24,793	17,327
Total assets	105,973	95,131	87,367	79,741	72,813
LIABILITIES					
Payables					
Supplier payables	14,539	11,607	11,598	11,512	12,005
Other payables	4,651	4,675	4,718	4,762	4,807
Total payables	19,190	16,282	16,316	16,274	16,812
Interest-bearing liabilities					
Leases	26,264	21,794	17,190	12,538	7,748
Total interest-bearing liabilities	26,264	21,794	17,190	12,538	7,748
Provisions					
Employee provisions	16,634	16,634	16,634	16,634	16,634
Total provisions	16,634	16,634	16,634	16,634	16,634
Total liabilities	62,088	54,710	50,140	45,446	41,194
Net assets	43,885	40,421	37,227	34,295	31,619
EQUITY (a)					
Parent entity interest					
Retained surplus	17,587	13,902	10,484	7,325	4,420
Contributed equity	21,385	21,606	21,830	22,057	22,286
Asset revaluation reserve	4,913	4,913	4,913	4,913	4,913
Total equity	43,885	40,421	37,227	34,295	31,619

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 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	17,587	4,913	21,385	43,885
Adjusted opening balance	17,587	4,913	21,385	43,885
Comprehensive income				
Surplus/(deficit) for the period	(3,685)	–	–	(3,685)
Total comprehensive income	(3,685)	–	–	(3,685)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	221	221
Sub-total transactions with owners	–	–	221	221
Estimated closing balance as at 30 June 2027	13,902	4,913	21,606	40,421
Closing balance attributable to the Australian Government	13,902	4,913	21,606	40,421

Prepared on Australian Accounting Standards basis

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	148,675	126,692	119,055	120,293	120,684
Net GST received	6,152	6,213	6,272	6,338	6,402
Total cash received	154,827	132,905	125,327	126,631	127,086
Cash used					
Employees	66,826	70,440	71,803	73,220	72,116
Suppliers	82,630	56,989	48,074	48,079	49,673
Other	1,156	1,006	846	680	507
Total cash used	150,612	128,435	120,723	121,979	122,296
Net cash from/(used by) operating activities	4,215	4,470	4,604	4,652	4,790
INVESTING ACTIVITIES					
Cash used					
Purchase of Assets	728	221	224	227	229
Total cash used	728	221	224	227	229
Net cash from/(used by) investing activities	(728)	(221)	(224)	(227)	(229)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	728	221	224	227	229
Total cash received	728	221	224	227	229
Cash used					
Principal payments on lease liability	4,215	4,470	4,604	4,652	4,790
Total cash used	4,215	4,470	4,604	4,652	4,790
Net cash from/(used by) financing activities	(3,487)	(4,249)	(4,380)	(4,425)	(4,561)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	4,704	4,704	4,704	4,704	4,704
Cash and cash equivalents at the end of the reporting period	4,704	4,704	4,704	4,704	4,704

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	217	221	224	227	229
Total new capital appropriations	217	221	224	227	229
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	217	221	224	227	229
Total items	217	221	224	227	229
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	511	–	–	–	–
Funded by capital appropriation – DCB (b)	217	221	224	227	229
TOTAL	728	221	224	227	229

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Buildings	Plant and equipment	Computer software	Leasehold Improvements	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	–	2,281	3,934	20,624	26,839
Gross book value – ROU assets	34,433	20	–	–	34,453
Accumulated depreciation/ amortisation and impairment	–	(666)	(1,204)	(4,088)	(5,958)
Accumulated depreciation/ amortisation and impairment – ROU assets	(9,392)	(17)	–	–	(9,409)
Opening net book balance	25,041	1,618	2,730	16,536	45,925
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services (a)	–	221	–	–	221
Total additions	–	221	–	–	221
Other movements					
Depreciation/amortisation expense	–	(453)	(281)	(3,060)	(3,794)
Depreciation/amortisation on ROU assets	(4,361)	–	–	–	(4,361)
Total other movements	(4,361)	(453)	(281)	(3,060)	(8,155)
As at 30 June 2027					
Gross book value	–	2,502	3,934	20,624	27,060
Gross book value – ROU assets	34,433	20	–	–	34,453
Accumulated depreciation/ amortisation and impairment	–	(1,119)	(1,485)	(7,148)	(9,752)
Accumulated depreciation/ amortisation and impairment – ROU assets	(13,753)	(17)	–	–	(13,770)
Closing net book balance	20,680	1,386	2,449	13,476	37,991

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 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)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Personal benefits	81,000	13,000	11,000	11,000	11,000
Grants	107,362	57,971	63,209	63,950	47,505
Suppliers	12,758	44,714	29,284	29,235	1,868
Depreciation and amortisation (a)	1,389	1,389	1,389	1,389	1,389
Finance costs	1,911	1,873	1,836	1,799	1,763
Total expenses administered on behalf of Government	204,420	118,947	106,718	107,373	63,525
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Interest	723	1,041	981	855	734
Other revenue	4,725	4,725	4,725	5,370	4,887
Rendering of Services	–	–	14,479	14,162	–
Total non-taxation revenue	5,448	5,766	20,185	20,387	5,621
Total own-source revenue administered on behalf of Government	5,448	5,766	20,185	20,387	5,621
Net (cost of)/contribution by services	(198,972)	(113,181)	(86,533)	(86,986)	(57,904)
Total comprehensive income/(loss)	(198,972)	(113,181)	(86,533)	(86,986)	(57,904)

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)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,112	7,112	7,112	7,112	7,112
Trade and other receivables	56,031	79,088	71,933	65,007	58,439
Total financial assets	63,143	86,200	79,045	72,119	65,551
Non-financial assets					
Plant & Equipment	15,024	19,220	17,831	16,442	15,053
Total non-financial assets	15,024	19,220	17,831	16,442	15,053
Total assets administered on behalf of Government	78,167	105,420	96,876	88,561	80,604
LIABILITIES					
Payables					
Supplier payables	307	307	307	307	307
Grant payables	101	101	101	101	101
Total payables	408	408	408	408	408
Total liabilities administered on behalf of Government	408	408	408	408	408
Net assets/(liabilities)	77,759	105,012	96,468	88,153	80,196

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	10,880	5,359	5,213	5,298	5,409
Interest	433	757	702	582	466
Sale of goods and rendering of services	–	–	14,479	14,162	–
Other	4,725	4,725	4,725	5,370	4,887
Total cash received	16,038	10,841	25,119	25,412	10,762
Cash used					
Suppliers	12,758	44,714	29,284	29,235	1,868
Grants	118,242	63,330	68,422	69,248	52,914
Personal benefits	81,000	13,000	11,000	11,000	11,000
Total cash used	212,000	121,044	108,706	109,483	65,782
Net cash from/(used by) operating activities	(195,962)	(110,203)	(83,587)	(84,071)	(55,020)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	5,095	5,231	5,598	5,400	5,073
Total cash received	5,095	5,231	5,598	5,400	5,073
Cash used					
Purchase of property, plant and equipment and intangibles	4,425	5,585	–	–	–
Advances and loans made	24,038	29,877	–	–	–
Total cash used	28,463	35,462	–	–	–
Net cash from/(used by) investing activities	(23,368)	(30,231)	5,598	5,400	5,073

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Net increase/(decrease) in cash held	(219,330)	(140,434)	(77,989)	(78,671)	(49,947)
Cash and cash equivalents at beginning of reporting period	7,112	7,112	7,112	7,112	7,112
Cash from Official Public Account for:					
- Appropriations	229,583	151,147	103,493	104,185	60,373
<i>Total cash from Official Public Account</i>	<i>229,583</i>	<i>151,147</i>	<i>103,493</i>	<i>104,185</i>	<i>60,373</i>
Cash to Official Public Account for:					
- Appropriations	10,253	10,713	25,504	25,514	10,426
<i>Total cash to Official Public Account</i>	<i>10,253</i>	<i>10,713</i>	<i>25,504</i>	<i>25,514</i>	<i>10,426</i>
Cash and cash equivalents at end of reporting period	7,112	7,112	7,112	7,112	7,112

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Bill 2	9,717	35,462	–	–	–
Total new capital appropriations	9,717	35,462	–	–	–
Provided for:					
<i>Purchase of non-financial assets</i>	4,425	5,585	–	–	–
<i>Other items</i>	24,038	29,877	–	–	–
Total items (a)	28,463	35,462	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	28,463	35,462	–	–	–
TOTAL	28,463	35,462	–	–	–

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

Table 3.11: Statement of administered asset movements (Budget year 2026–27)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	–	16,444	–	16,444
Accumulated depreciation/ amortisation and impairment	–	(1,420)	–	(1,420)
Opening net book balance	–	15,024	–	15,024
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	5,585	–	5,585
Total additions	–	5,585	–	5,585
Other movements				
Depreciation/amortisation expense	–	(1,389)	–	(1,389)
Total other movements	–	(1,389)	–	(1,389)
As at 30 June 2027				
Gross book value	–	22,029	–	22,029
Accumulated depreciation/ amortisation and impairment	–	(2,809)	–	(2,809)
Closing net book balance	–	19,220	–	19,220

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No. 2) 2026–2027.